

COUNTY OF YOLO  
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**



***Fiscal Year  
Ended June 30, 2012***

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

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**COUNTY OF YOLO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table of Contents

	<u>Page</u>
<b>INTRODUCTORY SECTION:</b>	
Letter of Transmittal.....	i
List of Elected and Appointed Officials.....	vi
Organization Chart .....	vii
<b>FINANCIAL SECTION:</b>	
<b>Independent Auditors’ Report</b> .....	1
<b>Management’s Discussion and Analysis (Required Supplementary Information)</b> .....	3
<b>Basic Financial Statements:</b>	
Government-Wide Financial Statements:	
Statement of Net Assets.....	19
Statement of Activities .....	22
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet – Assets.....	25
Balance Sheet – Liabilities and Fund Balances .....	26
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets – Governmental Activities .....	27
Statement of Revenues, Expenditures and Changes in Fund Balances .....	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities .....	29
Proprietary Funds:	
Statement of Net Assets .....	30
Statement of Revenues, Expenses and Changes in Fund Net Assets.....	31
Statement of Cash Flows.....	32
Fiduciary Funds:	
Statement of Fiduciary Net Assets.....	34
Statement of Changes in Fiduciary Net Assets .....	35
Notes to Financial Statements .....	37-88

**COUNTY OF YOLO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table of Contents (continued)

	<u>Page</u>
<b>Required Supplementary Information (other than MD &amp; A):</b>	
Schedule of Funding Progress for the Employees' Retirement Plan .....	89
Schedule of Funding Progress for Other Post-Employment Benefits (OPEB).....	90
Budgetary Comparison Schedule – General Fund .....	91
Budgetary Comparison Schedule – Public Safety Fund .....	93
Budgetary Comparison Schedule – Roads and Transportation.....	95
Budgetary Comparison Schedule – Mental Health Managed Care Fund .....	97
Notes to Required Supplementary Information:	
Budgetary Basis of Accounting .....	99
<b>Supplementary Information:</b>	
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds:	
Combining Balance Sheet .....	103
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	104
Nonmajor Special Revenue Funds:	
Combining Balance Sheet .....	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	113
Special Districts Governed by the Board of Supervisors –	
County Service Areas:	
Combining Balance Sheet.....	117
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	120
Budgetary Comparison Schedules:	
County Local Revenue Fund 2011 .....	123
Court and Criminal Temporary Construction .....	124
Citizens Option for Public Safety .....	125
Development Impact Fees.....	126
Library.....	127
County Service Areas .....	128
Clerk-Recorder Improvement .....	129
Health Emergency Medical Services .....	130
Miscellaneous Grants and Fees.....	131
Housing & Economic Development Revolving Loan .....	132
Habitat & Resource Management Program .....	133
Asset Forfeitures .....	134
Board Controlled Penalty Assessment.....	135
Sheriff Inmate Welfare.....	136
In-Home Supportive Services-Public Authority .....	137

**COUNTY OF YOLO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table of Contents (continued)

	<u>Page</u>
<b>Supplementary Information (continued):</b>	
Combining and Individual Fund Statements and Schedules (continued):	
Nonmajor Special Revenue Funds (continued):	
County Service Area Budgetary Comparison Schedules:	
Clarksburg Lighting District .....	138
Special Road Maintenance No. 3 .....	139
Rolling Acres Permanent Road Division .....	140
El Macero County Service Area .....	141
County Service Area No. 6 – Snowball .....	142
County Service Area No. 9 .....	143
North Davis Meadows County Service Area No. 10 .....	144
Dunnigan County Service Area No. 11 .....	145
Willowbank County Service Area No. 12 .....	146
Esparto County Service Area No. 14 .....	147
Madison County Service Area .....	148
Wild Wings County Service Area.....	149
Nonmajor Debt Service Funds:	
Combining Balance Sheet .....	153
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	154
Budgetary Comparison Schedules:	
Davis Library Expansion .....	155
District Attorney Building .....	156
Nonmajor Capital Projects Funds:	
Combining Balance Sheet .....	159
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	160
Budgetary Comparison Schedules:	
Accumulated Capital Outlay .....	161
Esparto Parks Improvement Project.....	162
Esparto Bridge Development Fee Capital Project .....	163
Davis Library Capital Project .....	164

**COUNTY OF YOLO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table of Contents (continued)

	<u>Page</u>
<b>Supplementary Information (continued):</b>	
Internal Service Funds:	
Combining Statement of Fund Net Assets .....	167
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets .....	168
Combining Statement of Cash Flows.....	169
Fiduciary Funds:	
Agency Funds:	
Combining Statement of Fiduciary Net Assets .....	173
Combining Statement of Changes in Assets and Liabilities.....	174
Component Unit Fire Districts:	
Combining Balance Sheet .....	177
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets – Governmental .....	180
Combining Statement of Revenues, Expenditures and Changes in Fund Balance .....	181
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities .....	184
Detailed Budget Schedules (Unaudited):	
General Fund – Schedule of Expenditures – Budget and Actual on Budgetary Basis .....	185
 <b>STATISTICAL SECTION (Unaudited):</b>	
Net Assets by Component – Last Ten Fiscal Years.....	196
Changes in Net Assets – Last Ten Fiscal Years .....	197
Fund Balances, Governmental Funds – Last Ten Fiscal Years .....	199
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years .....	200
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years .....	201
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years .....	202
Principal Property Taxpayers, June 30, 2012 and June 30, 2003 .....	203
Property Tax Levies and Collections – Last Ten Fiscal Years.....	204
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years .....	205
Computation of Legal Debt Margin – Last Ten Fiscal Years.....	206
Direct and Overlapping Bonded Debt, June 30, 2012 .....	207
Demographics and Economic Statistics – Last Ten Fiscal Years.....	209
Principal Employers, June 30, 2012 and June 30, 2003 .....	210

**COUNTY OF YOLO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table of Contents (continued)

**STATISTICAL SECTION (Unaudited):**

Full-Time Equivalent Employees by Function/Program – Last Ten Fiscal Years .....	211
Operating Indicators by Function/Department – Last Ten Fiscal Years .....	212
Capital Assets by Function – Last Seven Fiscal Years.....	214

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# **INTRODUCTORY SECTION**

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# County of Yolo

www.yolocounty.org

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February 8, 2013

The Honorable, Duane Chamberlain, 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, 2012, 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 the standards established by the Government Accounting Standard Board and the recommended practices of 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

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 them 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.

## **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. Six department heads, namely, the 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 202,133 resides in the four incorporated cities. Davis, with a population of 65,052, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 55,646, 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 49,292, is located 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 6,839, 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 25,304, 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 in calendar year 2011 was \$549,249,669, an all-time high that represents an increase of 24% from calendar year 2010. Processing tomatoes remain Yolo County's leading commodity, with a gross value of \$106,792,881. This 21% increase over the prior year is due mostly to an increase in acreage as the county rebounded from the diminished acreage of 2010.

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 31,700 students and offers 102 undergraduate majors and 90 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (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. The majority of GHG emissions are the result of infrastructure and development decisions: how we build our buildings, where we put them, and the quality and type of infrastructure that are required to serve them. The County's new 2030 General Plan adopted in November 2009 addresses those issues for unincorporated Yolo County, and establishes a land use pattern and strategy that will result in reductions in local GHG emissions. Policies and actions incorporating the concepts of "smart growth", and climate change are prominent in every element of the 2030 General Plan. These concepts are also fundamental to the County's commitment towards protecting agriculture and open space, as well as creating communities characterized by neighborhoods that are compact, walkable, and have a variety of commercial and residential uses.

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. 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 the six-county Sacramento Region which covers 6,328 square miles with a population of 2.3 million. The region offers a welcoming business climate, an abundant and educated workforce, low cost of living and doing business, and excellent schools. The region is quickly developing into a world-class technology community, with a specific competitive advantage in renewable energy technologies.

The regional economy is driven by a workforce of 850,000 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. The government sector has historically been the largest employment sector with 240,000 jobs but is currently contracting in relation to the private sector.

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 22% from 89,300 in 2010 to 109,291 in 2020, matching the statewide growth of 14%. On the other hand, the average unemployment rate for Yolo County has improved to 9.7% as of August 2012 from 12.4% in 2011.

In addition to the local economic environment other factors from the State government have shaped the financial condition of Yolo County. For example, the 2012 Budget Act builds upon two important reforms enacted last year that affected local government: public safety realignment to bring government closer to the people and the elimination of redevelopment agencies. The 2012 state budget implements a permanent allocation structure for future realignment revenues and streamlines the process for transferring funds from local redevelopment agencies to fund schools and local fire and police services

## **Major Initiatives**

In Yolo County the Board of Supervisors and staff have extended the countywide effort on strategic planning into the development of tactical plans that will be executed in three-year time frames to advance strategic goals. One of the tactical plans focuses on the county strategic goal of providing fiscally sound, dynamic and responsive services. In accordance with this plan, staff has continued work on long-term financial planning by assessing financial management practices and systems and refining financial policies.

These financial policies support financial sustainability and have percolated into the budget through the measured build-up of the general reserve, allowance for adequate contingencies during the budget year, increased transparency in presenting budget information and creation of reserves for replacement of equipment. Staff is currently finalizing the capital improvement plan and preparing long-term projections.

In the same vein, the County is continuing to develop solutions for the long-term unfunded liabilities. The recently enacted California Public Employees' Pension Reform Act of 2013 is expected to help contain and gradually reduce the pension liability. County staff is working with the collective bargaining units to contain the effect of increasing health care costs for both active and retired employees.

### **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 and 2011 the County did not have sufficient resources to meet the timeliness requirement for this award and therefore, did not apply. The County will not apply for the award for fiscal year June 30, 2012 due to delay of audited numbers from a material discreetly presented component unit.

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 County's 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, 2012**

**Elected Officials:**

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

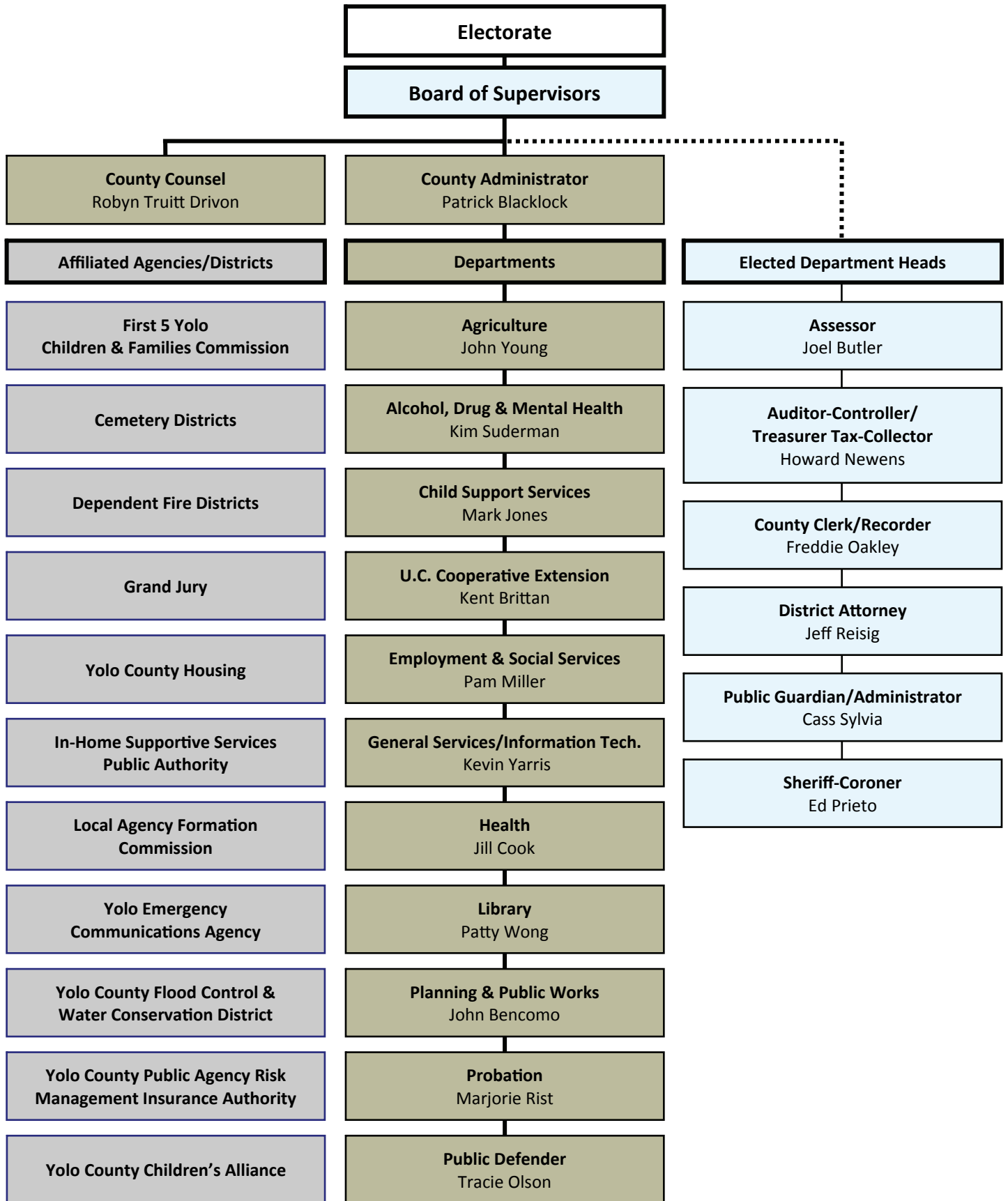
**Appointed Officials**

County Administrator	Patrick Blacklock
County Counsel	Robyn Drivon

**Appointed Department Heads**

Assistant CAO	Dirk Brazil
Deputy CAO	Mindi Nunes
Director of Cooperative Extension	Kent Brittan
Agriculture Commissioner	John Young
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 Employment and Social Services	Pam Miller
Director of Planning and Public Works	John Bencomo
Director of General Services	Kevin Yarris
Director of Child Support Services	Mark Jones
Public Defender	Tracie Olsen

# Yolo County Organization





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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, 2012, 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 69 percent, 61 percent, and 80 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 opinion, 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, 2012, 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 19 to the financial statements, on December 27, 2012, the County issued Certificates of Participation, Series A, Series B, and 2012 Refunding Series in the amount of \$645,000, \$22,005,000, and \$3,410,000, respectively. The proceeds of Series A and B are being used to finance the construction of three (3) photovoltaic solar power systems at two sites. The proceeds from the 2012 Refunding Series were deposited in an irrevocable trust with an escrow agent to defease the balance of \$3,205,000 of the 1998 Certificates of Participation.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated February 8, 2013, 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.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedules of funding progress and employer contributions and budgetary comparison information on pages 3 through 17, and 89 through 101, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual non-major fund financial statements, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining and individual non-major fund financial statements and other supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the report of the other auditors, the combining and individual non-major fund financial statements and other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
February 8, 2013

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**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

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# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### FINANCIAL HIGHLIGHTS

The information in this section is not covered by the Independent Auditor's Report, but is presented as required supplementary information for the benefit of the readers of the comprehensive annual financial report.

In this section of the County of Yolo's comprehensive annual financial report, County management discusses financial results for the fiscal year ended June 30, 2012. 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 \$183.0 million. The components of the \$183.0 million of net assets include \$154.1 million invested in capital assets, net of related debt, \$76.7 million restricted by creditors, grantors, contributors and enabling legislation and an unrestricted deficit of \$47.8 million.
- The County's total net assets decreased by \$5.0 million during the year. During the fiscal year total net assets invested in capital assets, net of related debt, decreased by \$2.2 million due to depreciation of \$10.1, asset retirements of \$.3 million and new related debt of \$.9 million exceeding capital asset acquisition of \$7.8 million and related debt principal payments of \$1.3 million. Capital asset acquisition during the year and included \$4.9 million of roads and bridge improvements, \$.5 million related to improvements to structures and \$2.4 million related to equipment and software purchases. Total restricted net assets increased by \$9.7 million. The increase in restricted net assets is attributed to \$2.2 million in new funding from the state realigning law enforcement and health and human services programs, \$2.0 million increase in net assets restricted for roads and the remaining increase of \$5.7 million is due to general budget savings. The decrease of \$12.5 million in unrestricted net assets is primarily due to the fiscal year increase in the recognition of other postemployment benefits liabilities of \$10.6 million.
- As of June 30, 2012 the County's governmental funds reported a combined ending fund balances of \$80.0 million an increase of \$9.4 million or 13.2% from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$63.8 million or 79.7% of ending fund balance. Of this amount \$43.7 million is restricted by law, enabling legislation or externally imposed requirements, and \$6.5 million is committed for specific purposes.
- As of June 30, 2012 the County's General Fund's total ending fund balance is \$28.4 million, an increase of \$0.7 million, or 2.5% from the prior year. The total fund balance available for spending is \$16.1 million or 57.0% of ending fund balance. Of this amount \$1.8 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 \$425,419 to \$23.2 million. During the year principal payments amounted to \$1,313,321 and new debt was \$887,902.



# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### 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 2011-12

### 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 127 individual governmental funds combined into 25 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 and to accumulate funds for equipment replacement. 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 49 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 2011-12

### 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 2011-12

### 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 \$182,959 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		Total		Total	
	2012	2011	2012	2011	2012	2011	Dollar Change	Percent Change
<b>Assets:</b>								
Current assets	\$ 124,652	\$ 110,686	\$ 26,881	\$ 26,073	\$ 151,533	\$ 136,759	\$ 14,774	11%
<b>Noncurrent:</b>								
Capital assets	162,410	164,502	15,001	15,525	177,411	180,027	(2,616)	-1%
Other	443	469	--	--	443	469	(26)	-6%
<b>Total assets</b>	<b>287,505</b>	<b>275,657</b>	<b>41,882</b>	<b>41,598</b>	<b>329,387</b>	<b>317,255</b>	<b>12,132</b>	<b>4%</b>
<b>Liabilities:</b>								
Current liabilities	39,244	32,098	910	925	40,154	33,023	7,131	22%
Non-current liabilities	87,466	78,094	18,809	18,159	106,275	96,253	10,022	10%
<b>Total liabilities</b>	<b>126,710</b>	<b>110,192</b>	<b>19,719</b>	<b>19,084</b>	<b>146,429</b>	<b>129,276</b>	<b>17,153</b>	<b>13%</b>
<b>Net Assets:</b>								
Invested in capital assets, net of related debt	139,314	141,038	14,779	15,246	154,093	156,284	(2,191)	-1%
Restricted net assets	59,339	49,844	17,348	17,117	76,687	66,961	9,726	15%
Unrestricted net assets	(37,858)	(25,417)	(9,964)	(9,849)	(47,822)	(35,266)	(12,556)	36%
<b>Total net assets</b>	<b>\$ 160,795</b>	<b>\$ 165,465</b>	<b>\$ 22,163</b>	<b>\$ 22,514</b>	<b>\$ 182,958</b>	<b>\$ 187,979</b>	<b>\$ (5,021)</b>	<b>-3%</b>

### Analysis of Net Assets

The County's total net assets decreased by \$5,021, or 3%, during the fiscal year. The change in net assets is described below for each component. The decrease in net assets of \$5,021 and the \$10,022 increase in non-current liabilities are primarily due to the \$10.6 million increase in the other postemployment benefits (OPEB) obligation. See Note 15, 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 \$154,093 at fiscal year end and consisted of the following: invested in capital assets (net of accumulated depreciation) of \$177,412, less the related debt of \$23,318. The \$2,191 decrease in net assets invested in capital assets, net of related debt, represents capital acquisitions and retirements, less current year depreciation, and the addition and/or retirement of related long-term debt.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

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

#### Analysis of Net Assets (continued)

A schedule of the changes in invested in capital assets, net of related debt, is presented below:

<u>Changes in invested in capital assets, net of related debt (in thousands)</u>		
Balance, June 30, 2011		\$ 156,284
Changes in capital assets:		
Bridges and roads	4,933	
Structures	492	
Software and equipment	2,332	
Depreciation expense	(10,104)	
Net loss on asset retirements	(269)	(2,616)
Changes in related debt:		
New equipment leases	(888)	
Principal payments	1,313	425
Net change		<u>(2,191)</u>
Balance, June 30, 2012		<u>\$ 154,093</u>

**Restricted net assets:** Total restricted net assets increased by \$9.7 million. The increase in restricted net assets is attributed to \$2.2 million in new funding from the state realigning law enforcement and health and human services programs, \$2.0 million increase in net assets restricted for roads and the remaining increase of \$5.5 million is due to general budget savings, in that amounts received for restricted purposes were not expended during the fiscal year.

**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 \$47,822 for unrestricted net assets. The increase in the negative balance of \$12,556 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. The balance of this liability at June 30, 2012 is \$60,906, an increase of \$10,553 from the prior year.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

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

#### Analysis of Statement of Activities

Total net assets decreased by \$5,020, or by 3%. Governmental activities accounted for \$4,669, and business-type activities accounted for \$351 for the fiscal year ended June 30, 2012. The decrease is primarily due to the increase of \$10,553 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
	2012	2011	2012	2011	2012	2011		
<b>Revenues:</b>								
<b>Program revenues:</b>								
Charges for services	\$ 34,166	\$ 40,563	\$ 8,132	\$ 7,782	\$ 42,298	\$ 48,345	\$ (6,047)	-13%
Operating grants & contributions	149,428	149,209	242	213	149,670	149,422	248	0%
Capital grants & contributions	2,108	1,289	-	-	2,108	1,289	819	64%
<b>Total program revenues</b>	<b>185,702</b>	<b>191,061</b>	<b>8,374</b>	<b>7,995</b>	<b>194,076</b>	<b>199,056</b>	<b>(4,980)</b>	<b>-3%</b>
<b>General revenues:</b>								
Property taxes	40,652	42,670	-	-	40,652	42,670	(2,018)	-5%
Sales & use taxes	3,286	2,931	-	-	3,286	2,931	355	12%
Unrestricted interest	1,216	1,108	281	437	1,497	1,545	(48)	-3%
Other revenues	1,996	2,179	-	-	1,996	2,179	(183)	-8%
Transfers	9	-	(9)	-	-	-	-	0%
<b>Total general revenues</b>	<b>47,159</b>	<b>48,888</b>	<b>272</b>	<b>437</b>	<b>47,431</b>	<b>49,325</b>	<b>(1,894)</b>	<b>-4%</b>
<b>Total revenues</b>	<b>232,861</b>	<b>239,949</b>	<b>8,646</b>	<b>8,432</b>	<b>241,507</b>	<b>248,381</b>	<b>(6,874)</b>	<b>-3%</b>
<b>Expenses:</b>								
General government	23,828	23,789	-	-	23,828	23,789	39	0%
Public protection	82,314	81,844	-	-	82,314	81,844	470	1%
Public ways & facilities	6,920	7,087	-	-	6,920	7,087	(167)	-2%
Health and sanitation	42,991	43,393	-	-	42,991	43,393	(402)	-1%
Public assistance	71,512	73,845	-	-	71,512	73,845	(2,333)	-3%
Education	6,565	7,504	-	-	6,565	7,504	(939)	-13%
Recreation & cultural services	2,149	2,299	-	-	2,149	2,299	(150)	-7%
Interest on long-term debts	1,251	1,274	-	-	1,251	1,274	(23)	-2%
Central landfill	-	-	8,694	8,184	8,694	8,184	510	6%
Airport	-	-	303	335	303	335	(32)	-10%
<b>Total expenses</b>	<b>237,530</b>	<b>241,035</b>	<b>8,997</b>	<b>8,519</b>	<b>246,527</b>	<b>249,554</b>	<b>(3,027)</b>	<b>-1%</b>
<b>Increase (decrease) in net assets</b>	<b>(4,669)</b>	<b>(1,086)</b>	<b>(351)</b>	<b>(87)</b>	<b>(5,020)</b>	<b>(1,173)</b>	<b>(3,847)</b>	<b>328%</b>
<b>Net assets - July 1,</b>	<b>165,465</b>	<b>166,551</b>	<b>22,514</b>	<b>22,601</b>	<b>187,979</b>	<b>189,152</b>	<b>(1,173)</b>	<b>-1%</b>
<b>Net assets - June 30</b>	<b>\$ 160,796</b>	<b>\$ 165,465</b>	<b>\$ 22,163</b>	<b>\$ 22,514</b>	<b>\$ 182,959</b>	<b>\$ 187,979</b>	<b>(5,020)</b>	<b>-3%</b>

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### 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 \$7,088, or 3% to \$232,861. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall decrease of \$5,359, or 2.8%, from the prior year.

General revenues had an overall decrease of \$1,729, or 3.5%, from the prior year. The most significant changes are as follows, (in thousands):

- Property taxes decreased by \$2,018, or by 5%. The decrease is due to a decrease in the amount of delinquent taxes receivable at June 30, 2012 that when collected would be recorded in the County's general fund under the accrual basis of accounting.
- Sales and use taxes increased by \$355, or 12% due to the improving economy.
- In the prior year the County reported a net gain on sales of capital assets \$307. In fiscal year 2011-12 the County reported a net loss of \$151 mostly attributable to the demolition of a replaced library.

Expenses: Total expenses for the governmental activities were \$237,530, a decrease of \$3,505, or 1.4% from the prior year. The most significant changes are as follows:

- Education – The decrease of \$939 is due to the completion of the Davis Library Expansion project in the prior fiscal year. There were not any additional project expenditures during fiscal year 2011-12.
- Recreational and cultural – The prior year's expenditures included the final improvements to the County parks funded with State grants.

#### Analysis of Business-type Activities:

The net assets of business-type activities decreased by \$351, or 1.5%, which indicates these activities did not generate sufficient revenues to cover cost of operations. Total revenues increased by \$214, or 2.5% and total expenses increased by \$478, or by 5.6%.

Program revenues increased by \$379, or 4.7%. Airport total revenue increased by \$19 due to airport management restructuring the leases as they are renewed. Landfill revenues increased by \$359 primarily due to increased revenue from recycling. The tonnage of refuse entering the landfill that was recycled increased 70%.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### 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, 2012, the County's governmental funds reported combined ending fund balances of \$80,001 representing an increase of \$9,381 in comparison with the prior year. The components of the of total fund balance are as follows:

- Nonspendable fund balance, \$16,228, 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 \$10,804, (2) long-term receivables of \$4,786 and (3) prepaid expenses, deposits and inventory of \$638.
- Restricted fund balance, \$43,653, consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance, \$6,548, are amounts for specific purposes determined by the Board of Supervisors, such as \$.6 million to fund OPEB.
- Assigned fund balance of \$13,067 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. \$8,988 of these funds have been used to finance a projected deficit in the fiscal year 2012-13 budget.
- Unassigned fund balance, \$506, represents the residual classification for the County's General Fund of \$678 as well as governmental funds where expenditures exceed other available fund balance in the amount of (\$172).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$679, from \$27,692 to \$28,371 at June 30, 2012. The nonspendable portion of fund balance was \$12,222, and the spendable portion was \$16,149, an increase of \$618 from the prior year spendable fund balance of \$15,531. The increase was primarily due to budget savings and realization of revenues in excess of estimated amounts.

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 22% of General Fund expenditures while spendable fund balance equates to 13% of total General Fund expenditures. Of the General Fund's spendable fund balance \$1.8 million, or 6.4% is restricted and \$.6 million, or 2.1%, is committed, \$13.1 million, or 46.0% is assigned and \$.7 million, or 2.4% is unassigned.



# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### 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 \$4 to a deficit of \$172. Fund expenditures decreased by \$183, while fund revenues decreased by \$3,909. The decrease in revenue was offset by an increase of \$4,016 of operating transfers in as a result of funding realignment by the state. The realigned funding was recorded in a nonmajor special revenue fund, as required by state law, then transferred to the PSF.

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 \$2,041, or 11.7%. Fund revenues increased by \$1,112 due to increased gas tax revenues remitted by the state. Fund expenditures decreased by \$102 or by less than 1%.

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. Since fiscal year 2007-08 transfers accumulating to \$3,267 have been required from the General Fund to finance an accumulated deficit caused by 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 \$12,114 from a high of \$21,132 in fiscal year 2006-07 to \$9,018 in fiscal year 2011-12. 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>2012</u>		<u>2011</u>		<u>Change</u>		
	Amount	% of Total	Amount	% of Total	Amount	% of Total	
Taxes	\$ 47,550	19.8%	\$ 46,790	19.1%	\$ 760	1.6%	
Licenses and permits	6,524	2.7%	5,685	2.3%	839	14.8%	
Fines, forfeitures and penalties	8,397	3.5%	8,904	3.6%	(507)	-5.7%	
Use of money and property	1,625	0.7%	1,568	0.6%	57	3.6%	
Intergovernmental	149,181	62.2%	150,902	61.5%	(1,721)	-1.1%	
Charges for services	23,916	10.0%	27,476	11.2%	(3,560)	-13.0%	
Other revenue	2,575	1.1%	4,082	1.7%	(1,507)	-36.9%	
<b>Totals</b>	<b>\$ 239,768</b>	<b>100.0%</b>	<b>\$ 245,407</b>	<b>100.0%</b>	<b>\$ (5,639)</b>	<b>-2.3%</b>	

Significant changes for major revenue sources are explained below.

- Licenses & permits – This category includes regulatory fees. The increase of \$839 is due to zoning permits increase of \$504 attributable to an increase in the number of major industrial projects being developed and \$214 from increased environmental health fees due to increased enforcement action and general fee increase.
- Charges for services – This category includes receipts as a result of exchange transactions. The \$3,560 decrease is a result of the following: \$703 from changes to juvenile hall inmate bed contracts, \$1794 decrease as a result of state funding charges related to trial court security and the remaining \$1,063 decrease due to a decrease in Mental Health Medi-Cal reimbursements due to state-wide billing changes by the state related to clients with dual coverage and a delay by the state in accepting prior year cost report.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### FINANCIAL ANALYSIS OF FUNDS (in thousands ) (continued)

- Other revenue – This category includes other sales, donations, grants from private sources, awards from judgments, welfare repayments and other miscellaneous revenue. Most of the \$1,507 decrease is due to the recording of a \$1,440 legal settlement in the prior fiscal year.

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

<b>Expenditures in the Governmental Funds (in thousands)</b>						
Function	<u>2012</u>		<u>2011</u>		<u>Change</u>	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 23,267	10.1%	\$ 23,417	9.8%	\$ (150)	-0.6%
Public protection	77,274	33.5%	74,397	31.3%	2,877	3.9%
Public ways and facilities	10,458	4.5%	10,567	4.4%	(109)	-1.0%
Health and sanitation	41,467	18.0%	41,443	17.4%	24	0.1%
Public assistance	67,934	29.5%	71,794	30.2%	(3,860)	-5.4%
Education	5,742	2.5%	6,964	2.9%	(1,222)	-17.5%
Recreation and cultural	1,929	0.8%	2,469	1.0%	(540)	-21.9%
Capital Outlay	72	0.0%	4,325	1.8%	(4,253)	-98.3%
Debt - principal payments	1,345	0.6%	1,149	0.5%	196	17.1%
Debt - interest payments	1,175	0.5%	1,275	0.5%	(100)	-7.8%
	<b>\$ 230,663</b>	<b>100.0%</b>	<b>\$ 237,800</b>	<b>99.8%</b>	<b>\$ (7,137)</b>	<b>-3.0%</b>

Significant changes for major functions are explained below.

- Education – The decrease of \$1,222 is primarily due to the prior year expenditures included \$1,139 to complete the expansion of a library.
- Recreational and Cultural – The decrease of \$540 is primarily due to the prior year's expenditures included completion of improvements of the County's park facilities.
- Capital Outlay – The current and prior year expenditures included the completion of the expansion of a library.
- Debt principal payments – Debt service principal payments increased because fiscal year 2011-12 included a full year of debt service payments for loans related to the acquisition of a solar array completed in fiscal year 2010-2011.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### 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 \$341, or by 1.5% from the prior year.

The **Airport fund** total net assets decreased by \$107 to \$2,302. However, the annual operating loss decreased to \$112 in fiscal year 2011-12 from \$172 in fiscal year 2010-11. The loss in fiscal year 2011-12 is attributable to operating expenses in excess of operating revenues, partially due to additional expenditures related to complying with FAA regulations.

The **Central Landfill** net assets decreased slightly by \$234, or by 1.2%. Operating revenues increased by \$321 primarily due to increased revenue from recycling. The tonnage of refuse entering the landfill that was recycled increased by 70%. Operating expenses increased by \$572 of which \$305 is related to the closure-post closure accrual.

#### Internal Services Funds (ISF)

The County's Internal Services funds consist of Equipment Replacement, Telecommunications, Fleet Services, Unemployment Self-Insurance, and Dental Self-Insurance funds. Total Internal Services funds net assets increased by \$369 or by 14.6%.

