

COUNTY OF YOLO
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



***For the Fiscal Year
Ended June 30, 2013***

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, 2013**

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INTRODUCTORY SECTION

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County of Yolo

www.yolocounty.org

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May 1, 2014

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, 2013, 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 the County's basic financial statements.

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 Governmental Accounting Standards 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.

The Financial Report (continued)

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 and government auditing standards. The accounting firm Macias Gini & O'Connell 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. In November 2012, the voters of Yolo County passed Measure H to consolidate all financial functions in the County under a department of finance as authorized by Government Code section 26980, effective January 2015.

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 205,999 resides in the four incorporated cities. Davis, with a population of 66,471, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 56,908, 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 50,460, 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 6,974, 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 25,186, 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 2012 was \$646 million, an all-time high that represents an increase of 17% from calendar year 2011. Processing tomatoes remains Yolo County's leading commodity, with a gross value of \$112 million, up from \$106 million due to price increase.

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 33,300 students and offers 99 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 Economy (continued)

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 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 880,000 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. Eight of the region's eleven major sectors are expected to see positive job growth over the next twelve months, while the public sector will continue to shed jobs.

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. There has been a surge of clean energy technology companies choosing to locate in the region to benefit from local assets.

In addition to the local economic environment, other factors from the State and Federal governments are shaping the financial condition of Yolo County. For example, federal sequestration has reduced federal reimbursement for certain county programs, while the effect of the Affordable Care Act is still being assessed. Meanwhile, the California Legislative Analyst is forecasting significant operating surplus from 2013-14 on resulting in an estimated \$5.6 billion reserve for the State by June 2015. A key driver for this surplus is the healthy property tax growth, a by-product of the recovering housing market, which is also a driver for county revenue growth.

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. Policies on debts and obligations as well as audit and accountability have been strengthened to prepare the county for sustainable and controlled growth. Staff is currently finalizing the budget policies and capital improvement plan and preparing long-term projections.

In a similar effort to improve the financial infrastructure, the County is redesigning its financial services delivery through implementation of best practices prescribed by the international Government Finance Officers' Association. In the same plan, a new enterprise resources planning system including human resources and financial management is being acquired.

Excellence in Financial Reporting

Awards. The Government Finance Officers 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 - 2013 the County did not apply for the award.

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, Macias Gini & O'Connell 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, 2013**

Elected Officials:

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

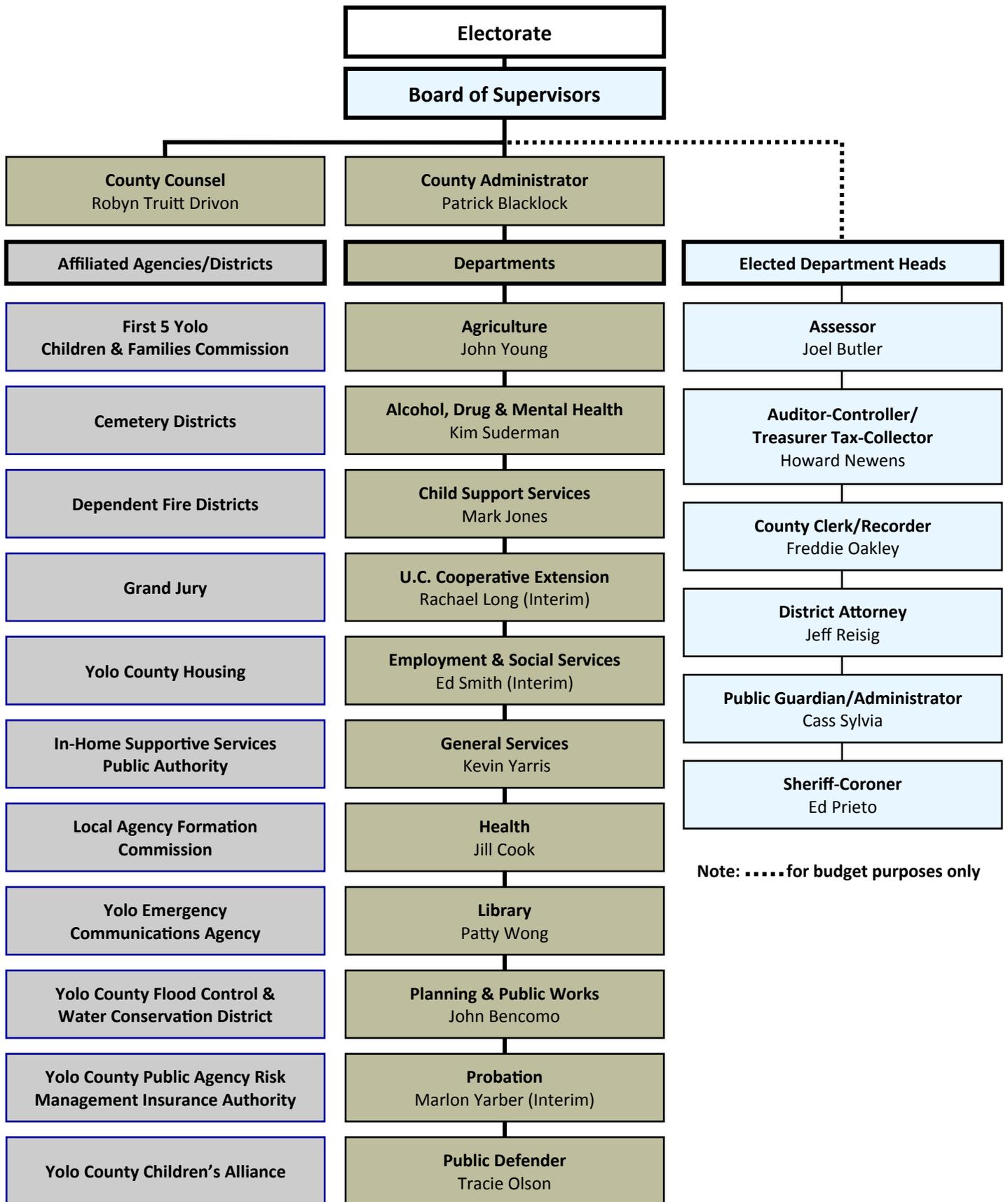
Appointed Officials

County Administrator	Patrick Blacklock
County Counsel	Robyn Drivon

Appointed Department Heads

Assistant CAO	Dirk Brazil
Deputy CAO	Mindi Nunes
Director of Cooperative Extension	Rachael Long (Interim)
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	Marlon Yarber (Interim)
Director of Employment and Social Services	Ed Smith (Interim)
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 Auditor's Report

To the Honorable Board of Supervisors
County of Yolo, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of First 5 Yolo and Yolo County Housing, which represent 79 percent, 72 percent, and 90 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for First 5 Yolo and Yolo County Housing, are based solely on the reports 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 from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principles

As described in Note 1.B. to the financial statements, during the year ended June 30, 2013 the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the

audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Macie Mei & O'Connell LLP

Sacramento, California
May 1, 2014

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**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

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COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

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 basic financial statements.

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, 2013. 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.

Governmentwide Financial Analysis (in thousands)

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2013 by \$188,849 consisting of:

- \$153,681 represents the County's net investment in capital assets, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$92,880 is available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- \$57,712 unrestricted deficit.

The County's total net position increased by \$8,463 from the prior year as restated:

- Net investment in capital assets increased by \$1,825. The increase consists of the following: (1) capital asset expenditures of \$31,505, (2) retirement of related debt of \$4,775, less (3) depreciation of \$9,289, and (4) new debt to acquire capital assets net of unexpended proceeds of \$25,160 and (5) loss on retirements of \$6.
- The \$16,193 increase in restricted net position represents the change in resources that are subject to external restrictions on their use. The largest increases were for increases in resources restricted for public protection and public health programs.
- The decrease of \$9,555 in unrestricted net position is the change in resources to fund County programs to citizens and debt obligations to creditors. The largest component of this decrease is \$11,269 increase in the recognition of other postemployment benefits liabilities.

Financial Analysis of County Funds (in thousands)

As of June 30, 2013 the County's governmental funds reported a combined ending fund balances of \$109,697, an increase of \$29,696 or 37% increase from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$90,491 or 82% of ending fund balance. Of this amount:

- \$66,838 is restricted by law or externally imposed requirements,
- \$7,782 is committed for specific purposes,
- \$12,897 is assigned, and
- \$2,974 is unassigned fund balance.

As of June 30, 2013 the County's General Fund's total ending fund balance is \$40,054, an increase of \$11,683, or 41% from the prior year. The total fund balance available for spending is \$28,405 or 71% of ending fund balance. Of this amount \$12,231 is restricted by law or externally imposed requirements, \$300 is committed for funding other postemployment benefits, \$12,897 is assigned and \$2,977 is unassigned fund balance.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

FINANCIAL HIGHLIGHTS (continued)

Capital Assets and Long-Term Liabilities (in thousands)

The County's capital assets (net of accumulated depreciation) increased by \$22,210 (as restated), or 13% to \$197,384. Capital asset additions during the year totaled \$31,505 and included \$22,176 for the construction of two solar arrays, \$5,440 related to infrastructure (roads and bridges), \$2,392 for the acquisition of land for the Central Landfill and \$1,497 for other capital assets. The County recorded depreciation of \$9,289 and a net loss due to retirements and disposals of \$6 for fiscal year end June 30, 2013.

The County's long-term liabilities increased to \$153,641. The increase of \$39,789, or 35%, is primarily the result of an \$11,269 increase in other postemployment benefit obligation, a \$6,206 increase in closure/postclosure liability and issuance of \$26,060 of certificates of participation.

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 basic 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 position** presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Beginning fiscal year end, June 30, 2013, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 63 "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and No. 65, "*Items Previously Reported as Assets and Liabilities*", that requires certain items that are defined as consumption of net assets that is applicable to a future reporting period to be reported as deferred outflows of resources, and an acquisition of net assets that is applicable to a future reporting period to be reported as deferred inflows of resources.

The **statement of activities** presents information on expenses and revenues to show how the County's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. 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.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Government-Wide Financial Statements (continued)

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 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 fiscal 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

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 128 individual governmental funds combined into 34 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 balances for the General, Public Safety, Roads and Transportation, Mental Health Managed Care and Solar Capital Project funds, all considered major funds. Data for the non-major funds are aggregated into a column titled Nonmajor Governmental Funds. Detail for each nonmajor 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, Public Safety, Roads and Transportation, Mental Health Managed Care, and Solar Capital Project funds and for all nonmajor special revenue, debt service and capital project funds. Budgetary comparison schedules for major special revenue funds as well as the detailed budget comparison schedule for the General Fund, presented to demonstrate compliance with the budget, are included in the Required Supplemental Information section. Budgetary comparison schedules for nonmajor governmental funds are included in the Supplemental Information section of this report.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

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 the accumulation of funds for equipment replacement, telephone services, fleet services, unemployment self-insurance and dental self-insurance. Because these services predominantly benefit governmental rather than business-type functions, they are reported as governmental activities in the government-wide financial statements.

Proprietary funds statements provide the same type of information as the part of government-wide financial statements pertaining to business-type activities, only in more detail. The County's five 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 46 agency funds and 64 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.

Notes to the Basic 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 postemployment 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 and schedules for the aggregated nonmajor governmental funds
- Combining and individual fund statements for the aggregated internal services funds
- Agency funds combining statements
- Combining fund statements for the aggregated component unit fire districts

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 2012-13

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands)

As noted earlier, over time, net position may serve as useful indicators of a government's financial position. In the case of the County, assets and deferred inflow of resources exceeded liabilities by \$188,849 at the close of the fiscal year.

A summary of net position is as follows:

Summary of Net Position as of June 30								
	Governmental Activities		Business-type Activities		Total		Total	
	2013	2012 *	2013	2012 *	2013	2012 *	Dollar Change	Percent Change
Assets:								
Current assets	\$ 151,248	\$ 124,652	\$ 24,724	\$ 26,881	\$ 175,972	\$ 151,533	\$ 24,439	16%
Noncurrent:								
Capital assets	183,126	162,634	14,258	12,540	197,384	175,174	22,210	13%
Other	-	108	-	-	-	108	(108)	-100%
Total assets	334,374	287,394	38,982	39,421	373,356	326,815	46,541	14%
Deferred outflows of resources	172	-	-	-	172	-	172	100%
Liabilities:								
Current liabilities	36,239	39,244	3,246	910	39,485	40,154	(669)	-2%
Non-current liabilities	120,250	87,466	24,944	18,809	145,194	106,275	38,919	37%
Total liabilities	156,489	126,710	28,190	19,719	184,679	146,429	38,250	26%
Net position	\$ 178,057	\$ 160,684	\$ 10,792	\$ 19,702	\$ 188,849	\$ 180,386	\$ 8,463	5%
Net Position:								
Net investment in capital assets	139,605	139,538	14,076	12,318	153,681	151,856	1,825	1%
Restricted net position	76,650	59,339	16,230	17,348	92,880	76,687	16,193	21%
Unrestricted net position	(38,198)	(38,193)	(19,514)	(9,964)	(57,712)	(48,157)	(9,555)	20%
Total net position	\$ 178,057	\$ 160,684	\$ 10,792	\$ 19,702	\$ 188,849	\$ 180,386	\$ 8,463	5%

* - as restated

Analysis of Assets and Liabilities

Current assets: The increase in current assets is partially attributable to the increase in state and federal funding. As detailed below governmental activities operating grants and contributions increased by \$20,085.

Capital assets: The increase in capital assets is partially attributable to the construction of two solar arrays at a cost of \$22,099 in addition to the acquisition of other capital assets.

Non-current liabilities: The increase in non-current liabilities is partially attributable to the issuance of the 2012 Certificates of Participation in the amount of \$26,060 and \$11,269 increase in other postemployment benefits liability.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

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

Analysis of Net Position

The County's total net position increased by \$8,463, or 5%, during the fiscal year. The change in net position is described below for each component.

Net investment in capital assets: The largest component of the County's net position is invested in capital assets (e.g., land, easements, construction in process, infrastructure (roads and bridges), software, structures and improvements and equipment), 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.

Net investment in capital assets amount to \$153,681 at fiscal year end and consisted of the following: invested in capital assets (net of accumulated depreciation) of \$197,384, less the related debt (net of unexpended proceeds) of \$43,703. The \$1,825 increase in net investment in capital assets, represents capital acquisitions and retirements, less current year depreciation, and the addition and/or retirement of related long-term debt.

A schedule of the changes in net investment in capital assets:

<u>Changes in Net Investment in Capital Assets</u>		
Balance, June 30, 2012, as restated		\$ 151,856
Changes in capital assets:		
Land	\$ 2,392	
Easements	233	
Construction in process	1,223	
Infrastructure	4,036	
Software	232	
Structures and improvements	22,211	
Equipment	1,178	
Depreciation expense	(9,289)	
Net loss on asset retirements	(6)	22,210
Changes in related debt:		
New equipment leases		
2012 COP issuance, less unexpended proceeds	(25,160)	
Principal payments	4,775	(20,385)
Net change		<u>1,825</u>
Balance, June 30, 2013		<u>\$ 153,681</u>

Restricted net position: Total restricted net position increased by \$16,193. The increase in restricted net position is partially attributed to increases of unexpended funds of the following restricted revenues:

- \$921 from unexpended certificates of participation proceeds.
- \$1,411 from a consumer protection judgment levied against a major corporation.
- \$2,031 increase in Mental Health Service Act funds.
- \$5,252 increase in State realignment funding for mental health, law enforcement and public assistance programs.
- \$4,061 in new State funding from participating in the Intergovernmental Transfer program.
- \$3,612 in new Federal funds for low income housing loans.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

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

Analysis of Net Position (continued)

Unrestricted net position: Although total net position results in a positive net position balance at year-end, most of these assets are restricted and therefore a breakdown of the net position shows a deficit of \$57,712 for unrestricted net position. The deficit increased by \$9,555. \$11,269 of the increased deficit is the result of the County not contributing the full actuarial required contribution (ARC) to the Other Postemployment Benefits (OPEB) plan, thus the shortfall is accrued as an OPEB liability. The balance of this liability at June 30, 2013 is \$72,175. Another \$6,206 is attributable to the increase in the Central Landfill's closure/postclosure liability.

Analysis of Statement of Activities

Total net position increased by \$8,463, or by 5%. Governmental activities net position increased by \$17,373 and business-type activities net position decreased by \$8,910 for the fiscal year ended June 30, 2013.

The following table shows the revenue, expenses, and changes in net position for governmental and business-type activities:

Changes in Net Position								
	Governmental Activities		Business-type Activities		Total		Total	
	2013	2012 *	2013	2012 *	2013	2012 *	Dollar Change	Percent Change
	Revenues:							
Program revenues:								
Charges for services	\$ 41,315	\$ 34,166	\$ 8,239	\$ 8,132	\$ 49,554	\$ 42,298	\$ 7,256	17%
Operating grants & contributions	169,513	149,428	406	242	169,919	149,670	20,249	14%
Capital grants & contributions	2,538	2,108	-	-	2,538	2,108	430	20%
Total program revenues	213,366	185,702	8,645	8,374	222,011	194,076	27,935	14%
General revenues:								
Property taxes	40,254	40,652	-	-	40,254	40,652	(398)	-1%
Sales & use taxes	3,562	3,286	-	-	3,562	3,286	276	8%
Unrestricted interest	1,468	1,216	-	281	1,468	1,497	(29)	-2%
Other revenues	2,318	1,996	2	-	2,320	1,996	324	16%
Transfers	16	9	(16)	(9)	-	-	-	0%
Total general revenues	47,618	47,159	(14)	272	47,604	47,431	173	0%
Total revenues	260,984	232,861	8,631	8,646	269,615	241,507	28,108	12%
Expenses:								
General government	26,302	23,828	-	-	26,302	23,828	2,474	10%
Public protection	84,141	82,314	-	-	84,141	82,314	1,827	2%
Public ways & facilities	9,489	6,920	-	-	9,489	6,920	2,569	37%
Health and sanitation	41,732	42,991	-	-	41,732	42,991	(1,259)	-3%
Public assistance	71,405	71,512	-	-	71,405	71,512	(107)	0%
Education	6,507	6,565	-	-	6,507	6,565	(58)	-1%
Recreation & cultural services	2,163	2,149	-	-	2,163	2,149	14	1%
Interest on long-term debts	1,227	1,251	-	-	1,227	1,251	(24)	-2%
Certificates of participation issuance cost	645	-	-	-	645	-	645	100%
Central landfill	-	-	17,139	8,694	17,139	8,694	8,445	97%
Airport	-	-	402	303	402	303	99	33%
Total expenses	243,611	237,530	17,541	8,997	261,152	246,527	14,625	6%
Increase (decrease) in net position	17,373	(4,669)	(8,910)	(351)	8,463	(5,020)	13,483	269%
Net position - July 1, as restated	160,684	165,353	19,702	20,053	180,386	185,406	(5,020)	-3%
Net position - June 30	\$ 178,057	\$ 160,684	\$ 10,792	\$ 19,702	\$ 188,849	\$ 180,386	8,463	5%

* - as restated

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

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

Analysis of Governmental Activities

Revenues: Total revenues for the County's governmental activities had an overall increase from the prior year of \$28,123, or by 12% to \$260,984. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall increase of \$27,644, or by 15%, from the prior year.

- Charges for services increased by \$7,149, or by 21%. The increase is primarily due to a \$4,922 adjustment to mental health Medi-Cal revenue by offsetting the Mental Health Managed Care fund liability to the state for cost report disallowances per an agreement setting forth a payment plan. \$1,919 was reclassified to a long-term liability and the remaining \$3,003 in estimates for disallowances in future audits were reversed. The remaining increase is due to increased receipts of fees related to the improving economy.
- Operating grants and contributions increased by \$20,085, or by 13%. This category includes federal and state operating grants. Below is the most significant changes from the prior year:
 - \$3,309 increase in funding from the State for Mental Health Services Act funding.
 - \$5,098 increase in state Realignment II funding.
 - \$2,952 increase in state Realignment I funding.
 - \$4,648 in new Intergovernmental Transfer funding.
 - \$3,518 increase in federal housing funds to construct low income housing.
- Capital contributions and grants increased by \$430, or by 20% due to a donation of solar equipment by the contractor of the two solar arrays.

General revenues had an overall increase of \$459, or by 1%, from the prior year. The most significant changes are as follows:

- Sales and use taxes increased by \$276, or 8%, due to the improving economy.
- Other revenue increased by \$322, or by 16%, due to \$390 increase in documentary taxes from increased real estate activity, another sign of an improving economy.

Expenses: Total expenses for the governmental activities were \$243,611, an increase of \$6,081, or by 3%, from the prior year. The most significant changes are as follows:

- General Government – The increase of \$2,474, or 10%, is mostly due to the following:
 - \$1,163 decrease in intra-fund overhead reimbursements.
 - \$1,117 increase in property tax allocation settlements.
 - \$91 increase in member share payments to other agencies.
- Public Ways and Facilities – The increase of \$2,569, or 37%. The increase on a fund basis was \$934, see the financial analysis of funds section, and the remaining increase is due to a government-wide conversion error in the prior year and for the correction in the current year related to accrued compensated absences liability.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

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

Analysis of Business-type Activities:

The net position of business-type activities decreased by \$8,910, or 45%, which indicates these activities did not generate sufficient revenues to cover cost of operations. Total revenues decreased by \$15, or by less than 1%, and total expenses increased by \$8,544, or by 95%.

- Airport – Total program revenue for the airport increased by \$249, due to \$254 in grants received from the Federal Aviation Agency (FFA) to make improvements at the airport. General revenues, which consists of interest income, are negligible in both years. Expenses increased by \$99 due to airport improvements financed from the FFA grant.
- Landfill – Total program revenue increased by \$22, or by less than 1%. General revenues consists of a loss on disposal of capital assets. In the prior fiscal year the Landfill generated \$281 of investment earnings, but due to market conditions, the long-term portion of the portfolio (federal agency notes) for the closure/postclosure funds did not make any money in the current fiscal year.

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, Mental Health Managed Care Fund and Solar Capital Project 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, 2013, the County's governmental funds reported combined ending fund balances of \$109,697 representing an increase of \$29,696 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance, \$19,206, 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 \$10,691, (2) long-term receivables of \$8,190 and (3) prepaid expenses, deposits and inventory of \$325.
- Restricted fund balance of \$66,838 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$7,782 are amounts for specific purposes determined by the Board of Supervisors, such as \$300 to fund OPEB.
- Assigned fund balance of \$12,897 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. \$8,586 of these funds have been used to finance a projected deficit in the fiscal year 2013-14 budget.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Unassigned fund balance, \$2,974, represents the residual classification for the County's General Fund of \$2,977 as well as governmental funds where expenditures exceed other available fund balance in the amount of (\$3).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$11,683, from \$28,371 to \$40,054 at June 30, 2013. The nonspendable portion of fund balance was \$11,649, and the spendable portion was \$28,405, an increase of \$12,255 from the prior year spendable fund balance of \$16,150. The increase was primarily due to increased funding from the State, 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 31% of General Fund expenditures while spendable fund balance equates to 22% of total General Fund expenditures. Of the General Fund's spendable fund balance \$12,231, or 43% is restricted and \$300, or 1%, is committed, \$12,897, or 45% is assigned and \$2,977, or 11% is unassigned.

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 increased from a deficit of \$172 to \$0. Fund expenditures decreased by \$2,275, from \$52,355 to \$50,080. The decrease in expenditures is primarily due to funding certain probation expenditures from a special revenue fund accounting for realigned state funding. Fund revenues increased by \$3,015, from \$25,700 to \$28,715. The increase in revenue is partially offset by a decrease of \$3,433 of transfers in due to a change of accounting for state realignment funding for Court Security.

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 decreased by \$1,214, or 6%. Fund revenues decreased by \$2,145 as was partially due to the following; the State distributed less highway user taxes to local governments, the impact to the County was a decrease of \$1,091, and reimbursements from the state and federal governments decreased by \$1,334 because in fiscal year 2011-12 three projects were eligible for funding, however, in the current year only one. Fund expenditures increased by \$859 or by 8% due to the following: 1) increase of \$159 for purchases of right of ways for future projects, 2) \$288 due to a purchase of a motor grader, 3) and \$393 for the completion of a major pavement rehabilitation project.

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 \$9,578 which represents unexpended restricted Mental Health Services Act Funding (Proposition 63). Since fiscal year 2007-08, transfers accumulating to \$3,443 have been required from the General Fund to finance an accumulated deficit in the unrestricted activities. The deficits have been caused by audit disallowances of costs by the State. A recent analysis of the main operating fund (not including restricted 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 \$9,217 in fiscal year 2012-13. Expenditures are now in-line with operating revenues and required maintenance of effort general fund transfers.

The **Solar Capital Project Fund** accounts for the proceeds from the 2012 certificates of participation (COP) to construct two solar arrays. The fund received \$22,656 from the debt issue and \$959 from other revenue sources. Total project expenditures, including COP issuance cost of \$503, are \$22,694 leaving a fund balance of \$921 as of June 30, 2013. It is expected that the project will be completed in the next fiscal year.

COUNTY OF YOLO

Management’s Discussion and Analysis – Fiscal Year 2012-13

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

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						
Revenue Sources	2013		2012		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 47,886	18.0%	\$ 47,550	19.8%	\$ 336	0.7%
Licenses and permits	6,832	2.6%	6,524	2.7%	308	4.7%
Fines, forfeitures and penalties	8,842	3.3%	8,398	3.5%	444	5.3%
Use of money and property	1,899	0.7%	1,625	0.7%	274	16.9%
Intergovernmental	167,974	63.1%	149,180	62.2%	18,794	12.6%
Charges for services	29,278	11.0%	23,918	10.0%	5,360	22.4%
Other revenue	3,534	1.3%	2,575	1.1%	959	37.2%
Totals	\$ 266,245	100.0%	\$ 239,770	100.0%	\$ 26,475	11.0%

Significant changes for major revenue sources are explained below.

- Fines, forfeitures and penalties – The increase of \$444 was primarily due to a large fine received from a consumer protection settlement from a major corporation.
- Use of property and money – The increase of \$274 is due to increased interest earnings due to higher average cash balances maintained during the current year.
- Intergovernmental revenue – The \$18,794 increase is primarily due to the following:
 - \$3,309 increase in funding from the State for Mental Health Services Act funding.
 - \$5,098 increase in state Realignment II funding.
 - \$2,952 increase in state Realignment I funding.
 - \$4,648 in new Intergovernmental Transfer funding.
 - \$3,518 increase in federal housing funds to construct low income housing.
- Charges for services – The \$5,360 increase is primarily due to a \$4,922 adjustment to mental health Medi-Cal revenue decreasing the Mental Health Managed Care fund liability to the state for cost report disallowances per an agreement setting forth a payment plan. \$1,919 was reclassified to a long-term liability and the remaining \$3,003 in estimates for disallowances in future audits were reversed.
- Other revenue – The \$959 increase is primarily due to a donation of solar equipment from the contractor constructing two solar arrays for the County.

COUNTY OF YOLO

Management’s Discussion and Analysis – Fiscal Year 2012-13

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

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

Expenditures in the Governmental Funds						
Function	2013		2012		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 25,071	9.7%	\$ 23,269	10.1%	\$ 1,802	7.7%
Public protection	78,703	30.4%	77,274	33.5%	1,429	1.8%
Public ways and facilities	11,392	4.4%	10,458	4.5%	934	8.9%
Health and sanitation	40,672	15.7%	41,467	18.0%	(795)	-1.9%
Public assistance	69,539	26.9%	67,934	29.5%	1,605	2.4%
Education	5,749	2.2%	5,742	2.5%	7	0.1%
Recreation and cultural	2,008	0.8%	1,929	0.8%	79	4.1%
Capital Outlay	22,203	8.6%	72	0.0%	22,131	30737.5%
Debt - principal payments	1,616	0.6%	1,345	0.6%	271	20.1%
Debt - interest payments	1,096	0.4%	1,175	0.5%	(79)	-6.7%
Debt issuance cost	645	0.3%	-	0.0%	645	100.0%
	<u>\$ 258,694</u>	<u>100.0%</u>	<u>\$ 230,665</u>	<u>100.0%</u>	<u>\$ 28,029</u>	<u>12.2%</u>

Significant changes for major functions are explained below:

- **General Government** – The increase of \$1,802 is primarily due to \$1,117 increase in property tax allocation settlements and \$1,163 in reduced intra-fund overhead reimbursements.
- **Public Ways and Facilities** – The increase of \$934 is primarily due to an increase of \$159 for purchases of right of ways for future road projects, an increase of \$288 due to a purchase of a motor grader, and an increase of \$393 to complete a major pavement rehabilitation project.
- **Capital Outlay** – The increase of \$22,131 is due to the construction of two solar arrays. The capital outlay expenditures for this project in fiscal year 2012-13 are \$22,176.
- **Debt principal payments** –The increase in principal payments expenditures of \$271 was attributable to the principal payment for the solar array loans.
- **Debt interest payments** – The decrease in interest payments expenditures of \$79 was partially attributable to the \$70 decrease in the current year interest payment for the solar array loans.
- **Debt issuance cost** – The debt issuance cost of \$645 was for the issuance of the 2012 certificates of participation that financed the construction of two solar arrays.

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 position, which at year-end were comprised of the Yolo County Airport fund and the Central Landfill fund, decreased by \$8,901, or by 45%, from the prior year.

The **Yolo County Airport fund** total net position increased by \$43 to \$2,345. However, the annual operating loss increased to \$217 in fiscal year 2012-13 from \$112 in fiscal year 2011-12. The operating loss in the current year is partially due to additional expenses related to complying with FAA regulations.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

The **Yolo County Central Landfill** net position decreased by \$8,944, or by 51%. Operating revenues increased by \$111, or by 1%. Operating expenses increased by \$8,387 of which \$8,032 is related to the increased closure-postclosure liability to comply with regulations.

GENERAL FUND BUDGETARY VARIANCES (in thousands)

The County's final budget appropriations for expenditures, including transfers out, for the General Fund differ from the original budget by supplemental appropriations of \$5,025, or 2%. The changes in appropriations to each object are as follows:

- Salary and benefits increased by \$950; \$131 from non-salary appropriations, \$390 from additional estimated revenues, \$429 from fund balance.
- Services and supplies increased by \$1,812; \$445 from fund balance \$1,629 from revenues and transfers from special revenue funds and \$262 was transferred to other non-services and supplies appropriations.
- Other charges decreased by \$2,793 primarily from a transfer of appropriations to reclassify disbursements of housing related loans to other financing uses.
- Capital asset appropriations increased by \$198 primarily from fund balance.
- Other financing uses increased by \$6,334; \$1,072 from fund balance, \$621 from additional estimated revenues and \$4,641 from other non-other financing uses appropriations.
- Expense transfer reimbursements decreased by \$151 from transfers to other appropriations.
- Appropriations for contingencies decreased by \$1,325 from transfer to other appropriations.

Revenue

General fund estimated revenues, including transfers in, totaled \$207,069, the amount realized was \$200,552 for a net negative impact on fund balance of \$6,517. However, of this amount \$6,044 was attributable to under realized transfers in which offsets the \$5,841 savings from transfers out. Excluding transfers, the County under realized revenues by \$473, or by .3%. See page 93 for more detail.

Expenditures

The County's general fund's final appropriations totaled \$216,985 and budgetary expenditures totaled \$191,261 for a net savings of \$25,724, and of this \$5,841 of the savings was savings from transfers out. Below is a summary of General fund appropriations and budgetary actual by object.

General Fund Budgetary Results by Object

<u>Object</u>	<u>Final Appropriations</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries and benefits	\$ 71,635	\$ 69,166	\$ 2,469
Services and supplies	36,320	30,460	5,860
Other charges	43,461	36,661	6,800
Capital assets	1,512	405	1,107
Operating transfers out	64,749	58,730	6,019
Intrafund transfers	(4,709)	(4,161)	(548)
Appropriations for contingency	4,017	-	4,017
	216,985	191,261	25,724

By year-end, appropriation savings and under realization of revenues netted to reduce the budget plan to draw upon fund balance: the General Fund's budgetary fund balance \$9,291, versus the budget plan to draw on fund balance by \$9,916.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

CAPITAL ASSETS AND DEBT ADMINISTRATION (in thousands)

Capital assets

The County's investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2013, is \$197,384. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2012-13 the County's net investment in capital assets increased by \$22,210, or by 12.7%, in both the governmental activities and business-type activities. The increase in investment in capital assets is primarily due to the construction of two solar arrays in the amount of \$22,176 and the acquisition of land by the Central Landfill at a cost of \$2,392.

Capital Assets as of June 30 (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2013	2012 *	2013	2012 *	2013	2012 *
Land	\$ 6,372	\$ 6,372	\$ 2,445	\$ 53	\$ 8,817	\$ 6,425
Easements	917	685	-	-	917	685
Construction in progress	14,744	13,521	-	-	14,744	13,521
Infrastructure	46,855	45,228	-	-	46,855	45,228
Software	1,103	1,291	1	3	1,104	1,294
Structures & improvements	108,845	90,903	11,578	12,158	120,423	103,061
Equipment	4,290	4,634	234	326	4,524	4,960
Total	\$ 183,126	\$ 162,634	\$ 14,258	\$ 12,540	\$ 197,384	\$ 175,174
* - as restated						

Changes in capital assets	
Balance, June 30, 2012, as restated	\$ 175,174
Changes in capital assets:	
Land	2,392
Easements	233
Construction in process	1,223
Infrastructure	4,036
Software	232
Structures and improvements	22,211
Equipment	1,178
Depreciation expense	(9,289)
Net loss on asset retirements	(6)
Net change	22,210
Balance, June 30, 2013	\$ 197,384

Additional detail on capital assets activity can be found at Note 9 to the financial statements.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

CAPITAL ASSETS AND DEBT ADMINISTRATION (in thousands) (continued)

Long-term liabilities

Long term liabilities increased from \$113,852 to \$153,641, an increase of \$39,789 due to the issuance of \$26,060 of certificates of participation (COPs) to construct two solar arrays and to refinance the 1998 COPs, by the \$11,269 increase of OPEB liability, by an increase of \$1,919 for audit disallowances payable to the State and by the increase of \$6,206 in the Closure/postclosure liability. The schedule below summarizes the County's long-term liabilities.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2013	2012	2013	2012	2013	2012	Dollar Change	Percent Change
	Special assessment debt	\$ 7,643	\$ 7,897	\$ -	\$ -	\$ 7,643	\$ 7,897	\$ (254)
Certificates of participation	26,081	3,340	-	-	26,081	3,340	22,741	680.9%
Capital leases payable	4,907	5,193	7	9	4,914	5,202	(288)	-5.5%
Compensated absences	8,726	9,399	216	245	8,942	9,644	(702)	-7.3%
Notes payable	-	-	175	213	175	213	(38)	-17.8%
Loans	5,811	6,667	-	-	5,811	6,667	(856)	-12.8%
OPEB obligation	72,175	60,906	-	-	72,175	60,906	11,269	18.5%
Short Doyle/Medi-Cal audit disallowances	1,919	-	-	-	1,919	-	1,919	0.0%
Pollution remediation settlement	540	640	-	-	540	640	(100)	-15.6%
Estimated self-insurance claims	725	833	-	-	725	833	(108)	-13.0%
Closure/postclosure liability	-	-	24,716	18,510	24,716	18,510	6,206	33.5%
	\$ 128,527	\$ 94,875	\$ 25,114	\$ 18,977	\$ 153,641	\$ 113,852	\$ 39,789	34.9%

Standard & Poors Rating Services raised its long-term rating and underlying rating (SPUR) on the County's certificates of participation to 'A-' from 'BBB+'. The upgrade reflects the agency's opinion of the County's recently improved finances after it addressed fiscal imbalance, which caused reserves to decrease nearly to 0% in fiscal 2010.

The rationale behind the rating reflects the rating agency's view of:

- The County's covenants to budget and appropriate debt payments; and
- Rental interruption (24 months) that covers payments to offset risk to certificate holders;
- Adequate economy in the Sacramento area;
- Weak management due to a history of unbalanced operations – Fiscal year 2012 and 2013, however, indicate structural improvement;
- Adequate budgetary flexibility of available reserves at 7.5% of expenditures, when expenditures are adjusted for public safety fund expenditures;
- Strong budgetary performance with the combined general and public safety funds posting the smallest deficit in three years with a basically balanced budget;
- Very strong liquidity, providing very strong cash to cover debt service and expenditures and extremely strong market access; and
- Strong debt and contingent liability position.

The legal debt margin for the County at the end of the fiscal year is \$254 million representing 1.25% of the County's assessed valuation.

Additional information on the County's long-term liabilities can be found in Note 11 to the financial statements.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2012-13

ECONOMIC FACTORS AND 2013-14 BUDGET

The following factors were considered in preparing the County's budget for the 2013-14 fiscal year which increased 6.9% over the prior year's budget. The budget increase is primarily due to the use of carryover funds from fiscal year 2012-13 and increased public safety revenue from the state realignment of services and funding.

- Property tax revenues are expected to increase 3.6% due to continuing economic recovery in the housing market.
- Sales tax revenues are expected to decrease by 0.5%.
- Revenues from redevelopment agency successor agencies are expected to increase as the impact of implementing ABX126, which eliminated redevelopment agencies, is now known.
- The 2013-14 budget includes use of one-time available funds of \$6.3 million.
- The 2013-14 budget increases the general reserve by \$0.7 million.
- Revenues, although increasing, 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 2013-14 budget includes modest salary increase of 1% and continued savings through employee payment of the member share for pensions.

The County does not anticipate its financial condition to improve significantly in the near term. Although the State and County budgets have improved, the long-term impact of the 2011 realigned programs are uncertain.