**Equipment Replacement ISF** total net assets at the end of the fiscal year was \$292. This fund was established during the year for the purpose of accumulating funds for future capital asset purchases.

**Fleet Services ISF** total net assets decreased by \$5 to \$147. The operating revenues increased by \$89 while operating expenses increased by \$171 increasing the annual net operating loss to \$431 from \$348 in the prior year. County management is currently reviewing services provided by fleet to determine the most economical way to deliver those services with less reliance on transfers from the General Fund.

The **Telecommunications ISF** net assets decreased by \$194, or by 8.1%, to \$2,176 of which \$1,036 is unrestricted. The current year operating loss of \$207 was an increase of \$146 from the prior year's loss of \$60. The operating loss increased due to a \$199 decrease in operating revenues attributable to the loss of the City of Davis and City of Woodland as customers.

The **Unemployment Self-Insurance ISF** net assets increased by \$225 to \$(414). The increase was due to a decrease in claims by 54% and by increasing cost recovery from County departments. The deficit in this fund will be eliminated through increased charges to County departments in future years.

The **Dental Self-Insurance ISF** net assets increased by \$49 due to an 11.1% decrease in claims.

### GENERAL FUND BUDGETARY VARIANCES

Differences between the original budget and the final budget were \$10.7 million of increased appropriations funded by unanticipated revenues and with available fund balances. During the year, actual revenues (including transfers) were, in the aggregate, \$24.9 million less than the final budgetary estimates and as a result of cautious fiscal management, actual expenditures were less than the final budgetary estimates by \$36.9 million. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a favorable variance of \$12.0 million, thus eliminating the need to draw upon additional reserves.

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital assets

The County's investment in capital assets, net of accumulated depreciation, for its governmental and business type activities as of June 30, 2012, is \$177.4 million. This investment in capital assets includes land, easements, software, structures and improvements, equipment and infrastructure. In fiscal year 2011-12 the County's net investment in capital assets decreased by \$2.6 million, or by 1.5%, in both the governmental activities and business-type activities. The decrease in investment in capital assets is due to that the annual depreciation expense and loss on retirement of capital assets of \$10.4 million exceeds additions to capital assets of \$7.8 million.

<b>Capital Assets as of June 30 (Net of Depreciation, in thousands)</b>						
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 6,372	\$ 6,372	\$ 53	\$ 53	\$ 6,425	\$ 6,425
Easements	685	606	-	-	685	606
Software	1,291	1,671	3	8	1,294	1,679
Structures & improvements	90,680	90,553	14,410	15,076	105,090	105,629
Equipment	4,634	4,632	326	388	4,960	5,020
Infrastructure	45,228	41,383	-	-	45,228	41,383
Construction in progress	13,521	19,285	209	-	13,730	19,285
<b>Total</b>	<b>\$ 162,411</b>	<b>\$ 164,502</b>	<b>\$ 15,001</b>	<b>\$ 15,525</b>	<b>\$ 177,412</b>	<b>\$ 180,027</b>

#### Changes in capital assets (in thousands)

Balance, June 30, 2011	\$ 180,027
Changes in capital assets:	
Bridges and roads	4,933
Structures	492
Software and equipment	2,332
Depreciation expense	(10,104)
Net loss on asset retirements	(268)
Net change	(2,615)
Balance, June 30, 2012	\$ 177,412

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

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2011-12

### CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

#### Long-term debt

Long term debt increased from \$102.3 million to \$113.0 million, an increase of \$10.7 million primarily due to increase of OPEB liability by \$10.6 million. At June 30, 2011, the County had total long-term debt outstanding of \$113.0 million consisting of the following:

- \$ 5.2 million in capital lease obligations.
- \$ 7.9 million in special assessment debt with government commitment.
- \$ 6.7 million in loans payable.
- \$ 0.2 million in notes payable.
- \$ 3.3 million in certificates of participation.
- \$ 9.7 million in accrued compensated absences.
- \$60.9 million in other post-employment benefits.
- \$18.5 million in closure-post closure costs.
- \$ 0.6 of pollution remediation liabilities.

The legal debt margin for the County at the end of the fiscal year is \$255.0 million. This limit is 1.25% of the County assessed valuation.

Additional information on the County's long-term liabilities can be found in Note 9 to the financial statements.

### ECONOMIC FACTORS AND 2012-13 BUDGET

The following factors were considered in preparing the County's budget for the 2012-13 fiscal year which increased 9.3% over the prior year's budget. The budget increase is primarily due to the use of carryover funds from fiscal year 2011-12 and increased public safety revenue from the state realignment of services and funding.

- Property tax revenues are expected to remain unchanged.
- Sales tax revenues are expected to increase by 3.5%.
- Revenues from redevelopment agencies are expected to be consistent with fiscal year 2011-12 as the passage of ABX126, which eliminated redevelopment agencies, is not expected to significantly impact County revenues.
- The 2012-13 budget includes use of one-time available funds of \$9.0 million.
- The 2012-13 budget increases the general reserve by \$.8 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.
- The 2012-13 budget includes labor savings of 2% as allowed under the current agreements with three bargaining units whose agreements are under negotiation. Labor savings from all other bargaining units are consistent with those achieved in the prior year.

The County plans to increase its general reserve by \$756,000 in the 2012-13 fiscal year.

The County does not anticipate its financial condition to improve in the near term due to continuing uncertainties related to the State budget, economic conditions and potential across the board spending cuts by the Federal government.

## COUNTY OF YOLO

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



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

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

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**COUNTY OF YOLO**

Statement of Net Assets

June 30, 2012

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
<b>ASSETS</b>						
Current Assets:						
Cash and investments	\$ 85,088,132	\$ 8,751,287	\$ 93,839,419	\$ 4,222,126	\$ 3,704,981	\$ 3,161,982
Cash with fiscal agent	762,842	6,897	769,739	--	--	--
Imprest cash	32,350	1,900	34,250	270	--	--
Restricted cash	10,803,430	6,962,070	17,765,500	--	--	2,843,603
Receivables (net of allowance for uncollectibles)	37,443,438	881,159	38,324,597	2,826	1,041,704	435,393
Inventory	354,661	--	354,661	--	--	175,050
Prepays and deposits	393,511	51,289	444,800	6,186	--	93,247
Internal balances	(10,226,770)	10,226,770	--	--	--	--
Total Current Assets	<u>124,651,594</u>	<u>26,881,372</u>	<u>151,532,966</u>	<u>4,231,408</u>	<u>4,746,685</u>	<u>6,709,275</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	20,577,844	261,792	20,839,636	146,991	--	4,223,016
Depreciable, net	141,832,697	14,739,553	156,572,250	3,242,719	6,935	16,362,414
Other assets	443,073	--	443,073	--	--	55,150
Total Noncurrent Assets	<u>162,853,614</u>	<u>15,001,345</u>	<u>177,854,959</u>	<u>3,389,710</u>	<u>6,935</u>	<u>20,640,580</u>
Total Assets	<u>287,505,208</u>	<u>41,882,717</u>	<u>329,387,925</u>	<u>7,621,118</u>	<u>4,753,620</u>	<u>27,349,855</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	6,501,946	604,173	7,106,119	43,029	718,337	558,777
Interest payable	136,332	--	136,332	7,764	249	5,021
Accrued salaries and benefits	4,176,937	75,971	4,252,908	16,703	19,598	--
Due to other governmental agencies	11,581,848	57,484	11,639,332	98,612	--	1,236,401
Estimated claims	8,274,718	--	8,274,718	--	--	--
Deposits from others	10,000	2,750	12,750	--	--	218,139
Unearned revenue	1,152,802	1,552	1,154,354	--	--	367,993
Compensated absences	5,640,000	147,000	5,787,000	6,027	8,758	38,383
Capital leases payable	285,525	2,082	287,607	23,338	1,601	--
Certificates of participation	135,000	--	135,000	--	--	--
Special assessment debt with government commitment	240,000	--	240,000	--	--	--
Notes and loans payable	940,040	19,256	959,296	13,682	--	2,429,793
Other current liabilities	168,435	--	168,435	--	--	190,776
Total Current Liabilities	<u>39,243,583</u>	<u>910,268</u>	<u>40,153,851</u>	<u>209,155</u>	<u>748,543</u>	<u>5,045,283</u>
Non-current Liabilities:						
Long-term liabilities due beyond one year	26,559,952	298,711	26,858,663	241,278	13,954	4,009,271
Other post-employment benefits	60,906,000	--	60,906,000	--	--	587,846
Estimated closure and post closure cost	--	18,510,327	18,510,327	--	--	--
Total Long-term Liabilities	<u>87,465,952</u>	<u>18,809,038</u>	<u>106,274,990</u>	<u>241,278</u>	<u>13,954</u>	<u>4,597,117</u>
Total Liabilities	<u>126,709,535</u>	<u>19,719,306</u>	<u>146,428,841</u>	<u>450,433</u>	<u>762,497</u>	<u>9,642,400</u>

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

**COUNTY OF YOLO**

Statement of Net Assets

June 30, 2012

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	139,314,244	14,779,293	154,093,537	3,112,780	138	14,618,807
Restricted for:						
Nonexpendable	10,803,430	--	10,803,430	6,186	--	--
General government	3,788,203	--	3,788,203	--	--	--
Public protection	7,460,210	--	7,460,210	--	--	--
Public ways and facilities	19,296,342	--	19,296,342	--	--	--
Health and sanitation	8,551,997	--	8,551,997	--	--	--
Public assistance	5,832,570	--	5,832,570	--	--	2,728,300
Education	3,518,533	--	3,518,533	--	--	--
Recreation & cultural	88,282	--	88,282	--	--	--
Debt service	--	43,680	43,680	--	--	--
Closure/post closure care	--	17,304,134	17,304,134	--	--	--
Unrestricted	(37,858,138)	(9,963,696)	(47,821,834)	4,051,719	3,990,985	360,348
Total Net Assets	<u>\$ 160,795,673</u>	<u>\$ 22,163,411</u>	<u>\$ 182,959,084</u>	<u>\$ 7,170,685</u>	<u>\$ 3,991,123</u>	<u>\$ 17,707,455</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, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 23,829,962	\$ 10,360,271	\$ 11,316,233	\$ 1,032,152
Public protection	82,313,745	12,746,644	39,239,747	123,770
Public ways and facilities	6,919,796	302,526	9,164,977	865,824
Health and sanitation	42,991,108	8,770,162	23,846,678	--
Public assistance	71,512,232	542,086	64,314,101	--
Education	6,565,213	398,071	1,165,257	--
Recreation and cultural services	2,149,533	1,048,824	380,685	86,000
Interest	1,251,240	--	--	--
<b>Total Governmental Activities</b>	<b>237,532,829</b>	<b>34,168,584</b>	<b>149,427,678</b>	<b>2,107,746</b>
Business-Type Activities:				
Airport	302,761	186,260	10,000	--
Central Landfill	8,694,179	7,946,089	231,605	--
<b>Total Business-Type Activities:</b>	<b>8,996,940</b>	<b>8,132,349</b>	<b>241,605</b>	<b>--</b>
<b>Total primary government</b>	<b>246,529,769</b>	<b>42,300,933</b>	<b>149,669,283</b>	<b>2,107,746</b>
<b>Component Units:</b>				
Fire Protection Districts	2,115,777	379,025	155,371	193,570
First 5 Yolo Children and Families Comm.	2,946,575	--	2,609,011	--
Yolo County Housing Authority	18,809,184	2,482,849	16,245,126	452,893
<b>Total component units</b>	<b>\$ 23,871,536</b>	<b>\$ 2,861,874</b>	<b>\$ 19,009,508</b>	<b>\$ 646,463</b>

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  
     Transfers  
 Total General Revenues  
  
     Extraordinary item  
     AB99 Expense reversal  
 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	Yolo County Housing
\$ (1,121,306)		\$ (1,121,306)			
(30,203,584)		(30,203,584)			
3,413,531		3,413,531			
(10,374,268)		(10,374,268)			
(6,656,045)		(6,656,045)			
(5,001,885)		(5,001,885)			
(634,024)		(634,024)			
(1,251,240)		(1,251,240)			
<u>(51,828,821)</u>		<u>(51,828,821)</u>			
	(106,501)	(106,501)			
	<u>(516,485)</u>	<u>(516,485)</u>			
	<u>(622,986)</u>	<u>(622,986)</u>			
<u>(51,828,821)</u>	<u>(622,986)</u>	<u>(52,451,807)</u>			
			(1,387,811)		
				(337,564)	
					371,684
<u>(51,828,821)</u>	<u>(622,986)</u>	<u>(52,451,807)</u>	<u>(1,387,811)</u>	<u>(337,564)</u>	<u>371,684</u>
			1,529,410		
40,651,841		40,651,841			
3,286,201		3,286,201			
321,379		321,379			
648,883		648,883			
1,216,318	281,012	1,497,330	23,178	24,683	15,803
403,227		403,227	3,695		
773,587		773,587			
(150,769)		(150,769)	1,258		
9,000	(9,000)				
<u>47,159,667</u>	<u>272,012</u>	<u>47,431,679</u>	<u>1,557,541</u>	<u>24,683</u>	<u>15,803</u>
				2,495,533	
(4,669,154)	(350,974)	(5,020,128)	169,730	2,182,652	387,487
165,464,827	22,514,385	187,979,212	7,000,955	1,808,471	17,319,968
<u>\$ 160,795,673</u>	<u>\$ 22,163,411</u>	<u>\$ 182,959,084</u>	<u>\$ 7,170,685</u>	<u>\$ 3,991,123</u>	<u>\$ 17,707,455</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, 2012

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b><u>ASSETS</u></b>						
Cash and investments	\$17,974,312	\$ --	\$ 18,909,619	\$18,431,576	\$26,877,684	\$ 82,193,191
Cash with fiscal agent	200,430	19,185	--	--	543,227	762,842
Imprest cash	26,505	4,540	50	--	1,255	32,350
Restricted cash and investments	10,629,850	--	--	--	173,580	10,803,430
Receivable (Net):				--		
Taxes	9,583,634	--	488	--	15,666	9,599,788
Accounts receivable	689,466	445,264	16,689	20,241	98,210	1,269,870
Due from other governments	8,425,975	4,409,346	917,780	4,228,648	3,913,616	21,895,365
Note receivable	960,000	--	--	--	--	960,000
Loans receivable	--	--	--	--	3,701,912	3,701,912
Due from other funds	1,384,701	545,355	--	--	371,174	2,301,230
Inventory	217,547	--	12,029	--	15,011	244,587
Deposits	12,500	--	--	--	--	12,500
Prepaid items	277,596	--	--	--	103,415	381,011
Interfund loans	10,749,890	--	--	--	--	10,749,890
Total Assets	<u>\$61,132,406</u>	<u>\$ 5,423,690</u>	<u>\$ 19,856,655</u>	<u>\$22,680,465</u>	<u>\$35,814,750</u>	<u>\$ 144,907,966</u>

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

**COUNTY OF YOLO**

Balance Sheet  
Governmental Funds  
June 30, 2012

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b><u>LIABILITIES</u></b>						
Liabilities:						
Accounts payable	\$ 1,795,422	\$ 254,970	\$ 230,694	\$ 2,299,932	\$ 1,844,185	\$ 6,425,203
Accrued salaries and benefits	2,078,364	1,426,027	135,638	231,798	276,281	4,148,108
Due to other governments	6,308,584	84,705	--	4,756,529	432,030	11,581,848
Due to other funds	14,650	947,217	--	378,290	924,530	2,264,687
Estimated claims cost payable	1,300,000	--	--	6,974,718	--	8,274,718
Deposits	--	--	10,000	--	--	10,000
Deferred revenue	10,878,145	532,535	--	3,690	16,379	11,430,749
Interfund loans	10,385,744	2,350,236	--	8,035,508	--	20,771,488
 Total Liabilities	 <u>32,760,909</u>	 <u>5,595,690</u>	 <u>376,332</u>	 <u>22,680,465</u>	 <u>3,493,405</u>	 <u>64,906,801</u>
<b><u>FUND BALANCES</u></b>						
Nonspendable	12,221,639	--	12,029	--	3,993,918	16,227,586
Restricted	1,804,705	--	19,462,055	--	22,385,949	43,652,709
Committed	600,000	--	6,239	--	5,941,478	6,547,717
Assigned	13,067,120	--	--	--	--	13,067,120
Unassigned	678,033	(172,000)	--	--	--	506,033
 Total Fund Balances	 <u>28,371,497</u>	 <u>(172,000)</u>	 <u>19,480,323</u>	 <u>--</u>	 <u>32,321,345</u>	 <u>80,001,165</u>
 Total Liabilities and Fund Balances	 <u>\$61,132,406</u>	 <u>\$ 5,423,690</u>	 <u>\$ 19,856,655</u>	 <u>\$22,680,465</u>	 <u>\$35,814,750</u>	 <u>\$ 144,907,966</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, 2012

Fund Balance - Total Governmental Funds (page 26)	\$ 80,001,165
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.	161,178,486
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.	443,073
Revenues that are earned but are not available or received within the period of availability are not recognized as revenues in the fund statements but are reported as revenue in the Government-Wide statement of activities	10,277,947
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:	3,020,229
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	(60,906,000)
Pollution remediation obligation	(640,000)
Certificates of participation	(3,340,000)
Capital leases	(5,192,741)
Notes and loans payable	(6,666,091)
Compensated absences	(9,346,599)
Accrued interest payable	(136,331)
Special assessments debt payable	<u>(7,897,465)</u>
Net assets of Governmental Activities (pages 19 and 20)	<u>\$ 160,795,673</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, 2012

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Other Governmental Funds	Total
<b>Revenues:</b>						
Taxes	\$ 39,034,171	\$ --	\$ 1,754,435	\$ --	\$ 6,761,724	\$ 47,550,330
Licenses and permits	4,428,281	6,771	88,603	--	2,000,146	6,523,801
Fines, forfeits and penalties	5,579,875	5,985	--	--	2,811,718	8,397,578
Revenue from use of money and property	1,113,776	7,884	102,911	82,206	317,843	1,624,620
Aid from other governments	82,309,127	20,788,643	10,030,687	12,053,459	23,998,440	149,180,356
Charges for services	11,468,634	4,839,274	350,362	3,575,003	3,684,765	23,918,038
Other	1,807,896	51,065	37,985	18,545	659,771	2,575,262
Total Revenues	<u>145,741,760</u>	<u>25,699,622</u>	<u>12,364,983</u>	<u>15,729,213</u>	<u>40,234,407</u>	<u>239,769,985</u>
<b>Expenditures:</b>						
Current:						
General government	22,729,722	--	--	--	539,394	23,269,116
Public protection	21,446,304	48,075,108	--	--	7,752,697	77,274,109
Public ways and facilities	--	--	10,436,066	--	21,526	10,457,592
Health and sanitation	17,920,231	3,266,219	--	16,310,869	3,969,728	41,467,047
Public assistance	64,781,736	938,239	--	--	2,213,897	67,933,872
Education	241,480	--	--	--	5,500,416	5,741,896
Recreation and cultural services	1,021,294	--	--	--	907,934	1,929,228
Capital outlay	--	--	--	--	72,501	72,501
Debt Service:						
Principal	768,833	67,667	10,010	9,306	488,926	1,344,742
Interest and fiscal charges	317,526	8,210	1,514	--	847,688	1,174,938
Total Expenditures	<u>129,227,126</u>	<u>52,355,443</u>	<u>10,447,590</u>	<u>16,320,175</u>	<u>22,314,707</u>	<u>230,665,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>16,514,634</u>	<u>(26,655,821)</u>	<u>1,917,393</u>	<u>(590,962)</u>	<u>17,919,700</u>	<u>9,104,944</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in	9,529,519	26,603,525	55,856	1,213,819	5,751,267	43,153,986
Transfers out	(25,993,173)	(295,079)	(3,200)	(670,979)	(16,888,298)	(43,850,729)
Capital lease	593,359	170,835	18,200	48,122	46,112	876,628
Sale of capital assets	34,685	--	52,609	--	8,611	95,905
Total Other Financing Sources (Uses)	<u>(15,835,610)</u>	<u>26,479,281</u>	<u>123,465</u>	<u>590,962</u>	<u>(11,082,308)</u>	<u>275,790</u>
<b>Net change in fund balances</b>	679,024	(176,540)	2,040,858	--	6,837,392	9,380,734
Fund balances - beginning,	<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>
Fund balances - ending	<u>\$ 28,371,497</u>	<u>\$ (172,000)</u>	<u>\$ 19,480,323</u>	<u>\$ --</u>	<u>\$ 32,321,345</u>	<u>\$ 80,001,165</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, 2012

Net change to fund balance - Total Governmental Funds (page 28)		\$ 9,380,734
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	7,432,647	
Less current year depreciation and loss on disposal of capital assets	<u>(9,347,317)</u>	(1,914,670)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(2,642,028)	
Charges for services	<u>287,227</u>	(2,354,801)
<p>Issuance of debt and capital leases are reported as other financing sources in the funds statements, however, debt issuance and capital leases are reported as increases to long-term debt balances in the statement of net assets.</p>		
		(876,628)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>		
Principal repayments:		
Certificates of participation	125,000	
Capital leases	374,207	
Loan payable	505,535	
Pollution remediation settlement	100,000	
Special assessments payable	<u>240,000</u>	1,344,742
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in pollution remediation liability estimate	460,000	
Other post-employment benefits	(10,553,000)	
Change in compensated absences	(432,308)	
Amortization of deferred charges for debt issuance	(25,550)	
Change in accrued interest	<u>(76,301)</u>	(10,627,159)
<p>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.</p>		
		<u>378,628</u>
Change in net assets of Governmental Activities (pages 22 and 23)		<u><u>\$ (4,669,154)</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, 2012

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Internal
	County Airport	Central Landfill		Service Funds
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ --	\$ 8,751,287	\$ 8,751,287	\$ 2,894,941
Cash with fiscal agent	--	6,897	6,897	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	6,918,390	6,962,070	--
Accounts receivable, net	40,411	834,992	875,403	15,440
Due from other governments	--	5,756	5,756	1,063
Due from other funds	--	--	--	589
Inventories	--	--	--	110,074
Prepaid expenses	--	51,289	51,289	--
Total Current Assets	<u>84,091</u>	<u>16,570,511</u>	<u>16,654,602</u>	<u>3,022,107</u>
Noncurrent Assets:				
Intefund Loans	--	10,385,744	10,385,744	--
Capital Assets:				
Nondepreciable:				
Land	53,000	--	53,000	--
Construction in progress	--	208,792	208,792	--
Depreciable:				
Structures and improvements	4,153,576	30,392,401	34,545,977	827,201
Equipment	--	1,313,498	1,313,498	7,371,196
Intangibles	--	27,950	27,950	9,640
Accumulated depreciation/amortization	(1,712,634)	(19,435,238)	(21,147,872)	(6,975,982)
Total Noncurrent Assets	<u>2,493,942</u>	<u>22,893,147</u>	<u>25,387,089</u>	<u>1,232,055</u>
<b>Total Assets</b>	<u>2,578,033</u>	<u>39,463,658</u>	<u>42,041,691</u>	<u>4,254,162</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	\$ 22,752	\$ 581,421	\$ 604,173	76,744
Accrued salary and benefits	--	75,971	75,971	28,829
Due to other governments	--	57,484	57,484	--
Compensated absences	--	147,000	147,000	31,000
Due to other funds	37,132	--	37,132	--
Deposits	1,250	1,500	2,750	--
Unearned revenue	1,552	--	1,552	--
Current portion of estimated claims payable	--	--	--	168,435
Current portion of capital lease	--	2,082	2,082	--
Current portion of notes payable	19,256	--	19,256	--
Total Current Liabilities	<u>81,942</u>	<u>865,458</u>	<u>947,400</u>	<u>305,008</u>
Non-current Liabilities:				
Estimated claims payable	--	--	--	664,802
Interfund loan	--	--	--	364,146
Estimated closure and postclosure cost	--	18,510,327	18,510,327	--
Compensated absences	--	97,997	97,997	21,819
Capital lease	--	6,757	6,757	--
Notes payable	193,957	--	193,957	--
Total Liabilities	<u>275,899</u>	<u>19,480,539</u>	<u>19,756,438</u>	<u>1,355,775</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,280,729	12,498,564	14,779,293	1,232,055
Restricted for:				
Debt service	43,680	--	43,680	--
Closure/post closure care	--	17,304,134	17,304,134	--
Unrestricted	(22,275)	(9,819,579)	(9,841,854)	1,666,332
<b>Total Net Assets</b>	<u>\$ 2,302,134</u>	<u>\$ 19,983,119</u>	<u>22,285,253</u>	<u>\$ 2,898,387</u>
Adjustment to reflect the consolidation of internal service fund activities: related to enterprise funds				
			(121,842)	
<b>Net Assets of Business-type Activities (pages 19 and 20 )</b>			<u>\$ 22,163,411</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, 2012

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>Operating Revenues:</b>				
Concessions and leases	\$ 186,180	\$ --	\$ 186,180	\$ --
Charges for services	--	7,782,572	7,782,572	4,512,032
Other revenue	80	163,517	163,597	--
<b>Total Operating Revenues</b>	<u>186,260</u>	<u>7,946,089</u>	<u>8,132,349</u>	<u>4,512,032</u>
<b>Operating Expenses:</b>				
Salaries and employee benefits	24,105	2,466,528	2,490,633	887,825
Services and supplies	118,696	4,538,223	4,656,919	3,813,944
Other operating	--	344,904	344,904	--
Closure/post-closure expenses	--	669,489	669,489	--
Depreciation and amortization	155,192	686,958	842,150	182,965
<b>Total Operating Expenses</b>	<u>297,993</u>	<u>8,706,102</u>	<u>9,004,095</u>	<u>4,884,734</u>
<b>Operating (Loss)</b>	<u>(111,733)</u>	<u>(760,013)</u>	<u>(871,746)</u>	<u>(372,702)</u>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	10,000	231,605	241,605	--
Interest income	285	280,727	281,012	13,707
Interest expense	(5,962)	(1,072)	(7,034)	--
Other	97	24,064	24,161	21,908
<b>Total Non-Operating Revenues (Expenses)</b>	<u>4,420</u>	<u>535,324</u>	<u>539,744</u>	<u>35,615</u>
<b>Loss Before Transfers</b>	<u>(107,313)</u>	<u>(224,689)</u>	<u>(332,002)</u>	<u>(337,087)</u>
Transfers in (out)	--	(9,000)	(9,000)	705,743
<b>Change in Net Assets</b>	<u>(107,313)</u>	<u>(233,689)</u>	<u>(341,002)</u>	<u>368,656</u>
Net Assets - Beginning of Year	<u>2,409,447</u>	<u>20,216,808</u>		<u>2,529,731</u>
Net Assets - End of Year	<u>\$ 2,302,134</u>	<u>\$ 19,983,119</u>		<u>\$ 2,898,387</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(9,972)</u>	
<b>Change in Net Assets of Business-type Activities (pages 22-23 )</b>			<u>\$ (350,974)</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, 2012

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Activities
	County	Central		Internal
Airport	Landfill		Service	
				Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash receipts from customers	\$ 156,688	\$ 7,810,054	\$ 7,966,742	\$ 4,529,123
Cash paid to suppliers for goods and services	(109,089)	(5,085,117)	(5,194,206)	(3,889,810)
Cash paid to employees for services	(24,105)	(2,446,211)	(2,470,316)	(881,419)
Net Cash Provided (Used) by Operating Activities	23,494	278,726	302,220	(242,106)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Non-capital grants and contributions	10,000	225,849	235,849	--
Transfers or loans made for other than capital purposes	9,803	172,133	181,936	410,343
Other revenues	97	24,064	24,161	6,995
Net Cash Provided (Used) by Noncapital Financing Activities	19,900	422,046	441,946	417,338
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Transfers for capital purposes	--	--	--	295,400
Principal repayments related to capital debt	(37,717)	(30,861)	(68,578)	--
Interest payments related to capital debt	(5,962)	(1,072)	(7,034)	--
Sales of capital assets	--	--	--	14,914
Payments related to the acquisition of capital assets	--	(77,418)	(77,418)	(5,784)
Net Cash Provided (Used) by Capital and Related Financing Activities	(43,679)	(109,351)	(153,030)	304,530
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	285	280,727	281,012	13,707
Net Cash Provided by Investing Activities	285	280,727	281,012	13,707
<b>Net Increase in Cash and Cash Equivalents</b>	--	872,148	872,148	493,469
Cash and Cash Equivalents, Beginning of Year	43,680	14,806,326	14,850,006	2,401,472
Cash and Cash Equivalents, End of Year	\$ 43,680	\$ 15,678,474	\$ 15,722,154	\$ 2,894,941
<b>Reconciliation of cash and cash equivalents to the statement of net assets:</b>				
Cash and investments	\$ --	\$ 8,751,287	\$ 8,751,287	\$ 2,894,941
Cash with fiscal agents	--	6,897	6,897	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	6,918,390	6,962,070	--
	\$ 43,680	\$ 15,678,474	\$ 15,722,154	\$ 2,894,941

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, 2012

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>Reconciliation of Operating Loss to Net Cash Provided (Used) by</b>				
Operating Activities:				
Operating loss	\$ (111,733)	\$ (760,013)	\$ (871,746)	\$ (372,702)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation and amortization	155,192	686,958	842,150	182,965
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(25,891)	(136,535)	(162,426)	14,279
Due from other governments	--	--	--	2,553
Due from other funds	--	--	--	(589)
Inventory	--	--	--	823
Prepaid expense	--	30,774	30,774	--
Increase (decrease) in:				
Accounts payable	9,607	(290,248)	(280,641)	(11,750)
Accrued salaries	--	(3,448)	(3,448)	(94)
Due to other governments	--	57,484	57,484	--
Estimated claims payable	--	--	--	(492)
Estimated closure and postclosure	--	669,489	669,489	--
Compensated absences	--	23,765	23,765	6,500
Deposits	--	500	500	--
Unearned revenue	(3,681)	--	(3,681)	--
Non-current portion of estimated claims payable	--	--	--	(63,599)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 23,494</u>	<u>\$ 278,726</u>	<u>\$ 302,220</u>	<u>\$ (242,106)</u>

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

**COUNTY OF YOLO**

Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2012

	Investment Trust	Agency Funds
<b>ASSETS</b>		
Pooled cash and investments	\$ 127,450,749	\$ 31,320,821
Cash with fiscal agent	--	2,428,402
Taxes receivable	--	2,187,654
Accounts receivable	--	1,930
Due from other governments	--	2,292,881
Total Assets	<u>\$ 127,450,749</u>	<u>\$ 38,231,688</u>
<b>LIABILITIES</b>		
Accounts payable	\$ --	\$ 97,054
Due to other governments	--	735,801
Agency funds held for others	--	37,398,833
Total Liabilities	<u>--</u>	<u>\$ 38,231,688</u>
<b>NET ASSETS</b>		
Held in trust for pool participants	<u>127,450,749</u>	
Total Net Assets	<u>127,450,749</u>	
<b>Total Liabilities and Net Assets</b>	<u>\$ 127,450,749</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, 2012

	<u>Investment Trust</u>
<b>Additions:</b>	
Contributions to investment pool	\$ 369,427,557
Interest and investment income	<u>1,456,526</u>
Total additions	<u>370,884,083</u>
<b>Deductions:</b>	
Distributions from investment pool	<u>384,883,767</u>
Total deductions	<u>384,883,767</u>
Change in net assets	(13,999,684)
<b>Net assets, beginning</b>	<u>141,450,433</u>
<b>Net assets, ending</b>	<u><u>\$ 127,450,749</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, 2012

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

**A. The Financial Reporting Entity**

**1. Reporting Entity**

The County of Yolo (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 separate columns 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, 2012

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 Corporation* is a nonprofit public benefit corporation and is not organized for the private gain of any person. The Corporation, although a legally separate entity, is in substance part of the County's operations because it provides capital financing services to the County. Financial information for the Corporation is combined with other operational funds of the County as a debt service fund (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, 2012

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 fire districts have been included in that column – Capay Valley, Dunnigan, East Davis, Esparto, Knights Landing, West Plainfield, Willow Oak, No Mans Land and Winters.

*First 5 Yolo* 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. Separately issued financial statements can be obtained by contacting the First 5 Yolo at 403 Court Street, Woodland, CA 95695 or at [www.first5yolo.org](http://www.first5yolo.org).

*Yolo County Housing:* On February 15, 1950, Yolo County Housing (YCH) was established by resolution of the Yolo County Board of Supervisors and a commission was appointed by the board. YCH was established to provide safe and affordable housing for low income, senior and other disadvantaged residents.

On June 20, 2006, the County's Board of Supervisors exercised its appointed 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 YCH 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 YCH. All members of the Housing Commission will serve at the pleasure of the BOS and can be removed at will. Furthermore, on June 9, 2011, the Commission approved the delegation of certain powers to a Board of Governors. The BOS serve as the Board of Governors with the ability to request a review of any decision of the Housing Commission and appoint or dismiss the YCH executive director. The new Housing Commission was sworn in on January 23, 2012.

YCH's audited financial statements for the fiscal year ended June 30, 2012 were not available as of the date of the issuance of the County's financial statements. The financial data presented in the Statement of Net Assets and Statement of Activities has not been audited. Information for the required note disclosures to comply with generally accepted accounting principles is not available.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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

### B. New Accounting Pronouncements

For fiscal year ended June 30, 2012 the County became subject to the following Government Accounting Standards Board (GASB) Statements:

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, as of June 30, 2012, did not invest in derivative investments.

GASB Statement No. 57 – In December 2009, GASB issued Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. This Statement amends Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, to permit an agent employer that has an individual-employer OPEB plan with fewer than 100 total plan members to use the alternative measurement method, at its option, regardless of the number of total plan members in the agent multiple-employer OPEB plan in which it participates. This Statement also amends a Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, requirement that a defined benefit OPEB plan obtain an actuarial valuation. The amendment permits the requirement to be satisfied for an agent multiple-employer OPEB plan by reporting an aggregation of results of actuarial valuations of the individual-employer OPEB plans or measurements resulting from use of the alternative measurement method for individual employer plans that are eligible. This Statement clarifies that when actuarially determined OPEB measures are reported by an agent multiple-employer OPEB plan and its participating employers, those measures should be determined as of a common date and at a minimum frequency to satisfy the agency multiple-employer OPE plan's financial reporting requirements. This statement does not apply to the County. The County's OPEB plan has more than 100 total plan members and is not part of an agent multiple-employer plan.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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, 2012

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 General Fund also is used to accumulate reserves to protect against economic uncertainty and natural disasters.
- The *Public Safety Fund* accounts for the one-half cent California Public Safety tax received and the required general fund County “maintenance of effort” match. 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 publicly owned general aviation airport. The fund is financed through aid from other governments and user-generated revenues.

The County reports the following additional fund types:

- *Internal Service Funds* account for equipment replacement, fleet maintenance, telephone services, and dental and unemployment self-insurance programs provided to County departments and to other governments 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 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, 2012

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

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

- The *Agency Funds* account for 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. **Measurement Focus and Basis of Accounting**

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. 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. Capital asset acquisitions and principal payments on long-term debt and capital leases 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 Generally Accepted Accounting Principles (GAAP) for governmental units.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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, 2012, 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.

Inventory recorded in the proprietary funds is expensed as the parts are consumed.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

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

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

#### 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 (60) days after fiscal year-end.



# COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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 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, 2012

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”. The non-current portion of interfund loans, as reported in the fund financial statements, do not reflect current appropriable resources and thus, an equivalent portion of fund balance is shown as nonspendable.

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. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be used.

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

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

*Committed fund balance* – amounts that can be used only for specific purposes determined by adoption of ordinance by 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 fund balance – 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.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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

### L. **Fund Equity** (continued)

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

#### Fund Balance and Reserve Policy

##### 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, then unassigned amounts.
- 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 appropriated 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.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

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

### L. **Fund Equity** (continued)

Fund Balance and Reserve Policy (continued)

- **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.

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* – All capital assets, including infrastructure, less accumulated depreciation and the outstanding balances of debt used to the acquire, construct or improve these assets reduce.
- *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* – Net assets of the County not restricted for any project or purpose.

### M. **Estimates**

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

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 2: **Stewardship, Compliance and Accountability**

**Deficit Fund Equity**

The following funds have deficit fund equity:

Public Safety Fund – The deficit of \$172,000 is funded in the 2012-13 fiscal year budget with funding from the General fund.

Wild Wings County Service Area Golf Course Fund – The deficit of \$71,360 is funded in the 2012-13 fiscal year budget with increased special assessments.

Small Claims Advisory Services Fund - The deficit of \$3,724 in this fund will be reduced each year by reducing the service contract expenditures below the level of expected revenues until the deficit is eliminated.

Unemployment Self-Insurance Fund – The deficit of \$413,638 in the fund will be eliminated over 3 to 5 years by increasing charges to departments. The deficit decreased by \$225,390 over the past fiscal year.

Note 3: **Cash and Investments**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. 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; public trust, safety, liquidity and return on investment. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code.

The Board of Supervisors reviews and approves 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 quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 3: **Cash and Investments** (continued)

At June 30, 2012, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 404,389
Cash in bank	4,419,880
With fiscal agents	6,476,911
Imprest cash	34,520
Total cash	<u>11,335,700</u>
<i>Investments:</i>	
Pooled investments	265,052,960
Non-pool investments	11,153,182
Total investments	<u>276,206,142</u>
Total cash and investments	<u>\$ 287,541,842</u>

\* At year-end, the carrying amount of the County’s cash deposits was \$4,419,880 and the bank balance was \$10,092,232. The difference between the bank balance and the carrying amount represents outstanding warrants.

Total cash and investments at June 30, 2012 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	Cash and Investments Yolo Housing Authority	Imprest Cash	Total Cash and Investments
	Unrestricted	Restricted				
Primary government	\$ 93,839,419	\$ 17,765,500	\$ 769,739	\$ --	\$ 34,250	\$ 112,408,908
Component units	7,927,107	--	--	6,005,585	270	13,932,962
Investment trust fund	127,450,749	--	--	--	--	127,450,749
Agency funds	31,320,821	--	2,428,402	--	--	33,749,223
Total Cash and Investments	<u>\$ 260,538,096</u>	<u>\$ 17,765,500</u>	<u>\$ 3,198,141</u>	<u>\$ 6,005,585</u>	<u>\$ 34,520</u>	<u>\$ 287,541,842</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 3: **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%
Commerical Paper - Select Agencies	270 days	25%	10%
Commercial Paper - Other Agencies	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	10%
Non-negotiable Certificates of Deposit	180 days	None	10%
Repurchase Agreements	90 days	None	10%
Corporate Medium Term Notes	5 years	30%	10%
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
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 and the Cache Creek Maintenance and Remediation 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, 2012

Note 3: **Cash and Investments** (continued)

At June 30, 2012, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
<b>Investments in Investment Pool</b>					
Certificate of Deposits	.046% - 1.417%	2/8/13 - 2/14/14	\$ 19,950,000	\$ 20,009,156	1.28
Corporate Notes	.70% - 7.25%	9/15/11 - 5/15/2014	29,330,000	30,108,439	1.67
Federal Agencies - No discount	.375% - 4.625%	9/2/12 - 8/25/16	83,624,000	85,489,291	1.60
US Treasury Bonds	0% - 4.25%	11/15/12 - 8/15/15	31,385,000	32,884,105	2.03
Local Government Investment Pools (CAMP)	Variable	On Demand	65,921,687	65,921,687	-
Local Government Investment Pools (LAIF)	Variable	On Demand	30,609,159	30,640,282	-
<b>Total investments in investment pool</b>			<b>\$ 260,819,846</b>	<b>\$ 265,052,960</b>	<b>1.05</b>
<b>Investments Outside Investment Pool</b>					
Municipal Bonds	0% - 5.00%	11/15/13 - 11/15/24	\$ 10,690,000	\$ 10,363,674	6.70
Local Government Investment Pools (CAMP)	Variable	On Demand	523,332	523,332	-
Money Market Funds	Variable	On Demand	266,176	266,176	-
<b>Total investments outside investment pool</b>			<b>\$ 11,479,508</b>	<b>\$ 11,153,182</b>	<b>6.70</b>
<b>Total Investments</b>			<b>\$ 272,299,354</b>	<b>\$ 276,206,142</b>	

#### Interest Rate Risk

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

#### Credit Risk

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



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 3: **Cash and Investments** (continued)

**Credit Risk** (continued)

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, 2012.

	<u>S&amp;P</u>	<u>Moody's</u>	<u>Percentage</u>	<u>Amount</u>
<b>Investments in Investment Pool</b>				
Certificates of Deposit	AA-	Aa1	1.89%	\$ 5,007,090
Certificates of Deposit	A-1+	P-1	5.66%	15,002,066
Corporate Notes	AAA	Aaa	0.05%	139,000
Corporate Notes	AA+	Aa2	0.77%	2,030,481
Corporate Notes	AA+	A1	1.95%	5,166,435
Corporate Notes	AA-	Aa3	2.33%	6,187,845
Corporate Notes	AA	Aa2	0.45%	1,204,183
Corporate Notes	A+	A2	1.98%	5,241,228
Corporate Notes	A	Aa3	1.91%	5,063,115
Corporate Notes	A	A2	1.92%	5,076,152
Federal Agencies - No discount	AA+	Aaa	32.25%	85,489,291
US Treasury Bonds	AA+	Aaa	12.41%	32,884,105
Local Agency Investment Pool (CAMP)	NR	NR	24.87%	65,921,687
Local Agency Investment Pool (LAIF)	NR	NR	11.56%	30,640,282
Total			<u>100.00%</u>	<u>265,052,960</u>
<b>Investments Outside Investment Pool</b>				
Municipal Bonds	AAA	Aaa	10.21%	1,139,127
Municipal Bonds	AA+	Aaa	3.23%	360,411
Municipal Bonds	NR	Aaa	9.16%	1,021,681
Municipal Bonds	AA+	Aa1	8.78%	978,847
Municipal Bonds	AA	Aa2	10.76%	1,200,151
Municipal Bonds	AA	Aa3	4.57%	510,080
Municipal Bonds	AA-	Aa2	3.15%	351,000
Municipal Bonds	AA-	Aa3	28.72%	3,202,653
Municipal Bonds	AA-	Baa2	5.10%	569,765
Municipal Bonds	A+	Baa2	4.64%	517,123
Municipal Bonds	BBB	Aa2	4.60%	512,836
Local Government Invest Pool (CAMP)	NR	NR	4.69%	523,332
Moneymarket Mutual Funds	NR	NR	2.39%	266,176
Total			<u>100.00%</u>	<u>11,153,182</u>
<b>Total Investments</b>				<u>\$ 276,206,142</u>

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 3: **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, 2012 are as follows:

<u>Issuer</u>	<u>Investment type</u>	<u>Amount</u>	<u>Percentage</u>
Federal National Mortgage Acceptance	Federal Agency Bonds/Notes	\$ 44,147,460	15.98%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	28,509,766	10.32%

### 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, 2012

Note 3: **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, 2012, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$30,640,282, 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 \$219 billion. Of that amount, 96.53% was invested in non-derivative financial products and 3.47% 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, 2012 was \$66,445,019 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, 2012:

Cash and investments	\$ 267,673,841
Net assets held for pool participants	<u>\$ 267,673,841</u>
Equity of internal pool participants	\$ 140,223,093
Equity of external pool participants	127,450,749
Total net assets	<u>\$ 267,673,842</u>
<b>Statement of Changes in Net Assets</b>	
Net assets at July 1, 2011	\$ 262,045,998
Net change in investments by pool participants	5,627,844
Net assets at June 30, 2012	<u>\$ 267,673,842</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 4: **Receivables**

Receivables as of June 30, 2012, 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
<b>Governmental Activities:</b>								
General	\$ 9,587,232	\$ 848,089	\$ 8,425,975	\$ 960,000	\$ -	\$ 19,821,296	\$ (162,221)	\$ 19,659,075
Public Safety	-	8,839,148	4,409,346	-	-	13,248,494	(8,393,884)	4,854,610
Roads and Transportation	488	16,689	917,780	-	-	934,957	-	934,957
Mental Health Managed Care	-	90,342	4,228,648	-	-	4,318,990	(70,101)	4,248,889
Nonmajor Governmental Funds	15,666	98,210	3,913,616	-	3,701,912	7,729,404	-	7,729,404
<b>Total Governmental Funds</b>	<b>9,603,386</b>	<b>9,892,478</b>	<b>21,895,365</b>	<b>960,000</b>	<b>3,701,912</b>	<b>46,053,141</b>	<b>(8,626,206)</b>	<b>37,426,935</b>
<b>Internal Service Funds</b>	<b>-</b>	<b>15,440</b>	<b>1,063</b>	<b>-</b>	<b>-</b>	<b>16,503</b>	<b>-</b>	<b>16,503</b>
<b>Total Governmental Activities:</b>	<b>\$ 9,603,386</b>	<b>\$ 9,907,918</b>	<b>\$ 21,896,428</b>	<b>\$ 960,000</b>	<b>\$ 3,701,912</b>	<b>\$ 46,069,644</b>	<b>\$ (8,626,206)</b>	<b>\$ 37,443,438</b>
<b>Business-type Activities:</b>								
Airport	\$ -	\$ 40,411	\$ -	\$ -	\$ -	\$ 40,411	\$ -	\$ 40,411
Landfill	-	897,535	5,756	-	-	903,291	(62,543)	840,748
<b>Total Business-type Activities:</b>	<b>\$ -</b>	<b>\$ 937,946</b>	<b>\$ 5,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 943,702</b>	<b>\$ (62,543)</b>	<b>\$ 881,159</b>
<b>Fiduciary Funds</b>	<b>\$ 2,187,654</b>	<b>\$ 1,930</b>	<b>\$ 2,420,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,609,661</b>	<b>\$ -</b>	<b>\$ 4,609,661</b>
<b>Component Units:</b>								
Fire Districts	\$ 1,673	\$ -	\$ 1,153	\$ -	\$ -	\$ 2,826	\$ -	\$ 2,826
First 5 Yolo	\$ -	\$ -	\$ 1,041,704	\$ -	\$ -	\$ 1,041,704	\$ -	\$ 1,041,704

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 is reported as nonspendable 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			Governmental Funds	
	Net Receivable	Estimated Net Receivable Collectible With One Year	Estimated Net Receivable Not Collectible With One Year	Amount Deferred	Amount Nonspendable
Taxes	\$ 9,599,788	\$ 53,859	\$ 9,545,929	\$ 9,545,929	\$ -
Accounts receivable	1,285,310	788,276	497,034	497,034	-
Due from other governments	21,896,428	21,896,428	-	234,984	-
Note receivable	960,000	240,000	720,000	-	720,000
Loans receivable	3,701,912		3,701,912	-	3,701,912
<b>Total</b>	<b>\$ 37,443,438</b>	<b>\$ 22,978,563</b>	<b>\$ 14,464,875</b>	<b>\$ 10,277,947</b>	<b>\$ 4,421,912</b>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 5: **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	\$ 9,545,929	\$ -	\$ 9,545,929
Receivables collected after the 90-day available period	732,018	-	732,018
Grants, fees and other receipts received prior to meeting all eligibility requirements	<u>-</u>	<u>1,152,802</u>	<u>1,152,802</u>
Total	<u>\$ 10,277,947</u>	<u>\$ 1,152,802</u>	<u>\$ 11,430,749</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 6: **Interfund Transactions**

**Interfund Receivables/Payables**

The composition of interfund balances as of June 30, 2012 is as follows:

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Safety	\$ 947,217
	Mental Health Managed Care	17,676
	Nonmajor Governmental Funds	382,676
	Enterprise Funds	37,132
		<u>1,384,701</u>
Public Safety Fund	General Fund	14,061
	Mental Health Managed Care	360,614
	Nonmajor Governmental Funds	170,680
		<u>545,355</u>
Nonmajor Governmental Funds	Nonmajor Governmental Funds	371,174
Internal Services Funds	General Fund	589
	Total	<u>\$ 2,301,819</u>

The General fund made short-term loans totaling \$1,274,325 to governmental funds and to the Airport fund. The remaining General Fund receivable of \$110,376 is for the reimbursement of grant funds from other special revenue funds.

The Public Safety Fund has money due from the General Fund in the amount of \$14,060 and \$170,680 from a nonmajor special revenue fund for state realignment funding. The amount of \$360,614 due from the Mental Health Managed Care fund is for state funding that was offset against state Mental Health liabilities.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 6: **Interfund Transactions** (continued)

**Interfund Receivables/Payables** (continued)

***Interfund loans:***

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Safety	\$ 2,350,236
	Mental Health Managed Care	8,035,508
	Internal Services Funds	364,146
		<u>10,749,890</u>
Yolo County Central Landfill	General Fund	<u>10,385,744</u>
	Total	<u>\$ 21,135,634</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 are to be repaid over twenty (20) years.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 6: **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, 2012:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General fund	Public Safety	23,294,823
	Roads and Transportation	46,856
	Mental Health Managed Care	946,740
	Nonmajor Governmental Funds	1,037,352
	Internal Service	667,402
		<u>25,993,173</u>
Public Safety	Mental Health Managed Care	267,079
	Nonmajor Governmental Funds	28,000
		<u>295,079</u>
Roads and Transportation	General Fund	<u>3,200</u>
Mental Health Managed Care	General Fund	632,638
	Internal Services Funds	38,341
		<u>670,979</u>
Nonmajor Governmental Funds	General Fund	8,893,681
	Public Safety	3,308,702
	Nonmajor Governmental Funds	4,685,915
		<u>16,888,298</u>
Enterprise Funds	Roads and Transportation	<u>9,000</u>
		<u><u>43,859,729</u></u>

**Transfer Highlights**

Transfers between funds primarily occur to fund programs with revenues received by other funds. Transfers from the General Fund include \$23.3 million to fund Public Safety programs and \$2.6 million for other programs. \$11.8 million of the \$16.9 million transferred from the nonmajor governmental funds was from new State funding for public safety and social service programs. The remaining \$5.1 million transferred from nonmajor governmental funds were used to finance other County programs (\$2.1 million), capital expenditures (\$1.3 million) and debt service (\$1.7 million).



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 7: **Capital Assets**

Capital asset activity for the year ended June 30, 2012 was as follows:

	Balance July 1, 2011	Additions	Retirements	Transfers	Balance June 30, 2012
<b>Governmental Activities</b>					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,372,063	\$ --	\$ --	\$ --	\$ 6,372,063
Easements	606,338	78,806	--	--	685,144
Construction in process	19,284,570	5,055,323	--	(10,819,256)	13,520,637
Total capital assets, not being depreciated	<u>26,262,971</u>	<u>5,134,129</u>	<u>--</u>	<u>(10,819,256)</u>	<u>20,577,844</u>
<i>Capital assets, being depreciated:</i>					
Infrastructure	64,740,874	--	--	6,099,728	70,840,602
Software	4,760,799	49,820	--	157,857	4,968,476
Structures and improvements	137,456,785	--	(594,407)	4,561,671	141,424,049
Equipment	28,770,143	2,254,482	(823,197)	(24,461)	30,176,967
Total capital assets, being depreciated	<u>235,728,601</u>	<u>2,304,302</u>	<u>(1,417,604)</u>	<u>10,794,795</u>	<u>247,410,094</u>
Less accumulated depreciation for:					
Infrastructure	(23,357,903)	(2,255,507)	--	--	(25,613,410)
Software	(3,089,719)	(587,528)	--	--	(3,677,247)
Structures and improvements	(46,903,621)	(4,272,583)	432,048	--	(50,744,156)
Equipment	(24,137,937)	(2,146,082)	716,974	24,461	(25,542,584)
Total accumulated depreciation	<u>(97,489,180)</u>	<u>(9,261,700)</u>	<u>1,149,022</u>	<u>24,461</u>	<u>(105,577,397)</u>
Total capital assets, being depreciated, net	<u>138,239,421</u>	<u>(6,957,398)</u>	<u>(268,582)</u>	<u>10,819,256</u>	<u>141,832,697</u>
Governmental Activities Capital Assets, Net	<u>\$ 164,502,392</u>	<u>\$ (1,823,269)</u>	<u>\$ (268,582)</u>	<u>\$ --</u>	<u>\$ 162,410,541</u>
<b>Business-type Activities:</b>					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 53,000	\$ --	\$ --	\$ --	\$ 53,000
Construction in process	--	208,792	--	--	208,792
Total capital assets, not being depreciated	<u>53,000</u>	<u>208,792</u>	<u>--</u>	<u>--</u>	<u>261,792</u>
<i>Capital assets, being depreciated:</i>					
Software	27,950	--	--	--	27,950
Structures and improvements	34,458,243	87,734	--	--	34,545,977
Equipment	1,277,850	21,678	(10,491)	24,461	1,313,498
Total capital assets, being depreciated	<u>35,764,043</u>	<u>109,412</u>	<u>(10,491)</u>	<u>24,461</u>	<u>35,887,425</u>
Less accumulated depreciation for:					
Software	(22,412)	(2,215)	--	--	(24,627)
Structures and improvements	(19,381,666)	(753,964)	--	--	(20,135,630)
Equipment	(887,674)	(85,971)	10,491	(24,461)	(987,615)
Total Accumulated Depreciation	<u>(20,291,752)</u>	<u>(842,150)</u>	<u>10,491</u>	<u>(24,461)</u>	<u>(21,147,872)</u>
Total Capital Assets, Being Depreciated, Net	<u>15,472,291</u>	<u>(732,738)</u>	<u>--</u>	<u>--</u>	<u>14,739,553</u>
Business-Type Activities Capital Assets, Net	<u>\$ 15,525,291</u>	<u>\$ (523,946)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,001,345</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 7: **Capital Assets** (continued)

**Depreciation**

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 1,316,860
Public protection	2,815,074
Public ways and facilities	2,538,481
Health and sanitation	956,360
Public assistance	500,264
Education	677,297
Recreation and cultural services	274,399
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>182,965</u>
Total depreciation expense – Governmental Activities	<u>\$ 9,261,700</u>

Business-type activities:

Airport	\$ 155,192
Central Landfill	<u>686,958</u>
Total depreciation expense – Business-type Activities	<u>\$ 842,150</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 7: **Capital Assets** (continued)

**Discretely presented component units**

Capital assets activity for the component unit fire districts for the year ended June 30, 2012 was as follows:

	Balance July 1, 2011	Additions	Retirements	Balance June 30, 2012
<b>Fire Protection Districts</b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 105,114	\$ --	\$ --	\$ 105,114
Construction in process	--	41,877	--	41,877
Total capital assets, not being depreciated	<u>105,114</u>	<u>41,877</u>	<u>--</u>	<u>146,991</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	1,940,365	113,331	--	2,053,696
Equipment	4,568,342	7,138	(6,600)	4,568,880
Total capital assets, being depreciated	<u>6,508,707</u>	<u>120,469</u>	<u>(6,600)</u>	<u>6,622,576</u>
Less accumulated depreciation for:				
Structures and improvements	(522,602)	(54,922)	--	(577,524)
Equipment	(2,572,133)	(236,800)	6,600	(2,802,333)
Total accumulated depreciation	<u>(3,094,735)</u>	<u>(291,722)</u>	<u>6,600</u>	<u>(3,379,857)</u>
Total capital assets, being depreciated, net	<u>3,413,972</u>	<u>(171,253)</u>	<u>--</u>	<u>3,242,719</u>
Component unit fire districts capital assets, net	<u>\$ 3,519,086</u>	<u>\$ (129,376)</u>	<u>\$ --</u>	<u>\$ 3,389,710</u>
<b>First 5 Yolo</b>				
Equipment	\$ --	\$ 8,669	\$ --	\$ 8,669
Accumulated depreciation - equipment	--	(1,734)	--	(1,734)
Total capital assets, net	<u>\$ --</u>	<u>\$ 6,935</u>	<u>\$ --</u>	<u>\$ 6,935</u>

Note 8: **Leases**

**Operating Leases**

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

Year Ending June 30,	
2013	\$ 1,899,038
2014	1,724,257
2015	1,447,758
2016	1,448,982
2017	1,430,367
2018-2022	6,291,480
2023-2027	<u>1,361,436</u>
Total	<u>\$ 15,603,317</u>

Rent expenditures were \$2,098,888 for the year ended June 30, 2012.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 8: **Leases** (continued)

#### 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, 2012
Governmental activities:		
Buildings	5.145% - 8.0%	\$ 4,570,479
Equipment	23.9%	622,262
		5,192,741
Business-type activities:		
Equipment	3.77%	8,839
Total		\$ 5,201,580
Component units:		
Equipment	5.09% - 5.36%	\$ 166,330

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	921,584	\$ 11,274	\$ 280,273
Less: accumulated depreciation	(3,090,794)	(1,611)	(96,796)
Net Book Value	\$ 5,761,099	\$ 9,663	\$ 183,477

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 8: **Leases** (continued)

**Capital Leases** (continued)

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, 2012:

<u>Year</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Component Units</u>
2013	\$ 595,346	\$ 2,435	\$ 33,463
2014	586,499	2,435	33,464
2015	559,034	2,434	33,464
2016	516,426	2,435	33,464
2017	392,216		31,591
2018-2022	2,196,607		31,591
2023-2027	3,006,069		
2028-2032	136,700		
2033-2037	111,044		
Total Future Minimum Lease Payments	<u>8,099,941</u>	<u>9,739</u>	<u>197,037</u>
Less: Interest	<u>(2,907,200)</u>	<u>(900)</u>	<u>(30,707)</u>
Present Value of Minimum Lease Payments	<u>\$ 5,192,741</u>	<u>\$ 8,839</u>	<u>\$ 166,330</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 9: **Long-Term Debt**

Long-term debt at June 30, 2012 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, 2012</u>
<b>Governmental Activities:</b>						
<b>Special assessment bonds with government commitment:</b>						
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	\$ 1,675,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$115,000 - \$400,000	\$ 6,405,000	\$ 6,150,000
<b>Loans Payable:</b>						
Bank of America Loan - Finance construction of the Solar Array	2010	2026	3.90 – 4.75%	\$131,951-\$591,532	\$ 4,784,759	\$ 3,983,889
California Energy Commission Loan Finance construction of the Solar Array	2010	2024	3.00%	\$103,941-\$222,830	\$ 2,500,000	\$ 2,395,926
Megabyte Loan Finance acquisition of property tax software	2010	2012	Pool rate	\$115,625	\$ 462,500	\$ 115,625
Trak-It Loan	2011	2021	0%	Variable	\$ 235,250	\$ 170,651
<b>Certificates of Participation:</b>						
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	\$ 3,340,000
<b>Business-Type Activities:</b>						
<b>Notes payable:</b>						
Department of Commerce (financed the airport water system)	1993	2013	3.00%	\$7,438-\$26,920	\$ 425,950	\$ 26,920
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924-\$15,233	\$ 249,333	\$ 186,293
<b>Component Unit Fire Districts:</b>						
<b>Loan payable:</b>						
County of Yolo (financed Rescue squad vehicle)	2004	2013	3.00%	\$3,256 - \$4,264	\$ 51,000	\$ 25,950
USDA (financed fire truck purchase)	2004	2013	3.00%	\$4,444 - \$6693	\$ 110,000	\$ 86,788

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 9: **Long-Term Debt** (continued)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2012:

	Balance July 1, 2011	Additions	Retirements	Balance June 30, 2012	Amounts Due Within One Year
<b>Governmental activities (including ISF):</b>					
Special assessment debt with with government commitment	\$ 8,065,000	\$ -	\$ 240,000	\$ 7,825,000	\$ 240,000
Add: Premium	72,465	-	-	72,465	-
Certificates of participation	3,465,000	-	125,000	3,340,000	135,000
Capital leases payable	4,690,320	876,628	374,207	5,192,741	285,525
Compensated absences	8,960,610	5,408,630	4,969,822	9,399,418	5,640,000
Software acquisition loan	231,250	-	115,625	115,625	115,625
Solar Array construction loans	6,722,740	-	342,925	6,379,815	684,936
Permitting counter software loan	217,636	-	46,985	170,651	39,479
OPEB Obligation	50,353,000	10,553,000	-	60,906,000	-
Pollution remediation settlement	1,200,000	-	560,000	640,000	100,000
<b>Total Governmental Activities long-term liabilities</b>	<b>\$ 83,978,021</b>	<b>\$ 16,838,258</b>	<b>\$ 6,774,564</b>	<b>\$ 94,041,715</b>	<b>\$ 7,240,565</b>
<b>Business-type activities:</b>					
Notes payable	\$ 250,930	\$ -	\$ 37,717	\$ 213,213	\$ 19,256
Capital lease payable	28,427	11,274	30,862	8,839	2,082
Compensated absences	221,232	112,649	88,884	244,997	147,000
Closure/post closure liability	17,840,838	669,489	-	18,510,327	-
<b>Total Business-type Activities long-term liabilities</b>	<b>\$ 18,341,427</b>	<b>\$ 793,412</b>	<b>\$ 157,463</b>	<b>\$ 18,977,376</b>	<b>\$ 168,338</b>
<b>Discretely presented component units:</b>					
<b>Fire Protection Districts</b>					
Notes payable	\$ 29,513	\$ -	\$ 3,563	\$ 25,950	\$ 3,671
Loans Payable	96,375	-	9,587	86,788	10,011
Capital lease payable	182,084	-	22,550	159,534	23,338
Compensated absences	8,672	3,381	-	12,053	6,027
<b>Total Fire Protection Districts</b>	<b>\$ 316,644</b>	<b>\$ 3,381</b>	<b>\$ 35,700</b>	<b>\$ 284,325</b>	<b>\$ 43,047</b>
<b>First 5 Yolo</b>					
Capital lease payable	\$ -	\$ 8,669	\$ 1,872	\$ 6,797	\$ 1,601
Compensated absences	14,250	25,533	22,267	17,516	8,758
<b>Total First 5 Yolo</b>	<b>\$ 14,250</b>	<b>\$ 34,202</b>	<b>\$ 24,139</b>	<b>\$ 24,313</b>	<b>\$ 10,359</b>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 9: **Long-Term Debt** (continued)

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, \$52,819 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 51.03%, Public Safety 34.09%, Mental Health Managed Care Fund 3.47%, Roads and Transportation 3.56%, Enterprise Funds 4.76%, Internal Service Funds .55%, and Other Governmental Funds 2.54%.

As of June 30, 2012, 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
2013	\$ 840,040	\$ 226,263	\$ 240,000	\$ 375,094	\$ 135,000	\$ 157,038
2014	766,776	198,138	255,000	364,940	140,000	150,918
2015	805,066	169,848	270,000	354,033	145,000	144,433
2016	391,825	143,814	280,000	342,425	150,000	137,648
2017	314,839	132,425	295,000	330,099	160,000	130,438
2018-2022	1,906,598	481,886	1,700,000	1,434,465	910,000	528,659
2023-2027	1,640,947	125,503	1,085,000	1,092,862	1,155,000	279,272
2028-2032			1,280,000	797,480	545,000	26,934
2033-2037			1,640,000	424,121		
2038-2042			780,000	41,080		
	<u>\$ 6,666,091</u>	<u>\$ 1,477,877</u>	<u>\$ 7,825,000</u>	<u>\$ 5,556,599</u>	<u>\$ 3,340,000</u>	<u>\$ 1,555,340</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, 2012, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2013	\$ 19,256	\$ 2,583
2014	24,848	4,360
2015	11,793	3,889
2016	12,071	3,611
2017	12,355	3,327
2018-2022	66,277	12,133
2023-2027	66,613	3,958
	<u>\$ 213,213</u>	<u>\$ 33,861</u>



# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 9: **Long-Term Debt** (continued)

As of June 30, 2012, 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
2013	\$ 3,671	\$ 728	\$ 10,011	\$ 3,689
2014	3,783	617	10,454	3,246
2015	3,898	502	10,917	2,783
2016	4,016	383	11,399	2,301
2017	4,138	261	11,904	1,796
2018-2022	6,444	154	32,103	2,147
	<u>\$ 25,950</u>	<u>\$ 2,645</u>	<u>\$ 86,788</u>	<u>\$ 15,962</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, 2012 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 \$7,825,000 as of June 30, 2012 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, 2012

Note 9: **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, 2012 is \$13,381,599. The special assessment tax is projected to produce 390 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 0.62%. During the year \$1,952,194 in Special Tax Revenue was received by the Bond fund of which \$926,787 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, 2012 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, 2012 is \$432,702. 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, 2012, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$600,000 and \$1,235,000, 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, 2012

Note 9: **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. The unpaid balance of the lease as of June 30, 2012 was \$3,433,654.