REQUEST FOR INFORMATION

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



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

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

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COUNTY OF YOLO
Statement of Net Position
June 30, 2013

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
ASSETS						
Current Assets:						
Cash and investments	\$ 103,614,199	\$ 8,639,603	\$ 112,253,802	\$ 4,194,344	\$ 3,321,142	\$ 2,279,323
Cash with fiscal agent	104,549	8,512	113,061	--	--	--
Imprest cash	32,250	1,900	34,150	270	--	--
Restricted cash	11,124,622	6,344,433	17,469,055	--	--	1,816,910
Receivables (net of allowance for uncollectible)	44,664,102	956,098	45,620,200	21,516	1,410,407	338,938
Inventory	356,190	--	356,190	--	--	144,731
Prepaid expenses and deposits	99,017	26,456	125,473	6,186	--	131,591
Internal balances	(8,746,773)	8,746,773	--	--	--	--
Total Current Assets	<u>151,248,156</u>	<u>24,723,775</u>	<u>175,971,931</u>	<u>4,222,316</u>	<u>4,731,549</u>	<u>4,711,493</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	22,033,456	2,444,655	24,478,111	204,907	--	4,271,668
Depreciable, net	161,092,608	11,812,949	172,905,557	3,186,729	5,201	15,511,485
Other assets, net	--	--	--	--	--	170,483
Total Noncurrent Assets	<u>183,126,064</u>	<u>14,257,604</u>	<u>197,383,668</u>	<u>3,391,636</u>	<u>5,201</u>	<u>19,953,636</u>
Total Assets	<u>334,374,220</u>	<u>38,981,379</u>	<u>373,355,599</u>	<u>7,613,952</u>	<u>4,736,750</u>	<u>24,665,129</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on defeasance	171,877	--	171,877	--	--	--
Total deferred outflows of resources	<u>171,877</u>	<u>--</u>	<u>171,877</u>	<u>--</u>	<u>--</u>	<u>--</u>

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

COUNTY OF YOLO

Statement of Net Position

June 30, 2013

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
LIABILITIES						
Current Liabilities:						
Accounts payable	10,326,217	2,902,985	13,229,202	52,262	1,588,721	220,435
Interest payable	270,002	--	270,002	9,181	207	3,237
Accrued salaries and benefits	4,203,531	109,740	4,313,271	21,132	19,543	--
Due to other governmental agencies	11,360,808	59,368	11,420,176	12	--	1,258,861
Other accrued liabilities	--	--	--	--	--	33,987
Deposits from others	10,000	3,250	13,250	--	--	225,215
Unearned revenue	1,371,583	--	1,371,583	--	--	350,932
Estimated self-insurance claims payable	60,307	--	60,307	--	--	--
Compensated absences	6,545,000	162,000	6,707,000	12,186	8,710	37,601
Other current liabilities	420,576	--	420,576	--	--	145,810
Capital leases payable	291,623	2,165	293,788	50,597	1,664	--
Certificates of participation	220,000	--	220,000	--	--	--
Special assessment debt with government commitment	255,000	--	255,000	--	--	--
Notes and loans payable	804,401	5,795	810,196	14,237	--	137,524
Pollution remediation settlement	100,000	--	100,000	--	--	--
Total Current Liabilities	<u>36,239,048</u>	<u>3,245,303</u>	<u>39,484,351</u>	<u>159,607</u>	<u>1,618,845</u>	<u>2,413,602</u>
Non-current Liabilities:						
Long-term liabilities due beyond one year	48,075,366	227,568	48,302,934	310,473	12,241	6,032,941
Other post-employment benefits	72,175,000	--	72,175,000	--	--	819,319
Estimated closure and post closure cost	--	24,716,593	24,716,593	--	--	--
Total Long-term Liabilities	<u>120,250,366</u>	<u>24,944,161</u>	<u>145,194,527</u>	<u>310,473</u>	<u>12,241</u>	<u>6,852,260</u>
Total Liabilities	<u>156,489,414</u>	<u>28,189,464</u>	<u>184,678,878</u>	<u>470,080</u>	<u>1,631,086</u>	<u>9,265,862</u>
NET POSITION						
Net Investment in capital assets	139,605,079	14,075,943	153,681,022	3,016,329	5	14,081,341
Restricted for:						
Nonexpendable	10,691,161	--	10,691,161	6,186	--	--
General government	2,983,757	--	2,983,757	--	--	--
Public protection	9,731,423	--	9,731,423	--	--	--
Public ways and facilities	18,078,419	--	18,078,419	--	--	--
Health and sanitation	23,992,695	--	23,992,695	--	--	--
Public assistance	6,187,100	--	6,187,100	--	--	1,523,413
Education	4,890,902	--	4,890,902	--	--	--
Recreation & cultural	94,060	--	94,060	--	--	--
Debt service	--	15,683	15,683	--	--	--
Closure/post closure care	--	16,214,494	16,214,494	--	--	--
Unrestricted	(38,197,913)	(19,514,205)	(57,712,118)	4,121,357	3,105,659	(205,487)
Total Net Position	<u>\$ 178,056,683</u>	<u>\$ 10,791,915</u>	<u>\$ 188,848,598</u>	<u>\$ 7,143,872</u>	<u>\$ 3,105,664</u>	<u>\$ 15,399,267</u>

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

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COUNTY OF YOLO

Statement of Activities
For the Fiscal Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 26,301,699	\$ 9,350,186	\$ 12,979,304	\$ 2,520,815
Public protection	84,140,855	14,204,030	41,453,028	--
Public ways and facilities	9,488,722	413,655	8,089,044	17,224
Health and sanitation	41,731,884	13,285,720	32,554,720	--
Public assistance	71,405,393	462,702	73,149,596	--
Education	6,506,885	2,476,422	1,314,800	--
Recreation and cultural services	2,162,665	1,122,486	(27,733)	--
Interest	1,227,602	--	--	--
Bond issuance cost	645,408	--	--	--
Total Governmental Activities	243,611,113	41,315,201	169,512,759	2,538,039
Business-Type Activities:				
Airport	402,234	181,434	264,204	--
Central Landfill	17,138,821	8,056,980	142,423	--
Total Business-Type Activities:	17,541,055	8,238,414	406,627	--
Total primary government	\$ 261,152,168	\$ 49,553,615	\$ 169,919,386	\$ 2,538,039
Component Units:				
Fire Protection Districts	\$ 2,258,741	\$ 527,101	\$ 64,345	\$ 43,002
First 5 Yolo Children and Families Comm.	4,025,718	--	3,128,840	--
Yolo County Housing Authority	19,944,233	2,964,377	13,906,053	758,780
Total component units	\$ 26,228,692	\$ 3,491,478	\$ 17,099,238	\$ 801,782

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Transient Occupancy Tax

Documentary Tax

Unrestricted interest and investment earnings

Rents, not restricted to specific programs

Franchise fees

Gain on disposal of capital assets

Transfers

Total General Revenues and Transfers

Changes in Net Position

Net position - July 1, as restated

Net position - June 30

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

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo	Yolo County Housing
\$ (1,451,394)		\$ (1,451,394)			
(28,483,797)		(28,483,797)			
(968,799)		(968,799)			
4,108,556		4,108,556			
2,206,905		2,206,905			
(2,715,663)		(2,715,663)			
(1,067,912)		(1,067,912)			
(1,227,602)		(1,227,602)			
(645,408)		(645,408)			
<u>(30,245,114)</u>		<u>(30,245,114)</u>			
	\$ 43,404	43,404			
	<u>(8,939,418)</u>	<u>(8,939,418)</u>			
	<u>(8,896,014)</u>	<u>(8,896,014)</u>			
<u>(30,245,114)</u>	<u>(8,896,014)</u>	<u>(39,141,128)</u>			
			\$ (1,624,293)		
				\$ (896,878)	
					\$ (2,315,023)
			<u>(1,624,293)</u>	<u>(896,878)</u>	<u>(2,315,023)</u>
40,253,669	--	40,253,669	1,570,183	--	--
3,562,224	--	3,562,224	--	--	--
233,368	--	233,368	--	--	--
1,038,929	--	1,038,929	--	--	--
1,468,090	20	1,468,110	12,190	11,419	6,835
250,674	--	250,674	8,750	--	--
723,715	--	723,715	--	--	--
70,962	1,709	72,671	6,357	--	--
16,200	(16,200)	--	--	--	--
<u>47,617,831</u>	<u>(14,471)</u>	<u>47,603,360</u>	<u>1,597,480</u>	<u>11,419</u>	<u>6,835</u>
17,372,717	(8,910,485)	8,462,232	(26,813)	(885,459)	(2,308,188)
160,683,966	19,702,400	180,386,366	7,170,685	3,991,123	17,707,455
<u>\$ 178,056,683</u>	<u>\$ 10,791,915</u>	<u>\$ 188,848,598</u>	<u>\$ 7,143,872</u>	<u>\$ 3,105,664</u>	<u>\$ 15,399,267</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, 2013

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Solar Capital Project	Nonmajor Governmental Funds	Total
ASSETS							
Assets:							
Cash and investments	\$23,741,037	\$ --	\$ 17,583,968	\$23,970,276	\$ 3,825,126	\$31,392,611	\$ 100,513,018
Cash with fiscal agent	12,033	16,892	--	--	7,937	67,687	104,549
Imprest cash	26,605	4,340	50	--	--	1,255	32,250
Restricted cash and investments	10,517,581	--	--	--	--	607,041	11,124,622
Receivable (Net):							
Taxes	8,873,392	--	1,863	--	--	32,658	8,907,913
Accounts receivable	531,417	451,127	15,815	4,305	--	280,386	1,283,050
Due from other governments	12,540,905	4,124,987	1,605,737	3,950,261	--	4,151,349	26,373,239
Note receivable	720,000	--	--	--	--	--	720,000
Loans receivable	--	--	--	--	--	7,346,128	7,346,128
Due from other funds	2,583,939	647,176	--	--	--	401,945	3,633,060
Inventory	217,428	--	9,451	--	--	19,472	246,351
Deposits	12,500	--	--	--	--	--	12,500
Prepaid items	57,533	--	--	--	--	8,544	66,077
Interfund loans	10,249,890	--	--	--	--	--	10,249,890
Total Assets	<u>\$70,084,260</u>	<u>\$ 5,244,522</u>	<u>\$ 19,216,884</u>	<u>\$27,924,842</u>	<u>\$ 3,833,063</u>	<u>\$44,309,076</u>	<u>\$ 170,612,647</u>

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

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2013

	<u>General</u>	<u>Public Safety</u>	<u>Roads and Transportation</u>	<u>Mental Health Managed Care</u>	<u>Solar Capital Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 1,865,751	\$ 276,107	\$ 211,764	\$ 2,809,691	\$ 2,911,887	\$ 2,154,839	\$ 10,230,039
Accrued salaries and benefits	2,113,396	1,317,672	184,188	221,186	--	345,208	4,181,650
Due to other governments	5,175,203	51,596	--	5,990,456	--	143,553	11,360,808
Due to other funds	--	1,301,879	--	561,735	--	761,768	2,625,382
Other current liabilities	420,576	--	--	--	--	--	420,576
Deposits	--	--	10,000	--	--	--	10,000
Unearned revenue	1,346,039	--	--	--	--	25,544	1,371,583
Interfund loans	9,885,744	1,850,236	--	8,035,508	--	--	19,771,488
Total Liabilities	<u>20,806,709</u>	<u>4,797,490</u>	<u>405,952</u>	<u>17,618,576</u>	<u>2,911,887</u>	<u>3,430,912</u>	<u>49,971,526</u>
Deferred inflows of resources:							
Unavailable revenue	<u>9,223,098</u>	<u>447,032</u>	<u>544,711</u>	<u>728,738</u>	<u>--</u>	<u>10</u>	<u>10,943,589</u>
Fund Balances:							
Nonspendable	11,649,188	--	9,451	--	--	7,547,724	19,206,363
Restricted	12,231,027	--	18,248,548	9,577,528	921,176	25,860,146	66,838,425
Committed	300,000	--	8,222	--	--	7,473,933	7,782,155
Assigned	12,896,564	--	--	--	--	--	12,896,564
Unassigned	2,977,674	--	--	--	--	(3,649)	2,974,025
Total Fund Balances	<u>40,054,453</u>	<u>--</u>	<u>18,266,221</u>	<u>9,577,528</u>	<u>921,176</u>	<u>40,878,154</u>	<u>109,697,532</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$70,084,260</u>	<u>\$ 5,244,522</u>	<u>\$ 19,216,884</u>	<u>\$27,924,842</u>	<u>\$ 3,833,063</u>	<u>\$44,309,076</u>	<u>\$ 170,612,647</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 Position - Governmental Activities June 30, 2013

Fund Balance - Total Governmental Funds (page 28)	\$ 109,697,532
Amounts reported for governmental activities in the statement of net position 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.	182,014,748
Deferred loss on defeasance is not available to pay for current-period expenditures and, is therefore not reported in the governmental funds.	171,877
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.	10,943,589
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 and to accumulate funds for equipment replacement. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service funds net position:	3,261,438
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 postemployment benefits	(72,175,000)
Pollution remediation obligation	(540,000)
Certificates of participation	(26,080,598)
Capital leases	(4,907,057)
Notes and loans payable	(5,810,882)
Compensated absences	(8,686,926)
Accrued interest payable	(270,002)
Short Dole/Medi-Cal audit disallowances	(1,918,889)
Special assessments debt payable	(7,643,147)
Net position of Governmental Activities (page 22)	<u>\$ 178,056,683</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 Fiscal Year Ended June 30, 2013

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Solar Capital Project	Other Governmental Funds	Total
Revenues:							
Taxes	\$ 39,522,335	\$ --	\$ 1,974,863	\$ --	\$ --	\$ 6,388,800	\$ 47,885,998
Licenses and permits	4,440,452	3,435	129,746	--	--	2,258,156	6,831,789
Fines, forfeits and penalties	5,178,984	11,504	--	--	--	3,651,618	8,842,106
Revenue from use of money and property	1,529,522	8,306	56,971	51,059	8,712	244,031	1,898,601
Aid from other governments	100,901,672	24,464,520	7,562,165	15,504,808	--	19,541,162	167,974,327
Charges for services	11,118,204	4,125,585	463,590	9,404,895	--	4,165,179	29,277,453
Other	1,546,836	101,571	33,000	5,154	950,500	897,327	3,534,388
Total Revenues	<u>164,238,005</u>	<u>28,714,921</u>	<u>10,220,335</u>	<u>24,965,916</u>	<u>959,212</u>	<u>37,146,273</u>	<u>266,244,662</u>
Expenditures:							
Current:							
General government	24,416,411	--	--	--	14,807	639,854	25,071,072
Public protection	21,259,101	45,600,367	--	--	--	11,843,044	78,702,512
Public ways and facilities	--	--	11,301,332	--	--	90,906	11,392,238
Health and sanitation	17,313,255	3,208,313	--	16,531,498	--	3,618,933	40,671,999
Public assistance	66,168,368	1,231,453	--	--	--	2,139,098	69,538,919
Education	252,454	--	--	--	--	5,496,490	5,748,944
Recreation and cultural services	842,234	--	--	--	--	1,166,144	2,008,378
Capital outlay	--	--	--	--	22,176,215	26,415	22,202,630
Debt Service:							
Principal	382,279	30,331	3,642	8,209	--	1,191,432	1,615,893
Interest and fiscal charges	47,541	9,435	1,512	1,392	--	1,036,130	1,096,010
Certificates of participation issuance costs	--	--	--	--	502,824	142,584	645,408
Total Expenditures	<u>130,681,643</u>	<u>50,079,899</u>	<u>11,306,486</u>	<u>16,541,099</u>	<u>22,693,846</u>	<u>27,391,030</u>	<u>258,694,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>33,556,362</u>	<u>(21,364,978)</u>	<u>(1,086,151)</u>	<u>8,424,817</u>	<u>(21,734,634)</u>	<u>9,755,243</u>	<u>7,550,659</u>
Other Financing Sources (Uses):							
Transfers in	4,134,351	23,170,076	43,000	1,192,231	--	2,453,411	30,993,069
Transfers out	(26,055,322)	(1,639,098)	(176,251)	(39,520)	--	(3,796,957)	(31,707,148)
Certificates of participation issuance	--	--	--	--	22,650,000	3,410,000	26,060,000
Premium on certificates of participation	--	--	--	--	5,810	15,265	21,075
Payment to refunded certificates escrow	--	--	--	--	--	(3,281,022)	(3,281,022)
Sale of capital assets	47,565	6,000	5,300	--	--	869	59,734
Total Other Financing Sources (Uses)	<u>(21,873,406)</u>	<u>21,536,978</u>	<u>(127,951)</u>	<u>1,152,711</u>	<u>22,655,810</u>	<u>(1,198,434)</u>	<u>22,145,708</u>
Net changes in fund balances	<u>11,682,956</u>	<u>172,000</u>	<u>(1,214,102)</u>	<u>9,577,528</u>	<u>921,176</u>	<u>8,556,809</u>	<u>29,696,367</u>
Fund balances - beginning	<u>28,371,497</u>	<u>(172,000)</u>	<u>19,480,323</u>	<u>--</u>	<u>--</u>	<u>32,321,345</u>	<u>80,001,165</u>
Fund balances - ending	<u>\$ 40,054,453</u>	<u>\$ --</u>	<u>\$ 18,266,221</u>	<u>\$ 9,577,528</u>	<u>\$ 921,176</u>	<u>\$ 40,878,154</u>	<u>\$ 109,697,532</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 Fiscal Year Ended June 30, 2013

Net change to fund balance - Total Governmental Funds (page 30)		\$ 29,696,367
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 28,965,413	
Less current year depreciation and loss on disposal of capital assets	<u>(8,351,945)</u>	20,613,468
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(806,383)	
Charges for services	<u>1,472,025</u>	665,642
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 position.		
		(26,081,075)
Payment to refunded certificates escrow is reported as an other financing use in the funds statements, however, defeasance of the refunded certificates is reported as a decrease to the long-term liability in the statement of net position. The difference between the two is a loss on defeasance that is deferred and reported as a deferred outflow of resources in the statement of net position.		
Amount of debt defeased	3,205,000	
Loss on defeasance	<u>76,022</u>	3,281,022
Reclassification of short-term payable to long-term debt is reported in the funds statement as revenue, however, an increase in long-term liabilities are reported as increases to long-term liability balances in the statement of net position.		
		(1,918,889)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repayments:		
Certificates of participation	135,000	
Capital leases	285,684	
Loan payable	855,209	
Pollution remediation settlement	100,000	
Special assessments payable	<u>240,000</u>	1,615,893
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Other postemployment benefits	(11,269,000)	
Change in compensated absences	659,673	
Amortization of deferred loss on refunding	(12,717)	
Amortization of debt premium	14,795	
Change in accrued interest	<u>(133,671)</u>	(10,740,920)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.		
		<u>241,209</u>
Change in net position of Governmental Activities (page 25)		<u><u>\$ 17,372,717</u></u>

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

COUNTY OF YOLO

Statement of Fund Net Position Proprietary Funds June 30, 2013

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Activities
	County Airport	Central Landfill		Internal Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 8,639,603	\$ 8,639,603	\$ 3,101,181
Cash with fiscal agent	--	8,512	8,512	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	15,683	6,328,750	6,344,433	--
Accounts receivable, net	17,383	831,210	848,593	10,244
Due from other governments	107,505	--	107,505	23,528
Inventory	--	--	--	109,839
Prepaid expenses	--	26,456	26,456	20,440
Total Current Assets	140,571	15,836,431	15,977,002	3,265,232
Noncurrent Assets:				
Interfund loans	--	9,885,744	9,885,744	--
Capital Assets:				
Nondepreciable:				
Land	53,000	2,391,655	2,444,655	--
Construction in progress	--	--	--	63,456
Depreciable:				
Structures and improvements	4,249,525	26,981,588	31,231,113	827,201
Equipment	--	1,171,589	1,171,589	7,301,745
Intangibles	--	27,950	27,950	9,640
Accumulated depreciation	(1,870,225)	(18,747,478)	(20,617,703)	(7,090,726)
Total Noncurrent Assets	2,432,300	21,711,048	24,143,348	1,111,316
Total Assets	2,572,871	37,547,479	40,120,350	4,376,548
LIABILITIES				
Current Liabilities:				
Accounts payable	3,586	2,899,399	2,902,985	96,178
Accrued salaries and benefits	--	109,740	109,740	21,881
Due to other governments	--	59,368	59,368	--
Compensated absences	--	162,000	162,000	29,000
Due to other funds	47,678	960,000	1,007,678	--
Deposits	1,750	1,500	3,250	--
Interfund loan	--	--	--	364,146
Current portion of estimated self-insurance claims payable	--	--	--	60,307
Current portion of capital lease	--	2,165	2,165	--
Current portion of notes payable	5,795	--	5,795	--
Total Current Liabilities	58,809	4,194,172	4,252,981	571,512
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	664,502
Estimated closure and postclosure cost	--	24,716,593	24,716,593	--
Compensated absences	--	53,867	53,867	10,389
Capital lease	--	4,592	4,592	--
Notes payable	169,109	--	169,109	--
Total Liabilities	227,918	28,969,224	29,197,142	1,246,403
NET POSITION				
Net investment in capital assets	2,257,396	11,818,547	14,075,943	1,111,316
Restricted for:				
Debt service	15,683	--	15,683	--
Closure/post closure care	--	16,214,494	16,214,494	--
Unrestricted	71,874	(19,454,786)	(19,382,912)	2,018,829
Total Net Position	\$ 2,344,953	\$ 8,578,255	10,923,208	\$ 3,130,145
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(131,293)	
Net Position of Business-type Activities (page 22)			\$ 10,791,915	

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

COUNTY OF YOLO

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Fiscal Year Ended June 30, 2013