Note 10: **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, 2011 was \$17,840,838, as of June 30, 2012 the liability increased by \$669,489 to \$18,510,327 due to a .41% use of capacity and inflationary increases to the estimated closure and postclosure care costs. The liability is based on approximately 26.0% usage (filled) of the landfill. It is estimated that an additional \$52,710,623 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, \$71,220,950, 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, 2012. 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, 2012, Yolo County's Central Landfill Closure and Postclosure maintenance fund was in compliance with the CalRecycle's funding requirements.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 11: **Fund Balances/Net Assets**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detailed schedule of fund balances at June 30, 2012 fund balances are composed of the following:

	General	Public Safety	Roads and Transportation	Nonmajor Governmental Funds	Governmental Funds
<b>Nonspendable:</b>					
Tobacco securitization principal	\$ 10,629,850	\$ -	\$ -	\$ -	\$ 10,629,850
Grasslands park permanent fund	-	-	-	173,580	173,580
Notes receivable	720,000	-	-	-	720,000
Loans receivable	-	-	-	3,701,912	3,701,912
Interfund loans	364,146	-	-	-	364,146
Inventories	217,547	-	12,029	15,011	244,587
Prepays and deposits	290,096	-	-	103,415	393,511
<b>Total nonspendable</b>	<b>12,221,639</b>	<b>-</b>	<b>12,029</b>	<b>3,993,918</b>	<b>16,227,586</b>
<b>Restricted for:</b>					
Purpose of the fund	-	-	19,462,055	22,385,949	41,848,004
State indian gaming funds	194,757	-	-	-	194,757
Alcohol and drug programs	318,808	-	-	-	318,808
Social services realignment	653,709	-	-	-	653,709
Social services-Wraparound services	308,228	-	-	-	308,228
Health grants	35,510	-	-	-	35,510
Environmental Health CUPA fees	293,693	-	-	-	293,693
<b>Total restricted</b>	<b>1,804,705</b>	<b>-</b>	<b>19,462,055</b>	<b>22,385,949</b>	<b>43,652,709</b>
<b>Committed for:</b>					
Future OPEB obligations	600,000	-	-	-	600,000
Development impact fees	-	-	-	1,131,250	1,131,250
Information technology cost recovery	-	-	6,239	54,433	60,672
Esparto bridge	-	-	-	268,940	268,940
Esparto park improvements	-	-	-	280,132	280,132
Adult day health center	-	-	-	13,067	13,067
Cache Creek resource management	-	-	-	3,415,537	3,415,537
Agriculture conservation	-	-	-	285,312	285,312
Grasslands park habitat restoration	-	-	-	16,865	16,865
SRCS D - Tree mitigation	-	-	-	69,393	69,393
Inclusionary housing program	-	-	-	341,508	341,508
YSA lead remediation	-	-	-	41,271	41,271
In-home supportive services	-	-	-	18,267	18,267
World Trade Center memorial	-	-	-	5,503	5,503
<b>Total committed</b>	<b>600,000</b>	<b>-</b>	<b>6,239</b>	<b>5,941,478</b>	<b>6,547,717</b>
<b>Assigned for:</b>					
Econ Dev-Esparto street print	50,000	-	-	-	50,000
Demeter endowment - unrestricted	3,066,942	-	-	-	3,066,942
Agriculture-Rodent bait clean up fund	57,899	-	-	-	57,899
Veterans burial	8,341	-	-	-	8,341
BOS hospital donations	10,586	-	-	-	10,586
General plan cost recovery	363,614	-	-	-	363,614
Child welfare services donation	7,419	-	-	-	7,419
Computer and other equip. purchases	238,514	-	-	-	238,514
Child welfare contracted services	65,633	-	-	-	65,633
Miscellaneous supplies and services	210,470	-	-	-	210,470
Appropriated in FY 2011-12	8,987,702	-	-	-	8,987,702
<b>Total assigned</b>	<b>13,067,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,067,120</b>
Unassigned	678,033	(172,000)	-	-	506,033
<b>Total fund balances</b>	<b>\$ 28,371,497</b>	<b>\$ (172,000)</b>	<b>\$ 19,480,323</b>	<b>\$ 32,321,345</b>	<b>\$ 80,001,165</b>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 11: **Fund Balances/Net Assets** (continued)

Restricted net assets are net assets that are subject to constraints either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Restricted net assets at June 30, 2012 are as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Function Total</u>
<u>Governmental Activities</u>		
Nonexpendable:		
Grasslands master agreement	\$ 173,580	
Tobacco securitization principal	10,629,850	<u>\$ 10,803,430</u>
General Government:		
Economic Development	129,320	
Capital Projects	2,339,401	
Debt Service	1,067,942	
Other	251,540	<u>\$ 3,788,203</u>
Public Protection:		
Sheriff	2,876,035	
District Attorney	1,664,369	
Probation	1,191,165	
Clerk-Recorder	412,960	
Planning and Public Works	4,642	
Public Defender	96,056	
County Service Areas	332,134	
Other	882,849	<u>7,460,210</u>
Public Ways and Facilities:		
Roads	19,205,317	
Transit	91,025	<u>19,296,342</u>
Health and Sanitation:		
Public Health	2,955,604	
Alcohol and Drug	2,783,051	
Mental Health	471,244	
County Service Areas	2,342,098	<u>8,551,997</u>
Public Assistance:		
Social Service Programs	1,724,290	
Housing Assistance	4,031,291	
Other	76,989	<u>5,832,570</u>
Education:		
County Library	3,518,533	<u>3,518,533</u>
Recreation & Cultural:		
Recreation facilities	88,282	<u>88,282</u>
<u>Business-type activities</u>		
Airport debt service reserve requirements	43,680	43,680
Central Landfill Closure-post closure	<u>17,304,134</u>	<u>17,304,134</u>
Total Primary Government	<u>\$ 76,687,381</u>	<u>\$ 76,687,381</u>

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 11: **Fund Balances/Net Assets** (continued)

Included in governmental activities and business-type restricted net assets at June 30, 2012 are net assets restricted by enabling legislation of \$37.2 million and \$17.3 million respectively.

Note 12: **Employees' Retirement Plan and Post Retirement Benefits**

Plan Description

The County's defined benefit pension plan, the 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 the Yolo County Pension Plan. Elected officials may also participate at their option. Per diem employees and extra help employees 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 at least 5 years of CalPERS credited service. Sheriff safety employees who retire at age 50 with at least 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 highest 12 consecutive months of employment, for each year of credited service up to 30 years. Peace Officer safety employees who retire at age 55 with at least 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 highest 12 consecutive months of employment, for each year of credited service up to a maximum of 90% of salary. All other employees who retire at age 55 with at least 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 highest 12 consecutive months of employment. There is no minimum pension cap for non-safety employees.

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, or visit [www.calpers.ca.gov](http://www.calpers.ca.gov).

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 12: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

Funding Policy

Active plan members in the Yolo County Pension Plan may be required to contribute a percentage of their salary depending on their classification. The member contributions to CalPERS may be paid by the County and/or the employee pursuant to agreements with the various employees' bargaining units. In addition, the County is required to contribute the actuarially determined Agency amounts necessary to fund the benefits for its members. The required contribution rate for fiscal 2011-12 for miscellaneous employees was 15.743% and for safety employees 24.988%. 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.

Annual Pension Cost, Actuarial Methods and Assumptions

For fiscal year 2011-12, the County's annual pension cost was \$21,200,925. The required contribution for fiscal year 2011-12 was determined as part of the June 30, 2009 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 3.55% to 14.45% for miscellaneous members and 3.55% 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 Accrued Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Annual Covered Payroll (c)	UAAL as % of Covered Payroll ((b-a)/c)
<u>Miscellaneous Plan</u>						
6/30/2011	\$ 496,695	\$ 391,569	\$ 105,126	78.8%	\$ 70,183	149.8%
<u>Safety Plan</u>						
6/30/2011	\$ 136,172	\$ 101,649	\$ 34,523	74.6%	\$ 20,237	170.6%

Immediately following the notes, in the Required Supplementary 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, 2012

Note 12: **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>
2010	\$20,618,502	100.00%	--
2011	19,256,826	100.00%	--
2012	21,200,925	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 by the IHSS-PA 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 2011-12 was 11.332%. 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, 2012

Note 12: **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 2011-12, IHSS-PA annual pension cost was \$31,523 of which \$11,978 was the employee contribution. The required contribution was determined as part of the June 30, 2009 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 3.55% 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, 2012 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>
2010	\$ 34,613	100%	-
2011	29,178	100%	-
2012	31,523	100%	-

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 13: **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 twenty-eight (28) 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 commissions actuarial studies semi-annually to determine the adequacy of cash reserves in the self-insurance programs. The Unemployment self insurance fund currently has a deficit of \$413,638 as of June 30, 2012. The deficit will be eliminated in three 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, 2012

Note 13: **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:

	2012	2011
Unpaid claims – July 1	\$ 211,722	\$ 200,681
Incurred claims (including IBNRs)	1,641,798	1,847,559
Claim payments	<u>(1,623,834)</u>	<u>(1,836,518)</u>
Unpaid claims – June 30	<u>\$ 229,686</u>	<u>\$ 211,722</u>
 Current portion	 <u>\$ 87,479</u>	 <u>\$ 62,113</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:

	2012	2011
Unpaid claims – July 1	\$ 685,606	\$ 779,056
Incurred claims (including IBNRs)	251,802	550,274
Claim payments	<u>(333,857)</u>	<u>(643,724)</u>
Unpaid claims – June 30	<u>\$ 603,551</u>	<u>\$ 658,606</u>
 Current portion	 <u>\$ 80,956</u>	 <u>\$ 106,814</u>

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

### Note 14: **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 \$23.7 million may be payable upon future performance under these contracts and purchase orders.

### Note 15: **Other Postemployment Benefits**

#### **Plan Description**

The County of Yolo Retiree Healthcare Plan (the Plan) provides postemployment medical and dental insurance to retired employees through a single employer plan. 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 continued based on current labor agreements.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

### Note 15: **Other Postemployment Benefits** (continued)

#### Plan Description (continued)

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.

#### Funding Policy

The County pays the cost of the postemployment health care benefits for retirees, their spouses, and their dependents during the life of the retiree. Surviving spouses of retirees may elect to continue health care benefits at their own expense. Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County.

Contribution requirements of the County are established and may be amended by the County Board of Supervisors. Plan members are currently not required to contribute. The County is required to contribute at an actuarially determined rate. The current employer contribution rate is 4.86% percent of annual covered payroll.

In order to fund retiree health benefits, the County established an irrevocable trust with Public Agency Retirement Services (PARS). The balance of the account as of June 30, 2012 is \$514,581.

#### 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 (26 years remaining). The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the retiree health plan:

Annual required contribution	\$ 16,336,000
Interest on net OPEB obligation	2,059,000
Adjustment to annual required contribution	<u>(3,990,000)</u>
Annual OPEB cost	14,405,000
Contributions made	<u>(3,852,000)</u>
Net increase in net OPEB obligation	10,553,000
Net OPEB obligation, beginning of year	50,353,000
Net OPEB obligation, end of year	<u><u>\$ 60,906,000</u></u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 15: **Other Postemployment Benefits** (continued)

Annual OPEB cost (continued)

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, 2010	\$15,622,000	18.3%	\$37,178,000
June 30, 2011	17,198,000	23.4%	50,353,000
June 30, 2012	14,405,000	26.7%	60,906,000

Funding Status and Funding Progress (in thousands)

<u>Actuarial Valuation Date</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Actuarial Value of Assets (a)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Status (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as Percentage of Covered Payroll ((b-a)/c)</u>
6/30/2012	\$ 138,609	\$ 529	\$ 138,080	0.38%	\$ 80,292	172.0%

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.

Immediately following the notes, in the Required Supplementary Information section, 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. This trend information shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 15: **Other Postemployment Benefits** (continued)

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, 2012 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 4.25% discount rate. Another key assumption is future healthcare inflation rates. The inflation rate for Non-Medicare HMO's and PPO's starts at 8.5% (the increase in 2014 premiums over 2013) 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 8.9% (the increase in 2014 premiums over 2013) 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, 7.7% a year for the next 7 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.

The actuarial value of assets will not be less than 80%, nor more than 120% of market value and investment gains and losses are spread over a 5-year open period.

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 \$37/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 (26 remaining).

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2012

Note 16: **Pollution Remediation Obligation**

**Former Landfill Cleanup**

In fiscal year 2007-08, the County was named by the State of California Integrated Waste Management Board (now referred to as CaRecycle) as the responsible party for remediation of an abandoned landfill formerly owned by the County. The current owner of the landfill, ANDCO Farms, filed an action against the County related to the alleged disposition of hazardous substances in the landfill seeking to recover past and future remedial action and cleanup costs and contribution, indemnity and equitable allocation of such cost, which it has incurred and/or will incur, under various State and Federal laws. In February 2012 the County and ANDCO Farms approved a settlement agreement and Mutual General Release (Agreement) whereby the County agreed to pay ANDCO Farms \$780,000. Under the Agreement, the County has paid ANDCO Farms \$140,000 in fiscal year 2011-12. The remaining \$640,000 will be paid in annual installments through April 2019. In return ANDCO farms has dismissed all claims against the County and will defend, indemnify and hold the County harmless from and against any and all claims arising from or related to contamination at or emanating from the property.

Note 17: **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.

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.



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

#### Note 17: **New Accounting Pronouncements** (continued)

GASB Statement No. 65 – In March 2012, GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.. This statement is effective for periods beginning after December 15, 2012. The County has not determined the effect of this statement.

GASB Statement No. 66 – In March 2012, GASB issued Statement 66, *Technical Corrections – 2012 – and amendment of GASB Statements No. 10 and No. 62*. This statement amends Statement No. 10, *accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. This statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. This statement is effective for periods beginning after December 15, 2012. The County has not determined the effect of this statement

GASB Statement No. 67 – In June 2012, GASB issued Statement 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 65*. This statement and Statement 68 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement – determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. The scope of this Statement addresses accounting and financial reporting for the activities of pension plans that are administered through trust funds with certain characteristics. This statement is effective for periods beginning after June 15, 2013. The County has not determined the effect of this statement.

GASB Statement No. 68 – In June 2012, GASB issued Statement 68, *Accounting and Financial Reporting for Pension Plans – an amendment of GASB Statement No. 27*. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This statement is effective for periods beginning after June 15, 2014. 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, 2012

### Note 18: **Related Party Transactions**

The following presents significant transactions between the County and its discretely presented component units during the year ended June 30, 2012:

#### Component Unit

##### **First 5 Yolo Children and Families Commission**

The Commission paid the County \$41,972 for grants to various departments.

##### **Fire Protection Districts**

The County disbursed \$114,267 to the districts for casino mitigation grants.

##### **Yolo County Housing Authority (YCH)**

YCH paid the County \$156,221 for services and for participating in the dental plan. The County paid YCH \$4,245 for property management for mental health clients. YCH has an outstanding promissory note (secured by deed of trust) due the County in the amount of \$19,870.

### Note 19: **Subsequent Events**

#### County's Standard and Poor's Rating

On October 16, 2012 Standard and Poor's Ratings Services (S&P) affirmed the BBB+ long-term rating and underlying rating (SPUR) on Yolo County's certificates of participation (COPS). The stable outlook also remained unchanged.

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

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

#### Reverse Repurchase Agreements

On October 31, 2012 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 \$15,060,000 will be repurchased on November 14, 2012. On November 14, 2012 the assets were repurchased under the terms of the agreement.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2012

Note 19: **Subsequent Events** (continued)

#### Reverse Repurchase Agreements (continued)

On November 14, 2012 the County entered into another reverse repurchase agreement with Deutsche Bank. The assets with a par value of \$15,060,000 will be repurchased on January 24, 2013. On January 24, 2013 the assets were repurchased under the terms of the agreement.

On January 24, 2013 the County entered into another reverse repurchase agreement with Deutsche Bank. The assets with a par value of \$15,192,082 will be repurchased on April 26, 2013.

#### Certificates of Participation Issuance

On December 27, 2012 the County issued Certificates of Participation, Series A, Series B and 2012 Refunding series in the amount of \$645,000, \$22,005,000 and \$3,410,000, respectively. Interest rates range from 1.50% to 2.00% for Series A, 3.50% to 5.50% for Series B and 2.25% to 7.00% for the 2012 Refunding series. Series A matures on December 1, 2014, Series B matures on December 1, 2035, and the 2012 Refunding series matures on December 1, 2028. The proceeds of Series A and B are being used to finance the construction of three (3) photovoltaic solar power systems at two sites. The proceeds from the 2012 Refunding series were deposited in an irrevocable trust with an escrow agent to payoff the balance of \$3,205,000 of the 1998 Certificates of Participation.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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**COUNTY OF YOLO**

**Required Supplementary Information  
For the Fiscal Year Ended June 30, 2012**

**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)
6/30/09	\$ 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%
6/30/11	136,172	101,649	34,523	74.6%	20,237	170.6%

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)
6/30/09	\$ 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%
6/30/11	496,695	391,569	105,126	78.8%	70,183	149.8%

**COUNTY OF YOLO**

**Required Supplementary Information  
For the Fiscal Year Ended June 30, 2012**

**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%
6/30/2012	138,609	529	138,080	0.38%	80,292	172.0%

Source: "County of Yolo Retiree Healthcare Plan GASB 45 Actuarial Valuation" as of June 30, 2012, June 30, 2010 and June 30, 2008.

Notes to Required Supplementary Information

1. This information is intended to help users assess the County's Public Safety and Miscellaneous Retirement Plans and the County's OPEB plan status, 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 and the County's OPEB Plan only.

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
General Fund  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 27,692,473	\$ 27,692,473	\$ 27,692,473	\$ --
Resources (inflows):				
Taxes	40,512,915	40,512,915	39,034,171	(1,478,744)
Licenses and permits	5,140,292	5,965,398	4,428,281	(1,537,117)
Fines, forfeits and penalties	2,688,402	2,682,085	5,579,875	2,897,790
Revenue from use of money and property	1,644,975	1,646,475	1,113,776	(532,699)
Aid from other governments	95,067,671	108,327,393	82,309,127	(26,018,266)
Charges for services	11,056,004	11,408,164	11,468,634	60,470
Miscellaneous revenue	1,570,582	1,881,568	1,807,896	(73,672)
Other financing sources	4,459,514	8,396,519	10,157,563	1,761,044
Amounts available for appropriation	<u>162,140,355</u>	<u>180,820,517</u>	<u>155,899,323</u>	<u>(24,921,194)</u>
Charges to appropriations (outflows):				
Current:				
General government	29,101,751	27,280,979	22,931,692	4,349,287
Public protection	24,192,265	25,425,369	21,555,970	3,869,399
Health and sanitation	17,058,899	18,845,662	17,985,119	860,543
Public assistance	82,208,715	82,617,269	65,685,524	16,931,745
Education	239,639	247,541	241,480	6,061
Recreation & cultural	1,976,951	1,976,951	1,021,294	955,657
Debt service (Principal)	521,900	730,997	768,833	(37,836)
Debt service (Interest)	37,100	242,679	317,526	(74,847)
Other financing uses	27,369,042	36,051,818	25,993,173	10,058,645
Total charges to appropriations	<u>182,706,262</u>	<u>193,419,265</u>	<u>156,500,611</u>	<u>36,918,654</u>
Budgetary fund balances, June 30	<u>\$ 7,126,566</u>	<u>\$ 15,093,725</u>	<u>\$ 27,091,185</u>	<u>\$ 11,997,460</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 \$ 155,899,323

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. (9,529,519)

Proceeds from debt issuances are inflows of budgetary resources but are not revenue for financial reporting purposes. (593,359)

Proceeds from sale of capital assets are inflows of budgetary resources but are not revenue for financial reporting purposes. (34,685)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 145,741,760

See notes to required supplementary information

continued



**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
General Fund  
For the Year Ended June 30, 2012

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 156,500,611
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(1,280,312)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(25,993,173)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 129,227,126</u>

See notes to required supplementary information

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Public Safety  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,540	\$ 4,540	\$ 4,540	\$ --
Resources (inflows):				
Licenses and permits	1,560	1,560	6,771	5,211
Fines, forfeits and penalties	8,000	8,000	5,985	(2,015)
Revenue from use of money and property	5,000	5,000	7,884	2,884
Aid from other governments	21,557,353	21,697,295	20,788,643	(908,652)
Charges for services	7,628,872	7,026,186	4,839,274	(2,186,912)
Miscellaneous revenue	18,950	18,950	51,065	32,115
Other financing sources	24,452,991	24,117,203	26,603,525	2,486,322
Amounts available for appropriation	<u>53,672,726</u>	<u>52,874,194</u>	<u>52,303,147</u>	<u>(571,047)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	49,502,219	49,535,376	48,111,645	1,423,731
Health and sanitation	4,274,002	3,266,219	3,266,219	--
Public assistance	373,379	1,104,043	938,239	165,804
Debt service - Principal		16,181	67,667	(51,486)
Debt service - Interest			8,210	(8,210)
Other financing uses	169,256	436,334	295,079	141,255
Total charges to appropriations	<u>54,318,856</u>	<u>54,358,153</u>	<u>52,687,059</u>	<u>1,671,094</u>
Budgetary fund balances, June 30	<u>\$ (641,590)</u>	<u>\$ (1,479,419)</u>	<u>\$ (379,372)</u>	<u>\$ 1,100,047</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 \$ 52,303,147

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. (26,603,525)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 25,699,622

See notes to required supplementary information

continued

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
Public Safety  
For the Year Ended June 30, 2012

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 52,687,059
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(36,537)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(295,079)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 52,355,443</u>

See notes to required supplementary information

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Roads and Transportation  
For the Year Ended June 30, 2012

	<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	\$ 17,439,465	\$ 17,439,465	\$ 17,439,465	\$ --
Resources (inflows):				
Taxes	1,755,439	1,755,439	1,754,435	(1,004)
Licenses and permits	41,000	41,000	88,603	47,603
Revenue from use of money and property	6,000	6,001	102,911	96,910
Aid from other governments	12,841,994	17,009,948	10,030,687	(6,979,261)
Charges for services	364,839	364,839	350,362	(14,477)
Other revenue	8,450	8,450	37,985	29,535
Other financing sources	500	500	126,665	126,165
Amounts available for appropriation	<u>15,018,222</u>	<u>19,186,177</u>	<u>12,491,648</u>	<u>(6,694,529)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	17,739,739	17,739,740	10,472,783	7,266,957
Debt service - Principal	--	--	10,010	(10,010)
Debt service - Interest	--	--	1,514	(1,514)
Other financing uses	3,200	3,200	3,200	--
Total charges to appropriations	<u>17,742,939</u>	<u>17,742,940</u>	<u>10,487,507</u>	<u>7,255,433</u>
Budgetary fund balances, June 30	<u>\$ 14,714,748</u>	<u>\$ 18,882,702</u>	<u>\$ 19,443,606</u>	<u>\$ 560,904</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 \$ 12,491,648

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (55,856)

Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (52,609)

Proceeds from long-term debt are inflows of budgetary resources but are not revenues for financial reporting purposes. (18,200)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 12,364,983

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Roads and Transportation  
For the Year Ended June 30, 2012

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

Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary  
comparison schedule \$ 10,487,507

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures  
for financial reporting purposes. (3,200)

Encumbrances are outflows of budgetary resources but are not expenditures  
for financial reporting purposes. (36,717)

Total expenditures as reported on the combining statement of revenues, expenditures  
and changes in fund balances - nonmajor special revenue funds. \$ 10,447,590

See notes to required supplementary information

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Mental Health Managed Care  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	(60,000)	(60,000)	82,206	142,206
Aid from other governments	12,852,782	14,424,650	12,053,459	(2,371,191)
Charges for services	5,703,430	5,703,430	3,575,003	(2,128,427)
Miscellaneous revenue	4,000	4,000	18,545	14,545
Other financing sources	4,780,412	4,892,535	1,261,941	(3,630,594)
Amounts available for appropriation	<u>23,280,624</u>	<u>24,964,615</u>	<u>16,991,154</u>	<u>(7,973,461)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	19,213,454	20,555,973	16,310,869	4,245,104
Debt service - Principal	--	21,336	9,306	12,030
Other financing uses	4,135,970	4,456,107	670,979	3,785,128
Total charges to appropriations	<u>23,349,424</u>	<u>25,033,416</u>	<u>16,991,154</u>	<u>8,042,262</u>
Budgetary fund balances, June 30	<u>\$ (68,800)</u>	<u>\$ (68,801)</u>	<u>\$ --</u>	<u>\$ 68,801</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 \$ 16,991,154

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,213,819)

Long-term debt proceeds are inflows of budgetary resources but are not revenue for financial reporting purposes. (48,122)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 15,729,213

See notes to required supplementary information

continued

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
Mental Health Managed Care  
For the Year Ended June 30, 2012

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 16,991,154
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(670,979)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 16,320,175</u>

See notes to required supplementary information

## COUNTY OF YOLO

### Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2012

#### 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. 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 revenue and from unappropriated 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 all fund types to assist in controlling expenditures. 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 as assigned fund balance since they do not constitute expenditures or liabilities.

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.

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

##### General Fund

- a) General Government, Board of Supervisors – Other charges and capital assets were over expended by \$3,172 and \$7,307 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.



## BUDGETARY BASIS OF ACCOUNTING (continued)

### Expenditures in Excess of Final Budget (continued)

#### General Fund (continued)

- b) General Government, County Administration – Other charges and capital assets were over expended by \$20,768 and \$33,658 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.
- c) General Government, Human Resources – Other charges and capital assets were over expended by \$5,445 and \$14,174 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.
- d) General Government, Auditor-Controller – Other charges and capital assets were over expended by \$2,196 and \$13,526 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.
- e) General Government, Assessor – Capital assets were over expended by \$10,111 due to the recognition of a capital asset acquisition as the result of a reclassification of an operating lease to a capital lease. The budget unit overall was not over expended.
- f) General Government, Utilities – Services and supplies were over expended by \$79,700 due to a financial statement adjustment relating to the prior year. These expenditures are funded the FY 2012-13 budget.
- g) General Government, Information Technology – Services and supplies and other charges were over expended by \$78,548 and \$589 respectively due to unappropriated expenditure accruals. These expenditures are funded in the FY 2012-13 budget.
- h) Public Protection, Court Collections – Other charges were over expended by \$99,137 due to a prior year financial statement adjustment. These expenditures are funded in the FY 2012-13 budget.
- i) Public Protection, Child Support Services – Other charges and capital assets were over expended by \$47,880 and \$148,385 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.
- j) Public Protection, Agriculture – Capital assets were over expended by \$9,578 due to the recognition of a capital asset acquisition as the result of a reclassification of an operating lease to a capital lease. The budget unit overall was not over expended.
- k) Health and Sanitation, Community Health Protection - Other charges and capital assets were over expended by \$2,419 and \$8,441 respectively due to operating lease payments that were reclassified to capital lease payments and by the recognition of the related capital asset acquisition. The budget unit overall was not over expended.

## BUDGETARY BASIS OF ACCOUNTING (continued)

### Expenditures in Excess of Final Budget (continued)

#### General Fund (continued)

- l) Health and Sanitation, Indigent Health - Services and supplies were over expended by \$11,634 due to unappropriated expenditure accruals. These expenditures will be funded in the FY 2012-13 budget.
- m) Recreation and Cultural Services, Parks – Capital assets were over expended by \$3,575 due to the recognition of a capital asset acquisition as the result of a reclassification of an operating lease to a capital lease. The budget unit overall was not over expended.
  - Major special revenue fund Public Safety Fund - Debt service principal and interest were over expended by \$51,486 and \$8,210 respectively due to operating lease payments that were reclassified to capital lease payments. The budget overall was not over expended.
  - Major special revenue fund Roads and Transportation - Debt service principal and interest were over expended by \$10,010 and \$1,514 respectively due to operating lease payments that were reclassified to capital lease payments. The budget overall was not over expended.
  - Nonmajor special revenue fund Miscellaneous Grants and Fees – Health and Sanitation function was over expended by \$20,391 due to financial statement reclassifications. The budgets were not over expended in total.
  - Nonmajor capital project fund Accumulated Capital Outlay fund – Public Protection and Recreation and Cultural Services functions were over expended by \$131,591 and \$38,961 respectively due to financial statement reclassifications. The budget was not over expended in total.
  - Nonmajor capital project fund Davis Library Expansion fund – Education function was over expended by \$17,456 due to financial statement reclassifications. The budget was not over expended in total.

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## **SUPPLEMENTARY INFORMATION**

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**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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**NONMAJOR GOVERNMENTAL  
FUNDS**

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# COUNTY OF YOLO

## Combining Balance Sheet Nonmajor Governmental Funds June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 25,050,051	\$ 635,240	\$ 1,192,393	\$ 26,877,684
Cash with fiscal agent	110,525	432,702	--	543,227
Imprest cash	1,255	--	--	1,255
Restricted cash and investments	173,580	--	--	173,580
	25,335,411	1,067,942	1,192,393	27,595,746
Receivables:				
Taxes receivable	13,885	--	1,781	15,666
Accounts receivable	98,210	--	--	98,210
Due from other governments	3,913,616	--	--	3,913,616
Loans receivable	3,701,912	--	--	3,701,912
Due from other funds	371,174	--	--	371,174
Inventory	15,011	--	--	15,011
Prepaid items	103,415	--	--	103,415
	\$ 33,552,634	\$ 1,067,942	\$ 1,194,174	\$ 35,814,750
<b>LIABILITIES</b>				
Accounts payable	\$ 1,791,833	\$ --	\$ 52,352	\$ 1,844,185
Accrued salaries and benefits	276,281	--	--	276,281
Due to other governments	432,030	--	--	432,030
Due to other funds	924,530	--	--	924,530
Deferred revenue	16,379	--	--	16,379
	3,441,053	--	52,352	3,493,405
<b>FUND BALANCES</b>				
Nonspendable	3,993,918	--	--	3,993,918
Restricted	20,725,257	1,067,942	592,750	22,385,949
Committed	5,392,406	--	549,072	5,941,478
	30,111,581	1,067,942	1,141,822	32,321,345
<b>Total Liabilities and Fund Balances</b>	<b>\$ 33,552,634</b>	<b>\$ 1,067,942</b>	<b>\$ 1,194,174</b>	<b>\$ 35,814,750</b>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Fiscal Year Ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues:</b>				
Taxes	\$ 2,855,947	\$ 1,952,195	\$ 1,953,582	\$ 6,761,724
Licenses and permits	1,914,146	--	86,000	2,000,146
Fines, forfeits and penalties	2,811,718	--	--	2,811,718
Revenue from use of money and property	304,673	7,276	5,894	317,843
Aid from other governments	23,399,009	--	599,431	23,998,440
Charges for services	3,630,657	54,108	--	3,684,765
Other	659,771	--	--	659,771
<b>Total Revenues</b>	<u>35,575,921</u>	<u>2,013,579</u>	<u>2,644,907</u>	<u>40,234,407</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	8,464	--	530,930	539,394
Public protection	7,621,106	--	131,591	7,752,697
Public way and facilities	21,526	--	--	21,526
Health and sanitation	3,969,728	--	--	3,969,728
Public assistance	2,213,897	--	--	2,213,897
Education	5,482,909	--	17,507	5,500,416
Recreation and cultural services	862,977	--	44,957	907,934
Capital outlay	--	--	72,501	72,501
<b>Debt Service:</b>				
Principal retirement	19,594	365,000	104,332	488,926
Interest and fiscal charges	18,634	561,802	267,252	847,688
<b>Total Expenditures</b>	<u>20,218,835</u>	<u>926,802</u>	<u>1,169,070</u>	<u>22,314,707</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>15,357,086</u>	<u>1,086,777</u>	<u>1,475,837</u>	<u>17,919,700</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	5,499,746	235,345	16,176	5,751,267
Transfers out	(14,207,580)	(1,635,775)	(1,044,943)	(16,888,298)
Capital lease proceeds	46,112	--	--	46,112
Sale of capital assets	8,611	--	--	8,611
<b>Total Other Financing Sources (Uses)</b>	<u>(8,653,111)</u>	<u>(1,400,430)</u>	<u>(1,028,767)</u>	<u>(11,082,308)</u>
<b>Net Change in Fund Balances</b>	6,703,975	(313,653)	447,070	6,837,392
Fund Balance - Beginning	<u>23,407,606</u>	<u>1,381,595</u>	<u>694,752</u>	<u>25,483,953</u>
<b>Fund Balance - Ending</b>	<u>\$ 30,111,581</u>	<u>\$ 1,067,942</u>	<u>\$ 1,141,822</u>	<u>\$ 32,321,345</u>

## **Special Revenue Funds**

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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.

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**County Local Revenue Fund 2011**

This fund provides for the receipts and expenditure of new state funding for public protection and health services.

**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.

**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, 2012

	County Local Revenue Fund 2011	Court and Criminal Temporary Construction	Development Impact Fees	Citizens Option for Public Safety
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 743,469	\$ 627,920	\$ 1,131,250	\$ 362,147
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
Total cash and investments	<u>743,469</u>	<u>627,920</u>	<u>1,131,250</u>	<u>362,147</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	--	--	--	--
Due from other governments	2,837,164	19,856	--	--
Loans receivable	--	--	--	--
Due from other funds	--	83,442	--	167,249
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<u><u>\$ 3,580,633</u></u>	<u><u>\$ 731,218</u></u>	<u><u>\$ 1,131,250</u></u>	<u><u>\$ 529,396</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 252,432	\$ --	\$ --	18,780
Accrued salaries and benefits	93,194	--	--	18,887
Due to other governments	406,838	23,117	--	--
Due to other funds	458,412	92,700	--	40,720
Deferred revenue	--	--	--	--
Total Liabilities	<u>1,210,876</u>	<u>115,817</u>	<u>--</u>	<u>78,387</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	--	--
Restricted	2,369,757	615,401	--	451,009
Committed	--	--	1,131,250	--
Total Fund Balances	<u>\$ 2,369,757</u>	<u>\$ 615,401</u>	<u>\$ 1,131,250</u>	<u>\$ 451,009</u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 3,580,633</u></u>	<u><u>\$ 731,218</u></u>	<u><u>\$ 1,131,250</u></u>	<u><u>\$ 529,396</u></u>



**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2012

	<u>Library</u>	<u>County Service Areas</u>	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 4,117,498	\$ 3,396,493	\$ 413,443	\$ 2,593,989
Cash with fiscal agent	2,742	30,943	--	--
Imprest cash	855	100	--	--
Restricted cash and investments	--	--	--	--
<b>Total cash and investments</b>	<u>4,121,095</u>	<u>3,427,536</u>	<u>413,443</u>	<u>2,593,989</u>
Receivables:				
Taxes	13,189	696	--	--
Accounts receivable	--	--	--	804
Due from other governments	5,566	1,175	1,410	183,739
Loans receivable	--	--	--	--
Due from other funds	--	--	--	--
Inventory	--	15,011	--	--
Prepaid items	--	2,889	--	--
<b>Total Assets</b>	<u>\$ 4,139,850</u>	<u>\$ 3,447,307</u>	<u>\$ 414,853</u>	<u>\$ 2,778,532</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 306,056	\$ 767,164	\$ 1,893	\$ 306,272
Accrued salaries and benefits	112,063	--	--	--
Due to other governments	--	2,075	--	--
Due to other funds	--	--	--	--
Deferred revenue	--	16,379	--	--
<b>Total Liabilities</b>	<u>418,119</u>	<u>785,618</u>	<u>1,893</u>	<u>306,272</u>
<b>FUND BALANCES</b>				
Nonspendable	--	17,900	--	--
Restricted	3,721,731	2,643,789	412,960	2,472,260
Committed	--	--	--	--
<b>Total Fund Balances</b>	<u>\$ 3,721,731</u>	<u>\$ 2,661,689</u>	<u>\$ 412,960</u>	<u>\$ 2,472,260</u>
<b>Total Liabilities     and Fund Balances</b>	<u>\$ 4,139,850</u>	<u>\$ 3,447,307</u>	<u>\$ 414,853</u>	<u>\$ 2,778,532</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2012

	<u>Miscellaneous Grants and Fees</u>	<u>Housing &amp; Economic Dev Revolving Loan Funds</u>	<u>Habitat &amp; Resource Mgmt Program</u>	<u>Asset Forfeitures</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 7,429,702	\$ 425,402	\$ 3,371,837	\$ 229,935
Cash with fiscal agent	34,594	42,246	--	--
Imprest cash	200	--	--	--
Restricted cash and investments	173,580	--	--	--
<b>Total cash and investments</b>	<u>7,638,076</u>	<u>467,648</u>	<u>3,371,837</u>	<u>229,935</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	1,975	--	95,431	--
Due from other governments	499,853	--	--	--
Loans receivable	--	3,701,912	--	--
Due from other funds	120,483	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<u>\$ 8,260,387</u>	<u>\$ 4,169,560</u>	<u>\$ 3,467,268</u>	<u>\$ 229,935</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 33,121	\$ 8,949	\$ 44,063	\$ 16,029
Accrued salaries and benefits	35,858	--	7,668	--
Due to other governments	--	--	--	--
Due to other funds	4,128	--	--	--
Deferred revenue	--	--	--	--
<b>Total Liabilities</b>	<u>73,107</u>	<u>8,949</u>	<u>51,731</u>	<u>16,029</u>
<b>FUND BALANCES</b>				
Nonspendable	173,580	3,701,912	--	--
Restricted	7,186,348	458,699	--	213,906
Committed	827,352	--	3,415,537	--
<b>Total Fund Balances</b>	<u>\$ 8,187,280</u>	<u>\$ 4,160,611</u>	<u>\$ 3,415,537</u>	<u>\$ 213,906</u>
<b>Total Liabilities     and Fund Balances</b>	<u>\$ 8,260,387</u>	<u>\$ 4,169,560</u>	<u>\$ 3,467,268</u>	<u>\$ 229,935</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2012

	<u>Board Controlled Penalty Assessment</u>	<u>Sheriff Inmate Welfare</u>	<u>In-Home Supportive Services Pub. Auth.</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ --	\$ 206,966	\$ --	\$ 25,050,051
Cash with fiscal agent	--	--	--	110,525
Imprest cash	--	--	100	1,255
Restricted cash and investments	--	--	--	173,580
<b>Total cash and investments</b>	<u>--</u>	<u>206,966</u>	<u>100</u>	<u>25,335,411</u>
Receivables:				
Taxes	--	--	--	13,885
Accounts receivable	--	--	--	98,210
Due from other governments	91,963	--	272,890	3,913,616
Loans receivable	--	--	--	3,701,912
Due from other funds	--	--	--	371,174
Inventory	--	--	--	15,011
Prepaid items	--	--	100,526	103,415
<b>Total Assets</b>	<u>\$ 91,963</u>	<u>\$ 206,966</u>	<u>\$ 373,516</u>	<u>\$ 33,552,634</u>
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ 36,090	\$ 984	\$ 1,791,833
Accrued salaries and benefits	--	--	8,611	276,281
Due to other governments	--	--	--	432,030
Due to other funds	83,442	--	245,128	924,530
Deferred revenue	--	--	--	16,379
<b>Total Liabilities</b>	<u>83,442</u>	<u>36,090</u>	<u>254,723</u>	<u>3,441,053</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	100,526	3,993,918
Restricted	8,521	170,876	--	20,725,257
Committed	--	--	18,267	5,392,406
<b>Total Fund Balances</b>	<u>\$ 8,521</u>	<u>\$ 170,876</u>	<u>\$ 118,793</u>	<u>\$ 30,111,581</u>
<b>Total Liabilities     and Fund Balances</b>	<u>\$ 91,963</u>	<u>\$ 206,966</u>	<u>\$ 373,516</u>	<u>\$ 33,552,634</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, 2012

	County Local Revenue Fund 2011	Court and Criminal Temporary Construction	Development Impact Fees	Citizens Option for Public Safety
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	1,032,152	--
Fines, forfeits and penalties	--	254,120	--	--
Revenue from use of money and property	--	489	3,161	570
Aid from other governments	18,546,290	--	--	27,106
Charges for services	--	--	--	--
Other	--	--	--	--
<b>Total Revenues</b>	<u>18,546,290</u>	<u>254,609</u>	<u>1,035,313</u>	<u>27,676</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	3,234,222	--	--	540,168
Public way and facilities	--	--	--	--
Health and sanitation	721,993	--	--	--
Public assistance	406,839	--	--	--
Education	--	--	--	--
Recreation and culture	--	--	--	--
Debt Service:				
Principal	--	--	--	2,505
Interest & fiscal charges	--	--	--	--
<b>Total Expenditures</b>	<u>4,363,054</u>	<u>--</u>	<u>--</u>	<u>542,673</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>14,183,236</u>	<u>254,609</u>	<u>1,035,313</u>	<u>(514,997)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	1,044,026	--	802,293
Transfers out	(11,813,479)	(675,345)	(213,625)	--
Capital lease proceeds	--	--	--	11,598
Sale of capital assets	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>(11,813,479)</u>	<u>368,681</u>	<u>(213,625)</u>	<u>813,891</u>
<b>Net Change in Fund Balance</b>	2,369,757	623,290	821,688	298,894
Fund Balance - Beginning	--	(7,889)	309,562	152,115
<b>Fund Balance - Ending</b>	<u>\$ 2,369,757</u>	<u>\$ 615,401</u>	<u>\$ 1,131,250</u>	<u>\$ 451,009</u>

**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, 2012

	<u>Library</u>	<u>County Service Areas</u>	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>
<b>Revenues:</b>				
Taxes	\$ 2,679,524	\$ 176,423	\$ --	\$ --
Licenses and permits	--	--	--	--
Fines, forfeits and penalties	--	--	--	1,130,627
Revenue from use of money and property	14,907	17,299	2,758	13,228
Aid from other governments	1,165,257	2,250	--	--
Charges for services	352,422	2,554,215	292,496	--
Other	210,099	70,360	--	--
<b>Total Revenues</b>	<u>4,422,209</u>	<u>2,820,547</u>	<u>295,254</u>	<u>1,143,855</u>
<b>Expenditures:</b>				
<b>Current :</b>				
General government	--	5,626	--	--
Public protection	--	126,068	203,484	--
Public way and facilities	--	21,110	--	--
Health and sanitation	--	1,659,731	--	999,116
Public assistance	--	--	--	--
Education	5,482,909	--	--	--
Recreation and culture	--	852,711	--	--
<b>Debt Service:</b>				
Principal	15,946	--	--	--
Interest & fiscal charges	18,634	--	--	--
<b>Total Expenditures</b>	<u>5,517,489</u>	<u>2,665,246</u>	<u>203,484</u>	<u>999,116</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,095,280)</u>	<u>155,301</u>	<u>91,770</u>	<u>144,739</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,799,132	--	--	252,804
Transfers out	(16,176)	--	(94,000)	--
Capital lease proceeds	29,223	--	--	--
Sale of capital assets	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>1,812,179</u>	<u>--</u>	<u>(94,000)</u>	<u>252,804</u>
<b>Net change in fund balance</b>	716,899	155,301	(2,230)	397,543
Fund Balance - Beginning	<u>3,004,832</u>	<u>2,506,388</u>	<u>415,190</u>	<u>2,074,717</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,721,731</u>	<u>\$ 2,661,689</u>	<u>\$ 412,960</u>	<u>\$ 2,472,260</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, 2012

	Miscellaneous Grants and Fees	Housing & Economic Dev Revolving Loan Funds	Habitat & Resource Mgmt Program	Asset Forfeitures
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	104,064	--	777,930	--
Fines, forfeits and penalties	873,653	--	--	--
Revenue from use of money and property	44,507	24,014	61,631	1,496
Aid from other governments	2,333,836	--	--	--
Charges for services	431,461	63	--	--
Other	19,969	--	--	37,505
<b>Total Revenues</b>	<u>3,807,490</u>	<u>24,077</u>	<u>839,561</u>	<u>39,001</u>
<b>Expenditures:</b>				
Current :				
General government	2,838	--	--	--
Public protection	2,292,433	--	770,303	76,059
Public way and facilities	416	--	--	--
Health and sanitation	588,888	--	--	--
Public assistance	105,681	45,199	--	--
Education	--	--	--	--
Recreation and culture	10,266	--	--	--
Debt Service:				
Principal	1,143	--	--	--
Interest & fiscal charges	--	--	--	--
<b>Total Expenditures</b>	<u>3,001,665</u>	<u>45,199</u>	<u>770,303</u>	<u>76,059</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>805,825</u>	<u>(21,122)</u>	<u>69,258</u>	<u>(37,058)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,347,873	--	--	--
Transfers out	(308,340)	(283,811)	--	--
Capital lease proceeds	5,291	--	--	--
Sale of capital assets	--	--	8,611	--
<b>Total Other Financing Sources (Uses)</b>	<u>1,044,824</u>	<u>(283,811)</u>	<u>8,611</u>	<u>--</u>
<b>Net change in fund balance</b>	1,850,649	(304,933)	77,869	(37,058)
Fund Balance - Beginning	<u>6,336,631</u>	<u>4,465,544</u>	<u>3,337,668</u>	<u>250,964</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,187,280</u>	<u>\$ 4,160,611</u>	<u>\$ 3,415,537</u>	<u>\$ 213,906</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, 2012

	Board Controlled Penalty Assessment	Sheriff Inmate Welfare	In-Home Supportive Services Pub. Auth.	Total
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ 2,855,947
Licenses and permits	--	--	--	1,914,146
Fines, forfeits and penalties	553,318	--	--	2,811,718
Revenue from use of money and property	1,603	119,010	--	304,673
Aid from other governments	--	--	1,324,270	23,399,009
Charges for services	--	--	--	3,630,657
Other	--	321,813	25	659,771
<b>Total Revenues</b>	<u>554,921</u>	<u>440,823</u>	<u>1,324,295</u>	<u>35,575,921</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	8,464
Public protection	--	378,369	--	7,621,106
Public way and facilities	--	--	--	21,526
Health and sanitation	--	--	--	3,969,728
Public assistance	--	--	1,656,178	2,213,897
Education	--	--	--	5,482,909
Recreation and culture	--	--	--	862,977
Debt Service:				
Principal	--	--	--	19,594
Interest & fiscal charges	--	--	--	18,634
<b>Total Expenditures</b>	<u>--</u>	<u>378,369</u>	<u>1,656,178</u>	<u>20,218,835</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>554,921</u>	<u>62,454</u>	<u>(331,883)</u>	<u>15,357,086</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	--	253,618	5,499,746
Transfers out	(802,804)	--	--	(14,207,580)
Capital lease proceeds	--	--	--	46,112
Sale of capital assets	--	--	--	8,611
<b>Total Other Financing Sources (Uses)</b>	<u>(802,804)</u>	<u>--</u>	<u>253,618</u>	<u>(8,653,111)</u>
<b>Net change in fund balance</b>	(247,883)	62,454	(78,265)	6,703,975
Fund Balance - Beginning	<u>256,404</u>	<u>108,422</u>	<u>197,058</u>	<u>23,407,606</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,521</u>	<u>\$ 170,876</u>	<u>\$ 118,793</u>	<u>\$ 30,111,581</u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 June 30, 2012

	<u>Clarksburg Lighting</u>	<u>Special Road Maintenance District No. 3</u>	<u>Rolling Acres Permanent Road Division</u>	<u>El Macero County Service Area</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,678	\$ 17,898	\$ 27,347	\$ 1,775,545
Cash with fiscal agents	--	--	--	--
Imprest cash	--	--	--	--
Taxes	--	--	--	696
Due from other governments	--	136	--	--
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<u>4,678</u>	<u>18,034</u>	<u>27,347</u>	<u>1,776,241</u>
<b>Total Assets</b>	<u>\$ 4,678</u>	<u>\$ 18,034</u>	<u>\$ 27,347</u>	<u>\$ 1,776,241</u>
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ --	\$ --	\$ 404,189
Due to other governments	--	175	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u>--</u>	<u>175</u>	<u>--</u>	<u>404,189</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	--	--
Restricted	4,678	17,859	27,347	1,372,052
Total Fund Balances	<u>4,678</u>	<u>17,859</u>	<u>27,347</u>	<u>1,372,052</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,678</u>	<u>\$ 18,034</u>	<u>\$ 27,347</u>	<u>\$ 1,776,241</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, 2012

	Snowball County Service <u>Area No. 6</u>	County Service <u>Area No. 9</u>	North Davis Meadows County Service <u>Area No. 10</u>	Dunnigan County Service <u>Area No. 11</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 211,220	\$ 5	\$ 261,106	\$ 7,445
Cash with fiscal agents	--	--	--	--
Imprest cash	--	--	--	--
Taxes	--	--	--	--
Due from other governments	--	1,039	--	--
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u><u>\$ 211,220</u></u>	<u><u>\$ 1,044</u></u>	<u><u>\$ 261,106</u></u>	<u><u>\$ 7,445</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ --	\$ 140,435	\$ --
Due to other governments	160	--	--	--
Deferred revenue	--	--	--	--
<b>Total Liabilities</b>	<u>160</u>	<u>--</u>	<u>140,435</u>	<u>--</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	--	--
Restricted	211,060	1,044	120,671	7,445
<b>Total Fund Balances</b>	<u>211,060</u>	<u>1,044</u>	<u>120,671</u>	<u>7,445</u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 211,220</u></u>	<u><u>\$ 1,044</u></u>	<u><u>\$ 261,106</u></u>	<u><u>\$ 7,445</u></u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 June 30, 2012

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,381	\$ 1,753	\$ 118,413	\$ 968,702	\$ 3,396,493
Cash with fiscal agents	--	--	--	30,943	30,943
Imprest cash	--	--	--	100	100
Taxes	--	--	--	--	696
Due from other governments	--	--	--	--	1,175
Inventory	--	--	--	15,011	15,011
Prepaid expenses	--	--	--	2,889	2,889
	<u>2,381</u>	<u>1,753</u>	<u>118,413</u>	<u>1,017,645</u>	<u>3,447,307</u>
<b>Total Assets</b>	<b>\$ 2,381</b>	<b>\$ 1,753</b>	<b>\$ 118,413</b>	<b>\$ 1,017,645</b>	<b>\$ 3,447,307</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 893	\$ 44	\$ --	\$ 221,603	\$ 767,164
Due to other governments	--	--	92	1,648	2,075
Deferred revenue	--	--	--	16,379	16,379
Total Liabilities	<u>893</u>	<u>44</u>	<u>92</u>	<u>239,630</u>	<u>785,618</u>
<b>FUND BALANCES</b>					
Nonspendable	--	--	--	17,900	17,900
Restricted	1,488	1,709	118,321	760,115	2,643,789
Total Fund Balances	<u>1,488</u>	<u>1,709</u>	<u>118,321</u>	<u>778,015</u>	<u>2,661,689</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,381</b>	<b>\$ 1,753</b>	<b>\$ 118,413</b>	<b>\$ 1,017,645</b>	<b>\$ 3,447,307</b>

**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, 2012

	Clarksburg Lighting	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
<b>Revenues:</b>				
Taxes	\$ --	\$ 624	\$ --	\$ 85,648
Revenue from use of property and money	29	115	176	8,790
Aid from other governments	--	116	--	763
Charges for services	3,520	--	4,200	685,004
Other	--	--	--	--
<b>Total Revenues</b>	<u>3,549</u>	<u>855</u>	<u>4,376</u>	<u>780,205</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	4,261	3,159	6,777	--
Health and sanitation	--	--	--	532,007
Recreation and cultural services	--	--	--	--
<b>Total Expenditures</b>	<u>4,261</u>	<u>3,159</u>	<u>6,777</u>	<u>532,007</u>
<b>Net Change in Fund Balance</b>	(712)	(2,304)	(2,401)	248,198
Fund Balance - Beginning	<u>5,390</u>	<u>20,163</u>	<u>29,748</u>	<u>1,123,854</u>
<b>Fund Balance - Ending</b>	<u>\$ 4,678</u>	<u>\$ 17,859</u>	<u>\$ 27,347</u>	<u>\$ 1,372,052</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, 2012

	Snowball County Service Area No. 6	County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11
<b>Revenues:</b>				
Taxes	\$ 36,500	\$ 15,131	\$ --	\$ --
Revenue from use of property and money	1,191	13	1,037	43
Aid from other governments	1,004	22	--	--
Charges for services	--	--	250,653	6,498
Other	--	--	--	--
<b>Total Revenues</b>	<u>38,695</u>	<u>15,166</u>	<u>251,690</u>	<u>6,541</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	24,532	15,206	--	--
Public ways and facilities	--	--	--	6,913
Health and sanitation	--	--	277,158	--
Recreation and cultural services	--	--	--	--
<b>Total Expenditures</b>	<u>24,532</u>	<u>15,206</u>	<u>277,158</u>	<u>6,913</u>
<b>Net change in fund balance</b>	14,163	(40)	(25,468)	(372)
Fund Balance - Beginning	<u>196,897</u>	<u>1,084</u>	<u>146,139</u>	<u>7,817</u>
<b>Fund Balance - Ending</b>	<u>\$ 211,060</u>	<u>\$ 1,044</u>	<u>\$ 120,671</u>	<u>\$ 7,445</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, 2012

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
<b>Revenues:</b>					
Taxes	\$ --	\$ --	\$ 38,520	\$ --	\$ 176,423
Revenue from use of property and money	11	23	616	5,255	17,299
Aid from other governments	--	--	345	--	2,250
Charges for services	4,480	42,720	--	1,557,140	2,554,215
Other	--	--	--	70,360	70,360
<b>Total Revenues</b>	<b>4,491</b>	<b>42,743</b>	<b>39,481</b>	<b>1,632,755</b>	<b>2,820,547</b>
<b>Expenditures:</b>					
Current :					
General government	5,626	--	--	--	5,626
Public protection	--	51,846	34,484	--	126,068
Public ways and facilities	--	--	--	--	21,110
Health and sanitation	--	--	--	850,566	1,659,731
Recreation and cultural services	--	--	--	852,711	852,711
<b>Total Expenditures</b>	<b>5,626</b>	<b>51,846</b>	<b>34,484</b>	<b>1,703,277</b>	<b>2,665,246</b>
<b>Net change in fund balance</b>	<b>(1,135)</b>	<b>(9,103)</b>	<b>4,997</b>	<b>(70,522)</b>	<b>155,301</b>
Fund Balance - Beginning	2,623	10,812	113,324	848,537	2,506,388
<b>Fund Balance - Ending</b>	<b>\$ 1,488</b>	<b>\$ 1,709</b>	<b>\$ 118,321</b>	<b>\$ 778,015</b>	<b>\$2,661,689</b>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 County Local Revenue Fund 2011  
 For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Budgetary fund balances, July 1	--	--	--	--
Resources (inflows):				
Aid from other governments	--	17,400,606	18,546,290	1,145,684
Amounts available for appropriation	--	17,400,606	18,546,290	1,145,684
Charges to appropriations (outflows):				
Current:				
Public Protection	--	3,803,512	3,234,222	(569,290)
Health and Sanitation		801,053	721,993	(79,060)
Public Assistance		--	406,839	406,839
Other financing uses	--	12,796,044	11,813,479	982,565
Total charges to appropriations	--	17,400,609	16,176,533	741,054
Budgetary fund balances, June 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
	--	(3)	2,369,757	1,886,738

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 \$ 16,176,533

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (11,813,479)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,363,054

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Court and Criminal Temporary Construction  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (7,889)	\$ (7,889)	\$ (7,889)	\$ --
Resources (inflows):				
Fines, forfeits and penalties	844,913	100,000	254,120	154,120
Use from money and property	--	--	489	489
Other financing sources	564,026	1,308,939	1,044,026	(264,913)
Amounts available for appropriation	<u>1,408,939</u>	<u>1,408,939</u>	<u>1,298,635</u>	<u>(110,304)</u>
Charges to appropriations (outflows):				
Other financing uses	914,913	914,913	675,345	239,568
Total charges to appropriations	<u>914,913</u>	<u>914,913</u>	<u>675,345</u>	<u>239,568</u>
Budgetary fund balances, June 30	<u>\$ 486,137</u>	<u>\$ 486,137</u>	<u>\$ 615,401</u>	<u>\$ 129,264</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 \$ 1,298,635

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,044,026)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 254,609

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 675,345

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (675,345)

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, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 152,115	\$ 152,115	\$ 152,115	\$ --
Resources (inflows):				
Revenue from use of money and property	4,000	4,500	570	(3,930)
Aid from other governments	461,259	854,184	27,106	(827,078)
Other financing sources	--	11,598	813,891	802,293
Amounts available for appropriation	465,259	870,282	841,567	(28,715)
Charges to appropriations (outflows):				
Current:				
Public Protection	351,667	737,098	540,340	196,758
Debt Service - Principal	--	--	2,505	(2,505)
Other financing uses	25,000	--	--	--
Total charges to appropriations	376,667	737,098	542,845	194,253
Budgetary fund balances, June 30	\$ 240,707	\$ 285,299	\$ 450,837	\$ 165,538

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 841,567

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (802,293)

Long-term debt proceeds are inflows of budgetary resources but are not revenues for financial reporting purposes. (11,598)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 27,676

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 542,845

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (172)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 542,673



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Development Fees  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 309,562	\$ 309,562	\$ 309,562	\$ --
Resources (inflows):				
Licenses and permits	540,000	540,000	1,032,152	492,152
Revenue from use of money and property	--	--	3,161	3,161
Amounts available for appropriation	<u>540,000</u>	<u>540,000</u>	<u>1,035,313</u>	<u>495,313</u>
Charges to appropriations (outflows):				
Other financing uses	<u>540,000</u>	<u>540,000</u>	<u>213,625</u>	<u>326,375</u>
Total charges to appropriations	<u>540,000</u>	<u>540,000</u>	<u>213,625</u>	<u>326,375</u>
Budgetary fund balances, June 30	<u>\$ 309,562</u>	<u>\$ 309,562</u>	<u>\$ 1,131,250</u>	<u>\$ 821,688</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 \$ 213,625

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (213,625)

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

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Library  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,004,832	\$ 3,004,832	\$ 3,004,832	\$ --
Resources (inflows):				
Taxes	2,666,970	2,666,970	2,679,524	12,554
Revenue from use of money and property	11,500	11,500	14,907	3,407
Aid from other governments	1,296,427	1,296,427	1,165,257	(131,170)
Charges for services	300,767	344,051	352,422	8,371
Other revenue	206,046	206,046	210,099	4,053
Other financing sources	1,469,204	1,469,204	1,828,355	359,151
Amounts available for appropriation	<u>5,950,914</u>	<u>5,994,198</u>	<u>6,250,564</u>	<u>256,366</u>
Charges to appropriations (outflows):				
Current:				
Education	6,188,157	6,217,034	5,487,303	729,731
Debt service (Principal)	3,946	4,679	15,946	(11,267)
Debt service (Interest)	3,555	17,706	18,634	(928)
Other financing uses	150,000	150,000	16,176	133,824
Total charges to appropriations	<u>6,345,658</u>	<u>6,389,419</u>	<u>5,538,059</u>	<u>851,360</u>
Budgetary fund balances, June 30	<u>\$ 2,610,088</u>	<u>\$ 2,609,611</u>	<u>\$ 3,717,337</u>	<u>\$ 1,107,726</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 \$ 6,250,564

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,799,132)

Proceeds from capital leases are inflows of budgetary resources but are not revenues for financial reporting purposes. (29,223)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,422,209

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 5,538,059

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (16,176)

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (4,394)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 5,517,489

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 County Service Areas  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,506,388	\$ 2,506,388	\$ 2,506,388	\$ --
Resources (inflows):				
Taxes	168,480	168,480	176,423	7,943
Revenue from use of money and property	9,875	9,898	17,299	7,401
Aid from other governments	22	22	2,250	2,228
Charges for services	2,648,545	2,669,279	2,554,215	(115,064)
Other revenue	125,442	125,442	70,360	(55,082)
Amounts available for appropriation	<u>2,952,364</u>	<u>2,973,121</u>	<u>2,820,547</u>	<u>(152,574)</u>
Charges to appropriations (outflows):				
Current:				
General government	4,450	5,627	5,626	1
Public protection	119,520	144,646	126,068	18,578
Public way and facilities	15,625	21,134	21,110	24
Health and sanitation	1,597,275	2,003,000	1,659,731	343,269
Recreation and culture	965,486	965,486	852,711	112,775
Other financing uses	34,865	34,865	--	34,865
Total charges to appropriations	<u>2,737,221</u>	<u>3,174,758</u>	<u>2,665,246</u>	<u>509,512</u>
Budgetary fund balances, June 30	<u>\$ 2,721,531</u>	<u>\$ 2,304,751</u>	<u>\$ 2,661,689</u>	<u>\$ 356,938</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Clerk-Recorder Improvement  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 415,190	\$ 415,190	\$ 415,190	\$ --
Resources (inflows):				
Revenue from use of money and property	2,475	2,475	2,758	283
Charges for services	238,975	257,979	292,496	34,517
Amounts available for appropriation	241,450	260,454	295,254	34,800
Charges to appropriations (outflows):				
Current:				
Public protection	312,350	237,354	203,484	33,870
Other financing uses	--	94,000	94,000	--
Total charges to appropriations	312,350	331,354	297,484	33,870
Budgetary fund balances, June 30	\$ 344,290	\$ 344,290	\$ 412,960	\$ 68,670

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	\$ 297,484
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(94,000)
Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds	\$ 203,484

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Health Emergency Medical Service  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,074,717	\$ 2,074,717	\$ 2,074,717	\$ --
Resources (inflows):				
Fines, forfeits and penalties	943,196	943,196	1,130,627	187,431
Revenue from use of money and property	8,000	8,000	13,228	5,228
Other revenue	--	--	--	--
Other financing sources	252,804	252,804	252,804	--
Amounts available for appropriation	<u>1,204,000</u>	<u>1,204,000</u>	<u>1,396,659</u>	<u>192,659</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	2,817,000	2,817,000	999,116	1,817,884
Total charges to appropriations	<u>2,817,000</u>	<u>2,817,000</u>	<u>999,116</u>	<u>1,817,884</u>
Budgetary fund balances, June 30	<u>\$ 461,717</u>	<u>\$ 461,717</u>	<u>\$ 2,472,260</u>	<u>\$ 2,010,543</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 \$ 1,396,659

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 \$ 1,143,855

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Miscellaneous Grants and Fees  
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ 6,336,631	\$ 6,336,631	\$ 6,336,631	\$ --
Resources (inflows):				
Licenses and permits	128,750	128,750	104,064	(24,686)
Fines, forfeits and penalties	321,872	331,022	873,653	542,631
Revenue from use of money and property	15,200	16,006	44,507	28,501
Aid from other governments	2,128,062	2,834,795	2,333,836	(500,959)
Charges for services	319,518	326,835	431,461	104,626
Other revenue	25,600	25,600	19,969	(5,631)
Other financing sources	154,351	667,167	1,353,164	685,997
Amounts available for appropriation	<u>3,093,353</u>	<u>4,330,175</u>	<u>5,160,654</u>	<u>830,479</u>
Charges to appropriations (outflows):				
Current:				
General government	4,500	4,500	2,838	1,662
Public protection	1,267,347	3,243,817	2,342,580	901,237
Public ways and facilities	50,000	50,000	416	49,584
Health and sanitation	568,497	568,497	588,888	(20,391)
Public assistance	--	168,829	105,681	63,148
Recreation and culture	--	10,267	10,266	1
Debt service - Principal	--	1,143	1,143	--
Other financing uses	1,142,672	676,362	308,340	368,022
Total charges to appropriations	<u>3,033,016</u>	<u>4,723,415</u>	<u>3,360,152</u>	<u>1,363,263</u>
Budgetary fund balances, June 30	<u>\$ 6,396,968</u>	<u>\$ 5,943,391</u>	<u>\$ 8,137,133</u>	<u>\$ 2,193,742</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				\$ 5,160,654
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				(1,347,873)
Proceeds from sales of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes.				(5,291)
Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds				<u>\$ 3,807,490</u>
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule				\$ 3,360,152
Differences - budget to GAAP:				
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.				(50,147)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				(308,340)
Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds				<u>\$ 3,001,665</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Housing & Economic Development Revolving Loan Funds  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,465,544	\$ 4,465,544	\$ 4,465,544	\$ --
Resources (inflows):				
Revenue from use of money and property	25,000	25,000	24,014	(986)
Charges for services	--	--	63	63
Other revenue	143,900	143,900	--	(143,900)
Amounts available for appropriation	168,900	168,900	24,077	(144,823)
Charges to appropriations (outflows):				
Current:				
General government	6,500	6,500	--	6,500
Public assistance	357,632	271,494	45,199	226,295
Other financing uses	11,831	386,659	283,811	102,848
Total charges to appropriations	375,963	664,653	329,010	335,643
Budgetary fund balances, June 30	\$ 4,258,481	\$ 3,969,791	\$ 4,160,611	\$ 190,820

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	\$ 329,010
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(283,811)
Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds	\$ 45,199

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Habitat & Resource Management Program  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,337,668	\$ 3,337,668	\$ 3,337,668	\$ --
Resources (inflows):				
Licenses and permits	681,256	681,256	777,930	96,674
Revenue from use of money and property	45,000	45,000	61,631	16,631
Other financing sources	--	--	8,611	8,611
Amounts available for appropriation	<u>726,256</u>	<u>726,256</u>	<u>848,172</u>	<u>121,916</u>
Charges to appropriations (outflows):				
Current:				
Public protection	1,741,379	1,741,546	770,303	971,243
Other financing uses	--	20,000	--	20,000
Total charges to appropriations	<u>1,741,379</u>	<u>1,761,546</u>	<u>770,303</u>	<u>991,243</u>
Budgetary fund balances, June 30	<u>\$ 2,322,545</u>	<u>\$ 2,302,378</u>	<u>\$ 3,415,537</u>	<u>\$ 1,113,159</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 \$ 848,172

Differences - budget to GAAP:

Proceeds from sales of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (8,611)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 839,561



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Asset Forfeitures  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 250,964	\$ 250,964	\$ 250,964	\$ --
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	1,496	496
Other revenue	50,000	50,000	37,505	(12,495)
Amounts available for appropriation	51,000	51,000	39,001	(11,999)
Charges to appropriations (outflows):				
Current:				
Public protection	82,000	122,000	92,396	29,604
Total charges to appropriations	82,000	122,000	92,396	29,604
Budgetary fund balances, June 30	\$ 219,964	\$ 179,964	\$ 197,569	\$ 17,605