	<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>
Operating Revenues:				
Concessions and leases	\$ 180,979	\$ --	\$ 180,979	\$ --
Charges for services	--	7,895,379	7,895,379	4,372,011
Other revenue	455	161,601	162,056	--
Total Operating Revenues	<u>181,434</u>	<u>8,056,980</u>	<u>8,238,414</u>	<u>4,372,011</u>
Operating Expenses:				
Salaries and employee benefits	112,779	2,546,325	2,659,104	746,056
Services and supplies	109,837	4,735,990	4,845,827	3,961,109
Other operating	17,735	512,377	530,112	--
Closure and postclosure	--	8,701,934	8,701,934	--
Depreciation	157,591	596,543	754,134	188,637
Total Operating Expenses	<u>397,942</u>	<u>17,093,169</u>	<u>17,491,111</u>	<u>4,895,802</u>
Operating Loss	<u>(216,508)</u>	<u>(9,036,189)</u>	<u>(9,252,697)</u>	<u>(523,791)</u>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	264,204	142,423	406,627	--
Interest income	20	--	20	7,977
Interest expense	(4,897)	(35,596)	(40,493)	--
Gain (loss) on disposal of capital assets	--	(14,491)	(14,491)	33,493
Total Non-Operating Revenues (Expenses)	<u>259,327</u>	<u>92,336</u>	<u>351,663</u>	<u>41,470</u>
Net Income (Loss) Before Transfers	42,819	(8,943,853)	(8,901,034)	(482,321)
Transfers in	--	--	--	714,079
Changes in Net Position	42,819	(8,943,853)	(8,901,034)	231,758
Net Position - Beginning of Year, as restated	<u>2,302,134</u>	<u>17,522,108</u>		<u>2,898,387</u>
Net Position - End of Year	<u>\$ 2,344,953</u>	<u>\$ 8,578,255</u>		<u>\$ 3,130,145</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(9,451)	
Change in Net Position of Business-type Activities (page 25)			<u>\$ (8,910,485)</u>	

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

COUNTY OF YOLO

Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Activities
	County	Central		Internal
	Airport	Landfill		Service
				Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 203,410	\$ 7,977,934	\$ 8,181,344	\$ 4,354,742
Cash paid to suppliers for goods and services	(146,738)	(7,708,167)	(7,854,905)	(4,070,308)
Cash paid to employees for services	(112,779)	(2,541,686)	(2,654,465)	(766,434)
Net Cash Used by Operating Activities	(56,107)	(2,271,919)	(2,328,026)	(482,000)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Noncapital grants and contributions	156,699	148,179	304,878	--
Transfers or loans made for other than capital purposes	10,546	1,460,000	1,470,546	714,079
Receipt of due from other funds	--	--	--	589
Interest payments	--	(35,243)	(35,243)	--
Net Cash Provided by Noncapital Financing Activities	167,245	1,572,936	1,740,181	714,668
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(38,309)	(2,082)	(40,391)	--
Interest payments related to capital debt	(4,897)	(353)	(5,250)	--
Proceeds from sales of capital assets	--	1,709	1,709	46,001
Payments related to the acquisition of capital assets	(95,949)	--	(95,949)	(80,406)
Net Cash Used by Capital and Related Financing Activities	(139,155)	(726)	(139,881)	(34,405)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	20	--	20	7,977
Net Cash Provided by Investing Activities	20	--	20	7,977
Net Increase (Decrease) in Cash and Cash Equivalents	(27,997)	(699,709)	(727,706)	206,240
Cash and Cash Equivalents, Beginning of Year	43,680	15,678,474	15,722,154	2,894,941
Cash and Cash Equivalents, End of Year	\$ 15,683	\$ 14,978,765	\$ 14,994,448	\$ 3,101,181
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and investments	\$ --	\$ 8,639,603	\$ 8,639,603	\$ 3,101,181
Cash with fiscal agents	--	8,512	8,512	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	15,683	6,328,750	6,344,433	--
	\$ 15,683	\$ 14,978,765	\$ 14,994,448	\$ 3,101,181

continued

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

COUNTY OF YOLO

Statement of Cash Flows (continued)
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2013

	<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>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating loss	\$ (216,508)	\$ (9,036,189)	\$ (9,252,697)	\$ (523,791)
Adjustments to reconcile operating loss to net cash used by operating activities:				
Depreciation	157,591	596,543	754,134	188,637
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	23,028	3,782	26,810	5,196
Due from other governments	--	--	--	(22,465)
Inventory	--	--	--	235
Prepaid expense	--	24,833	24,833	(20,440)
Increase (decrease) in:				
Accounts payable	(19,166)	(73,677)	(92,843)	19,434
Accrued salaries and benefits	--	33,769	33,769	(6,948)
Due to other governments	--	1,884	1,884	--
Estimated closure and postclosure	--	6,206,266	6,206,266	--
Compensated absences	--	(29,130)	(29,130)	(13,430)
Deposits	500	--	500	--
Unearned revenue	(1,552)	--	(1,552)	--
Estimated claims payable	--	--	--	(108,428)
Net Cash Used by Operating Activities	<u>\$ (56,107)</u>	<u>\$ (2,271,919)</u>	<u>\$ (2,328,026)</u>	<u>\$ (482,000)</u>
Noncash capital and related financing activities:				
Purchase of land via accounts payable	\$ --	\$ 2,391,655	\$ 2,391,655	\$ --
Transfer of capital assets to governmental funds	--	16,200	16,200	--

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

COUNTY OF YOLO

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Investment Trust	Agency Funds
ASSETS		
Pooled cash and investments	\$ 151,688,128	\$ 35,666,954
Cash with fiscal agent	--	2,713,143
Taxes receivable	--	2,545,849
Accounts receivable	--	1,916
Due from other governments	--	2,455,793
Total Assets	<u>151,688,128</u>	<u>43,383,655</u>
LIABILITIES		
Accounts payable		70,267
Due to other governments	--	5,201,387
Agency funds held for others	--	38,112,001
Total Liabilities	<u>--</u>	<u>43,383,655</u>
NET POSITION	<u>\$ 151,688,128</u>	<u>\$ --</u>

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

COUNTY OF YOLO

Statement of Change in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2013

	Investment Trust
Additions:	
Contributions to investment pool	\$ 391,197,312
Interest and investment income	474,273
Total additions	<u>391,671,585</u>
Deductions:	
Distributions from investment pool	<u>367,434,206</u>
Total deductions	<u>367,434,206</u>
Change in net position	24,237,379
Net position, beginning	<u>127,450,749</u>
Net position, ending	<u><u>\$ 151,688,128</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, 2013

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, 2013

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, County Service Area No. 6-Snowball, 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.

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, 2013

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.

Yolo County Housing (YCH): On March 15, 2011 the County Board of Supervisors (BOS) adopted an ordinance creating a Housing Commission that is responsible for overseeing the day-to-day operations of YCH. All members of the Housing Commission will serve at the pleasure of the BOS and can be removed at will. Furthermore, 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 can appoint or dismiss the YCH executive director.

YCH's financial statements are audited by other accountants and are included as a discretely presented component unit on the County's government-wide statements. To obtain a complete copy of the audited financial statements contact YCH at 147 W. Main Street, Woodland, CA 95695.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

B. New Accounting Pronouncements

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

GASB Statement No. 60 – *Accounting and Financial Reporting for Service Concession Arrangements*. This Statement improves financial reporting by addressing issues related to service concession arrangements. This statement currently has no impact on the County.

GASB 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. This statement has no impact on the County.

GASB Statement No. 63 – *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The County is reporting \$171,877 of deferred outflows of resources on the statement of net position and \$10,943,589 of deferred inflows of resources on the governmental funds balance sheet.

GASB Statement No. 65 – *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards 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. The County restated beginning net position by a decrease of \$334,501 of debt issuances cost.

GASB Statement No. 66 – *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*. This statement improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB Statement No. 54 and No. 62. This statement does not have a material impact on the County.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net position 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 position 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 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, 2013

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 the County's primary operating fund. It accounts for the financial resources and the legally authorized activities of the County except those required to be accounted for in specialized funds.
- 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* is used to account for the planning, design, construction, maintenance and administration of County roads. Funding primarily comes from property taxes, local sales and state highway user taxes, along with state and federal highway improvement grants.
- The *Mental Health Managed Care Fund* accounts for restricted funding of mental health care services to qualified residents in Yolo County.
- The *Solar Capital Project Fund* accounts for the receipt and expenditure of the 2012 Certificates of Participation Series A and B that were issued for the purpose of constructing two solar arrays.

The County reports the following major enterprise funds:

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

The County reports the following additional fund types:

- *Internal Service Funds* account for 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

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

- 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.
- 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

D. **Measurement Focus and Basis of Accounting** (continued)

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.

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, 2013, 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

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.

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, 2013

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, 2013

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 Recommended Budget.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

L. **Fund Equity** (continued)

Unassigned fund balance – 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, 2013

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 position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – All capital assets, including infrastructure, less accumulated depreciation and the outstanding balances of debt used to the acquire, construct or improve these assets.
- *Restricted Net Position* – 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 Position* – Net position 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, 2013

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

An adjustment to the County’s Central Landfill Enterprise and business-type activities was made in the amount of \$2,461,011 to reduce net position for improperly capitalized closure-postclosure costs. An adjustment to increase governmental activities capital assets by \$222,794 was made for a building that was erroneously deleted. Also, with the implementation of GASB Statement No. 65, an adjustment was made to governmental activities in the amount of \$334,501 to reduce net position for previously deferred debt issuance costs.

	Fund Statements	Government-Wide Statements	
	Enterprise Fund Yolo County Central Landfill	Governmental Activities	Business- Type Activities
Net position, June 30, 2012, as previously reported	\$ 19,983,119	\$ 160,795,673	\$ 22,163,411
Restatements:			
Adjustment for building improperly deleted	--	222,794	--
Implementation of GASB Statement No. 65 debt issuance costs adjustment	--	(334,501)	--
Improperly capitalized closure-postclosure costs	(2,461,011)	--	(2,461,011)
Total restatement	<u>(2,461,011)</u>	<u>(111,707)</u>	<u>(2,461,011)</u>
Net position, June 30, 2012, as restated	<u>\$ 17,522,108</u>	<u>\$ 160,683,966</u>	<u>\$ 19,702,400</u>

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

Deficit Fund Equity

The following fund has deficit fund equity:

Unemployment Self-Insurance Fund – The deficit of \$282,968 in the fund will be eliminated over 3 to 5 years by increasing charges to departments. The deficit decreased by \$130,670 over the past fiscal year.

Expenditures in Excess of Budget

District Attorney Building Debt Service Fund

Services and supplies was over expended by \$142,474 and other charges was over expended by \$3,258,190. The Board of Supervisors approved an advance refunding of certificates of participation, however, the budget was not adjusted to reflect this transaction.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 4: Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

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

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy in order of priority are; 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.

At June 30, 2013, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 676,979
Cash in bank	15,519,491 *
Cash with fiscal agents	4,400,681
Imprest cash	34,420
Total cash	<u>20,631,571</u>
<i>Investments:</i>	
Pooled investments	299,876,883
Non-pool investments	11,041,828
Total investments	<u>310,918,711</u>
Total cash and investments	<u>\$ 331,550,282</u>

* At year-end, the carrying amount of the County's cash deposits was \$15,519,491 and the bank balance was \$17,188,594. The difference between the bank balance and the carrying amount represents outstanding warrants.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

Total cash and investments at June 30, 2013 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 on Hand	Imprest Cash	Total Cash and Investments
	Unrestricted	Restricted	Unrestricted	Restricted			
Primary government	\$ 111,623,869	\$ 6,518,013	\$ 113,061	\$ 10,951,042	\$ 629,933	\$ 34,150	\$ 129,870,068
Component units	7,515,486	--	2,279,323	1,816,910	--	270	11,611,989
Investment trust fund	151,688,128	--	--	--	--	--	151,688,128
Agency funds	35,666,954	--	2,713,143	--	--	--	38,380,097
Total Cash and Investments	<u>\$ 306,494,437</u>	<u>\$ 6,518,013</u>	<u>\$ 5,105,527</u>	<u>\$ 12,767,952</u>	<u>\$ 629,933</u>	<u>\$ 34,420</u>	<u>\$ 331,550,282</u>

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

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
State of California Obligations	5 years	None	None
California Municipal Obligations	5 years	None	None
Banker's Acceptances	180 days	40%	10%
Commercial Paper - Select Agencies	270 days	25%	10%
Commercial Paper - Other Agencies	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	10%
Non-negotiable Certificates of Deposit	180 days	None	10%
Repurchase Agreements	90 days	None	10%
Corporate Medium Term Notes	5 years	30%	10%
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
Reverse Repurchase Agreements	92 days	20%	None
Local Government Investment Pools	N/A	None	None

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

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.

At June 30, 2013, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Negotiable Certificate of Deposits	.353% - 1.425%	2/14/14 - 4/29/15	\$ 26,750,000	\$ 26,794,114	1.31
Corporate Notes	.45% - 4.85%	9/13/13 - 1/15/17	26,975,000	27,337,041	1.67
Federal Agencies - No discount	.32% - 4.65%	10/15/13 - 8/25/16	76,889,000	78,183,802	1.41
Municipal Bonds	0 - .65%	12/1/2015	770,000	770,417	2.42
US Treasury Bonds	0% - 4.5%	9/15/13 - 1/15/17	28,355,000	29,951,198	2.30
Local Government Investment Pools (CAMP)	Variable	On Demand	115,016,754	115,016,754	-
Local Government Investment Pools (LAIF)	Variable	On Demand	21,823,557	21,823,557	-
Total investments in investment pool			\$ 296,579,311	\$ 299,876,883	0.91
Investments Outside Investment Pool					
Municipal Bonds	0% - 5.00%	11/15/13 - 8/1/24	\$ 8,865,000	\$ 9,070,758	4.44
Local Government Investment Pools (CAMP)	Variable	On Demand	524,248	524,248	-
Money Market Funds	Variable	On Demand	1,446,822	1,446,822	-
Total investments outside investment pool			\$ 10,836,070	\$ 11,041,828	3.65
Total Investments			\$ 307,415,381	\$ 310,918,711	

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

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.

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, 2013.

	S&P	Moody's	Percentage	Amount
Investments in Investment Pool				
Negotiable Certificates of Deposit	AA-	Aa1	0.90%	\$ 2,710,580
Negotiable Certificates of Deposit	AA-	Aa2	1.05%	3,138,090
Negotiable Certificates of Deposit	A-1+	P-1	4.18%	12,536,161
Negotiable Certificates of Deposit	A-1	P-1	1.67%	5,004,755
Negotiable Certificates of Deposit	A+	A1	1.14%	3,404,528
Corporate Notes	AAA	Aaa	0.05%	136,672
Corporate Notes	AA+	Aa1	0.43%	1,286,982
Corporate Notes	AA+	A1	1.73%	5,186,737
Corporate Notes	AA	Aa2	0.71%	2,143,551
Corporate Notes	AA-	Aa3	1.15%	3,447,158
Corporate Notes	A-1+	P-1	0.82%	2,473,925
Corporate Notes	A+	A1	1.68%	5,026,635
Corporate Notes	A	A2	2.25%	6,735,195
Corporate Notes	A-	A1	0.30%	900,186
Federal Agencies - No discount	AA+	Aaa	26.07%	78,183,802
US Treasury Bonds	AA+	Aaa	9.99%	29,951,198
Municipal Bonds	AAA	Aa1	0.26%	770,417
Local Agency Investment Pool (CAMP)	NR	NR	38.34%	115,016,754
Local Agency Investment Pool (LAIF)	NR	NR	7.28%	21,823,557
Total			<u>100.00%</u>	<u>299,876,883</u>
Investments Outside Investment Pool				
Municipal Bonds	AAA	Aaa	22.18%	2,448,907
Municipal Bonds	AAA	Aa2	4.06%	448,197
Municipal Bonds	AAA	NR	2.70%	297,867
Municipal Bonds	AA+	Aaa	4.44%	489,865
Municipal Bonds	AA+	Aa1	12.93%	1,427,632
Municipal Bonds	AA	Aa2	8.11%	895,580
Municipal Bonds	AA-	Aa2	3.30%	364,699
Municipal Bonds	AA-	Aa3	19.28%	2,129,344
Municipal Bonds	AA-	Baa1	5.15%	568,667
Local Government Invest Pool (CAMP)	NR	NR	4.75%	524,248
Money market Mutual Funds	NR	NR	13.10%	1,446,822
Total			<u>100.00%</u>	<u>11,041,828</u>
Total Investments				<u>\$ 310,918,711</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

Concentration of Credit Risk

The investment policy of the County contains certain limits on the amount that can be invested in any one issuer beyond that stipulated by California code. Investments that represent 5% or more as of June 30, 2013 are as follows:

<u>Issuer</u>	<u>Investment type</u>	<u>Amount</u>	<u>Percentage</u>
Federal National Mortgage Acceptance	Federal Agency Bonds/Notes	\$ 43,073,812	13.85%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	27,326,159	8.79%

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, held in collateralized accounts, with financial institutions in excess of federal depository insurance limits in the amount of \$15.6 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 and Wells Fargo.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

Local Government Investment Pools

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF.

At June 30, 2013, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$21,823,557, 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 \$21.2 billion. Of that amount, 98.04% was invested in non-derivative financial products and 1.96% 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, 2013 was \$115,541,002 which approximates fair value.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and change in net position for the Treasurer's investment pool as of June 30, 2013:

Cash and investments	\$ 313,012,450
Net position held for pool participants	\$ 313,012,450
Equity of internal pool participants	\$ 161,324,322
Equity of external pool participants	151,688,128
Total net position	\$ 313,012,450
Statement of Change in Net Position	
Net position at July 1, 2012	\$ 267,673,842
Net change in investments by pool participants	45,338,608
Net position at June 30, 2013	\$ 313,012,450

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 5: **Receivables**

Receivables as of June 30, 2013, for the County's individual major funds and nonmajor, internal services funds, component units and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Note Receivable	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:								
General	\$ 8,877,921	\$ 669,653	\$ 12,540,905	\$ 720,000	\$ -	\$ 22,808,479	\$ (142,765)	\$ 22,665,714
Public Safety	-	9,336,703	4,124,987	-	-	13,461,690	(8,885,576)	4,576,114
Roads and Transportation	1,863	30,296	1,605,737	-	-	1,637,896	(14,481)	1,623,415
Mental Health Managed Care	-	60,053	3,950,261	-	-	4,010,314	(55,748)	3,954,566
Nonmajor Governmental Funds	32,658	280,585	4,151,349	-	7,346,128	11,810,720	(199)	11,810,521
Total Governmental Funds	8,912,442	10,377,290	26,373,239	720,000	7,346,128	53,729,099	(9,098,769)	44,630,330
Internal Service Funds	-	10,244	23,528	-	-	33,772	-	33,772
Total Governmental Activities:	\$ 8,912,442	\$ 10,387,534	\$ 26,396,767	\$ 720,000	\$ 7,346,128	\$ 53,762,871	\$ (9,098,769)	\$ 44,664,102
Business-type Activities:								
Airport	\$ -	\$ 17,383	\$ 107,505	\$ -	\$ -	\$ 124,888	\$ -	\$ 124,888
Landfill	-	941,639	-	-	-	941,639	(110,429)	831,210
Total Business-type Activities:	\$ -	\$ 959,022	\$ 107,505	\$ -	\$ -	\$ 1,066,527	\$ (110,429)	\$ 956,098
Fiduciary Funds	\$ 2,545,849	\$ 1,916	\$ 2,455,793	\$ -	\$ -	\$ 5,003,558	\$ -	\$ 5,003,558
Component Units:								
Fire Districts	15,467	6,049	-	-	-	21,516	-	21,516
First 5 Yolo	-	-	1,410,407	-	-	1,410,407	-	1,410,407
Yolo County Housing	-	40,241	298,697	-	-	338,938	-	338,938

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 not to be collectible within the County's period of availability, as indicated in Note 1, section D, are recorded as "Unavailable Revenue". Long-term notes and loans receivable balances are reported as nonspendable.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 5: **Receivables** (continued)

The schedule below presents the amounts by receivable type in governmental funds that will not be collected within the County's period of availability:

	Net Receivable	Estimated Net Receivable Collectible within Period of Availability	Estimated Net Receivable Not Collectible Within Period of Availability	Amount Deferred	Amount Nonspendable
Taxes	\$ 8,907,913	\$ 168,367	\$ 8,739,546	\$ 8,739,546	\$ -
Accounts receivable	1,283,050	778,895	504,155	504,155	-
Due from other governments	26,373,239	24,673,351	1,699,888	1,699,888	-
Note receivable	720,000	240,000	480,000	-	480,000
Loans receivable	7,346,128	-	7,346,128	-	7,346,128
	<u>\$ 44,630,330</u>	<u>\$ 25,860,613</u>	<u>\$ 18,769,717</u>	<u>\$ 10,943,589</u>	<u>\$ 7,826,128</u>

Note 6: **Unearned Revenue**

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when earned. Therefore, the government-wide Statement of Net Position as well as governmental and enterprise funds are subject to unearned revenue in connection with resources that have been received as of year-end. Assets recognized in connection with a transaction before the earnings process is complete are offset by a corresponding liability for advances from grantors and third parties.

At June 30, 2013 various components of advances from grantors and third parties are reported as follows:

General Fund:	
Agriculture fees	\$ 252
State Indian Gaming Special Distribution for Roads	53,000
Planning fees	412,322
State and federal welfare assistance	820,597
Environmental health fees	59,868
Total General Fund	<u>1,346,039</u>
Nonmajor Governmental Funds:	
Golf fees	<u>25,544</u>
Total Advances from Grantors and third parties	<u>\$ 1,371,583</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 7: **Deferred Inflows of Resources**

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the County recognized deferred inflows of resources in the governmental fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be available to finance expenditures of the current period. Governmental funds report revenues not available as deferred inflows of resources.

Deferred inflows of resources balances for the year ended June 30, 2013 were as follows:

General Fund:

Unapportioned property taxes	\$ 8,739,546
Miscellaneous accounts receivable	53,580
Amounts due from other governments	429,972
	<u>9,223,098</u>

Public Safety Fund:

Miscellaneous accounts receivable	<u>447,032</u>
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Roads and Transportation Fund:

Miscellaneous accounts receivable	729
Amounts due from other governments	543,982
	<u>544,711</u>

Mental Health Managed Care Fund:

Miscellaneous accounts receivable	2,804
Amounts due from other governments	725,934
	<u>728,738</u>

Nonmajor Governmental Funds:

Miscellaneous accounts receivable	<u>10</u>
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\$ 10,943,589

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 8: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2013 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Public Safety	\$ 1,301,879
	Nonmajor Governmental Funds	274,382
	Yolo County Airport	47,678
	Yolo County Central Landfill	960,000
		<u>2,583,939</u>
Public Safety	Mental Health Managed Care	547,401
	Nonmajor Governmental Funds	99,775
		<u>647,176</u>
Nonmajor Governmental Funds	Mental Health Managed Care	14,334
	Nonmajor Governmental Funds	387,611
		<u>401,945</u>
	Total	<u>\$ 3,633,060</u>

The General Fund made short-term loans totaling \$1,246,235 to nonmajor governmental funds and to the Airport and Central Landfill enterprise funds. The General Fund also will receive \$1,301,879 from the Public Safety Fund to repay an operating deficit and the balance of \$35,825 is due from nonmajor governmental funds to finance justice facilities expenditures.

The Public Safety Fund is due \$547,401 from the Mental Health Managed Care Fund for State revenue that was offset against funds owed to the State for an audit disallowance. The remaining \$99,775 is due from the nonmajor governmental funds for state realignment funding due to be received by August.

The Nonmajor Governmental Funds are due \$14,334 from the Mental Health Managed Care Fund for State revenue that was offset against funds owed to the State for an audit disallowance. \$337,867 is due from the nonmajor governmental funds for state realignment funding due to be received by August and the balance of \$49,744 is due from nonmajor governmental funds to finance criminal justice related expenditures.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 8: **Interfund Transactions** (continued)

Interfund Receivables/Payables (continued)

Interfund loans:

Receivable Fund	Payable Fund	Amount
General	Public Safety	\$ 1,850,236
	Mental Health Managed Care	8,035,508
	Internal Services Funds	364,146
		10,249,890
Yolo County Central Landfill	General	9,885,744
	Total	\$ 20,135,634

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. On August 16, 2013, the Board of Supervisors approved a repayment plan. Beginning November 1, 2013 the General Fund will begin repaying the Central Landfill Fund over a 20-year period.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 8: **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, 2013:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Public Safety	\$ 23,170,076
	Roads and Transportation	43,000
	Mental Health Managed Care	1,192,231
	Nonmajor Governmental Funds	983,856
	Internal Service Funds	666,159
		<u>26,055,322</u>
Public Safety	General	1,611,098
	Nonmajor Governmental Funds	28,000
		<u>1,639,098</u>
Roads and Transportation	General	<u>176,251</u>
Mental Health Managed Care	Internal Services Funds	<u>39,520</u>
Nonmajor Governmental Funds	General	2,347,002
	Nonmajor Governmental Funds	1,441,555
	Internal Services Funds	8,400
		<u>3,796,957</u>
		<u>\$ 31,707,148</u>

Transfer Highlights

Transfers between funds primarily occur to fund programs with revenues received by other funds. Transfers from the General Fund include \$23.1 million to fund Public Safety programs and \$3.0 million for other programs. The transfer of \$1.6 million from the Public Safety Fund to the General Fund is a repayment for prior years' deficits. \$2.3 million of the \$3.8 million was transferred from the nonmajor governmental funds to the General Fund to transfer the accounting and reporting of designated fees and fines related to alcohol and drug programs from special revenue funds to the General Fund. \$1.3 million was transferred to the library to finance expanded services and the Davis Library, \$0.2 million was used to finance other County programs.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 9: **Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows:

	Restated Balance July 1, 2012	Additions	Retirements	Transfers	Balance June 30, 2013
Governmental Activities					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,372,063	\$ --	\$ --	\$ --	\$ 6,372,063
Easements	685,144	232,553	--	--	917,697
Construction in process	13,520,637	27,470,636	--	(26,247,577)	14,743,696
Total capital assets, not being depreciated	<u>20,577,844</u>	<u>27,703,189</u>	<u>--</u>	<u>(26,247,577)</u>	<u>22,033,456</u>
<i>Capital assets, being depreciated:</i>					
Infrastructure	70,840,602	--	--	4,036,417	74,877,019
Software	4,968,476	232,339	--	--	5,200,815
Structures and improvements	142,046,893	--	--	22,247,160	164,294,053
Equipment	30,176,967	1,081,583	(1,092,400)	18,657	30,184,807
Total capital assets, being depreciated	<u>248,032,938</u>	<u>1,313,922</u>	<u>(1,092,400)</u>	<u>26,302,234</u>	<u>274,556,694</u>
Less accumulated depreciation for:					
Infrastructure	(25,613,410)	(2,408,166)	--	--	(28,021,576)
Software	(3,677,247)	(421,025)	--	--	(4,098,272)
Structures and improvements	(51,144,206)	(4,284,792)	--	(19,800)	(55,448,798)
Equipment	(25,542,584)	(1,420,533)	1,086,334	(18,657)	(25,895,440)
Total accumulated depreciation	<u>(105,977,447)</u>	<u>(8,534,516)</u>	<u>1,086,334</u>	<u>(38,457)</u>	<u>(113,464,086)</u>
Total capital assets, being depreciated, net	<u>142,055,491</u>	<u>(7,220,594)</u>	<u>(6,066)</u>	<u>26,263,777</u>	<u>161,092,608</u>
Governmental Activities Capital Assets, Net	<u>\$ 162,633,335</u>	<u>\$ 20,482,595</u>	<u>\$ (6,066)</u>	<u>\$ 16,200</u>	<u>\$ 183,126,064</u>
Business-type Activities:					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 53,000	\$ 2,391,655	\$ --	\$ --	\$ 2,444,655
Total capital assets, not being depreciated	<u>53,000</u>	<u>2,391,655</u>	<u>--</u>	<u>--</u>	<u>2,444,655</u>
<i>Capital assets, being depreciated:</i>					
Software	27,950	--	--	--	27,950
Structures and improvements	31,350,623	95,949	(179,459)	(36,000)	31,231,113
Equipment	1,313,498	--	(123,252)	(18,657)	1,171,589
Total capital assets, being depreciated	<u>32,692,071</u>	<u>95,949</u>	<u>(302,711)</u>	<u>(54,657)</u>	<u>32,430,652</u>
Less accumulated depreciation for:					
Software	(24,627)	(2,215)	--	--	(26,842)
Structures and improvements	(19,192,495)	(660,337)	179,459	19,800	(19,653,573)
Equipment	(987,615)	(91,582)	123,252	18,657	(937,288)
Total accumulated depreciation	<u>(20,204,737)</u>	<u>(754,134)</u>	<u>302,711</u>	<u>38,457</u>	<u>(20,617,703)</u>
Total capital assets, being depreciated, net	<u>12,487,334</u>	<u>(658,185)</u>	<u>--</u>	<u>(16,200)</u>	<u>11,812,949</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,540,334</u>	<u>\$ 1,733,470</u>	<u>\$ --</u>	<u>\$ (16,200)</u>	<u>\$ 14,257,604</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 9: **Capital Assets** (continued)

Depreciation

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 1,207,228
Public protection	2,377,796
Public ways and facilities	2,504,791
Health and sanitation	871,582
Public assistance	458,038
Education	664,391
Recreation and cultural services	262,053
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>188,637</u>
Total depreciation expense – Governmental Activities	<u>\$ 8,534,516</u>

Business-type activities:

Airport	\$ 157,591
Central Landfill	<u>596,543</u>
Total depreciation expense – Business-type Activities	<u>\$ 754,134</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 9: **Capital Assets** (continued)

Discretely presented component units

Capital assets activity for the component units for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Additions	Retirements	Transfers	Balance June 30, 2013
Fire Protection Districts					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 105,114	\$ --	\$ --	\$ --	\$ 105,114
Construction in process	41,877	114,935	--	(57,019)	99,793
Total capital assets, not being depreciated	146,991	114,935	--	(57,019)	204,907
<i>Capital assets, being depreciated:</i>					
Structures and improvements	2,053,696	40,858	--	--	2,094,554
Equipment	4,568,880	140,052	(16,195)	57,019	4,749,756
Total capital assets, being depreciated	6,622,576	180,910	(16,195)	57,019	6,844,310
Less accumulated depreciation for:					
Structures and improvements	(577,524)	(55,964)	--	--	(633,488)
Equipment	(2,802,333)	(237,955)	16,195	--	(3,024,093)
Total accumulated depreciation	(3,379,857)	(293,919)	16,195	--	(3,657,581)
Total capital assets, being depreciated, net	3,242,719	(113,009)	--	57,019	3,186,729
Fire Protection Districts Capital Assets, Net	\$ 3,389,710	\$ 1,926	\$ --	\$ --	\$ 3,391,636
First 5 Yolo					
Equipment	\$ 8,669	\$ --	\$ --	\$ --	\$ 8,669
Accumulated depreciation - equipment	(1,734)	(1,734)	--	--	(3,468)
First 5 Yolo Capital Assets, Net	\$ 6,935	\$ (1,734)	\$ --	\$ --	\$ 5,201
Yolo County Housing					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 3,921,298	\$ --	\$ --	\$ --	\$ 3,921,298
Construction in process	301,718	146,857	(98,205)	--	350,370
Total capital assets, not being depreciated	4,223,016	146,857	(98,205)	--	4,271,668
<i>Capital assets, being depreciated:</i>					
Structures and improvements	36,248,666	20,157	--	--	36,268,823
Equipment	756,853	120,329	--	--	877,182
Total capital assets, being depreciated	37,005,519	140,486	--	--	37,146,005
Less accumulated depreciation:	(20,643,105)	(991,415)	--	--	(21,634,520)
Total capital assets, being depreciated, net	16,362,414	(850,929)	--	--	15,511,485
Yolo County Housing Capital Assets, Net	\$ 20,585,430	\$ (704,072)	\$ (98,205)	\$ --	\$ 19,783,153

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 10: **Leases**

Operating Leases

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

Year Ending <u>June 30,</u>	
2014	\$ 1,725,914
2015	1,734,430
2016	1,740,167
2017	1,768,548
2018	1,632,829
2019-2023	<u>6,968,295</u>
Total	<u>\$ 15,570,183</u>

Rent expenditures were \$1,895,613 for the year ended June 30, 2013.

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.

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments as of June 30, 2013</u>
Governmental activities:		
Buildings	5.145% - 8.0%	\$ 4,457,817
Equipment	23.9%	<u>449,240</u>
		4,907,057
Business-type activities:		
Equipment	3.77%	<u>6,757</u>
Total		<u>\$ 4,913,814</u>
Component units:		
Fire Districts - Equipment	3.29% - 5.36%	<u>\$ 276,251</u>
First 5 Yolo - Equipment	3.77%	<u>\$ 5,196</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 10: **Leases** (continued)

Capital Leases (continued)

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

	Governmental	Business-type	Component Units	
	Activities	Activities	Fire Districts	First 5 Yolo
Buildings	\$ 7,930,309			
Equipment	912,914	\$ 11,274	\$ 411,656	\$ 8,669
Less: accumulated depreciation	<u>(3,468,166)</u>	<u>(3,221)</u>	<u>(117,857)</u>	<u>(3,468)</u>
Net Book Value	<u>\$ 5,375,057</u>	<u>\$ 8,053</u>	<u>\$ 293,799</u>	<u>\$ 5,201</u>

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, 2013:

June 30	Governmental	Business-Type	Component Units	
	Activities	Activities	Fire Districts	First 5 Yolo
2014	\$ 586,541	\$ 2,435	\$ 62,514	\$ 1,872
2015	559,077	2,434	62,514	1,872
2016	516,471	2,435	62,514	1,872
2017	392,262	-	62,514	-
2018	390,635	-	62,514	-
2019-2023	2,911,967	-	-	-
2024-2028	1,926,428	-	-	-
2029-2033	141,145	-	-	-
2034-2038	78,665	-	-	-
Total Future Minimum Lease Payments	<u>7,503,191</u>	<u>7,304</u>	<u>312,570</u>	<u>5,616</u>
Less: Interest	<u>(2,596,134)</u>	<u>(547)</u>	<u>(36,319)</u>	<u>(420)</u>
Present Value of Minimum Lease Payments	<u>\$ 4,907,057</u>	<u>\$ 6,757</u>	<u>\$ 276,251</u>	<u>\$ 5,196</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities**

Long-term debt at June 30, 2013 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, 2013</u>
Governmental Activities:						
Special assessment bonds with government commitment:						
Davis Library 2002 Refunding Special Tax Bonds – Refinanced 1992 Special Tax Bonds	2003	2022	2.00 - 5.00%	\$35,000 - \$195,000	\$ 2,330,000	\$ 1,555,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$30,000 - \$400,000	6,405,000	6,030,000
Loans Payable:						
Bank of America Loan - Finance construction of the Solar Array	2010	2026	3.90 – 4.75%	\$131,951 - \$591,532	4,784,759	3,459,563
California Energy Commission Loan Finance construction of the Solar Array	2010	2024	3.00%	\$103,941 - \$222,830	2,500,000	2,235,316
Trak-It Loan	2011	2021	0%	Variable	235,250	116,003
Certificates of Participation:						
Certificates of participation – 2012: Refund 1998 COPs and to construct two solar arrays.	2012	2035	1.50 – 7.00%	\$220,000 - \$1,430,000	26,060,000	26,060,000
Business-Type Activities:						
Notes payable:						
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924 - \$15,233	249,333	174,904
Component Unit Fire Districts:						
Loan payable:						
County of Yolo (financed Rescue squad vehicle)	2004	2018	3.00%	\$3,256 - \$4,264	51,000	22,279
USDA (financed fire truck purchase)	2004	2019	3.00%	\$4,444 - \$6,693	110,000	76,777

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2013:

	Balance July 1, 2012	Additions	Retirements	Balance June 30, 2013	Amounts Due Within One Year
Governmental activities (including ISF):					
Special assessment debt with government commitment	\$ 7,825,000	\$ -	\$ 240,000	\$ 7,585,000	\$ 255,000
Add: Premium	72,465	-	14,318	58,147	-
Certificates of participation	3,340,000	26,060,000	3,340,000	26,060,000	220,000
Add: Premium	-	21,075	477	20,598	-
Capital leases payable	5,192,741	-	285,684	4,907,057	291,623
Compensated absences	9,399,418	8,564,903	9,238,006	8,726,315	6,545,000
Software acquisition loan	115,625	-	115,625	-	-
Solar Array construction loans	6,379,815	-	684,936	5,694,879	723,708
Permitting counter software loan	170,651	-	54,648	116,003	80,693
OPEB Obligation	60,906,000	15,255,000	3,986,000	72,175,000	-
Short Doyle/Medi-Cal audit disallowances	-	1,918,889	-	1,918,889	-
Pollution remediation settlement	640,000	-	100,000	540,000	100,000
Estimated self-insurance claims payable	833,237	1,939,476	2,047,904	724,809	60,307
Total Governmental Activities long-term liabilities	<u>\$ 94,874,952</u>	<u>\$ 53,759,343</u>	<u>\$ 20,107,598</u>	<u>\$ 128,526,697</u>	<u>\$ 8,276,331</u>
Business-type activities:					
Notes payable	\$ 213,213	\$ -	\$ 38,309	\$ 174,904	\$ 5,795
Capital lease payable	8,839	-	2,082	6,757	2,165
Compensated absences	244,997	158,467	187,597	215,867	162,000
Closure and postclosure liability	18,510,327	8,701,934	2,495,668	24,716,593	-
Total Business-type Activities long-term liabilities	<u>\$ 18,977,376</u>	<u>\$ 8,860,401</u>	<u>\$ 2,723,656</u>	<u>\$ 25,114,121</u>	<u>\$ 169,960</u>
Discretely presented component units:					
Fire Protection Districts					
Notes payable	\$ 25,950	\$ -	\$ 3,671	\$ 22,279	\$ 3,783
Loans Payable	86,788	-	10,011	76,777	10,454
Capital lease payable	159,534	140,052	23,335	276,251	50,597
Compensated absences	12,053	679	546	12,186	12,186
Total Fire Protection Districts	<u>\$ 284,325</u>	<u>\$ 140,731</u>	<u>\$ 37,563</u>	<u>\$ 387,493</u>	<u>\$ 77,020</u>
First 5 Yolo					
Capital lease payable	\$ 6,797	\$ -	\$ 1,601	\$ 5,196	\$ 1,664
Compensated absences	17,516	24,810	24,907	17,419	8,710
Total First 5 Yolo	<u>\$ 24,313</u>	<u>\$ 24,810</u>	<u>\$ 26,508</u>	<u>\$ 22,615</u>	<u>\$ 10,374</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

	Balance July 1, 2012	Additions	Retirements	Balance June 30, 2013	Amounts Due Within One Year
Discretely presented component units:					
Yolo County Housing					
Notes Payable:					
Office Mortgage 1	\$ 1,230,487	\$ -	\$ 130,092	\$ 1,100,395	\$ 64,724
Office Mortgage 3	60,000	-	60,000	-	-
Esparto CDBG	19,876	-	2,702	17,174	2,090
USDA Davis Note	607	-	-	607	607
NHCDC:					
Cottonwood RHCP	368,800	-	-	368,800	-
Cottonwood	1,686,470	-	30,614	1,655,856	31,602
Crosswood:					
First Northern Bank	2,284,362	-	39,619	2,244,743	38,501
California Affordable Housing Agency	75,000	-	-	75,000	-
California Affordable Housing Agency	220,000	-	-	220,000	-
California Affordable Housing Agency	16,000	-	-	16,000	-
Total notes payable	5,961,602	-	263,027	5,698,575	137,524
Accrued compensated absences	153,533	299,181	302,311	150,403	37,601
Family self sufficiency escrows	14,763	21,538	8,482	27,819	-
Other postemployment benefits	587,846	321,895	90,422	819,319	-
Farmworker Housing Grant	331,269	-	-	331,269	-
Total	\$ 7,049,013	\$ 642,614	\$ 664,242	\$ 7,027,385	\$ 175,125

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, \$39,389 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 51.09%, Public Safety 31.85%, Mental Health Managed Care Fund 3.34%, Roads and Transportation 4.18%, Enterprise Funds 6.69%, Internal Service Funds .44%, and Other Governmental Funds 2.41%.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

As of June 30, 2013, 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
2014	\$ 804,401	\$ 198,138	\$ 255,000	\$ 364,940	\$ 220,000	\$ 1,756,807
2015	797,307	169,848	270,000	354,033	935,000	1,245,060
2016	348,757	143,814	280,000	342,425	965,000	1,210,080
2017	312,872	132,425	295,000	330,099	995,000	1,170,636
2018	339,693	121,604	310,000	316,955	1,015,000	1,130,455
2019-2023	2,017,046	415,438	1,655,000	1,357,076	5,155,000	4,980,565
2024-2028	1,190,806	70,346	1,050,000	1,038,532	6,185,000	3,648,484
2029-2033	-	-	1,345,000	730,071	6,440,000	2,015,998
2034-2038	-	-	1,725,000	336,974	4,150,000	346,500
2039-2043	-	-	400,000	10,400	-	-
	<u>\$ 5,810,882</u>	<u>\$ 1,251,613</u>	<u>\$ 7,585,000</u>	<u>\$ 5,181,505</u>	<u>\$ 26,060,000</u>	<u>\$ 17,504,585</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, 2013, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2014	\$ 5,795	\$ 2,047
2015	11,793	3,889
2016	12,071	3,611
2017	12,355	3,327
2018	12,646	3,036
2019-2023	67,837	10,573
2024-2028	52,407	2,482
	<u>\$ 174,904</u>	<u>\$ 28,965</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

As of June 30, 2013 annual debt service requirements of the component units to maturity are as follows:

Fire Districts

Year Ending June 30:	Note Payable		Loan Payable	
	Principal	Interest	Principal	Interest
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	6,444	154	12,430	1,270
2019-2023	-	-	19,673	877
	<u>\$ 22,279</u>	<u>\$ 1,917</u>	<u>\$ 76,777</u>	<u>\$ 12,273</u>

Yolo County Housing

Year Ending June 30:	Office Mortgages		Government Loans		Crosswood Mortgages		NHDCDC Mortgages	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 64,724	\$ 25,516	\$ 2,697	\$ 546	\$ 38,501	\$ 92,803	\$ 31,602	\$ 52,093
2015	66,283	23,957	2,779	463	39,628	91,676	32,620	51,076
2016	67,819	22,421	2,863	378	2,166,614	75,307	33,532	50,163
2017	69,513	20,727	2,950	291	311,000	-	403,550	48,945
2018	71,188	19,052	3,039	201	-	-	36,476	47,827
2019-2023	382,456	68,744	3,453	18	-	-	197,292	221,183
2024-2028	378,412	20,384	-	-	-	-	231,086	187,389
2029-2033	-	-	-	-	-	-	1,058,498	79,150
	<u>\$ 1,100,395</u>	<u>\$ 200,801</u>	<u>\$ 17,781</u>	<u>\$ 1,897</u>	<u>\$ 2,555,743</u>	<u>\$ 259,786</u>	<u>\$ 2,024,656</u>	<u>\$ 737,826</u>

Current Refunding

In December 2012 the County issued 2012 Refunding Certificates of Participation in the amount of \$3,410,000 which were used to refund \$3,205,000 of 1998 Certificates of Participation. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$76,022. This amount will be amortized over the life of the new debt which is shorter than the life of the remaining old debt issue. The current refunding was undertaken to reduce total debt service payments by \$210,168 over the next 16 years and resulted in an economic gain of \$170,725.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

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, 2013 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. 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 \$7,585,000 as of June 30, 2013 is reported in the governmental activities statement of net position.