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 \$ 92,396

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (16,337)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 76,059

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Board Controlled Penalty Assessment  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 256,404	\$ 256,404	\$ 256,404	\$ --
Resources (inflows):				
Fines, forfeits and penalties	558,000	558,000	553,318	(4,682)
Revenue from use of money and property	--	--	1,603	1,603
Amounts available for appropriation	558,000	558,000	554,921	(3,079)
Charges to appropriations (outflows):				
Other financing uses	814,404	814,404	802,804	11,600
Total charges to appropriations	814,404	814,404	802,804	11,600
Budgetary fund balances, June 30	\$ --	\$ --	\$ 8,521	\$ 8,521

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	\$ 802,804
-----------------------------------------------------------------------------------------------------------	------------

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not revenues for financial reporting purposes.	(802,804)
---------------------------------------------------------------------------------------------------------------------	-----------

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

Budgetary Comparison Schedule  
 Sheriff Inmate Welfare  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 108,422	\$ 108,422	\$ 108,422	\$ --
Resources (inflows):				
Revenue from use of money and property	171,000	171,000	119,010	(51,990)
Other revenue	394,000	394,000	321,813	(72,187)
Amounts available for appropriation	<u>565,000</u>	<u>565,000</u>	<u>440,823</u>	<u>(124,177)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>657,100</u>	<u>657,100</u>	<u>378,369</u>	<u>278,731</u>
Total charges to appropriations	<u>657,100</u>	<u>657,100</u>	<u>378,369</u>	<u>278,731</u>
Budgetary fund balances, June 30	<u>\$ 16,322</u>	<u>\$ 16,322</u>	<u>\$ 170,876</u>	<u>\$ 154,554</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
In-Home Supportive Services Public Authority  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 197,058	\$ 197,058	\$ 197,058	\$ --
Resources (inflows):				
Aid from other governments	1,602,579	1,494,205	1,324,270	(169,935)
Other revenue	--	--	25	25
Other financing sources	150,000	287,202	253,618	(33,584)
Amounts available for appropriation	<u>1,752,579</u>	<u>1,781,407</u>	<u>1,577,913</u>	<u>(203,494)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,860,692	1,781,407	1,656,178	125,229
Total charges to appropriations	<u>1,860,692</u>	<u>1,781,407</u>	<u>1,656,178</u>	<u>125,229</u>
Budgetary fund balances, June 30	<u>\$ 88,945</u>	<u>\$ 197,058</u>	<u>\$ 118,793</u>	<u>\$ (78,265)</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 \$ 1,577,913

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (253,618)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,324,295

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Clarksburg Lighting District  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 5,390	\$ 5,390	\$ 5,390	\$ --
Resources (inflows):				
Revenue from use of money and property	25	25	29	4
Charges for services	3,500	3,523	3,520	(3)
Amounts available for appropriation	<u>3,525</u>	<u>3,548</u>	<u>3,549</u>	<u>1</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	3,525	4,261	4,261	--
Total charges to appropriations	<u>3,525</u>	<u>4,261</u>	<u>4,261</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 5,390</u>	<u>\$ 4,677</u>	<u>\$ 4,678</u>	<u>\$ 1</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Special Road Maintenance District #3  
 For the Year Ended June 30, 2012

	<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	\$ 20,163	\$ 20,163	\$ 20,163	\$ --
Resources (inflows):				
Taxes	1,200	1,200	624	(576)
Revenue from use of money and property	100	100	115	15
Aid from other governments	--	--	116	116
Amounts available for appropriation	<u>1,300</u>	<u>1,300</u>	<u>855</u>	<u>(445)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>1,300</u>	<u>3,160</u>	<u>3,159</u>	<u>1</u>
Total charges to appropriations	<u>1,300</u>	<u>3,160</u>	<u>3,159</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 20,163</u>	<u>\$ 18,303</u>	<u>\$ 17,859</u>	<u>\$ (444)</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Rolling Acres Permanent Road Division  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 29,748	\$ 29,748	\$ 29,748	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	176	76
Charges for services	4,200	4,200	4,200	--
Amounts available for appropriation	<u>4,300</u>	<u>4,300</u>	<u>4,376</u>	<u>76</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	4,300	6,800	6,777	23
Total charges to appropriations	<u>4,300</u>	<u>6,800</u>	<u>6,777</u>	<u>23</u>
Budgetary fund balances, June 30	<u>\$ 29,748</u>	<u>\$ 27,248</u>	<u>\$ 27,347</u>	<u>\$ 99</u>

# COUNTY OF YOLO

## County Service Area Budgetary Comparison Schedule El Macero County Service Area For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 1,123,854	\$ 1,123,854	\$ 1,123,854	\$ --
Resources (inflows):				
Taxes	75,080	75,080	85,648	10,568
Revenue from use of money and property	5,500	5,500	8,790	3,290
Aid from other governments	--	--	763	763
Charges for services	<u>740,871</u>	<u>740,871</u>	<u>685,004</u>	<u>(55,867)</u>
Amounts available for appropriation	<u>821,451</u>	<u>821,451</u>	<u>780,205</u>	<u>(41,246)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>821,451</u>	<u>821,451</u>	<u>532,007</u>	<u>289,444</u>
Total charges to appropriations	<u>821,451</u>	<u>821,451</u>	<u>532,007</u>	<u>289,444</u>
Budgetary fund balances, June 30	<u>\$ 1,123,854</u>	<u>\$ 1,123,854</u>	<u>\$ 1,372,052</u>	<u>\$ 248,198</u>



# COUNTY OF YOLO

## County Service Area Budgetary Comparison Schedule County Service Area #6 - Snowball For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 196,897	\$ 196,897	\$ 196,897	\$ --
Resources (inflows):				
Taxes	39,300	39,300	36,500	(2,800)
Revenue from use of money and property	500	500	1,191	691
Aid from other governments	--	--	1,004	1,004
Amounts available for appropriation	<u>39,800</u>	<u>39,800</u>	<u>38,695</u>	<u>(1,105)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>39,800</u>	<u>39,800</u>	<u>24,532</u>	<u>15,268</u>
Total charges to appropriations	<u>39,800</u>	<u>39,800</u>	<u>24,532</u>	<u>15,268</u>
Budgetary fund balances, June 30	<u>\$ 196,897</u>	<u>\$ 196,897</u>	<u>\$ 211,060</u>	<u>\$ 14,163</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 County Service Area #9  
 For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 1,084	\$ 1,084	\$ 1,084	\$ --
Resources (inflows):				
Taxes	15,900	15,900	15,131	(769)
Revenue from use of money and property	50	50	13	(37)
Aid from other governments	22	22	22	--
Amounts available for appropriation	<u>15,972</u>	<u>15,972</u>	<u>15,166</u>	<u>(806)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>16,000</u>	<u>16,000</u>	<u>15,206</u>	<u>794</u>
Total charges to appropriations	<u>16,000</u>	<u>16,000</u>	<u>15,206</u>	<u>794</u>
Budgetary fund balances, June 30	<u>\$ 1,056</u>	<u>\$ 1,056</u>	<u>\$ 1,044</u>	<u>\$ (12)</u>

County Service Area Budgetary Comparison Schedule

Budgetary Comparison Schedule  
 North Davis Meadows CSA #10  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 146,139	\$ 146,139	\$ 146,139	\$ --
Resources (inflows):				
Revenue from use of money and property	1,100	1,100	1,037	(63)
Charges for services	237,277	250,589	250,653	64
Amounts available for appropriation	<u>238,377</u>	<u>251,689</u>	<u>251,690</u>	<u>1</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	238,377	277,158	277,158	--
Total charges to appropriations	<u>238,377</u>	<u>277,158</u>	<u>277,158</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 146,139</u>	<u>\$ 120,670</u>	<u>\$ 120,671</u>	<u>\$ 1</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Dunnigan CSA #11  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 7,817	\$ 7,817	\$ 7,817	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	43	43
Charges for services	6,500	6,541	6,498	(43)
Amounts available for appropriation	6,500	6,541	6,541	--
Charges to appropriations (outflows):				
Current:				
Public way and facilities	6,500	6,913	6,913	--
Total charges to appropriations	6,500	6,913	6,913	--
Budgetary fund balances, June 30	\$ 7,817	\$ 7,445	\$ 7,445	\$ --

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
Willowbank CSA #12  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,623	\$ 2,623	\$ 2,623	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	11	11
Charges for services	4,450	4,490	4,480	(10)
Amounts available for appropriation	4,450	4,490	4,491	1
Charges to appropriations (outflows):				
Current:				
General government	4,450	5,627	5,626	1
Total charges to appropriations	4,450	5,627	5,626	1
Budgetary fund balances, June 30	<u>\$ 2,623</u>	<u>\$ 1,486</u>	<u>\$ 1,488</u>	<u>\$ 2</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Esparto County Service Area #14  
 For the Year Ended June 30, 2012

	<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	\$ 10,812	\$ 10,812	\$ 10,812	\$ --
Resources (inflows):				
Revenue from use of money and property	--	23	23	--
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>42,743</u>	<u>42,743</u>	<u>--</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>42,720</u>	<u>51,846</u>	<u>51,846</u>	<u>--</u>
Total charges to appropriations	<u>42,720</u>	<u>51,846</u>	<u>51,846</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 10,812</u>	<u>\$ 1,709</u>	<u>\$ 1,709</u>	<u>\$ --</u>

**COUNTY OF YOLO**

County Service Area Budgetary Comparison Schedule  
 Madison County Service Area  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 113,324	\$ 113,324	\$ 113,324	\$ --
Resources (inflows):				
Taxes	37,000	37,000	38,520	1,520
Revenue from use of money and property	--	--	616	616
Aid from other governments	--	--	345	345
Amounts available for appropriation	<u>37,000</u>	<u>37,000</u>	<u>39,481</u>	<u>2,481</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>37,000</u>	<u>40,523</u>	<u>34,484</u>	<u>6,039</u>
Total charges to appropriations	<u>37,000</u>	<u>40,523</u>	<u>34,484</u>	<u>6,039</u>
Budgetary fund balances, June 30	<u>\$ 113,324</u>	<u>\$ 109,801</u>	<u>\$ 118,321</u>	<u>\$ 8,520</u>

# COUNTY OF YOLO

## County Service Area Budgetary Comparison Schedule Wildwings County Service Area For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 848,537	\$ 848,537	\$ 848,537	\$ --
Resources (inflows):				
Revenue from use of money and property	2,500	2,500	5,255	2,755
Charges for services	1,609,027	1,616,345	1,557,140	(59,205)
Other revenue	125,442	125,442	70,360	(55,082)
Amounts available for appropriation	1,736,969	1,744,287	1,632,755	(111,532)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	521,447	904,391	850,566	53,825
Recreation & cultural	965,486	965,486	852,711	112,775
Other financing uses	34,865	34,865	--	34,865
Total charges to appropriations	1,521,798	1,904,742	1,703,277	201,465
Budgetary fund balances, June 30	\$ 1,063,708	\$ 688,082	\$ 778,015	\$ 89,933



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## **Debt Service Funds**

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

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## **DEBT SERVICE FUNDS**

### **Davis Library Expansion**

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

### **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, 2012

	<u>Davis Library Expansion Debt Service</u>	<u>District Attorney Building Debt Service</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Investments:			
Cash and cash equivalents	\$ 635,240	\$ --	\$ 635,240
Cash with fiscal agents	432,702	--	432,702
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Assets</b>	<u><u>\$ 1,067,942</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,067,942</u></u>
<b>FUND BALANCES</b>			
Restricted	1,067,942	--	1,067,942
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>1,067,942</u>	<u>--</u>	<u>1,067,942</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,067,942</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,067,942</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, 2012

	Davis Library Expansion	District Attorney Building	Total
<b>Revenues:</b>			
Taxes	\$ 1,952,195	\$ --	\$ 1,952,195
Revenue from use of property and money	7,276	--	7,276
Charges for services	--	54,108	54,108
<b>Total Revenues</b>	<u>1,959,471</u>	<u>54,108</u>	<u>2,013,579</u>
<b>Expenditures:</b>			
Debt Service:			
Principal retirement	240,000	125,000	365,000
Interest and fiscal charges	397,307	164,495	561,802
<b>Total Expenditures</b>	<u>637,307</u>	<u>289,495</u>	<u>926,802</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,322,164</u>	<u>(235,387)</u>	<u>1,086,777</u>
Other Financing Sources (Uses):			
Transfers in	--	235,345	235,345
Transfers out	(1,635,775)	--	(1,635,775)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,635,775)</u>	<u>235,345</u>	<u>(1,400,430)</u>
<b>Net Change in Fund Balances</b>	(313,611)	(42)	(313,653)
Fund Balance - Beginning	<u>1,381,553</u>	<u>42</u>	<u>1,381,595</u>
Fund Balance - Ending	<u>\$ 1,067,942</u>	<u>\$ --</u>	<u>\$ 1,067,942</u>

**COUNTY OF YOLO**

**Budgetary Comparison Schedule  
Davis Library Expansion Debt Service  
For the Year Ended June 30, 2012**

	<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	\$ 1,381,553	\$ 1,381,553	\$ 1,381,553	\$ --
Resources (inflows):				
Taxes	1,912,214	1,948,970	1,952,195	3,225
Revenue from use of money and property	10,500	10,500	7,276	(3,224)
Amounts available for appropriation	<u>1,922,714</u>	<u>1,959,470</u>	<u>1,959,471</u>	<u>1</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	240,000	240,000	240,000	--
Interest and fiscal charges	399,283	397,308	397,307	1
Other financing uses	1,283,431	1,635,775	1,635,775	--
Total charges to appropriations	<u>1,922,714</u>	<u>2,273,083</u>	<u>2,273,082</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 1,381,553</u>	<u>\$ 1,067,940</u>	<u>\$ 1,067,942</u>	<u>\$ 2</u>

**Explanation of Differences between Budgetary Outflows and GAAP Expenditures:**

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 2,273,082

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes (1,635,775)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 637,307

**COUNTY OF YOLO**

**Budgetary Comparison Schedule  
District Attorney Building Debt Service  
For the Year Ended June 30, 2012**

	<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	\$ 42	\$ 42	\$ 42	\$ --
Resources (inflows):				
Charges for services	52,531	52,531	54,108	1,577
Other Financing Sources	237,372	237,372	235,345	(2,027)
Amounts available for appropriation	<u>289,903</u>	<u>289,903</u>	<u>289,453</u>	<u>(450)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	120,000	120,000	125,000	(5,000)
Interest and fiscal charges	169,903	169,903	164,495	5,408
Total charges to appropriations	<u>289,903</u>	<u>289,903</u>	<u>289,495</u>	<u>408</u>
Budgetary fund balances, June 30	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ --</u>	<u>\$ (42)</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 289,453

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (235,345)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 54,108

## **Capital Projects Funds**

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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.

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## **CAPITAL PROJECTS FUNDS**

### **Accumulated Capital Outlay**

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

### **Esparto Park Improvements Project**

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

### **Esparto Bridge Development Fee Capital Project**

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

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

This fund is used to account for the Davis branch library expansion funded from special tax bond proceeds. The project was completed during fiscal year 2011-12.

**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2012

	<u>Accumulated Capital Outlay</u>	<u>Esparto Parks Improvement Project</u>	<u>Esparto Bridge Development Fee</u>	<u>Davis Library Measure P CPF</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and Investments:					
Cash and cash equivalents	\$ 643,321	\$ 268,940	\$ 280,132	\$ --	\$ 1,192,393
Total Cash and Investments	<u>643,321</u>	<u>268,940</u>	<u>280,132</u>	<u>--</u>	<u>1,192,393</u>
Receivables:					
Taxes receivable	<u>1,781</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,781</u>
<b>Total Assets</b>	<u><u>\$ 645,102</u></u>	<u><u>\$ 268,940</u></u>	<u><u>\$ 280,132</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,194,174</u></u>
<b>LIABILITIES</b>					
Accounts payable	<u>\$ 52,352</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 52,352</u>
Total Liabilities	<u>52,352</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>52,352</u>
<b>FUND BALANCES</b>					
Restricted	592,750	--	--	--	592,750
Committed	<u>--</u>	<u>268,940</u>	<u>280,132</u>	<u>--</u>	<u>549,072</u>
Total Fund Balances	<u>592,750</u>	<u>268,940</u>	<u>280,132</u>	<u>--</u>	<u>1,141,822</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 645,102</u></u>	<u><u>\$ 268,940</u></u>	<u><u>\$ 280,132</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,194,174</u></u>

## COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Fiscal Year Ended June 30, 2012

	Accumulated Capital Outlay	Esparto Parks Improvement Project	Esparto Bridge Development Fee	Davis Library Measure P CPF	Total
<b>Revenues:</b>					
Taxes	\$ 1,953,582	\$ --	\$ --	\$ --	\$ 1,953,582
Licenses and permits	--	86,000	--	--	86,000
Revenue from use of money and money	1,762	1,173	1,678	1,281	5,894
Aid from other governments	599,431	--	--	--	599,431
Total Revenues	2,554,775	87,173	1,678	1,281	2,644,907
<b>Expenditures:</b>					
Current:					
General government	530,930	--	--	--	530,930
Public protection	131,591	--	--	--	131,591
Education	--	--	--	17,507	17,507
Recreation and cultural services	38,961	5,996	--	--	44,957
Capital outlay	72,501	--	--	--	72,501
Debt Service:					
Principal	104,332	--	--	--	104,332
Interest and fiscal agent fees	267,252	--	--	--	267,252
Total Expenditures	1,145,567	5,996	--	17,507	1,169,070
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,409,208	81,177	1,678	(16,226)	1,475,837
Other Financing Sources (Uses):					
Transfers in	--	--	--	16,176	16,176
Transfers out	(1,044,943)	--	--	--	(1,044,943)
Total Other Financing Sources (Uses)	(1,044,943)	--	--	16,176	(1,028,767)
<b>Net Change in Fund Balance</b>	364,265	81,177	1,678	(50)	447,070
Fund Balance -Beginning	228,485	187,763	278,454	50	694,752
Fund Balance - Ending	\$ 592,750	\$ 268,940	\$ 280,132	\$ --	\$ 1,141,822

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Accumulated Capital Outlay  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 228,485	\$ 228,485	\$ 228,485	\$ --
Resources (inflows):				
Taxes	1,994,500	1,994,500	1,953,582	(40,918)
Licenses and permits	40,500	40,500	--	(40,500)
Revenue from use of money and property	--	--	1,762	1,762
Aid from other governments	508,000	508,000	599,431	91,431
Amounts available for appropriation	<u>2,543,000</u>	<u>2,543,000</u>	<u>2,554,775</u>	<u>11,775</u>
Charges to appropriations (outflows):				
Current:				
General government	210,574	702,061	557,570	144,491
Public protection	--	--	131,591	(131,591)
Recreation & cultural	--	--	38,961	(38,961)
Capital outlay	284,950	152,413	72,501	79,912
Debt service:				
Principal retirement	--	--	104,332	(104,332)
Interest and fiscal charges	--	371,584	267,252	104,332
Other financing uses	<u>2,051,024</u>	<u>1,320,490</u>	<u>1,044,943</u>	<u>275,547</u>
Total charges to appropriations	<u>2,546,548</u>	<u>2,546,548</u>	<u>2,217,150</u>	<u>329,398</u>
Budgetary fund balances, June 30	<u>\$ 224,937</u>	<u>\$ 224,937</u>	<u>\$ 566,110</u>	<u>\$ 341,173</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	\$ 2,217,150
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes	(26,640)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(1,044,943)</u>
Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds.	<u>\$ 1,145,567</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Esparto Parks Improvement Project  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 187,763	\$ 187,763	\$ 187,763	--
Resources (inflows):				
Licenses and permits	--	50,000	86,000	36,000
Revenue from use of money and property	--	--	1,173	1,173
Amounts available for appropriation	<u>--</u>	<u>50,000</u>	<u>87,173</u>	<u>37,173</u>
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	--	50,000	5,996	44,004
Total charges to appropriations	<u>--</u>	<u>50,000</u>	<u>5,996</u>	<u>44,004</u>
Budgetary fund balances, June 30	<u>\$ 187,763</u>	<u>\$ 187,763</u>	<u>\$ 268,940</u>	<u>\$ 81,177</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Esparto Bridge Development Fee Capital Project  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 278,454	\$ 278,454	\$ 278,454	--
Resources (inflows):				
Revenue from use of money and property	800	800	1,678	878
Amounts available for appropriation	800	800	1,678	878
Charges to appropriations (outflows):				
Other financing uses	--	--	--	--
Total charges to appropriations	--	--	--	--
Budgetary fund balances, June 30	\$ 279,254	\$ 279,254	\$ 280,132	\$ 878

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Davis Library Capital Project  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ 50	\$ 50	\$ 50	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	1,281	1,281
Other financing sources	35,263	103,263	16,176	(87,087)
Amounts available for appropriation	<u>35,263</u>	<u>103,263</u>	<u>17,457</u>	<u>(85,806)</u>
Charges to appropriations (outflows):				
Current:				
Education	--	51	17,507	(17,456)
Capital outlay	--	68,000	--	68,000
Total charges to appropriations	<u>--</u>	<u>68,051</u>	<u>17,507</u>	<u>50,544</u>
Budgetary fund balances, June 30	<u>\$ 35,313</u>	<u>\$ 35,262</u>	<u>\$ --</u>	<u>\$ (35,262)</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	\$ 17,457
Differences - budget to GAAP:	
Proceeds from issuance of debt are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(16,176)</u>
Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds	<u>\$ 1,281</u>

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## **Internal Service Funds**

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## **Internal Service Funds**

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

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## INTERNAL SERVICE FUNDS

### **Equipment Replacement**

This fund was established to accumulate funds for equipment replacement.

### **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, 2012

	<u>Equipment Replacement</u>	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self - Insurance</u>	<u>Total</u>
<b>ASSETS</b>						
Current Assets:						
Cash and Investments	\$ 292,414	\$ 76,876	\$ 1,045,732	\$ 554,059	\$ 925,860	\$ 2,894,941
Accounts Receivable	--	10,001	5,439	--	--	15,440
Due from other governments	--	--	1,063	--	--	1,063
Due from other funds	--	--	589	--	--	589
Inventories	--	89,479	20,595	--	--	110,074
<b>Total Current Assets</b>	<u>292,414</u>	<u>176,356</u>	<u>1,073,418</u>	<u>554,059</u>	<u>925,860</u>	<u>3,022,107</u>
Noncurrent Assets:						
Capital Assets:						
Depreciable:						
Structures and improvements	--	--	827,201	--	--	827,201
Equipment	--	229,018	7,142,178	--	--	7,371,196
Intangibles	--	9,640	--	--	--	9,640
Accumulated depreciation	--	(146,368)	(6,829,614)	--	--	(6,975,982)
<b>Total Noncurrent Assets</b>	<u>--</u>	<u>92,290</u>	<u>1,139,765</u>	<u>--</u>	<u>--</u>	<u>1,232,055</u>
<b>Total Assets</b>	<u>\$ 292,414</u>	<u>\$ 268,646</u>	<u>\$ 2,213,183</u>	<u>\$ 554,059</u>	<u>\$ 925,860</u>	<u>\$ 4,254,162</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ --	\$ 75,454	\$ 1,290	\$ --	\$ --	76,744
Accrued salaries and benefits	--	11,909	16,920	--	--	28,829
Compensated absences	--	20,000	11,000	--	--	31,000
Current portion of estimated claims payable	--	--	--	80,956	87,479	168,435
<b>Total Current Liabilities</b>	<u>--</u>	<u>107,363</u>	<u>29,210</u>	<u>80,956</u>	<u>87,479</u>	<u>305,008</u>
Non-current Liabilities						
Estimated claims cost payable	--	--	--	522,595	142,207	664,802
Compensated absences	--	14,099	7,720	--	--	21,819
Interfund loans	--	--	--	364,146	--	364,146
<b>Total Liabilities</b>	<u>--</u>	<u>121,462</u>	<u>36,930</u>	<u>967,697</u>	<u>229,686</u>	<u>1,355,775</u>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	--	92,290	1,139,765	--	--	1,232,055
Unrestricted	292,414	54,894	1,036,488	(413,638)	696,174	1,666,332
<b>Total Net Assets</b>	<u>\$ 292,414</u>	<u>\$ 147,184</u>	<u>\$ 2,176,253</u>	<u>\$ (413,638)</u>	<u>\$ 696,174</u>	<u>\$ 2,898,387</u>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2012

	Equipment Replacement	Fleet Services	Telephone	Unemployment Self-Insurance	Dental Self - Insurance	Total
<b>Operating Revenues</b>						
Charges for services	\$ --	\$ 1,176,038	\$ 1,174,970	\$ 475,080	\$ 1,685,944	\$ 4,512,032
Total Operating Revenues	--	1,176,038	1,174,970	475,080	1,685,944	4,512,032
<b>Operating Expenses:</b>						
Salaries and employee benefits	--	396,407	491,418	--	--	887,825
Services and supplies	3,014	1,183,244	734,086	251,802	1,641,798	3,813,944
Depreciation and amortization	--	26,945	156,020	--	--	182,965
Total Operating Expenses	3,014	1,606,596	1,381,524	251,802	1,641,798	4,884,734
<b>Operating Income (Loss)</b>	(3,014)	(430,558)	(206,554)	223,278	44,146	(372,702)
<b>Non-Operating Revenues:</b>						
Interest income	28	--	6,261	2,112	5,306	13,707
Non-operating revenues	--	14,781	7,127	--	--	21,908
Total Non- Operating Revenues	28	14,781	13,388	2,112	5,306	35,615
<b>Net Income (Loss) Before Transfers</b>	(2,986)	(415,777)	(193,166)	225,390	49,452	(337,087)
Transfers:						
Transfers in	295,400	410,343	--	--	--	705,743
<b>Change in Net Assets</b>	292,414	(5,434)	(193,166)	225,390	49,452	368,656
Net Assets (Deficit) - Beginning of Year	--	152,618	2,369,419	(639,028)	646,722	2,529,731
Net Assets (Deficit) - End of Year	\$ 292,414	\$ 147,184	\$ 2,176,253	\$ (413,638)	\$ 696,174	\$ 2,898,387

**COUNTY OF YOLO**

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2012

	Equipment Replacement	Fleet Service	Telephone	Unemployment Self- Insurance	Dental Self- Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash receipts from customers	\$ --	\$ 1,190,563	\$ 1,175,056	\$ 475,080	\$ 1,688,424	\$ 4,529,123
Cash paid to suppliers for goods and services	(3,014)	(1,192,181)	(736,924)	(333,857)	(1,623,834)	(3,889,810)
Cash paid to employees for services	--	(393,466)	(487,953)	--	--	(881,419)
Net Cash Provided (Used) by Operating Activities	(3,014)	(395,084)	(49,821)	141,223	64,590	(242,106)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Loans or transfers from other funds	--	410,343	--	--	--	410,343
Non-operating revenues (expenses)	--	(132)	7,127	--	--	6,995
Net Cash Provided (Used) by Noncapital Financing Activities	--	410,211	7,127	--	--	417,338
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest payments on debt	--	--	--	--	--	--
Transfers for capital acquisition purposes	295,400	--	--	--	--	295,400
Sale of capital assets	--	14,914	--	--	--	14,914
Acquisition of fixed assets	--	(5,784)	--	--	--	(5,784)
Net Cash Provided (Used) by Capital and Related Financing Activities	295,400	9,130	--	--	--	304,530
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest received	28	--	6,261	2,112	5,306	13,707
Net Cash Provided by investing activities	28	--	6,261	2,112	5,306	13,707
<b>Net Change in Cash and Cash Equivalents</b>	292,414	24,257	(36,433)	143,335	69,896	493,469
Cash and Cash Equivalents, Beginning of Year	--	52,619	1,082,165	410,724	855,964	2,401,472
<b>Cash and Cash Equivalent, End of Year</b>	\$ 292,414	\$ 76,876	\$ 1,045,732	\$ 554,059	\$ 925,860	\$ 2,894,941

continued

**COUNTY OF YOLO**

Combining Statement of Cash Flows (continued)  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2012

	Equipment Replacement	Fleet Service	Telephone	Unemployment Self- Insurance	Dental Self- Insurance	Total
<b>Reconciliation of Operating Income (Loss)</b>						
<b>to Net Cash Provided (Used) by</b>						
Operating Activities:						
Operating income (loss)	\$ (3,014)	\$ (430,558)	\$ (206,554)	\$ 223,278	\$ 44,146	\$ (372,702)
Adjustments to reconcile operating income (loss) to net cash provided used by operating activities:						
Depreciation	--	26,945	156,020	--	--	182,965
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	--	14,266	(2,467)	--	2,480	14,279
Due from other governments	--	--	2,553	--	--	2,553
Due from other funds	--	--	(589)	--	--	(589)
Inventory	--	1,789	(966)	--	--	823
Increase (decrease) in:						
Accounts payable	--	(10,467)	(1,283)	--	--	(11,750)
Accrued salaries	--	(43)	(51)	--	--	(94)
Current portion of estimated claims payable	--	--	--	(25,858)	25,366	(492)
Due to other governments	--	--	--	--	--	--
Compensated absences	--	2,984	3,516	--	--	6,500
Non-current portion of estimated claims pay:	--	--	--	(56,197)	(7,402)	(63,599)
<b>Net Cash Provided (Used) by</b>						
<b>Operating Activities</b>	<u>\$ (3,014)</u>	<u>\$ (395,084)</u>	<u>\$ (49,821)</u>	<u>\$ 141,223</u>	<u>\$ 64,590</u>	<u>\$ (242,106)</u>

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# **Agency Funds**

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## **Agency Funds**

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Agency funds are used for purely custodial purposes. The Property Tax agency funds account for the levy and distribution of property taxes collected in the County. The “City Funds” represent distribution of taxes and fees collected on behalf of the Cities within Yolo County. “Redevelopment Pass-Through Agency’ funds account for the “wind down” of redevelopment agency activities. “Local Transportation” agency fund accounts for the ¼% sales tax allocated for transit purposes that is distributed to the County and cities per instructions submitted by Sacramento Area Council of Governments. “Special District and School Bond” agency funds account for the collection of voter-approved bonded indebtedness property taxes and for the payment of bond principal and interest. “Public Administrator-Guardian” agency fund accounts for client funds held in a custodial capacity by the County. “Other Agency Funds” are used to account for the collection of 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, 2012

	Property Tax Agency Funds	City Funds	Redevelopment Pass-Through Agency Funds	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other Agency Funds	Total Agency Funds
<b>ASSETS</b>								
Cash and investments	\$ 8,084,362	\$ 4,365,107	\$ 667,506	\$ 1,915,571	\$ 10,918,659	\$ --	\$ 5,369,616	\$ 31,320,821
Cash with fiscal agent	--	--	--	--	382,730	1,419,206	626,466	2,428,402
Taxes receivable	2,185,334	--	--	--	2,320	--	--	2,187,654
Accounts receivable	--	--	--	--	--	--	1,930	1,930
Due from other governments	124,225	71,956	--	1,690,967	--	--	405,733	2,292,881
Total Assets	<u>\$ 10,393,921</u>	<u>\$ 4,437,063</u>	<u>\$ 667,506</u>	<u>\$ 3,606,538</u>	<u>\$ 11,303,709</u>	<u>\$ 1,419,206</u>	<u>\$ 6,403,745</u>	<u>\$ 38,231,688</u>
<b>LIABILITIES</b>								
Claims payable	\$ 53,008	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 44,046	\$ 97,054
Due to other governments	--	--	--	735,801	--	--	--	735,801
Agency funds held for others	10,340,913	4,437,063	667,506	2,870,737	11,303,709	1,419,206	6,359,699	37,398,833
Total Liabilities	<u>\$ 10,393,921</u>	<u>\$ 4,437,063</u>	<u>\$ 667,506</u>	<u>\$ 3,606,538</u>	<u>\$ 11,303,709</u>	<u>\$ 1,419,206</u>	<u>\$ 6,403,745</u>	<u>\$ 38,231,688</u>