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 2039. 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, 2013 is \$12,766,505. The special assessment tax is projected to produce 396 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 0.41%. During the year, \$1,991,421 in Special Tax Revenue was received by the Bond fund of which \$630,930 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 11: **Long-Term Liabilities** (continued)

Special Assessment Debt with Government Commitment (continued)

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, 2013 is \$213,500. 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, 2013 is \$433,461. 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 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, 2013, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$550,000 and \$1,190,000, respectively. Cash held on deposit and corresponding amounts payable are reported in the Agency Fund.

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, 2013 was \$3,231,682.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 12: **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, 2012 was \$18,510,327, as of June 30, 2013 the liability increased by \$6,206,266 to \$24,716,593 due to landfill engineers recalculating all of the estimated costs. The liability is based on approximately 26.4% usage (filled) of the landfill. It is estimated that an additional \$68,802,425 will be recognized as closure and postclosure care expense between the date of the statement of net position and the date landfill is expected to be filled to capacity (2021). The estimated total current cost of landfill closure and postclosure care, \$93,519,018, 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, 2013. 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 position 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, 2013, 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, 2013

Note 13: Fund Balances/Net Position

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, 2013 fund balances are composed of the following:

	General	Roads and Transportation	Mental Health Managed Care	Solar Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:						
<u>Amounts to remain intact</u>						
Tobacco Securitization principal	\$ 10,517,581	\$ -	\$ -	\$ -	\$ -	\$ 10,517,581
Grasslands Park permanent fund	-	-	-	-	173,580	173,580
<u>Nonspendable in form</u>						
Note receivable	480,000	-	-	-	-	480,000
Loans receivable	-	-	-	-	7,346,128	7,346,128
Interfund loans	364,146	-	-	-	-	364,146
Inventories	217,428	9,451	-	-	19,472	246,351
Prepaid expenditures and deposits	70,033	-	-	-	8,544	78,577
Total nonspendable	<u>11,649,188</u>	<u>9,451</u>	<u>-</u>	<u>-</u>	<u>7,547,724</u>	<u>19,206,363</u>
Restricted for:						
Purpose of the fund	-	18,248,548	9,577,528	921,176	25,860,146	54,607,398
State indian gaming funds	358,858	-	-	-	-	358,858
Alcohol and drug programs	2,994,374	-	-	-	-	2,994,374
Intergovernmental Transfer Agreement	4,061,895	-	-	-	-	4,061,895
Social services realignment	3,983,542	-	-	-	-	3,983,542
Social services-Wraparound services	271,458	-	-	-	-	271,458
Medic-Cal - Healthy Families	155,080	-	-	-	-	155,080
Child Support Services	29,450	-	-	-	-	29,450
Environmental Health CUPA fees	376,370	-	-	-	-	376,370
Total restricted	<u>12,231,027</u>	<u>18,248,548</u>	<u>9,577,528</u>	<u>921,176</u>	<u>25,860,146</u>	<u>66,838,425</u>
Committed for:						
Reserve for OPEB	300,000	-	-	-	-	300,000
Development impact fees	-	-	-	-	2,554,695	2,554,695
Information technology cost recovery	-	8,222	-	-	58,142	66,364
Esparto bridge	-	-	-	-	280,970	280,970
Esparto park improvements	-	-	-	-	256,873	256,873
Cache Creek resource management	-	-	-	-	3,652,791	3,652,791
Agriculture conservation	-	-	-	-	275,038	275,038
Inclusionary housing program	-	-	-	-	351,573	351,573
Tobacco Enforcement	-	-	-	-	43,851	43,851
Total committed	<u>300,000</u>	<u>8,222</u>	<u>-</u>	<u>-</u>	<u>7,473,933</u>	<u>7,782,155</u>
Assigned for:						
General plan cost recovery	334,948	-	-	-	-	334,948
Esparto street print	50,000	-	-	-	-	50,000
Agriculture-Rodent bait clean up fund	58,072	-	-	-	-	58,072
Veterans burial	136	-	-	-	-	136
Board of Supervisors hospital donations	10,617	-	-	-	-	10,617
Strategic utilization fund	3,626,153	-	-	-	-	3,626,153
Child welfare services donations	6,970	-	-	-	-	6,970
Computer and other equip purchases	37,780	-	-	-	-	37,780
Miscellaneous supplies and services	186,092	-	-	-	-	186,092
Appropriated in FY 2013-14	8,585,796	-	-	-	-	8,585,796
Total assigned	<u>12,896,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,896,564</u>
Unassigned	2,977,674	-	-	-	(3,649)	2,974,025
Total fund balance	<u>\$ 40,054,453</u>	<u>\$ 18,266,221</u>	<u>\$ 9,577,528</u>	<u>\$ 921,176</u>	<u>\$ 40,878,154</u>	<u>\$ 109,697,532</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 13: **Fund Balances/Net Position** (continued)

Restricted net position is net position that is 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 position at June 30, 2013 is 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	10,517,581	<u>\$ 10,691,161</u>
General Government:		
Capital Projects	2,567,991	
Debt Service	1,659	
Other	414,107	<u>2,983,757</u>
Public Protection:		
Sheriff	2,868,080	
District Attorney	3,637,152	
Probation	2,097,226	
Clerk-Recorder	548,851	
County Service Areas	325,844	
Other	254,270	<u>9,731,423</u>
Public Ways and Facilities:		
Roads	17,975,485	
Street Lighting	11,664	
Transit	91,270	<u>18,078,419</u>
Health and Sanitation:		
Public Health	7,017,148	
Alcohol and Drug	2,994,374	
Mental Health	11,541,408	
County Service Areas	2,439,765	<u>23,992,695</u>
Public Assistance:		
Social Service Programs	5,628,068	
Housing Assistance	426,177	
Other	132,855	<u>6,187,100</u>
Education:		
County Library	4,890,902	<u>4,890,902</u>
Recreation & Cultural:		
Recreation facilities	<u>94,060</u>	<u>94,060</u>
Total Governmental Activities	76,649,517	76,649,517
<u>Business-type Activities</u>		
Airport debt service reserve requirements	15,683	15,683
Central Landfill Closure-post closure	<u>16,214,494</u>	<u>16,214,494</u>
Total Business-type Activities	<u>16,230,177</u>	<u>16,230,177</u>
Total Primary Government	<u>\$ 92,879,694</u>	<u>\$ 92,879,694</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 13: **Fund Balances/Net Position** (continued)

Included in governmental activities restricted net position at June 30, 2013 is net position restricted by enabling legislation of \$0.

Note 14: **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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 14: **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 2012-13 for miscellaneous employees was 17.851% and for safety employees 25.374%. 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 2012-13, the County's annual pension cost was \$22,773,246. The required contribution for fiscal year 2012-13 was determined as part of the June 30, 2010 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) and (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% and a payroll growth component of 3.25%.

The actuarial value of CalPERS assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a fifteen-year period (smoothed market value). Yolo County Pension Plan's unfunded actuarial accrued liability is being amortized as a level percentage of assumed future payrolls on a closed basis. Based on the June 30, 2010 actuarial valuation the remaining amortization periods as of June 30, 2012 were 21 years for the Miscellaneous Plan and 24 years for the Safety Plan.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 14: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

Funded Status

The funded status of the plans as of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Annual Covered Payroll (c)	UAAL as % of Covered Payroll ((b-a)/c)
<u>Miscellaneous Plan</u>						
6/30/2012	\$ 518,628,139	\$ 408,343,816	\$ 110,284,323	78.7%	\$ 67,579,904	163.2%
<u>Safety Plan</u>						
6/30/2012	\$ 143,895,851	\$ 109,132,149	\$ 34,763,702	75.8%	\$ 20,160,515	172.4%

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.

Three-Year Trend Information for the Yolo County Pension Plan

Fiscal Year Ending June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$19,256,826	100.00%	\$ --
2012	21,200,925	100.00%	--
2013	22,773,246	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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 14: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

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

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 2012-13 was 11.744%. 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

For fiscal year 2012-13, IHSS-PA annual pension cost was \$22,670. IHSS-PA also paid \$13,456 of employee contribution. The required contribution was determined as part of the June 30, 2010 actuarial valuation using the entry age normal cost method with the contributions determined as a percent of pay.

The Miscellaneous Plan of IHSS-PA had less than 100 active members as of June 30, 2010 actuarial plan. As a result, Authority members are required to participate in a larger risk pool Miscellaneous 2% at 55 Risk Pool.

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

<u>Fiscal Year</u> <u>Ending</u> <u>June 30,</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u> <u>(Asset)</u>
2011	\$ 17,023	100%	\$ -
2012	19,545	100%	-
2013	22,670	100%	-

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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.

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, 2013 is \$864,466.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

Annual OPEB cost

The County's OPEB cost equals the amount of the actuarial required contribution (ARC) plus or minus adjustments for prior years' differences in the amount of actual contributions compared to the ARC. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years (25 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	\$ 17,742,000
Interest on net OPEB obligation	2,507,000
Adjustment to annual required contribution	<u>(4,994,000)</u>
 Annual OPEB cost	 15,255,000
 Contributions made	 <u>(3,986,000)</u>
Net increase in net OPEB obligation	11,269,000
 Net OPEB obligation, beginning of year	 60,906,000
 Net OPEB obligation, end of year	 <u><u>\$ 72,175,000</u></u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed and net OPEB obligation for last three fiscal years is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2011	\$ 17,198,000	23.4%	\$ 50,353,000
June 30, 2012	14,405,000	26.7%	60,906,000
June 30, 2013	15,255,000	26.1%	72,175,000

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

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

Funding Status and Funding Progress

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
6/30/2012	\$ 138,609,000	\$ 529,000	\$ 138,080,000	0.38%	\$ 80,292,000	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.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

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

Actuarial Methods and Assumptions (continued)

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).

Note 16: **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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 16: **Risk Management** (continued)

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 \$282,968 as of June 30, 2013. The deficit will be eliminated in two years with transfers from other funds through increased charges.

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:

	2013	2012
Unpaid claims – July 1	\$ 229,686	\$ 211,722
Incurred claims (including IBNRs)	1,763,037	1,641,798
Claim payments	(1,820,209)	(1,623,834)
Unpaid claims – June 30	\$ 172,514	\$ 229,686
Current portion	\$ 30,307	\$ 87,479

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 16: **Risk Management** (continued)

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 \$552,295 is based on non-actuarially determined estimates of what a 100% full payout would be. Changes in the balances of claims liabilities during the past two fiscal years for unemployment claims are as follows:

	<u>2013</u>	<u>2012</u>
Unpaid claims – July 1	\$ 603,551	\$ 685,606
Incurred claims (including IBNRs)	176,439	251,802
Claim payments	<u>(227,695)</u>	<u>(333,857)</u>
Unpaid claims – June 30	<u>\$ 552,295</u>	<u>\$ 603,551</u>
Current portion	<u>\$ 30,000</u>	<u>\$ 80,956</u>

Note 17: **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 \$53.1 million may be payable upon future performance under these contracts and purchase orders.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 17: **Commitments and Contingencies** (continued)

Contracts (continued)

The County has active construction projects as of June 30, 2013. The projects include the construction of two solar arrays and various road and bridge projects . Amounts expended to-date and current commitments are as follows (in thousands):

<u>Project Description</u>	<u>Expended- to-date</u>	<u>Current Commitment</u>
Construction of solar arrays	22,191	2,037
Road improvements	<u>7,649</u>	<u>2,741</u>
	<u>29,840</u>	<u>4,778</u>

Note 18: **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 \$240,000 through fiscal year 2012-13. The remaining \$540,000 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2013

Note 19: **Future 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. 68 – In June 2012, GASB issued Statement 68, “*Accounting and Financial Reporting for Pensions – 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.

GASB Statement No. 69 – In January 2013, GASB issued Statement No. 69, “*Government Combination and Disposals of Government Operations.*” This statement establishes accounting and reporting standards related to government combinations and disposals of government operations. This statement is effective for periods beginning after December 15, 2013. The County has not determined the effect of this statement.

GASB Statement No. 70 – In April 2013, GASB issued Statement No. 70, “*Accounting and Financial Reporting for Nonexchange Financial Guarantees.*” This statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. This statement is effective for periods beginning after June 15, 2013. The County has not determined the effect of this statement.

GASB Statement No 71 – In November 2013, GASB issued Statement No. 71, “*Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68.*” This statement requires that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The requirements of this statement will eliminate the source of potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in accrual-basis financial statements of employers.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2013

Note 20: **Related Party Transactions**

The following presents significant transactions between the County and its discretely presented component units during the year ended June 30, 2013:

Component Units

Fire Protection Districts

The County disbursed \$40,651 to the districts for casino mitigation grants. Dunnigan Fire Protection paid the County \$4,399 for partial repayment of a promissory note and as of June 30, 2013 the balance was \$22,279.

First 5 Yolo Children and Families Commission

The Commission paid the County \$63,543 for grants to various departments.

Yolo County Housing Authority (YCH)

YCH paid the County \$143,116 for services and for participating in the dental plan. The County paid YCH \$39,289 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 \$17,174.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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COUNTY OF YOLO

Required Supplementary Information For the Fiscal Year Ended June 30, 2013

SCHEDULES 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)
6/30/10	\$ 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%
6/30/12	143,896	109,132	34,764	75.8%	20,161	172.4%

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)
6/30/10	\$ 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%
6/30/12	518,628	408,344	110,284	78.7%	67,580	163.2%

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2013**

SCHEDULES OF FUNDING PROGRESS (continued)

Other Postemployment 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	0.0%	\$ 86,617	124.0%
6/30/2010	141,774	-	141,774	0.0%	76,580	185.1%
6/30/2012	138,609	529	138,080	0.4%	80,292	172.0%

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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 9,990,967	\$ 16,149,858	\$ 16,149,858	\$ --
Resources (inflows):				
Taxes	39,139,000	39,139,000	39,589,737	450,737
Licenses and permits	4,535,276	4,648,002	4,261,198	(386,804)
Fines, forfeits and penalties	3,721,000	3,776,931	5,168,984	1,392,053
Revenue from use of money and property	937,720	1,518,740	1,533,953	15,213
Aid from other governments	97,291,063	96,335,717	94,909,322	(1,426,395)
Charges for services	10,192,292	11,561,432	11,112,550	(448,882)
Miscellaneous revenue	1,683,573	1,806,307	1,740,855	(65,452)
Other financing sources	44,468,963	48,282,493	42,235,092	(6,047,401)
Total resources (inflows)	<u>201,968,887</u>	<u>207,068,622</u>	<u>200,551,691</u>	<u>(6,516,931)</u>
Amounts available for appropriation	<u>211,959,854</u>	<u>223,218,480</u>	<u>216,701,549</u>	<u>(6,516,931)</u>
Charges to appropriations (outflows):				
Current:				
General government	68,614,254	71,250,212	62,640,599	8,609,613
Public protection	23,519,796	24,075,570	21,841,891	2,233,679
Health and sanitation	24,138,445	25,547,415	22,004,373	3,543,042
Public assistance	93,802,420	94,210,363	83,665,936	10,544,427
Education	236,009	252,454	252,454	--
Recreation & cultural	1,648,930	1,648,930	855,578	793,352
Total charges to appropriations	<u>211,959,854</u>	<u>216,984,944</u>	<u>191,260,831</u>	<u>25,724,113</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 6,233,536</u>	<u>\$ 25,440,718</u>	<u>\$ 19,207,182</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 39,589,737	\$ --	\$ (67,402)	\$ --	\$ --	\$ 39,522,335
Licenses and permits	4,261,198	--	179,254	--	--	4,440,452
Fines, forfeits and penalties	5,168,984	--	10,000	--	--	5,178,984
Revenue from use of money and property	1,533,953	--	(4,431)	--	--	1,529,522
Aid from other governments	94,909,322	--	5,992,350	--	--	100,901,672
Charges for services	11,112,550	--	5,654	--	--	11,118,204
Other revenue	1,740,855	--	(194,019)	--	--	1,546,836
Other financing sources	42,235,092	--	--	(42,235,092)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 200,551,691</u>	<u>\$ --</u>	<u>\$ 5,921,406</u>	<u>\$ (42,235,092)</u>	<u>\$ --</u>	<u>\$ 164,238,005</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 62,640,599	\$ (24,252,843)	\$ (13,915,220)	\$ --	\$ (56,125)	\$ 24,416,411
Public Protection	21,841,891	(331,969)	(192,464)	--	(58,357)	21,259,101
Health and sanitation	22,004,373	(309,287)	(4,272,944)	--	(108,887)	17,313,255
Public assistance	83,665,936	(1,578,108)	(15,919,366)	--	(94)	66,168,368
Education	252,454	--	--	--	--	252,454
Recreation and cultural	855,578	(12,935)	--	--	(409)	842,234
Debt Service:						
Principal	--	382,279	--	--	--	382,279
Interest and fiscal charges	--	47,541	--	--	--	47,541
Other financing uses	--	26,055,322	--	(26,055,322)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 191,260,831</u>	<u>\$ --</u>	<u>\$ (34,299,994)</u>	<u>\$ (26,055,322)</u>	<u>\$ (223,872)</u>	<u>\$ 130,681,643</u>