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2012

	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
<b><u>PROPERTY TAXES</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 6,838,873	\$ 384,428,113	\$ 383,182,624	\$ 8,084,362
Taxes receivable	2,658,459	299,230,448	299,703,573	2,185,334
Due from other governments	124,225	--	--	124,225
Total Assets	<u>\$ 9,621,557</u>	<u>\$ 683,658,561</u>	<u>\$ 682,886,197</u>	<u>\$ 10,393,921</u>
<b>Liabilities:</b>				
Claims payable	\$ 152,641	\$ 53,008	\$ 152,641	\$ 53,008
Due to other governments	5,167,232	--	5,167,232	--
Agency funds held for others	4,301,684	683,605,553	677,566,324	10,340,913
Total Liabilities	<u>\$ 9,621,557</u>	<u>\$ 683,658,561</u>	<u>\$ 682,886,197</u>	<u>\$ 10,393,921</u>
 <b><u>CITY AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 3,532,318	\$ 89,707,601	\$ 88,874,812	\$ 4,365,107
Due from other governments	46,916	71,956	46,916	71,956
Total Assets	<u>\$ 3,579,234</u>	<u>\$ 89,779,557</u>	<u>\$ 88,921,728</u>	<u>\$ 4,437,063</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 3,579,234	\$ 89,779,557	\$ 88,921,728	\$ 4,437,063
Total Liabilities	<u>\$ 3,579,234</u>	<u>\$ 89,779,557</u>	<u>\$ 88,921,728</u>	<u>\$ 4,437,063</u>
 <b><u>REDEVELOPMENT PASS-THROUGH AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 1,020,897	\$ 50,560,407	\$ 50,913,798	\$ 667,506
Total Assets	<u>\$ 1,020,897</u>	<u>\$ 50,560,407</u>	<u>\$ 50,913,798</u>	<u>\$ 667,506</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 1,020,897	\$ 50,560,407	\$ 50,913,798	\$ 667,506
Total Liabilities	<u>\$ 1,020,897</u>	<u>\$ 50,560,407</u>	<u>\$ 50,913,798</u>	<u>\$ 667,506</u>

continued

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2012

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
<b><u>LOCAL TRANSPORTATION FUND</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 4,238,791	\$ 8,222,788	\$ 10,546,008	\$ 1,915,571
Due from other governments	1,383,127	1,690,967	1,383,127	1,690,967
Total Assets	<u>\$ 5,621,918</u>	<u>\$ 9,913,755</u>	<u>\$ 11,929,135</u>	<u>\$ 3,606,538</u>
<b>Liabilities:</b>				
Due to other governments	\$ 3,409,157	\$ --	\$ 2,673,356	\$ 735,801
Agency funds held for others	2,212,761	9,913,755	9,255,779	2,870,737
Total Liabilities	<u>\$ 5,621,918</u>	<u>\$ 9,913,755</u>	<u>\$ 11,929,135</u>	<u>\$ 3,606,538</u>
<b><u>SPECIAL DISTRICT AND SCHOOL BOND FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 11,056,925	\$ 13,034,435	\$ 13,172,701	\$ 10,918,659
Cash with fiscal agent	450,460	292,270	360,000	382,730
Taxes receivable	1,968	205,330	204,978	2,320
Total Assets	<u>\$ 11,509,353</u>	<u>\$ 13,532,035</u>	<u>\$ 13,737,679</u>	<u>\$ 11,303,709</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 11,509,353	\$ 13,532,035	\$ 13,737,679	\$ 11,303,709
Total Liabilities	<u>\$ 11,509,353</u>	<u>\$ 13,532,035</u>	<u>\$ 13,737,679</u>	<u>\$ 11,303,709</u>
<b><u>PUBLIC ADMIN-GUARDIAN</u></b>				
<b>Assets:</b>				
Cash with fiscal agent	\$ --	\$ 3,539,923	\$ 2,120,717	\$ 1,419,206
Total Assets	<u>\$ --</u>	<u>\$ 3,539,923</u>	<u>\$ 2,120,717</u>	<u>\$ 1,419,206</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ --	\$ 170,406,463	\$ 168,501,515	\$ 1,419,206
Total Liabilities	<u>\$ --</u>	<u>\$ 170,406,463</u>	<u>\$ 168,501,515</u>	<u>\$ 1,419,206</u>

continued

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2012

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
<b><u>OTHER AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 4,611,149	\$ 169,412,036	\$ 168,653,569	\$ 5,369,616
Cash with fiscal agent	--	626,466	--	626,466
Accounts receivable	220	1,930	220	1,930
Due from other governments	143,256	410,077	147,600	405,733
Total Assets	<u>\$ 4,754,625</u>	<u>\$ 170,450,509</u>	<u>\$ 168,801,389</u>	<u>\$ 6,403,745</u>
<b>Liabilities:</b>				
Claims payable	\$ 299,874	\$ 44,046	\$ 299,874	\$ 44,046
Agency funds held for others	4,454,751	170,406,463	168,501,515	6,359,699
Total Liabilities	<u>\$ 4,754,625</u>	<u>\$ 170,450,509</u>	<u>\$ 168,801,389</u>	<u>\$ 6,403,745</u>
<b><u>TOTAL</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 31,298,953	\$ 715,365,380	\$ 715,343,512	\$ 31,320,821
Cash with fiscal agent	450,460	4,458,659	2,480,717	2,428,402
Taxes receivable	2,660,427	299,435,778	299,908,551	2,187,654
Accounts receivable	220	1,930	220	1,930
Due from other governments	1,697,524	2,173,000	1,577,643	2,292,881
Total Assets	<u>\$ 36,107,584</u>	<u>\$ 1,021,434,747</u>	<u>\$ 1,019,310,643</u>	<u>\$ 38,231,688</u>
<b>Liabilities:</b>				
Claims payable	\$ 452,515	\$ 97,054	\$ 452,515	\$ 97,054
Due to other governments	8,576,389	--	7,840,588	735,801
Agency funds held for others	27,078,680	1,188,204,233	1,177,398,338	37,398,833
Total Liabilities	<u>\$ 36,107,584</u>	<u>\$ 1,188,301,287</u>	<u>\$ 1,185,691,441</u>	<u>\$ 38,231,688</u>

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**Component Units Fire Districts  
Combining Funds Statement**

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**COUNTY OF YOLO**

Combining Balance Sheet  
Component Unit Fire Districts  
June 30, 2012

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 615,528	\$ 81,691	\$ 1,108,836	\$ 693,254
Imprest cash	--	200	--	20
	<u>615,528</u>	<u>81,891</u>	<u>1,108,836</u>	<u>693,274</u>
Receivables:				
Taxes receivable	--	--	1,076	86
Due from other governments	568	--	--	--
Deposits	--	--	--	6,186
Total assets	<u>616,096</u>	<u>81,891</u>	<u>1,109,912</u>	<u>699,546</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,665	\$ 4,526	\$ --	\$ 14,317
Accrued payroll	788	2,668	--	2,853
Due to other governments	156	72	--	--
Total liabilities	<u>10,609</u>	<u>7,266</u>	<u>--</u>	<u>17,170</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	--	6,186
Committed	46,733	20,577	--	278,325
Assigned	242,391	2,583	936,165	196,791
Unassigned	316,363	51,465	173,747	201,074
Total Fund Balances	<u>605,487</u>	<u>74,625</u>	<u>1,109,912</u>	<u>682,376</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 616,096</u>	<u>\$ 81,891</u>	<u>\$ 1,109,912</u>	<u>\$ 699,546</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
Component Unit Fire Districts  
June 30, 2012

	<u>Knights Landing Fire</u>	<u>West Plainfield Fire</u>	<u>Willow Oak Fire</u>	<u>Winters Fire</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 280,994	\$ 244,341	\$ 563,334	\$ 577,115
Imprest cash	--	--	50	--
	<u>280,994</u>	<u>244,341</u>	<u>563,384</u>	<u>577,115</u>
Receivables:				
Taxes receivable	--	--	162	349
Due from other governments	--	--	--	--
Deposits	--	--	--	--
Total assets	<u>280,994</u>	<u>244,341</u>	<u>563,546</u>	<u>577,464</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,551	\$ 2,226	\$ 8,744	\$ --
Accrued payroll	521	5,739	4,134	--
Due to other governments	61	461	--	97,862
Total liabilities	<u>4,133</u>	<u>8,426</u>	<u>12,878</u>	<u>97,862</u>
<b>FUND BALANCES</b>				
Nonspendable	--	--	--	--
Committed	96,221	--	82,729	75,488
Assigned	48,594	49,127	181,869	115,458
Unassigned	132,046	186,788	286,070	288,656
Total Fund Balances	<u>276,861</u>	<u>235,915</u>	<u>550,668</u>	<u>479,602</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 280,994</u>	<u>\$ 244,341</u>	<u>\$ 563,546</u>	<u>\$ 577,464</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
Component Unit Fire Districts  
June 30, 2012

	No Mans Land Fire	Total
<b>ASSETS</b>		
Cash and Investments:		
Cash and cash equivalents	\$ 57,033	\$ 4,222,126
Imprest cash	--	270
	<u>57,033</u>	<u>4,222,396</u>
Receivables:		
Taxes receivable	--	1,673
Due from other governments	585	1,153
Deposits	--	6,186
Total assets	<u>57,618</u>	<u>4,231,408</u>
<b>LIABILITIES</b>		
Accounts payable	\$ --	\$ 43,029
Accrued payroll	--	16,703
Due to other governments	--	98,612
Total liabilities	<u>--</u>	<u>158,344</u>
<b>FUND BALANCES</b>		
Nonspendable	--	6,186
Committed	4,602	604,675
Assigned	--	1,772,978
Unassigned	53,016	1,689,225
Total Fund Balances	<u>57,618</u>	<u>4,073,064</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 57,618</u>	<u>\$ 4,231,408</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, 2012

Fund Balance - Total Component Unit Fire Districts funds (page 179)	\$ 4,073,064
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.	3,389,710
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Notes payable	(25,951)
Loans payable	(86,788)
Capital leases	(159,533)
Accrued interest payable	(7,764)
Compensated absences	<u>(12,053)</u>
Net assets of Component Unit Fire Districts (page 20)	<u><u>\$ 7,170,685</u></u>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Component Unit Fire Protection Districts  
 For the Fiscal Year Ended June 30, 2012

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>				
Taxes	\$ 133,756	\$ 132,441	\$ 391,025	\$ 129,416
Licenses and permits	12,417	15,449	--	25,683
Revenue from use of money and property	3,454	595	6,741	3,201
Aid from other governments	5,803	15,276	3,371	103,386
Charges for services	94	500	200,760	61,068
Other	568	768	--	1,044
<b>Total Revenues</b>	<u>156,092</u>	<u>165,029</u>	<u>601,897</u>	<u>323,798</u>
<b>Expenditures:</b>				
Current:				
Public protection	128,196	164,748	562,468	184,131
Debt Service:				
Principal retirement	--	26,113	--	--
Interest and fiscal charges	--	10,283	--	--
<b>Total Expenditures</b>	<u>128,196</u>	<u>201,144</u>	<u>562,468</u>	<u>184,131</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>27,896</u>	<u>(36,115)</u>	<u>39,429</u>	<u>139,667</u>
<b>Other financing sources</b>				
Sale of capital assets	--	--	--	1,258
	<u>          </u>	<u>          </u>	<u>          </u>	<u>1,258</u>
<b>Net Change in Fund Balance</b>	<u>27,896</u>	<u>(36,115)</u>	<u>39,429</u>	<u>140,925</u>
Fund Balance - Beginning	<u>577,591</u>	<u>110,740</u>	<u>1,070,483</u>	<u>541,451</u>
<b>Fund Balance - Ending</b>	<u>\$ 605,487</u>	<u>\$ 74,625</u>	<u>\$ 1,109,912</u>	<u>\$ 682,376</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, 2012

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>				
Taxes	\$ 57,297	\$ 236,685	\$ 227,520	\$ 215,431
Licenses and permits	--	--	82,133	57,888
Revenue from use of money and property	1,517	1,221	6,831	2,957
Aid from other governments	9,191	1,701	13,683	2,952
Charges for services	15,328	(158)	66,383	1,195
Other	--	--	4,693	363
<b>Total Revenues</b>	<u>83,333</u>	<u>239,449</u>	<u>401,243</u>	<u>280,786</u>
<b>Expenditures:</b>				
Current:				
Public protection	52,388	224,877	400,661	220,837
Debt Service:				
Principal retirement	9,587	--	--	--
Interest and fiscal charges	4,113	--	--	--
<b>Total Expenditures</b>	<u>66,088</u>	<u>224,877</u>	<u>400,661</u>	<u>220,837</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>17,245</u>	<u>14,572</u>	<u>582</u>	<u>59,949</u>
<b>Other financing sources</b>				
Sale of capital assets	--	--	--	--
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Change in Fund Balance</b>	<u>17,245</u>	<u>14,572</u>	<u>582</u>	<u>59,949</u>
Fund Balance - Beginning	<u>259,616</u>	<u>221,343</u>	<u>550,086</u>	<u>419,653</u>
<b>Fund Balance - Ending</b>	<u>\$ 276,861</u>	<u>\$ 235,915</u>	<u>\$ 550,668</u>	<u>\$ 479,602</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, 2012

	No Mans Land Fire	Total
<b>Revenues:</b>		
Taxes	\$ 5,839	\$ 1,529,410
Licenses and permits	--	193,570
Revenue from use of money and property	356	26,873
Aid from other governments	8	155,371
Charges for services	26,419	371,589
Other	--	7,436
<b>Total Revenues</b>	<u>32,622</u>	<u>2,284,249</u>
<b>Expenditures:</b>		
Current:		
Public protection	31,144	1,969,450
Debt Service:		
Principal retirement	--	35,700
Interest and fiscal charges	--	14,396
<b>Total Expenditures</b>	<u>31,144</u>	<u>2,019,546</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,478</u>	<u>264,703</u>
<b>Other financing sources</b>		
Sale of capital assets	--	1,258
	<u>--</u>	<u>1,258</u>
<b>Net Change in Fund Balance</b>	<u>1,478</u>	<u>265,961</u>
Fund Balance - Beginning	<u>56,140</u>	<u>3,807,103</u>
<b>Fund Balance - Ending</b>	<u>\$ 57,618</u>	<u>\$ 4,073,064</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, 2012

Net change in fund balance - Total Component Unit Fire Districts funds (page 183)		\$ 265,961
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 capital assets, infrastructure, and other related capital assets adjustments	\$ 162,346	
Less current year depreciation	<u>(291,722)</u>	(129,376)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>		
Principal repayments:		
Notes Payable	3,563	
Loans Payable	9,587	
Capital leases	<u>22,550</u>	35,700
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in compensated absences	(3,381)	
Interest expense	<u>826</u>	(2,555)
Change in net assets of Component Unit Fire Districts (page 23)		<u><u>\$ 169,730</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>General Government</b>				
Board of Supervisors				
Salaries and benefits	\$ 1,286,890	1,286,890	1,268,883	18,007
Services and supplies	257,003	257,003	183,364	73,639
Other Charges	--	--	3,172	(3,172)
Capital assets	--	--	7,307	(7,307)
Subtotal	<u>1,543,893</u>	<u>1,543,893</u>	<u>1,462,726</u>	<u>81,167</u>
County Administration				
Salaries and benefits	2,179,360	2,179,360	1,969,136	210,224
Services and supplies	1,130,742	1,148,242	561,433	586,809
Other Charges	--	6,500	27,268	(20,768)
Capital assets	--	--	33,658	(33,658)
Subtotal	<u>3,310,102</u>	<u>3,334,102</u>	<u>2,591,495</u>	<u>742,607</u>
Tribal Office				
Services and supplies	400,000	400,000	31,493	368,507
Other Charges	150,000	373,141	192,389	180,752
Operating transfers out	5,078,879	5,897,648	5,852,920	44,728
Subtotal	<u>5,628,879</u>	<u>6,670,789</u>	<u>6,076,802</u>	<u>593,987</u>
Total Legislative and Administrative	<u>10,482,874</u>	<u>11,548,784</u>	<u>10,131,023</u>	<u>1,417,761</u>
Personnel:				
Human Resources				
Salaries and benefits	936,848	936,848	926,348	10,500
Services and supplies	140,276	140,276	119,349	20,927
Other charges	--	--	5,445	(5,445)
Capital assets	--	--	14,174	(14,174)
Subtotal	<u>1,077,124</u>	<u>1,077,124</u>	<u>1,065,316</u>	<u>11,808</u>
Co. Wide Benefits				
Salaries and benefits	3,835,100	3,949,580	3,949,579	1
Services and supplies	82,595	121,905	117,810	4,095
Subtotal	<u>3,917,695</u>	<u>4,071,485</u>	<u>4,067,389</u>	<u>4,096</u>
Total Personnel	<u>4,994,819</u>	<u>5,148,609</u>	<u>5,132,705</u>	<u>15,904</u>
Finance:				
Auditor-Controller-Treasurer Tax Collector				
Salaries and benefits	2,047,300	2,026,061	2,026,061	--
Services and supplies	671,212	769,421	764,112	5,309
Other charges	118,625	118,625	120,821	(2,196)
Capital assets	--	--	13,526	(13,526)
Expense transfer reimbursements	(133,400)	(151,707)	(151,707)	--
Subtotal	<u>2,703,737</u>	<u>2,762,400</u>	<u>2,772,813</u>	<u>(10,413)</u>

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Auditor-Controller TRAN				
Other Charges	--	15,818	15,818	--
Subtotal	<u>--</u>	<u>15,818</u>	<u>15,818</u>	<u>--</u>
Assessor				
Salaries and benefits	2,285,989	2,325,989	2,270,083	55,906
Services and supplies	183,668	183,668	164,989	18,679
Capital assets	--	--	10,111	(10,111)
Subtotal	<u>2,469,657</u>	<u>2,509,657</u>	<u>2,445,183</u>	<u>64,474</u>
General Services - Purchasing				
Salaries and benefits	281,134	286,539	286,539	--
Services and supplies	35,489	30,084	11,084	19,000
Subtotal	<u>316,623</u>	<u>316,623</u>	<u>297,623</u>	<u>19,000</u>
Total Finance	<u>5,490,017</u>	<u>5,604,498</u>	<u>5,531,437</u>	<u>73,061</u>
Counsel:				
County Council				
Salaries and benefits	1,380,386	1,380,386	1,367,201	13,185
Services and supplies	88,475	85,902	67,135	18,767
Other charges	--	2,573	2,573	--
Capital assets	11,885	23,799	23,798	1
Expense transfer reimbursement	(495,025)	(495,025)	(452,135)	(42,890)
Total Counsel	<u>985,721</u>	<u>997,635</u>	<u>1,008,572</u>	<u>(10,937)</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	468,891	468,891	440,348	28,543
Services and supplies	1,073,868	1,068,585	894,807	173,778
Other charges	--	5,283	5,282	1
Capital assets	--	24,462	24,461	1
Expense transfer reimbursement	446,481	446,481	446,575	(94)
Total Election	<u>1,989,240</u>	<u>2,013,702</u>	<u>1,811,473</u>	<u>202,229</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	1,014,579	1,112,860	1,112,860	--
Services and supplies	516,431	509,244	501,446	7,798
Other charges	--	2,028	2,028	--
Capital assets	--	6,493	6,492	1
Expense transfer reimbursement	(50,000)	(99,491)	(99,492)	1
Subtotal	<u>1,481,010</u>	<u>1,531,134</u>	<u>1,523,334</u>	<u>7,800</u>
General Services - Admin.				
Salaries and benefits	143,375	143,375	107,763	35,612
Services and supplies	49,816	49,816	37,121	12,695
Subtotal	<u>193,191</u>	<u>193,191</u>	<u>144,884</u>	<u>48,307</u>

# COUNTY OF YOLO

## General Fund Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
General Services - Utilities				
Services and supplies	1,966,349	1,830,391	1,910,091	(79,700)
Other charges	430,323	650,104	650,104	--
Operating transfers out	603,003	603,003	603,003	--
Expense transfer reimbursement	(178,682)	(262,505)	(320,012)	57,507
Subtotal	<u>2,820,993</u>	<u>2,820,993</u>	<u>2,843,186</u>	<u>(22,193)</u>
Total Property Management	<u>4,495,194</u>	<u>4,545,318</u>	<u>4,511,404</u>	<u>33,914</u>
Other General Government:				
PPW - Surveyor & Engineer				
Services and supplies	70,000	70,000	21,758	48,242
Subtotal	<u>70,000</u>	<u>70,000</u>	<u>21,758</u>	<u>48,242</u>
Risk Management				
Salaries and benefits	162,300	1,805,795	1,805,794	1
Services and supplies	2,081,582	(1,697,795)	(1,812,817)	115,022
Expense transfer reimbursement	(2,135,882)	--	--	--
Subtotal	<u>108,000</u>	<u>108,000</u>	<u>(7,023)</u>	<u>115,023</u>
Information Technology				
Salaries and benefits	3,094,941	3,093,567	3,040,991	52,576
Services and supplies	504,209	716,223	794,771	(78,548)
Other charges	--	589	1,178	(589)
Capital assets	102,627	108,281	70,543	37,738
Expense transfer reimbursement	(1,515,484)	(1,515,484)	(1,565,517)	50,033
Subtotal	<u>2,186,293</u>	<u>2,403,176</u>	<u>2,341,966</u>	<u>61,210</u>
General Services - Graphics				
Salaries and benefits	60,953	60,953	53,309	7,644
Services and supplies	60,252	60,252	38,983	21,269
Expense transfer reimbursement	(37,045)	(37,045)	(37,125)	80
Subtotal	<u>84,160</u>	<u>84,160</u>	<u>55,167</u>	<u>28,993</u>
Other General - Expenditures				
Salaries and benefits	--	47,815	47,815	--
Services and supplies	343,116	398,390	263,319	135,071
Other charges	1,894,486	1,968,901	1,891,238	77,663
Operating transfers out	34,487,812	36,339,589	35,249,515	1,090,074
Expense transfer reimbursement	(1,594,128)	(1,596,632)	(2,268,877)	672,245
Subtotal	<u>35,131,286</u>	<u>37,158,063</u>	<u>35,183,010</u>	<u>1,975,053</u>
Appropriations for contingencies	<u>3,778,741</u>	<u>1,209,620</u>	<u>--</u>	<u>1,209,620</u>
Total Other General	<u>41,358,480</u>	<u>41,033,019</u>	<u>37,594,878</u>	<u>3,438,141</u>
<b>Total General Government</b>	<u>69,796,345</u>	<u>70,891,565</u>	<u>65,721,492</u>	<u>5,170,073</u>

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b><u>Public Protection</u></b>				
Judicial:				
Court Collections				
Other charges	787,902	787,902	887,039	(99,137)
Subtotal	<u>787,902</u>	<u>787,902</u>	<u>887,039</u>	<u>(99,137)</u>
Child Support Services				
Salaries and benefits	4,797,730	4,698,407	4,465,289	233,118
Services and supplies	1,128,635	1,227,118	1,099,145	127,973
Other charges	--	840	48,720	(47,880)
Capital assets	--	--	148,385	(148,385)
Subtotal	<u>5,926,365</u>	<u>5,926,365</u>	<u>5,761,539</u>	<u>164,826</u>
Public Defender				
Salaries and benefits	4,252,986	4,252,986	4,222,557	30,429
Services and supplies	508,195	502,253	439,998	62,255
Other charges	--	5,942	5,941	1
Capital assets	--	23,218	23,218	--
Expense transfer reimbursement	--	--	(1,112)	1,112
Subtotal	<u>4,761,181</u>	<u>4,784,399</u>	<u>4,690,602</u>	<u>93,797</u>
Indigent Defense Contracts				
Services and supplies	1,689,260	1,930,231	1,930,230	1
Subtotal	<u>1,689,260</u>	<u>1,930,231</u>	<u>1,930,230</u>	<u>1</u>
Grand Jury				
Services and supplies	39,816	42,877	42,214	663
Other charges	--	855	854	1
Capital assets	--	3,957	3,956	1
Subtotal	<u>39,816</u>	<u>47,689</u>	<u>47,024</u>	<u>665</u>
Total Judicial	<u>13,204,524</u>	<u>13,476,586</u>	<u>13,316,434</u>	<u>160,152</u>
Protective Inspection:				
Agriculture				
Salaries and benefits	1,592,170	1,434,090	1,434,089	1
Services and supplies	693,578	724,752	713,109	11,643
Capital assets	49,399	124,905	134,483	(9,578)
Operating transfer out	--	51,400	51,400	--
Expense transfer reimbursement	--	--	(1,100)	1,100
Total Protective Inspection	<u>2,335,147</u>	<u>2,335,147</u>	<u>2,331,981</u>	<u>3,166</u>
Other Protection:				
County Clerk - Administration				
Salaries and benefits	750,652	750,652	743,233	7,419
Services and supplies	62,350	62,350	47,216	15,134
Expense transfer reimbursement	(813,002)	(813,002)	(768,488)	(44,514)
Subtotal	<u>--</u>	<u>--</u>	<u>21,961</u>	<u>(21,961)</u>

# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Emergency Services				
Salaries and benefits	284,283	284,222	241,400	42,822
Services and supplies	71,415	91,415	87,841	3,574
Other charges	1,325,842	1,595,285	333,572	1,261,713
Capital assets	--	6,705	6,704	1
Operating transfers out	--	56,000	55,649	351
Subtotal	<u>1,681,540</u>	<u>2,033,627</u>	<u>725,166</u>	<u>1,308,461</u>
Sheriff - Animal Services				
Salaries and benefits	1,238,695	1,238,695	1,228,222	10,473
Services and supplies	499,620	494,103	456,609	37,494
Capital assets	--	5,517	--	5,517
Subtotal	<u>1,738,315</u>	<u>1,738,315</u>	<u>1,684,831</u>	<u>53,484</u>
County Clerk Recorder				
Salaries and benefits	632,828	632,828	622,648	10,180
Services and supplies	65,500	58,500	55,248	3,252
Other charges	--	7,000	4,209	2,791
Capital assets	--	19,492	19,492	--
Expense transfer reimb.	366,521	366,521	321,574	44,947
Subtotal	<u>1,064,849</u>	<u>1,084,341</u>	<u>1,023,171</u>	<u>61,170</u>
Public Administrator - Guardian				
Salaries and benefits	556,754	556,754	529,723	27,031
Services and supplies	191,750	180,785	167,324	13,461
Other charges	1,000	5,315	1,062	4,253
Capital assets	--	13,201	6,551	6,650
Subtotal	<u>749,504</u>	<u>756,055</u>	<u>704,660</u>	<u>51,395</u>
PPW - Planning				
Salaries and benefits	1,476,983	1,476,983	1,096,249	380,734
Services and supplies	1,941,403	2,648,899	819,386	1,829,513
Other charges	34,100	76,100	46,985	29,115
Subtotal	<u>3,452,486</u>	<u>4,201,982</u>	<u>1,962,620</u>	<u>2,239,362</u>
Total Other Protection	<u>8,686,694</u>	<u>9,814,320</u>	<u>6,122,409</u>	<u>3,691,911</u>
<b>Total Public Protection</b>	<u>24,226,365</u>	<u>25,626,053</u>	<u>21,770,824</u>	<u>3,855,229</u>
<b><u>Health &amp; Sanitation</u></b>				
Health Services - Comm. Hlth. Prot.				
Salaries and benefits	3,010,448	2,573,672	1,978,721	594,951
Services and supplies	1,828,653	1,945,283	1,863,224	82,059
Other charges	--	29,544	31,963	(2,419)
Capital assets	--	62,153	70,594	(8,441)
Expense transfer reimbursement	(691,213)	33,213	(183,350)	216,563
Subtotal	<u>4,147,888</u>	<u>4,643,865</u>	<u>3,761,152</u>	<u>882,713</u>



**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Health Services - Environmental Health				
Salaries and benefits	2,324,871	2,351,243	2,351,242	1
Services and supplies	703,756	797,534	786,135	11,399
Other charges	--	3,055	3,055	--
Capital assets	109,146	113,479	113,479	--
Expense transfer reimbursement	10,000	81,896	81,895	1
Subtotal	<u>3,147,773</u>	<u>3,347,207</u>	<u>3,335,806</u>	<u>11,401</u>
Health Services - Child Disability Prog.				
Salaries and benefits	1,554,429	1,600,177	1,600,177	--
Services and supplies	364,134	427,731	427,730	1
Other charges	46,052	65,359	38,876	26,483
Expense transfer reimbursement	(6,298)	77,390	77,388	2
Subtotal	<u>1,958,317</u>	<u>2,170,657</u>	<u>2,144,171</u>	<u>26,486</u>
Health Realignment				
Operating transfers out	--	5,013,116	4,805,760	207,356
Subtotal	<u>--</u>	<u>5,013,116</u>	<u>4,805,760</u>	<u>207,356</u>
Alcohol/Drug				
Salaries and benefits	911,149	873,328	761,516	111,812
Services and supplies	821,990	1,218,839	1,208,329	10,510
Other charges	91,819	100,378	100,014	364
Operating transfers out	--	5,661	5,659	2
Expense transfer reimbursement	4,893,079	(646,338)	(743,201)	96,863
Subtotal	<u>6,718,037</u>	<u>1,551,868</u>	<u>1,332,317</u>	<u>219,551</u>
Total Health	<u>15,972,015</u>	<u>16,726,713</u>	<u>15,379,206</u>	<u>1,347,507</u>
HD - Indigent Health Care				
Salaries and benefits	438,110	496,301	496,300	1
Services and supplies	3,077,201	5,109,861	5,121,495	(11,634)
Other charges	2,422,112	1,426,506	1,426,506	--
Expense transfer reimbursement	162,577	213,984	213,984	--
Subtotal	<u>6,100,000</u>	<u>7,246,652</u>	<u>7,258,285</u>	<u>(11,633)</u>
Total Hospital Care	<u>6,100,000</u>	<u>7,246,652</u>	<u>7,258,285</u>	<u>(11,633)</u>
<b>Total Health &amp; Sanitation</b>	<u>22,072,015</u>	<u>23,973,365</u>	<u>22,637,491</u>	<u>1,335,874</u>

# COUNTY OF YOLO

## General Fund Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b><u>Public Assistance</u></b>				
Administration				
Public Assistance & Support Services				
Salaries and benefits	22,600,289	22,600,289	21,582,323	1,017,966
Services and supplies	8,935,251	8,939,950	7,605,398	1,334,552
Other charges	8,049,751	8,049,751	6,791,039	1,258,712
Capital assets	15,740	198,420	173,429	24,991
Operating transfers out	1,661,821	1,685,704	1,607,439	78,265
Expense transfer reimbursement	(234,961)	(234,961)	(561,006)	326,045
Subtotal	<u>41,027,891</u>	<u>41,239,153</u>	<u>37,198,622</u>	<u>4,040,531</u>
Social Service Realignment				
Operating transfers out	<u>8,227,556</u>	<u>9,225,056</u>	<u>9,225,056</u>	<u>--</u>
Subtotal	<u>8,227,556</u>	<u>9,225,056</u>	<u>9,225,056</u>	<u>--</u>
CalWORKs MOE				
Operating transfers out	<u>--</u>	<u>4,800,818</u>	<u>4,800,818</u>	<u>--</u>
Subtotal	<u>--</u>	<u>4,800,818</u>	<u>4,800,818</u>	<u>--</u>
Appropriations for contingencies	<u>267,453</u>	<u>267,453</u>	<u>--</u>	<u>267,453</u>
Total Admin.	<u>49,522,900</u>	<u>55,532,480</u>	<u>51,224,496</u>	<u>4,307,984</u>
Aid Programs:				
TANF/CalWorks/Foster Care Aid				
Services and supplies	76,000	162,887	86,887	76,000
Other charges	34,023,204	33,991,236	26,064,704	7,926,532
Operating transfers out	70,176	102,144	102,144	--
Subtotal	<u>34,169,380</u>	<u>34,256,267</u>	<u>26,253,735</u>	<u>8,002,532</u>
Total Aid Programs	<u>34,169,380</u>	<u>34,256,267</u>	<u>26,253,735</u>	<u>8,002,532</u>
General Relief:				
General Assistance				
Services and supplies	21,383	21,383	16,029	5,354
Other charges	418,000	418,000	283,510	134,490
Subtotal	<u>439,383</u>	<u>439,383</u>	<u>299,539</u>	<u>139,844</u>
Total General Relief	<u>439,383</u>	<u>439,383</u>	<u>299,539</u>	<u>139,844</u>
Veterans Services:				
Social Serv. - Veterans Service				
Salaries and benefits	216,189	213,673	166,348	47,325
Services and supplies	31,136	32,532	32,532	--
Other charges	--	1,120	1,119	1
Capital assets	6,000	11,183	5,183	6,000
Subtotal	<u>253,325</u>	<u>258,508</u>	<u>205,182</u>	<u>53,326</u>
Total Veterans Services	<u>253,325</u>	<u>258,508</u>	<u>205,182</u>	<u>53,326</u>

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Public Assistance:				
Housing				
Salaries and benefits	105,632	113,632	113,498	134
Services and supplies	74,641	66,641	40,032	26,609
Other charges	4,495,000	4,450,000	69,110	4,380,890
Other financing uses	--	45,000	--	45,000
Subtotal	<u>4,675,273</u>	<u>4,675,273</u>	<u>222,640</u>	<u>4,452,633</u>
Workforce Investment Act				
Salaries and benefits	1,504,853	1,426,798	1,426,798	--
Services and supplies	492,435	705,035	697,697	7,338
Other charges	454,092	527,431	527,430	1
Expense transfer reimb.	296,192	295,501	295,500	1
Subtotal	<u>2,747,572</u>	<u>2,954,765</u>	<u>2,947,425</u>	<u>7,340</u>
Community Services Block Grant				
Salaries and benefits	155,919	120,069	73,140	46,929
Services and supplies	187,000	222,624	222,623	1
Other charges	2,730	2,956	2,955	1
Expense transfer reimb.	14,786	14,786	7,646	7,140
Subtotal	<u>360,435</u>	<u>360,435</u>	<u>306,364</u>	<u>54,071</u>
Total Other Public Assistance	<u>7,783,280</u>	<u>7,990,473</u>	<u>3,476,429</u>	<u>4,514,044</u>
<b>Total Public Assistance</b>	<u>92,168,268</u>	<u>98,477,111</u>	<u>81,459,381</u>	<u>17,017,730</u>

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Education</u></b>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	226,037	225,262	222,114	3,148
Services and supplies	13,602	22,279	19,366	2,913
Subtotal	<u>239,639</u>	<u>247,541</u>	<u>241,480</u>	<u>6,061</u>
 Total Ag. Education	 <u>239,639</u>	 <u>247,541</u>	 <u>241,480</u>	 <u>6,061</u>
 <b>Total Education</b>	 <u><u>239,639</u></u>	 <u><u>247,541</u></u>	 <u><u>241,480</u></u>	 <u><u>6,061</u></u>
 <b><u>Recreation &amp; Culture</u></b>				
Recreation Facilities:				
Parks				
Salaries and benefits	590,606	590,606	570,372	20,234
Services and supplies	216,046	324,888	318,940	5,948
Other charges	10,500	10,500	14,075	(3,575)
Capital assets	1,159,799	1,050,957	117,907	933,050
Subtotal	<u>1,976,951</u>	<u>1,976,951</u>	<u>1,021,294</u>	<u>955,657</u>
 Total Recreation & Culture	 <u>1,976,951</u>	 <u>1,976,951</u>	 <u>1,021,294</u>	 <u>955,657</u>
 <b>Total General Fund</b>	 <u><u>210,479,583</u></u>	 <u><u>221,192,586</u></u>	 <u><u>192,851,962</u></u>	 <u><u>28,340,624</u></u>

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# **STATISTICAL SECTION**

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# COUNTY OF YOLO

## Statistical Section

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

CONTENTS	PAGE
<b>FINANCIAL TRENDS</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	196
<b>REVENUE CAPACITY</b> These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.	201
<b>DEBT CAPACITY</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt.	205
<b>ECONOMIC AND DEMOGRAPHIC INFORMATION</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	209
<b>OPERATING INFORMATION</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs	211

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year.