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund Expenditures - Legal Level of Control For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u>				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 1,324,600	\$ 1,332,451	\$ 1,332,451	\$ -
Services and supplies	226,779	224,287	224,287	-
Other Charges	-	19	19	-
Operating transfers out	5,600	5,600	5,600	-
Subtotal	1,556,979	1,562,357	1,562,357	-
County Administration				
Salaries and benefits	2,045,510	2,045,510	1,899,303	146,207
Services and supplies	1,112,257	1,253,257	740,584	512,673
Operating transfers out	4,000	4,000	4,000	-
Subtotal	3,161,767	3,302,767	2,643,887	658,880
Tribal Office				
Services and supplies	250,000	425,251	21,966	403,285
Other Charges	343,897	343,897	76,876	267,021
Operating transfers out	5,451,884	5,451,884	5,410,700	41,184
Subtotal	6,045,781	6,221,032	5,509,542	711,490
Total Legislative and Administrative	10,764,527	11,086,156	9,715,786	1,370,370
Personnel:				
Human Resources				
Salaries and benefits	1,063,053	1,092,428	1,092,428	-
Services and supplies	135,221	131,621	120,258	11,363
Operating transfers out	-	3,600	3,600	-
Expense transfer reimbursement	-	(29,375)	(52,641)	23,266
Subtotal	1,198,274	1,198,274	1,163,645	34,629
County-wide Benefits				
Salaries and benefits	4,239,950	4,539,950	4,022,784	517,166
Services and supplies	128,400	128,400	102,755	25,645
Subtotal	4,368,350	4,668,350	4,125,539	542,811
Total Personnel	5,566,624	5,866,624	5,289,184	577,440
Finance:				
Auditor-Controller and Treasurer Tax Collector				
Salaries and benefits	2,133,774	2,133,774	2,121,219	12,555
Services and supplies	765,221	810,221	695,695	114,526
Other charges	116,725	116,725	116,164	561
Operating transfers out	10,000	10,000	10,000	-
Expense transfer reimbursements	(151,900)	(151,900)	(137,757)	(14,143)
Subtotal	2,873,820	2,918,820	2,805,321	113,499

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund Expenditures - Legal Level of Control For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Assessor				
Salaries and benefits	2,372,265	2,403,228	2,403,228	-
Services and supplies	228,422	200,120	200,120	-
Capital assets	-	11,125	11,125	-
Operating transfers out	-	6,000	6,000	-
Expense transfer reimbursement	-	-	(79)	79
Subtotal	2,600,687	2,620,473	2,620,394	79
General Services - Purchasing				
Salaries and benefits	297,553	295,624	270,780	24,844
Services and supplies	34,729	35,858	35,858	-
Operating transfers out	-	800	800	-
Subtotal	332,282	332,282	307,438	24,844
Total Finance	5,806,789	5,871,575	5,733,153	138,422
Counsel:				
County Counsel				
Salaries and benefits	1,393,078	1,399,558	1,399,557	1
Services and supplies	147,927	141,447	109,339	32,108
Other charges	2,800	2,800	2,573	227
Expense transfer reimbursement	(555,025)	(555,025)	(462,528)	(92,497)
Total Counsel	988,780	988,780	1,048,941	(60,161)
Elections:				
County Clerk - Elections				
Salaries and benefits	476,146	555,504	555,503	1
Services and supplies	1,119,825	1,003,653	746,510	257,143
Other charges	9,250	9,250	5,282	3,968
Expense transfer reimbursement	496,990	533,804	533,804	-
Total Election	2,102,211	2,102,211	1,841,099	261,112
Property Management:				
General Services - Facilities				
Salaries and benefits	1,060,357	1,207,990	1,207,990	-
Services and supplies	273,280	417,215	417,215	-
Other charges	-	1,371	1,371	-
Capital assets	-	26,415	26,415	-
Operating transfers out	-	1,200	1,200	-
Expense transfer reimbursement	(40,000)	(45,075)	(45,075)	-
Subtotal	1,293,637	1,609,116	1,609,116	-

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund Expenditures - Legal Level of Control For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
General Services - Utilities				
Services and supplies	1,448,094	1,547,990	1,547,990	-
Other charges	932,208	930,386	930,386	-
Operating transfers out	605,500	605,500	605,500	-
Expense transfer reimbursement	(198,711)	(278,419)	(278,419)	-
Subtotal	2,787,091	2,805,457	2,805,457	-
Total Property Management	4,080,728	4,414,573	4,414,573	-
Other General Government:				
PPW - Surveyor & Engineer				
Services and supplies	70,000	70,000	12,390	57,610
Subtotal	70,000	70,000	12,390	57,610
Human Resources - Risk Management				
Salaries and benefits	4,505	56,573	56,573	-
Services and supplies	104,495	131,974	131,974	-
Subtotal	109,000	188,547	188,547	-
General Services - Information Technology				
Salaries and benefits	3,174,853	3,174,853	3,111,436	63,417
Services and supplies	772,562	913,892	421,517	492,375
Other charges	-	590	589	1
Capital assets	380,235	259,235	50,565	208,670
Operating transfers out	17,065	17,065	13,165	3,900
Expense transfer reimbursement	(2,210,233)	(2,210,233)	(2,182,490)	(27,743)
Subtotal	2,134,482	2,155,402	1,414,782	740,620
General Services - Graphics				
Salaries and benefits	60,472	60,472	57,824	2,648
Services and supplies	43,302	43,302	39,963	3,339
Expense transfer reimbursement	(32,000)	(32,000)	(36,962)	4,962
Subtotal	71,774	71,774	60,825	10,949
Other General - Expenditures				
Salaries and benefits	-	54,877	54,877	-
Services and supplies	430,030	431,924	393,655	38,269
Other charges	1,777,251	2,140,366	2,993,854	(853,488)
Operating transfers out	31,134,587	33,503,501	30,585,203	2,918,298
Expense transfer reimbursement	(1,064,300)	(1,064,300)	(1,106,270)	41,970
Subtotal	32,277,568	35,066,368	32,921,319	2,145,049
Appropriations for contingencies	4,641,771	3,368,202	-	3,368,202
Total Other General	39,304,595	40,920,293	34,597,863	6,322,430
Total General Government	68,614,254	71,250,212	62,640,599	8,609,613

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Protection</u>				
Judicial:				
Court Collections				
Other charges	826,430	879,361	879,361	-
Subtotal	826,430	879,361	879,361	-
Child Support Services				
Salaries and benefits	4,860,668	4,860,668	4,757,665	103,003
Services and supplies	932,059	932,059	912,381	19,678
Subtotal	5,792,727	5,792,727	5,670,046	122,681
Public Defender				
Salaries and benefits	4,388,561	4,453,932	4,453,932	-
Services and supplies	537,911	457,325	449,446	7,879
Other charges	-	6,015	5,847	168
Operating transfers	-	9,200	9,200	-
Expense transfer reimbursement	-	-	(1,094)	1,094
Subtotal	4,926,472	4,926,472	4,917,331	9,141
County Counsel - Indigent Defense Contracts				
Services and supplies	1,324,640	1,374,105	1,374,105	-
Subtotal	1,324,640	1,374,105	1,374,105	-
Grand Jury				
Services and supplies	38,859	38,004	36,457	1,547
Other charges	-	855	854	1
Subtotal	38,859	38,859	37,311	1,548
 Total Judicial	 12,909,128	 13,011,524	 12,878,154	 133,370
Protective Inspection:				
Agriculture				
Salaries and benefits	1,565,006	1,559,352	1,559,352	-
Services and supplies	674,913	607,957	609,557	(1,600)
Other charges	-	16,479	16,479	-
Capital assets	20,889	20,889	19,288	1,601
Operating transfer out	-	221,787	221,881	(94)
Expense transfer reimbursement	-	-	(92)	92
Total Protective Inspection	2,260,808	2,426,464	2,426,465	(1)
Other Protection:				
County Clerk - Administration				
Salaries and benefits	739,750	757,024	757,024	-
Services and supplies	24,850	26,779	26,779	-
Expense transfer reimbursement	(764,600)	(783,803)	(783,804)	1
Subtotal	--	--	(1)	1

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund Expenditures - Legal Level of Control For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
County Administrator - Emergency Services				
Salaries and benefits	252,542	76,642	48,737	27,905
Services and supplies	77,192	253,092	253,092	-
Other charges	1,224,450	1,118,348	393,918	724,430
Operating transfers out	-	106,102	106,102	-
Subtotal	1,554,184	1,554,184	801,849	752,335
Sheriff - Animal Services				
Salaries and benefits	1,260,565	1,317,707	1,317,707	-
Services and supplies	505,750	642,348	642,348	-
Capital assets	42,000	-	-	-
Subtotal	1,808,315	1,960,055	1,960,055	-
County Clerk - Recorder				
Salaries and benefits	623,572	733,018	733,018	-
Services and supplies	98,185	93,209	93,209	-
Other charges	8,050	4,209	4,209	-
Expense transfer reimb.	305,840	305,840	249,432	56,408
Subtotal	1,035,647	1,136,276	1,079,868	56,408
Public Administrator - Guardian				
Salaries and benefits	583,904	621,559	621,559	-
Services and supplies	210,330	192,867	192,867	-
Other charges	1,000	3,561	3,561	-
Operating transfer out	2,400	2,400	2,400	-
Subtotal	797,634	820,387	820,387	-
PPW - Planning				
Salaries and benefits	1,259,887	1,284,887	1,264,227	20,660
Services and supplies	1,615,493	1,622,093	494,699	1,127,394
Other charges	48,000	68,000	54,802	13,198
Capital assets	16,500	29,500	22,186	7,314
Operating transfer out	214,200	162,200	39,200	123,000
Subtotal	3,154,080	3,166,680	1,875,114	1,291,566
Total Other Protection	8,349,860	8,637,582	6,537,272	2,100,310
Total Public Protection	23,519,796	24,075,570	21,841,891	2,233,679

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Health & Sanitation</u>				
Health Dept. - Community Health Protection				
Salaries and benefits	3,484,032	3,516,332	2,615,897	900,435
Services and supplies	2,225,722	1,908,561	1,489,272	419,289
Other charges	-	12,756	12,755	1
Capital assets	-	22,465	-	22,465
Operating transfers out	-	430,924	290,278	140,646
Expense transfer reimbursement	-	(138,984)	(178,981)	39,997
Subtotal	5,709,754	5,752,054	4,229,221	1,522,833
Health Dept. - Environmental Health				
Salaries and benefits	2,389,365	2,399,365	2,282,722	116,643
Services and supplies	868,799	801,405	667,237	134,168
Other charges	-	50	50	-
Capital assets	-	104,067	26,655	77,412
Expense transfer reimbursement	-	28,277	28,003	274
Subtotal	3,258,164	3,333,164	3,004,667	328,497
Health Dept. - Child Health Disability Prog.				
Salaries and benefits	1,612,838	1,670,372	1,638,118	32,254
Services and supplies	495,965	397,930	287,059	110,871
Other charges	62,500	62,500	58,150	4,350
Expense transfer reimbursement	-	40,501	32,766	7,735
Subtotal	2,171,303	2,171,303	2,016,093	155,210
Health Dept. - Health Realignment				
Operating transfers out	4,805,759	4,805,759	4,286,318	519,441
Subtotal	4,805,759	4,805,759	4,286,318	519,441
ADMH - Alcohol and Drug Programs				
Salaries and benefits	1,005,432	1,005,432	607,757	397,675
Services and supplies	558,118	1,133,263	386,296	746,967
Other charges	1,210	95,990	14,182	81,808
Operating transfers out	6,188	6,188	4,473	1,715
Expense transfer reimbursement	(36,561)	(14,816)	290,324	(305,140)
Subtotal	1,534,387	2,226,057	1,303,032	923,025
Total Health	17,479,367	18,288,337	14,839,331	3,449,006
Hospital Care:				
Health Dept. - Indigent Health Care				
Salaries and benefits	18,377	86,725	86,724	1
Services and supplies	6,640,701	7,240,701	7,147,280	93,421
Other charges	-	(68,348)	(68,962)	614
Subtotal	6,659,078	7,259,078	7,165,042	94,036
Total Hospital Care	6,659,078	7,259,078	7,165,042	94,036
Total Health & Sanitation	24,138,445	25,547,415	22,004,373	3,543,042

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Assistance</u>				
Administration				
DESS - Public Assistance & Support Services				
Salaries and benefits	24,291,784	24,291,784	24,217,310	74,474
Services and supplies	9,218,944	9,199,822	8,342,696	857,126
Other charges	6,121,548	6,121,548	5,448,997	672,551
Capital assets	-	255,172	254,730	442
Operating transfers out	1,960,085	2,011,659	367,028	1,644,631
Expense transfer reimbursement	(550,713)	(550,713)	(225,197)	(325,516)
Subtotal	41,041,648	41,329,272	38,405,564	2,923,708
DESS - Social Service Realignment				
Operating transfers out	8,317,406	8,317,406	8,316,015	1,391
Subtotal	8,317,406	8,317,406	8,316,015	1,391
DESS - CalWORKS MOE				
Operating transfers out	5,090,748	5,090,748	4,654,223	436,525
Subtotal	5,090,748	5,090,748	4,654,223	436,525
Appropriations for contingencies	700,000	648,426	-	648,426
Total Admin.	55,149,802	55,385,852	51,375,802	4,010,050
Aid Programs:				
DESS - TANF/CalWORKS/Foster Care Aid				
Services and supplies	166,000	226,000	116,825	109,175
Other charges	29,534,320	29,534,320	25,087,954	4,446,366
Operating transfers out	90,000	90,000	79,118	10,882
Subtotal	29,790,320	29,850,320	25,283,897	4,566,423
Total Aid Programs	29,790,320	29,850,320	25,283,897	4,566,423
General Relief:				
DESS - General Assistance				
Services and supplies	19,383	19,383	19,383	-
Other charges	410,000	410,000	198,038	211,962
Subtotal	429,383	429,383	217,421	211,962
Total General Relief	429,383	429,383	217,421	211,962
Veterans Services:				
Social Serv. - Veterans Service				
Salaries and benefits	175,075	180,134	180,134	-
Services and supplies	33,206	30,473	30,473	-
Other charges	-	1,121	1,121	-
Subtotal	208,281	211,728	211,728	-
Total Veterans Services	208,281	211,728	211,728	-

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund Expenditures - Legal Level of Control For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Public Assistance:				
County Administrator - Housing				
Salaries and benefits	121,273	123,987	123,987	-
Services and supplies	185,123	182,409	46,790	135,619
Other charges	4,345,550	1,171,349	-	1,171,349
Other financing uses	700,000	3,874,201	3,696,189	178,012
Subtotal	5,351,946	5,351,946	3,866,966	1,484,980
DESS - Workforce Investment Act				
Salaries and benefits	1,496,709	1,359,533	1,265,975	93,558
Services and supplies	414,600	551,776	470,505	81,271
Other charges	466,000	466,000	415,240	50,760
Expense transfer reimb.	230,722	230,722	189,479	41,243
Subtotal	2,608,031	2,608,031	2,341,199	266,832
DESS - Community Services Block Grant				
Salaries and benefits	96,194	107,068	107,067	1
Services and supplies	143,895	258,574	253,635	4,939
Other charges	12,445	1,466	1,466	-
Expense transfer reimb.	12,123	5,995	6,755	(760)
Subtotal	264,657	373,103	368,923	4,180
Total Other Public Assistance	8,224,634	8,333,080	6,577,088	1,755,992
Total Public Assistance	93,802,420	94,210,363	83,665,936	10,544,427
<u>Education</u>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	225,766	231,141	231,141	-
Services and supplies	10,243	21,313	21,313	-
Subtotal	236,009	252,454	252,454	-
Total Ag. Education	236,009	252,454	252,454	-
Total Education	236,009	252,454	252,454	-
<u>Recreation & Culture</u>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	586,892	645,260	645,259	1
Services and supplies	197,324	198,469	198,468	1
Other charges	10,500	10,500	6,111	4,389
Capital assets	854,214	783,101	(5,860)	788,961
Operating transfers out	-	11,600	11,600	-
Subtotal	1,648,930	1,648,930	855,578	793,352
Total Recreation & Culture	1,648,930	1,648,930	855,578	793,352
Total General Fund	\$ 211,959,854	\$ 216,984,944	\$ 191,260,831	\$ 25,724,113

COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 72,081	\$ (172,000)	\$ (172,000)	\$ --
Resources (inflows):				
Licenses and permits	1,560	3,435	3,435	--
Fines, forfeits and penalties	8,000	8,000	11,504	3,504
Revenue from use of money and property	5,000	5,122	8,306	3,184
Aid from other governments	20,727,708	21,360,260	20,323,298	(1,036,962)
Charges for services	7,132,009	7,124,160	4,125,585	(2,998,575)
Miscellaneous revenue	17,550	74,334	101,571	27,237
Other financing sources	23,068,695	23,594,801	26,651,152	3,056,351
Total resources (inflows)	<u>50,960,522</u>	<u>52,170,112</u>	<u>51,224,851</u>	<u>(945,261)</u>
Amounts available for appropriation	<u>51,032,603</u>	<u>51,998,112</u>	<u>51,052,851</u>	<u>(945,261)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	46,525,642	46,347,834	46,502,115	(154,281)
Health and sanitation	3,214,201	3,060,800	3,060,800	--
Public assistance	1,292,760	1,231,453	1,231,453	--
Total charges to appropriations	<u>51,032,603</u>	<u>50,640,087</u>	<u>50,794,368</u>	<u>(154,281)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,358,025</u>	<u>\$ 258,483</u>	<u>\$ (1,099,542)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Public Safety

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses and permits	\$ 3,435	\$ --	\$ --	\$ --	\$ --	\$ 3,435
Fines, forfeits and penalties	11,504	--	--	--	--	11,504
Revenue from use of money and property	8,306	--	--	--	--	8,306
Aid from other governments	20,323,298	--	4,141,222	--	--	24,464,520
Charges for services	4,125,585	--	--	--	--	4,125,585
Other revenue	101,571	--	--	--	--	101,571
Other financing sources	26,651,152	--	(3,475,076)	(23,176,076)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 51,224,851</u>	<u>\$ --</u>	<u>\$ 666,146</u>	<u>\$ (23,176,076)</u>	<u>\$ --</u>	<u>\$ 28,714,921</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 46,502,115	\$ (546,096)	\$ (181,916)	\$ --	\$ (173,736)	\$ 45,600,367
Public ways and facilities			--	--	--	--
Health and sanitation	3,060,800	--	147,513	--	--	3,208,313
Public assistance	1,231,453	--	--	--	--	1,231,453
Debt Service:						
Principal	--	15,474	14,857	--	--	30,331
Interest and fiscal charges	--	2,622	6,813	--	--	9,435
Other financing uses	--	528,000	1,111,098	(1,639,098)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 50,794,368</u>	<u>\$ --</u>	<u>\$ 1,098,365</u>	<u>\$ (1,639,098)</u>	<u>\$ (173,736)</u>	<u>\$ 50,079,899</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Roads and Transportation
For the Year Ended June 30, 2013

	<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	\$ 6,344,720	\$ 19,468,294	\$ 19,468,294	\$ --
Resources (inflows):				
Taxes	1,956,819	1,956,819	1,974,863	18,044
Licenses and permits	41,000	41,000	129,746	88,746
Revenue from use of money and property	6,000	6,000	56,971	50,971
Aid from other governments	13,470,114	13,470,114	7,576,544	(5,893,570)
Charges for services	382,955	382,955	463,590	80,635
Other revenue	8,450	8,450	33,000	24,550
Other financing sources	8,255,248	8,255,248	4,200,293	(4,054,955)
Total resources (inflows)	<u>24,120,586</u>	<u>24,120,586</u>	<u>14,435,007</u>	<u>(9,685,579)</u>
Amounts available for appropriation	<u>30,465,306</u>	<u>43,588,880</u>	<u>33,903,301</u>	<u>(9,685,579)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	<u>30,465,306</u>	<u>30,607,275</u>	<u>15,640,839</u>	<u>14,966,436</u>
Total charges to appropriations	<u>30,465,306</u>	<u>30,607,275</u>	<u>15,640,839</u>	<u>14,966,436</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 12,981,605</u>	<u>\$ 18,262,462</u>	<u>\$ 5,280,857</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Roads and Transportation