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

	<u>6/30/2003</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>	<u>6/30/2012</u>
<b>Governmental Activities</b>										
Invested in capital assets, net										
of related debt	\$ 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	\$ 139,314,244
Restricted	20,319,273	54,470,604	63,618,782	60,389,634	59,050,631	55,921,603	49,839,969	55,550,905	21,481,429	59,339,567
Unrestricted	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)	(37,858,138)
Subtotal governmental activities net	<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>137,101,834</u>	<u>160,795,673</u>
<b>Business-Type Activities</b>										
Invested in capital assets, net										
of related debt	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	14,779,293
Restricted	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	17,347,814
Unrestricted	(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)	(9,963,696)
Subtotal business-type activities net	<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>	<u>22,163,411</u>
<b>Primary Government</b>										
Invested in capital assets, net										
of related debt	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	154,093,537
Restricted	32,191,938	67,325,366	77,683,067	73,992,745	73,552,337	71,777,067	65,996,859	72,294,782	38,598,485	76,687,381
Unrestricted	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)	(47,821,834)
Total primary government net assets	<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>\$ 159,616,219</u>	<u>\$ 182,959,084</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>6/30/2003</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>	<u>6/30/2012</u>
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 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	\$ 23,827,859
Public Protection	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	82,313,745
Public ways and Facilities	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	6,919,796
Health and sanitation	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	42,991,108
Public assistance	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	71,512,232
Education	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	6,565,213
Recreation and cultural Services	747,829	891,816	952,155	797,425	1,440,542	1,205,613	2,578,781	2,686,475	2,299,374	2,149,533
Debt Service:										
Interest	879,902	770,018	735,593	595,961	1,065,118	1,259,520	1,634,044	997,621	1,273,586	1,251,240
Subtotal governmental activities	<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>	<u>237,530,726</u>
Business-Type Activities:										
Airport	138,465	125,937	170,568	167,467	283,151	417,161	457,101	425,901	335,456	302,761
Mental Health	16,711,380	17,005,943	-	-	-	-	-	-	-	-
Central Landfill	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	8,694,179
Total Business-Type Activities	<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>	<u>8,996,940</u>
Total primary government expense	<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>	<u>246,527,666</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services	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	34,166,481
Operating grants and contributions	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	149,427,678
Capital grants and contributions	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	2,107,746
Subtotal governmental activities	<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>	<u>185,701,905</u>
Business-Type Activities:										
Airport	144,685	266,353	437,873	172,680	205,427	244,757	396,822	1,621,414	177,162	196,260
Mental Health	10,261,210	10,101,226	-	-	-	-	-	-	-	-
Central Landfill	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	8,177,694
Total Business-Type Activities	<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>	<u>8,373,954</u>
Total primary government program revenue	<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>	<u>194,075,859</u>
<b>Net (expense)/revenue</b>										
Governmental activities	(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)	(51,828,821)
Business-type activities	(6,015,935)	(5,490,054)	8,441,953	364,426	(341,517)	6,434,460	(242,705)	801,551	(524,001)	(622,986)
Total primary government net expenses	<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>	<u>\$ (52,451,807)</u>

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

	<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>	<u>6/30/2012</u>
(continued)										
<b>General Revenues and Other</b>										
<b>Changes in Net Assets</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 40,651,841
Sales and use taxes	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	3,286,201
Transient	-	78,899	64,942	83,740	91,026	87,709	102,388	47,374	303,350	321,379
Documentary	-	1,444,648	2,021,761	1,829,494	1,507,346	938,994	832,381	681,076	629,373	648,883
Other	3,816,237	-	171,548	88,028	-	-	-	-	-	-
Unrestricted interest and investment earnings	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	1,216,318
Rents, not restricted to specific programs	-	-	548,033	393,048	469,716	393,602	-	-	206,959	403,227
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	773,587
Miscellaneous	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	(150,769)
Sale of tobacco settlement revenues	23,348,989	-	-	9,139,612	-	-	-	-	-	-
Special item - Gain on sale of land	-	-	-	-	-	-	-	-	-	-
Transfers	(6,278,698)	(6,539,220)	-	-	-	-	-	-	-	9,000
<b>Total governmental activities</b>	<b>60,202,113</b>	<b>15,560,750</b>	<b>43,387,779</b>	<b>61,473,910</b>	<b>53,799,517</b>	<b>54,525,785</b>	<b>55,918,526</b>	<b>47,197,478</b>	<b>48,887,757</b>	<b>47,159,667</b>
Business-type activities:										
Unrestricted interest and investment earnings	655,585	159,923	454,357	768,858	1,231,622	1,657,504	686,180	664,530	437,163	281,012
Miscellaneous	-	3,240	-	-	-	-	-	6,553	-	-
Transfers	6,278,698	6,539,220	-	-	-	-	-	-	-	(9,000)
<b>Total business-type activities</b>	<b>6,934,283</b>	<b>6,702,383</b>	<b>454,357</b>	<b>768,858</b>	<b>1,231,622</b>	<b>1,657,504</b>	<b>686,180</b>	<b>671,083</b>	<b>437,163</b>	<b>272,012</b>
<b>Total primary government</b>	<b>67,136,396</b>	<b>22,263,133</b>	<b>43,842,136</b>	<b>62,242,768</b>	<b>55,031,139</b>	<b>56,183,289</b>	<b>56,604,706</b>	<b>47,868,561</b>	<b>49,324,920</b>	<b>47,431,679</b>
Change in Net Assets										
Governmental activities	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)	(4,669,154)
Business-type activities	918,348	1,212,329	8,896,310	1,133,284	890,105	8,091,964	443,475	1,472,634	(86,838)	(350,974)
<b>Total primary government</b>	<b>\$ 36,778,440</b>	<b>\$ 7,169,303</b>	<b>\$ 32,153,320</b>	<b>\$ 16,567,529</b>	<b>\$ 6,362,809</b>	<b>\$ (6,675,413)</b>	<b>\$ (12,438,606)</b>	<b>\$ (2,006,205)</b>	<b>\$ (1,172,603)</b>	<b>\$ (5,020,128)</b>

**Notes:**

Effective 7/1/2005 Mental Health programs are reported in Governmental activities.

**Source:**

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA  
 FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)  
 LAST TEN FISCAL YEARS

	<u>6/30/2003</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>	<u>6/30/2012</u>
<b>General Fund</b>										
Nonspendable									\$ 12,160,504	\$ 12,221,639
Restricted									1,477,353	1,804,705
Committed									600,000	600,000
Assigned									11,257,809	13,067,120
Unassigned									2,196,807	678,033
Reserved	\$ 18,269,911	\$ 16,473,688	\$ 9,878,515	\$ 6,839,025	\$ 1,495,965	\$ 8,609,344	\$ 722,479	\$ 485,039	-	-
Unreserved	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>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>	<u>28,371,497</u>
<b>All Other Governmental Funds</b>										
Nonspendable									261,837	4,005,947
Restricted									38,024,117	41,848,004
Committed									5,134,284	5,947,717
Assigned									-	-
Unassigned									(492,280)	(172,000)
Reserved	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	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	425,366	820,405	434,388	735,569	(196,777)	846,630	5,379,513	5,530,935		
Debt service funds	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>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>	<u>51,629,668</u>
Total all governmental funds	<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>	<u>\$ 80,001,165</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>6/30/2003</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>	<u>6/30/2012</u>
<b>Revenues:</b>										
Taxes	\$ 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	\$ 47,550,330
Licenses and permits	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	6,523,801
Fines, forfeitures and penalties	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	8,397,578
Revenue from use of money and property	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	1,624,620
Aid from other governments	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	149,180,356
Charges for services	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	23,915,935
Other	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	2,575,262
<b>Total Revenues</b>	<b>177,258,150</b>	<b>181,122,339</b>	<b>213,403,815</b>	<b>216,949,279</b>	<b>237,319,684</b>	<b>255,341,637</b>	<b>254,493,879</b>	<b>256,108,529</b>	<b>245,406,667</b>	<b>239,767,882</b>
<b>Expenditures:</b>										
General government	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	23,267,013
Public protection	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	77,274,109
Public ways and facilities	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	10,457,592
Health and sanitation	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	41,467,047
Public assistance	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	67,933,872
Education	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	5,741,896
Recreation and cultural services	687,174	786,674	856,726	702,342	1,519,791	2,344,401	3,739,148	3,163,432	2,469,123	1,929,228
Capital outlay	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	72,501
Debt service:										
Principal	617,853	509,378	440,430	426,539	671,349	739,682	772,949	10,275,213	1,148,596	1,344,742
Interest	875,626	773,008	737,683	648,257	1,017,422	1,269,823	1,614,850	1,037,822	1,275,153	1,174,938
Bond issuance costs	-	-	-	-	-	-	310,024	78,000	-	-
<b>Total Expenditures</b>	<b>171,697,674</b>	<b>173,164,092</b>	<b>203,214,588</b>	<b>223,348,822</b>	<b>251,159,316</b>	<b>273,447,698</b>	<b>266,338,289</b>	<b>261,026,577</b>	<b>237,799,933</b>	<b>230,662,938</b>
<b>Excess (Deficiency) of Revenues (Under) Expenditures</b>	<b>5,560,476</b>	<b>7,958,247</b>	<b>10,189,227</b>	<b>(6,399,543)</b>	<b>(13,839,632)</b>	<b>(18,106,061)</b>	<b>(11,844,410)</b>	<b>(4,918,048)</b>	<b>7,606,734</b>	<b>9,104,944</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from sale of tobacco settlement revenue	23,348,989	-	-	9,139,612	-	-	-	-	-	-
Operating transfers in	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	43,153,986
Operating transfers out	(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)	(43,850,729)
Sale of assets	-	-	67,359	22,679	79,909	244,686	160,605	51,477	560,698	95,905
Payment to lease refunding agent	(2,340,000)	-	-	-	-	-	-	-	572,712	-
Debt issuance	2,346,735	199,647	-	-	10,581,379	-	6,467,465	7,747,260	-	876,628
<b>Total Other Financing Sources (Uses)</b>	<b>16,907,319</b>	<b>(6,516,587)</b>	<b>(103,063)</b>	<b>8,924,433</b>	<b>10,372,097</b>	<b>244,686</b>	<b>6,291,385</b>	<b>7,505,642</b>	<b>144,712</b>	<b>275,790</b>
<b>Net change in fund balance</b>	<b>22,467,795</b>	<b>1,441,660</b>	<b>10,086,164</b>	<b>2,524,890</b>	<b>(3,467,535)</b>	<b>(17,861,375)</b>	<b>(5,553,025)</b>	<b>2,587,594</b>	<b>7,751,446</b>	<b>9,380,734</b>
<b>Fund balance, beginning</b>	<b>55,636,618</b>	<b>78,359,337</b>	<b>79,324,842</b>	<b>89,009,068</b>	<b>91,551,864</b>	<b>87,257,608</b>	<b>71,921,720</b>	<b>66,368,695</b>	<b>62,868,985</b>	<b>70,620,431</b>
Prior period adjustment	254,924	(476,155)	(401,938)	17,906	(826,721)	2,525,487	-	(6,087,304)	-	-
<b>Fund balance, restated beginning</b>	<b>55,891,542</b>	<b>77,883,182</b>	<b>78,922,904</b>	<b>89,026,974</b>	<b>90,725,143</b>	<b>89,783,095</b>	<b>71,921,720</b>	<b>60,281,391</b>	<b>62,868,985</b>	<b>70,620,431</b>
<b>Fund balance ending</b>	<b>\$ 78,359,337</b>	<b>\$ 79,324,842</b>	<b>\$ 89,009,068</b>	<b>\$ 91,551,864</b>	<b>\$ 87,257,608</b>	<b>\$ 71,921,720</b>	<b>\$ 66,368,695</b>	<b>\$ 62,868,985</b>	<b>\$ 70,620,431</b>	<b>\$ 80,001,165</b>
Debt service as a percentage of noncapital expenditures	0.96%	0.79%	0.63%	0.52%	0.75%	0.79%	0.95%	4.63%	1.08%	1.15%
Total debt service	\$ 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	\$ 2,519,680
Total capital, per asset sch note	16,712,442	9,857,728	15,354,283	15,847,611	26,964,876	19,874,845	15,799,160	16,570,338	13,272,299	11,847,002
Non capital expenditures	154,985,232	163,306,364	187,860,305	207,501,211	224,194,440	253,572,853	250,539,129	244,456,239	224,527,634	218,815,936
<b>Source:</b>										
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>
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
2011 - 2012	19,576,394,174	1,201,435,236	481,441,491	(856,428,078)	20,402,842,823	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>	
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
2011 - 2012	0.99997	0.00000	0.06134	0.00004	1.06135

**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, 2012 AND JUNE 30, 2003**

Taxpayer	Nature of Business	FY 2011-12			FY 2002-03		
		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	1.34%	\$168,018,801	1	1.36%
MSHQ LLC (Money Store)	Finance	110,578,565	2	0.54%	86,000,000	4	0.69%
Walgreen Co.	Distribution/Warehouse	104,859,942	3	0.51%	94,793,296	2	0.77%
Dayton Hudson Corp	Distribution/Warehouse	101,428,087	4	0.50%	87,136,691	3	0.70%
Conaway Preservation Group	Agricultural	61,066,514	5	0.30%			
Pacific Coast Producers	Food processor	58,705,231	6	0.29%			
JB Management LP	Property management	57,397,121	7	0.28%	49,427,191	8	
Ikea California LLC	Retail	53,075,171	8	0.26%			
Pacific Bell	Communications provider	51,840,788	9	0.25%	66,030,793	5	0.53%
River City Land Holding Co LLC	Sports Entertainment	46,304,754	10	0.23%	42,420,530	10	0.34%
Farmers Rice Co-op	Rice mill				59,149,064	6	0.48%
Stream Energy, Inc.	Gas Well Developer				58,065,405	7	0.47%
United Groceries, LTD	Distribution/Warehouse				49,341,310	9	0.40%
		<u>\$918,599,459</u>		<u>4.50%</u>	<u>\$760,383,081</u>		<u>5.74%</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
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%
2012	270,089,446	265,612,946	98.34%	N/A	265,612,946	98.34%

**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>			
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%	0.37%
2009-2010	-	8,290,000	7,631,635	3,585,000	4,473,208	287,611	55,821	24,323,275	0.12%	0.33%
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
2011-2012		7,825,000	6,666,091	3,340,000	5,192,741	213,213	8,839	23,245,884	0.11%	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>
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%
2011-2012	20,402,842,823	255,035,535	-	255,035,535	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, 2012**

2011-2012 Assessed Valuation:	\$20,303,906,227
Redevelopment incremental valuation)	<u>(3,436,815,690)</u>
Adjusted Assessed Value	<u><u>\$16,867,090,537</u></u>

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2012</u>
Los Rios Community College District	6.997%	\$ 21,600,439
Solano County Community College District	1.578%	1,648,144
Yuba Joint Community College District	27.172%	34,536,188
Davis Joint Unified School District	99.727%	18,554,208
Davis Joint Unified School District Community Facilities District No. 1	99.727%	27,120,758
Davis Joint Unified School District Community Facilities District No. 2	100.000%	27,230,000
Esparto Unified School District	100.000%	2,530,000
Pierce Joint Unified School District	24.194%	1,109,547
River Delta JUSD School Facilities Improvement District No. 2	48.281%	4,137,680
Washington Unified School District	100.000%	63,378,895
Winters Joint Unified School District	73.796%	2,645,587
Woodland Joint Unified School District	98.955%	27,860,780
Cacheville Community Service District GO Bond	100.000%	54,000
City of Davis Community Facilities Districts	100.000%	28,799,042
City of West Sacramento Community Facilities Districts	100.000%	135,559,060
City of Woodland Community Facilities District No. 1	100.000%	42,465,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	7,825,000
Yolo County 1915 Act Bonds	100.000%	1,835,000
City 1915 Act Bonds	100.000%	35,820,410
Total Overlapping Tax and Assessment Debt		<u>\$ 484,709,738</u>

<u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 3,340,000
Yolo County Board of Education Certificates of Participation	100.000%	7,215,139
Los Rios Community College District Certificates of Participation	6.832%	427,167
Yuba Joint Community College District Certificates of Participation	27.277%	5,712,980
Davis Joint Unified School District Certificates of Participation	99.739%	13,963,048
Washington Unified School District Certificates of Participation	100.000%	68,060,000
Winters Joint Unified School District Certificates of Participation	74.135%	933,519
Woodland Joint Unified School District Certificates of Participation	99.001%	12,339,689
City of Davis Certificates of Participation	100.000%	720,000
City of West Sacramento General Fund Obligations	100.000%	25,459,081
City of Woodland Public Improvement Corporation	100.000%	42,950,000
Total Direct and Overlapping General Obligation Debt		<u>\$ 181,120,623</u>

Combined Total Debt \$ 665,830,361<sup>1</sup>

**COUNTY OF YOLO, CALIFORNIA  
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)  
 JUNE 30, 2012**

(continued)

Total Direct Debt	\$ 3,340,000
Total Overlapping Debt	<u>\$ 662,490,361</u>
Combined Total Debt	<u><u>\$ 665,830,361</u></u>

Ratios to 2011-12 Assessed Valuation:

Total Overlapping Tax and Assessment Debt ..... 2.39%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$3,340,000) ..... 0.02%

Combined Total Debt ..... 3.95%

State School Building Aid Repayable as of 6/30/12: \$0

**Notes:**

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

**Source:**

California Municipal Statistics, Inc.

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

Year	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)
2003	181,139	5,297,016	28,953	92,000	86,100	6.40%	29,466
2004	184,660	5,726,663	30,915	92,300	86,700	6.10%	29,321
2005	187,575	5,941,620	31,898	92,500	87,400	5.60%	29,429
2006	190,500	6,518,967	34,380	93,800	89,000	5.20%	29,460
2007	195,354	7,029,624	36,172	97,700	92,100	5.70%	29,493
2008	198,326	7,390,885	37,488	98,400	91,200	7.40%	29,507
2009	200,931	7,200,122	36,038	98,800	87,700	11.20%	29,591
2010	200,484	7,341,264	36,505	98,300	85,800	12.70%	29,440
2011	201,071	N/A	N/A	97,800	85,700	12.40%	29,366
2012	202,133	N/A	N/A	97,400	86,900	10.70%	29,404

Detail of estimated population , as of January 1, 2012 (1):

Incorporated Cities

Davis	65,052
West Sacramento	49,292
Winters	6,839
Woodland	55,646
Total of Incorporated Cities	176,829
Total of Unincorporated Areas	25,304
Total Population	<u>202,133</u>

**Sources:**

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

**COUNTY OF YOLO, CALIFORNIA  
PRINCIPAL EMPLOYERS (UNAUDITED)  
JUNE 30, 2012 AND JUNE 30, 2003**

Fiscal Year End June 30, 2012				Fiscal Year End June 30, 2003			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	21,586	1	24.84%	University of California, Davis	14,400	1	16.72%
State of California, (various)	2,486	2	2.86%	State of California, (various)	2,300	2	2.67%
Cache Creek Casino	2,200	3	2.53%	Cache Creek Casino	1,557	3	1.81%
County of Yolo	1,253	4	1.44%	County of Yolo	1,409	4	1.64%
Woodland Joint Unified Sch Dist.	1,000	5	1.15%	Woodland Joint Unified Sch Dist.	1,161	5	1.35%
Woodland Healthcare	991	6	1.14%	Raley's Family of Fine Stores	982	6	1.14%
Raley's Family of Fine Stores	833	7	0.96%	Washington Unified School District	800	7	0.93%
Davis Joint Unified School Dist.	790	8	0.91%	Woodland Healthcare	750	8	0.87%
Pacific Gas & Electric Co.	671	9	0.77%	Rite Aid Corp.	707	9	0.82%
City of Davis	700	10	0.81%	Rex Moore Electric Contractors & Eng.	585	10	0.68%
Total ten largest	<u>32,510</u>			Total ten largest	<u>24,651</u>		
Total all others	<u>54,390</u>			Total all others	<u>61,449</u>		
Total County employment (3)	<u><u>86,900</u></u>			Total County employment (3)	<u><u>86,100</u></u>		

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									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>General Government</b>										
Administration	24	24	25	29	37	36	36	29	32	31
Finance	63	61	60	61	61	66	66	56	54	54
Facilities	19	19	19	23	24	23	23	19	14	14
Other	89	89	78	83	92	96	95	78	67	67
	<u>195</u>	<u>193</u>	<u>182</u>	<u>196</u>	<u>214</u>	<u>221</u>	<u>220</u>	<u>182</u>	<u>167</u>	<u>166</u>
<b>Public Protection</b>										
Child Support Enforcement	109	110	97	94	78	78	69	53	53	57
District Attorney	108	107	102	105	109	115	110	99	99	101
Public Defender	33	32	32	33	35	36	36	35	33	33
Sheriff-Coroner	246	247	247	262	274	277	278	267	267	271
Probation	80	89	109	114	131	146	145	140	138	135
Other	56	70	81	83	81	80	76	59	54	55
	<u>632</u>	<u>655</u>	<u>668</u>	<u>691</u>	<u>708</u>	<u>732</u>	<u>714</u>	<u>653</u>	<u>644</u>	<u>652</u>
<b>Public Ways &amp; Facilities - Roads</b>	<u>53</u>	<u>54</u>	<u>48</u>	<u>48</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>45</u>	<u>44</u>	<u>44</u>
<b>Health &amp; Sanitation</b>										
Public Health	141	144	135	136	137	136	120	100	84	86
Mental Health	124	116	110	126	138	174	120	103	88	88
Alcohol & Drug	47	47	35	33	33	6	0	0	0	0
	<u>312</u>	<u>307</u>	<u>280</u>	<u>295</u>	<u>308</u>	<u>316</u>	<u>240</u>	<u>203</u>	<u>172</u>	<u>174</u>
<b>Public Assistance</b>										
Employment & Social Services	409	394	358	353	367	373	373	310	278	294
Other	6	7	7	7	6	5	6	5	5	4
	<u>415</u>	<u>401</u>	<u>365</u>	<u>360</u>	<u>373</u>	<u>378</u>	<u>379</u>	<u>315</u>	<u>283</u>	<u>298</u>
<b>Education</b>										
County Library	36	36	33	36	36	37	37	38	38	38
Agriculture Education	4	4	4	4	5	5	5	5	3	3
	<u>40</u>	<u>40</u>	<u>37</u>	<u>40</u>	<u>41</u>	<u>42</u>	<u>42</u>	<u>43</u>	<u>41</u>	<u>41</u>
<b>Recreation and Cultural - Parks</b>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>14</u>	<u>16</u>	<u>15</u>	<u>14</u>	<u>10</u>	<u>10</u>
<b>County Landfill</b>	<u>21</u>	<u>21</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>25</u>	<u>25</u>
<b>County Airport</b>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total FTE's</b>	<u>1,675</u>	<u>1,678</u>	<u>1,612</u>	<u>1,662</u>	<u>1,732</u>	<u>1,782</u>	<u>1,687</u>	<u>1,482</u>	<u>1,386</u>	<u>1,410</u>

**Source:**  
 Authorized position resolution report



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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Government</b>										
Tax Collector										
Number of tax bills issued	58,330	58,050	59,743	60,834	62,065	63,954	64,454	63,882	63,055	63,013
County Counsel										
Annual attorney hours	10,689	10,755	8,292	11,132	12,928	12,506	10,456	10,184	9,980	9,931
<b>Public Protection</b>										
Sheriff										
Total patrol calls for service	35,336	37,313	38,630	38,751	38,249	38,508	34,484	39,331	32,785	28,265
Total jail bookings	7,669	10,016	10,170	9,384	10,631	10,187	9,706	9,243	8,385	7,635
Average jail population	429	430	440	416	421	427	412	413	414	404
Animal shelter average daily po	138	140	267	240	255	231	191	144	177	109
Probation										
Total minors booked		766	704	746	1,170	1,446	1,396	1,446	703	542
Total minors released		776	693	765	1,148	1,371	1,389	1,173	691	546
Average Juvenile Hall daily population		37	35	30	57	76	75	75	52	37
District Attorney										
Total felony cases filed	3,461	3,388	3,328	3,077	2,937	1,971	1,904	1,659	1,785	1,857
Total misdemeanor cases filed	5,234	5,268	5,270	4,905	4,798	4,836	4,857	4,179	4,380	4,073
Agriculture										
Pesticides permits issued	650	654	643	620	640	549	623	641	660	74
Phytosanitary certificates issued	3,202	3,447	3,793	3,601	3,907	4,300	5,339	6,357	6,646	6,601
Phytofield acres inspected	11,440	17,366	18,303	19,558	15,638	15,422	17,761	20,606	20,532	26,657
Weights & Measures devices			7,833	7,757	8,349	8,589	8,678	8,302	8,415	8,780
Pounds of rodent bait manufact	80,432	65,090	79,149	67,134	65,190	63,745	56,365	55,400	69,835	63,800
Buildings Division										
Number of permits issued	750	1,137	1,052	1,129	1,114	1,026	898	880	651	602
Recorder										
Total documents recorded	69,232	67,727	62,259	59,047	49,392	40,544	42,534	37,179	39,276	39,246
<b>Public Ways &amp; Facilities</b>										
No data										

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
(continued)										
<b>Health &amp; Sanitation</b>										
Health Department										
Primary care clinic visits **	7,442	8,720	10,430	9,624	11,000	14,045	7,572	9,971	5,634	8,238
Detention Health sick calls	5,418	7,010	6,522	7,261	5,900	8,400	5,840	5,554	8,658	14,402
Adult Day Health Center										
average daily attendance	44	45	45	46	44	46	48	46	43	41
Women, Infants & Children (WIC)	4,550	4,550	4,550	4,725	4,725	4,775	5,275	5,725	5,725	5,562
Mental Health Numbers of service	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	2,574,460
<b>Public Assistance</b>										
Employment & Social Services										
Average monthly active elder abuse cases		22	22	15	25	76	75	54	48	58
Elder abuse reports		114	133	107	298	411	488	315	343	380
Average annual food stamp cases		3,150	3,286	3,407	3,792	4,095	4,873	5,935	6,528	7,431
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	\$29,006,805
Average monthly In-Home Support hours		90,305	98,055	106,102	120,772	149,597	164,622	183,580	164,763	161,541
<b>Education</b>										
Library										
Total circulation	844,943	874,376	867,543	894,010	1,313,985	1,042,766	1,514,343	1,489,634	1,197,801	1,145,233
<b>Recreation &amp; Cultural</b>										
Boat launch passes sold								67	74	78
Cars and day use passes sold							6979	5,765	5,475	4,623
Camping nights							2801	2,275	2,903	3,058
<b>Sanitation Enterprise Fund</b>										
Total tonnage entering landfill	172,338	184,654	196,513	194,231	183,242	175,315	197,239	200,597	178,935	161,911
Total tonnage recycled	66,820	80,312	88,357	91,467	96,241	107,798	110,325	108,388	99,290	169,222
Total tonnage	239,158	264,966	284,870	285,698	285,698	283,113	307,564	308,985	278,225	331,133

**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 SEVEN YEARS**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
General Government							
Vehicles	49	33	43	45	43	43	80
Motorized heavy equipment	2	2	0	1	1	1	1
Office buildings	4	5	5	5	5	5	5
Other Structures	2	3	3	3	3	1	1
Leased storage facility	0	1	1	1	1	1	1
Microwave towers	0	2	2	2	2	2	2
Other communication sites	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1
Airports	1	1	1	1	1	1	1
Public Protection							
Sheriff							
Vehicles	107	92	101	112	86	95	111
Watercraft	4	4	4	4	3	5	6
Motorized heavy equipment	0	0	1	1	1	1	2
Office buildings	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2
Storage facilities	0	0	1	1	1	1	1
District Attorney							
Vehicles	43	45	47	51	42	43	39
Office Buildings	1	1	1	1	1	1	1
Probation							
Vehicles	30	35	31	40	37	35	33
Office buildings	2	1	1	1	1	1	1
Leased office facilities	0	1	1	1	1	1	1
Detention facilities	1	1	1	1	1	1	1
Other							
Vehicles	40	40	41	46	35	36	43
Motorized heavy equipment	0	0	1	3	1	1	1
Courthouses	1	1	1	1	1	1	1
County owned Office buildings	3	3	3	3	3	3	3
Leased office buildings	2	2	2	2	2	1	1
Storage facilities	1	1	1	1	1	1	1

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

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Public Ways & Facilities							
Road Department							
Vehicles	32	31	32	31	33	31	26
Motorized heavy equipment	47	49	27	27	19	19	22
Office buildings	2	2	2	2	2	2	2
Road miles maintained	796	796	796	760	763	762	759
Bridges	174	174	174	170	158	158	158
Culverts	1,650	1,650	1,650	1,650	1,650	1,650	1,650
Health & Sanitation							
Vehicles	68	64	57	61	48	48	44
Office buildings	5	3	3	3	3	3	3
Leased office facility	2	2	2	2	1	1	1
County Service Areas:							
Water connections	1,006	1,006	1,006	1,006	1,006	1,006	1,006
Sewer connections	876	876	876	876	876	876	876
Landfill facilities:							
Vehicles	12	12	12	15	9	10	12
Motorized heavy equipment	6	8	7	6	6	6	7
Operating landfill	1	1	1	1	1	1	1
Buildings	1	1	3	3	3	3	3
Public Assistance							
Vehicles	65	59	64	64	53	55	43
Motorized heavy equipment	1	1	1	1	1	1	1
Leased office buildings	1	1	1	1	1	1	1
County owned office buildings	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1
Education							
Vehicles	8	8	8	8	6	6	6
Office buildings	1	1	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2	1	1
County owned Libraries	6	6	6	6	6	6	6

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

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Recreation & Cultural							
Parks							
Vehicles	7	7	12	15	13	13	7
Motorized heavy equipment	7	7	4	4	5	5	5
Boat Ramps	3	3	3	3	3	3	3
Golf course	0	0	0	1	1	1	1
Parks	7	7	7	7	7	7	7
Museum	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1

**Source:**

County of Yolo Auditor-Controller

Only 7 years of complete data is available.

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