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 1,974,863	\$ --	\$ --	\$ --	\$ --	\$ 1,974,863
Licenses and permits	129,746	--	--	--	--	129,746
Revenue from use of money and property	56,971	--	--	--	--	56,971
Aid from other governments	7,576,544	--	(14,379)	--	--	7,562,165
Charges for services	463,590	--	--	--	--	463,590
Other revenue	33,000	--	--	--	--	33,000
Other financing sources	4,200,293	--	(4,151,993)	(48,300)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 14,435,007</u>	<u>\$ --</u>	<u>\$ (4,166,372)</u>	<u>\$ (48,300)</u>	<u>\$ --</u>	<u>\$ 10,220,335</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 15,640,839	\$ (4,352,015)	\$ 14,147	\$ --	\$ (1,639)	\$ 11,301,332
Debt Service:						
Principal	--	5,356	(1,714)	--	--	3,642
Interest and fiscal charges	--	--	1,512	--	--	1,512
Other financing uses	--	4,346,659	(4,170,408)	(176,251)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 15,640,839</u>	<u>\$ --</u>	<u>\$ (4,156,463)</u>	<u>\$ (176,251)</u>	<u>\$ (1,639)</u>	<u>\$ 11,306,486</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,637,211	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	70,000	70,186	51,059	(19,127)
Aid from other governments	14,294,621	11,711,745	14,595,708	2,883,963
Charges for services	1,295,007	3,300,723	4,482,657	1,181,934
Miscellaneous revenue	4,000	4,000	5,154	1,154
Other financing sources	6,331,811	7,815,764	8,190,905	375,141
Total resources (inflows)	<u>21,995,439</u>	<u>22,902,418</u>	<u>27,325,483</u>	<u>4,423,065</u>
Amounts available for appropriation	<u>23,632,650</u>	<u>22,902,418</u>	<u>27,325,483</u>	<u>4,423,065</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>23,632,650</u>	<u>24,729,354</u>	<u>22,444,940</u>	<u>2,284,414</u>
Total charges to appropriations	<u>23,632,650</u>	<u>24,729,354</u>	<u>22,444,940</u>	<u>2,284,414</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ (1,826,936)</u>	<u>\$ 4,880,543</u>	<u>\$ 6,707,479</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Mental Health Managed Care

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 51,059	\$ --	\$ --	\$ --	\$ --	\$ 51,059
Aid from other governments	14,595,708	--	909,100	--	--	15,504,808
Charges for services	4,482,657	--	4,922,238	--	--	9,404,895
Other revenue	5,154	--	--	--	--	5,154
Other financing sources	8,190,905	--	(6,998,674)	(1,192,231)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 27,325,483</u>	<u>\$ --</u>	<u>\$ (1,167,336)</u>	<u>\$ (1,192,231)</u>	<u>\$ --</u>	<u>\$ 24,965,916</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Health and sanitation	\$ 22,444,940	\$ (5,913,442)	\$ --	\$ --	\$ --	\$ 16,531,498
Debt Service:						
Principal	--	8,209	--	--	--	8,209
Interest and fiscal charges	--	1,392	--	--	--	1,392
Other financing uses	--	5,903,841	(5,864,321)	(39,520)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 22,444,940</u>	<u>\$ --</u>	<u>\$ (5,864,321)</u>	<u>\$ (39,520)</u>	<u>\$ --</u>	<u>\$ 16,541,099</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Solar Capital Project
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	8,712	8,712
Other revenue	--	950,500	950,500	--
Other financing sources	--	22,145,549	22,655,810	510,261
Total resources (inflows)	--	23,096,049	23,615,022	518,973
Amounts available for appropriation	--	23,096,049	23,615,022	518,973
Charges to appropriations (outflows):				
Current:				
General government	--	1,957,827	517,631	1,440,196
Capital outlay	--	21,138,222	22,098,826	(960,604)
Total charges to appropriations	--	23,096,049	22,616,457	479,592
Budgetary fund balances, June 30	\$ --	\$ --	\$ 998,565	\$ 998,565

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Solar Capital Project

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 8,712	\$ --	\$ --	\$ --	\$ --	\$ 8,712
Other revenue	950,500	--	--	--	--	950,500
Other financing sources	22,655,810	--	--	(22,655,810)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 23,615,022</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (22,655,810)</u>	<u>\$ --</u>	<u>\$ 959,212</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 517,631	\$ (502,824)	\$ --	\$ --	\$ --	\$ 14,807
Capital outlay	22,098,826	--	77,389	--	--	22,176,215
Certificates of participation issuance cost	--	502,824	--	--	--	502,824
Total charges to appropriations/ Total expenditures	<u>\$ 22,616,457</u>	<u>\$ --</u>	<u>\$ 77,389</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 22,693,846</u>

See notes to required supplementary information

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2013

BUDGETARY BASIS OF ACCOUNTING

The County is legally required to adopt an annual budget and adhere to the provisions of the California Government Code (Sections 29000 – 29144 and 30200), commonly known as the County Budget Act. Budgets are adopted for the General, special revenue, debt service and capital project funds. Budgets are prepared on a budgetary basis that includes unliquidated encumbrances as expenditures, treats other financing sources and uses as revenues and expenditures and does not include financial reporting adjustments. The Board annually conducts a public hearing for the discussion of a proposed budget. At the conclusion of the hearings, statutorily no later than October 2, the Board adopts the final budget including revisions by resolution. The Board also adopts subsequent revisions that occur throughout the year. All annual appropriations, except amounts that have been encumbered, lapse at fiscal year-end.

The Board must approve amendments or transfers of appropriations between funds, or budget units, as well as items related to capital assets. Supplement appropriations financed by unanticipated revenue, unappropriated fund balance or by contingency appropriations require to be approved by the Board. The County Administrator Officer can approve transfers between objects within the same fund and budget unit.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is maintained at the fund, budget unit, and object level. Presentation of the basic financial statements at the legal level is not feasible due to excessive length; therefore, except for the General Fund, the budget and actual statements have been aggregated by function.

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 deducted from available appropriations and are reported as restricted, committed or as assigned fund balance since they do not constitute expenditures or liabilities.

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) as follows:

- Other financing uses and debt service appropriations and expenditures for budgetary purposes are reported at the functional level.
- Other financing sources and uses are treated for budgetary purposes as revenue and expenditures, respectively.
- Encumbrances are treated as expenditures for budgetary purposes.
- Budgetary basis revenue and expenditures do not include financial reporting adjustments. Financial reporting adjustments include eliminations of transfers between funds within the same fund reporting group, additional revenue and expenditure accruals, reclassifications and other adjustments.

BUDGETARY BASIS OF ACCOUNTING (continued)

Expenditures in Excess of Final Budget

Major Funds

General Fund

- a) General Government, Auditor-Controller and Treasurer-Tax Collector – Expense transfer reimbursements were not realized in the amount of \$14,143.
- b) General Government, County Counsel – Expense transfer reimbursements were under realized in the amount of \$92,497.
- c) General Government, Information Technology – Expense transfer reimbursements were under realized in the amount of \$27,743.
- d) General Government, Other General Expenditures – Other charges was over expended by \$853,488 due to recording a liability for property tax distribution settlement agreements with the cities within the County. The settlement agreements were approved by the Board of Supervisors.
- e) Public Protection, Agriculture – Services and supplies was over expended by \$1,600 and operating transfers out was over expended by \$94.
- f) Health & Sanitation, Alcohol and Drug Programs – Expense transfer reimbursements were over expended by \$305,140. The over expenditure was due to an accounting change for recording transfers of state funding. A budget correction was not processed by the department to reflect the change.
- g) Public Assistance, Administration - Expense transfer reimbursements were under realized in the amount of \$325,516.
- h) Public Assistance, Community Services Block Grant – Expense transfer reimbursements was under realized by \$760 due to lower than anticipated intra-fund billings.

Public Safety Special Revenue Fund

- a) District Attorney YONET – Expense transfer reimbursements were not realized by \$64,595.
- b) Sheriff Patrol - Services and supplies was over expended by \$2,940.
- c) Sheriff Detention – Equipment was over expended by \$13.
- d) Sheriff Detention – Expense transfer reimbursements were not realized by \$106,170.

BUDGETARY BASIS OF ACCOUNTING (continued)

Expenditures in Excess of Final Budget (continued)

Major Funds (continued)

Solar Capital Project Fund

Other charges was over expended by \$48 and Capital Outlay was over expended by \$960,604 due to project expenditures not appropriated in the correct objects. A budget correction was not processed for this inconsistency.

Nonmajor Funds:

El Macero County Service Area Special Revenue Fund

Service and supplies was over expended by \$33,227 due to higher than expected water and sewer charges billed by the systems operator.

Housing & Economic Development Revolving Loan Special Revenue Fund

Service and supplies was over expended by \$13,410.

Accumulative Capital Outlay Capital Project Fund

Service and supplies was over expended by \$2,969.

Davis Library Expansion Debt Service Fund

Services and supplies was over expended by \$337.

District Attorney Building Debt Service Fund

Services and supplies was over expended by \$142,474 and other charges was over expended by \$3,258,190. The Board of Supervisors approved an advance refunding of certificates of participation, however, the budget was not adjusted to reflect this transaction.

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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, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 29,300,550	\$ 679,005	\$ 1,413,056	\$ 31,392,611
Cash with fiscal agent	66,028	1,659	--	67,687
Imprest cash	1,255	--	--	1,255
Restricted cash and investments	173,580	433,461	--	607,041
	<u>29,541,413</u>	<u>1,114,125</u>	<u>1,413,056</u>	<u>32,068,594</u>
Receivables:				
Taxes receivable	25,548	--	7,110	32,658
Accounts receivable	280,386	--	--	280,386
Due from other governments	4,151,349	--	--	4,151,349
Loans receivable	7,346,128	--	--	7,346,128
Due from other funds	385,697	16,248	--	401,945
Inventory	19,472	--	--	19,472
Prepaid items	8,544	--	--	8,544
	<u>41,758,537</u>	<u>1,130,373</u>	<u>1,420,166</u>	<u>44,309,076</u>
Total Assets	<u><u>\$ 41,758,537</u></u>	<u><u>\$ 1,130,373</u></u>	<u><u>\$ 1,420,166</u></u>	<u><u>\$ 44,309,076</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 2,154,839	\$ --	\$ --	\$ 2,154,839
Accrued salaries and benefits	345,208	--	--	345,208
Due to other governments	143,553	--	--	143,553
Due to other funds	745,520	16,248	--	761,768
Unearned revenue	25,544	--	--	25,544
	<u>3,414,664</u>	<u>16,248</u>	<u>--</u>	<u>3,430,912</u>
Total Liabilities	<u>3,414,664</u>	<u>16,248</u>	<u>--</u>	<u>3,430,912</u>
Deferred Inflows of Resources				
Unavailable revenue	10	--	--	10
	<u>10</u>	<u>--</u>	<u>--</u>	<u>10</u>
Fund Balances:				
Nonspendable	7,547,724	--	--	7,547,724
Restricted	23,863,698	1,114,125	882,323	25,860,146
Committed	6,936,090	--	537,843	7,473,933
Unassigned	(3,649)	--	--	(3,649)
	<u>38,343,863</u>	<u>1,114,125</u>	<u>1,420,166</u>	<u>40,878,154</u>
Total Fund Balances	<u>38,343,863</u>	<u>1,114,125</u>	<u>1,420,166</u>	<u>40,878,154</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 41,758,537</u></u>	<u><u>\$ 1,130,373</u></u>	<u><u>\$ 1,420,166</u></u>	<u><u>\$ 44,309,076</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 2,436,234	\$ 1,991,421	\$ 1,961,145	\$ 6,388,800
Licenses and permits	2,223,156	35,000	--	2,258,156
Fines, forfeits and penalties	3,528,218	123,400	--	3,651,618
Revenue from use of money and property	237,649	3,594	2,788	244,031
Aid from other governments	19,114,653	--	426,509	19,541,162
Charges for services	4,107,346	55,730	2,103	4,165,179
Other	836,936	--	60,391	897,327
Total Revenues	<u>32,484,192</u>	<u>2,209,145</u>	<u>2,452,936</u>	<u>37,146,273</u>
Expenditures:				
Current:				
General government	4,396	--	635,458	639,854
Public protection	11,730,358	--	112,686	11,843,044
Public way and facilities	90,906	--	--	90,906
Health and sanitation	3,603,133	--	15,800	3,618,933
Public assistance	2,139,098	--	--	2,139,098
Education	5,491,490	--	5,000	5,496,490
Recreation and cultural services	1,122,687	--	43,457	1,166,144
Capital outlay	--	--	26,415	26,415
Debt Service:				
Principal retirement	20,056	318,968	852,408	1,191,432
Interest and fiscal charges	26,670	526,092	483,368	1,036,130
Certificates of participation issuance costs	--	142,584	--	142,584
Total Expenditures	<u>24,228,794</u>	<u>987,644</u>	<u>2,174,592</u>	<u>27,391,030</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,255,398</u>	<u>1,221,501</u>	<u>278,344</u>	<u>9,755,243</u>
Other Financing Sources (Uses):				
Transfers in	2,453,411	--	--	2,453,411
Transfers out	(2,477,396)	(1,319,561)	--	(3,796,957)
Refunding Certificates of participation issued	--	3,410,000	--	3,410,000
Premium on certificates of participation	--	15,265	--	15,265
Payment to refunded certificates escrow	--	(3,281,022)	--	(3,281,022)
Sale of capital assets	869	--	--	869
Total Other Financing Sources (Uses)	<u>(23,116)</u>	<u>(1,175,318)</u>	<u>--</u>	<u>(1,198,434)</u>
Net Change in Fund Balances	8,232,282	46,183	278,344	8,556,809
Fund Balance - Beginning	30,111,581	1,067,942	1,141,822	32,321,345
Fund Balance - Ending	<u>\$ 38,343,863</u>	<u>\$ 1,114,125</u>	<u>\$ 1,420,166</u>	<u>\$ 40,878,154</u>

Nonmajor Special Revenue Funds

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

County Local Revenue Fund 2011

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

Penalty Assessments

Provides funding for capital related expenditures for court facilities, maintenance and operations of criminal justice facilities and for emergency medical services. 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

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

County Service Areas

County service areas provide street 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 Improvements

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 document storage system to micrographics and to provide for the full operation for modernization of information in the department.

Miscellaneous Grants and Fees

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

Housing and Economic Dev. Revolving Loans

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.

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 Public Authority

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.

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2013

	County Local Revenue Fund 2011	Penalty Assessments	Development Impact Fees	Citizens' Option for Public Safety
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 2,194,729	\$ 3,699,949	\$ 2,554,695	\$ 492,029
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
Total cash and investments	<u>2,194,729</u>	<u>3,699,949</u>	<u>2,554,695</u>	<u>492,029</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	--	--	--	--
Due from other governments	3,106,114	162,312	--	--
Loans receivable	--	--	--	--
Due from other funds	14,334	33,496	--	124,310
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 5,315,177</u></u>	<u><u>\$ 3,895,757</u></u>	<u><u>\$ 2,554,695</u></u>	<u><u>\$ 616,339</u></u>
 Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 191,559	\$ 503,832	\$ --	\$ 38,389
Accrued salaries and benefits	144,779	--	--	16,591
Due to other governments	101,813	--	--	--
Due to other funds	437,642	85,569	--	--
Advances from grantors and third parties	--	--	--	--
Total Liabilities	<u>875,793</u>	<u>589,401</u>	<u>--</u>	<u>54,980</u>
Deferred inflows of resources				
Unavailable revenue	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Fund Balances				
Nonspendable	--	--	--	--
Restricted	4,439,384	3,306,356	--	561,359
Committed	--	--	2,554,695	--
Unassigned	--	--	--	--
Total Fund Balances	<u>4,439,384</u>	<u>3,306,356</u>	<u>2,554,695</u>	<u>561,359</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 5,315,177</u></u>	<u><u>\$ 3,895,757</u></u>	<u><u>\$ 2,554,695</u></u>	<u><u>\$ 616,339</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2013

	Library	County Service Areas	Clerk- Recorder Improvements
Assets			
Cash and Investments:			
Cash and cash equivalents	\$ 4,188,472	\$ 3,965,258	\$ 547,980
Cash with fiscal agent	6,046	17,600	--
Imprest cash	855	100	--
Restricted cash and investments	--	--	--
Total cash and investments	4,195,373	3,982,958	547,980
Receivables:			
Taxes	20,387	5,161	--
Accounts receivable	51,959	--	--
Due from other governments	3,004	--	1,541
Loans receivable	--	--	--
Due from other funds	--	--	--
Inventory	--	19,472	--
Prepaid items	--	8,544	--
Total Assets	\$ 4,270,723	\$ 4,016,135	\$ 549,521
 Liabilities, Deferred Inflow of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 179,405	\$ 1,146,158	\$ 670
Accrued salaries and benefits	111,654	--	--
Due to other governments	2,495	3,178	--
Due to other funds	--	--	--
Advances from grantors and third parties	--	25,544	--
Total Liabilities	293,554	1,174,880	670
Deferred inflows of resources:			
Unavailable revenue	10	--	--
 Fund Balances			
Nonspendable	--	28,016	--
Restricted	3,977,159	2,813,239	548,851
Committed	--	--	--
Unassigned	--	--	--
Total Fund Balances	3,977,159	2,841,255	548,851
Total liabilities, deferred inflows of resources and fund balances	\$ 4,270,723	\$ 4,016,135	\$ 549,521

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2013

	<u>Miscellaneous Fees and Grants</u>	<u>Housing & Economic Dev Revolving Loans</u>	<u>Habitat & Resource Mgmt Program</u>	<u>Asset Forfeitures</u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 7,416,935	\$ 420,253	\$ 3,448,952	\$ 258,650
Cash with fiscal agent	29,263	13,119	--	--
Imprest cash	200	--	--	--
Restricted cash and investments	173,580	--	--	--
Total cash and investments	<u>7,619,978</u>	<u>433,372</u>	<u>3,448,952</u>	<u>258,650</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	950	--	216,231	--
Due from other governments	570,749	--	--	4,455
Loans receivable	--	7,346,128	--	--
Due from other funds	213,557	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 8,405,234</u>	<u>\$ 7,779,500</u>	<u>\$ 3,665,183</u>	<u>\$ 263,105</u>
Liabilities, Deferred Inflow of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 17,237	\$ 7,195	\$ 7,109	\$ --
Accrued salaries and benefits	58,005	--	5,283	--
Due to other governments	36,052	--	--	--
Due to other funds	30,394	--	--	--
Advances from grantors and third parties	--	--	--	--
Total Liabilities	<u>141,688</u>	<u>7,195</u>	<u>12,392</u>	<u>--</u>
Deferred inflows of resources:				
Unavailable revenue	--	--	--	--
Fund Balances				
Nonspendable	173,580	7,346,128	--	--
Restricted	7,365,011	426,177	--	263,105
Committed	728,604	--	3,652,791	--
Unassigned	(3,649)	--	--	--
Total Fund Balances	<u>8,263,546</u>	<u>7,772,305</u>	<u>3,652,791</u>	<u>263,105</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,405,234</u>	<u>\$ 7,779,500</u>	<u>\$ 3,665,183</u>	<u>\$ 263,105</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2013

	Sheriff Inmate Welfare	In-Home Supportive Services Pub. Auth.	Total
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and Investments:			
Cash and cash equivalents	\$ 112,648	\$ --	\$ 29,300,550
Cash with fiscal agent	--	--	66,028
Imprest cash	--	100	1,255
Restricted cash and investments	--	--	173,580
Total cash and investments	<u>112,648</u>	<u>100</u>	<u>29,541,413</u>
Receivables:			
Taxes	--	--	25,548
Accounts receivable	11,246	--	280,386
Due from other governments	--	303,174	4,151,349
Loans receivable	--	--	7,346,128
Due from other funds	--	--	385,697
Inventory	--	--	19,472
Prepaid items	--	--	8,544
Total Assets	<u><u>\$ 123,894</u></u>	<u><u>\$ 303,274</u></u>	<u><u>\$ 41,758,537</u></u>
 Liabilities, Deferred Inflow of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 60,696	\$ 2,589	\$ 2,154,839
Accrued salaries and benefits	--	8,896	345,208
Due to other governments	--	15	143,553
Due to other funds	--	191,915	745,520
Advances from grantors and third parties	--	--	25,544
Total Liabilities	<u>60,696</u>	<u>203,415</u>	<u>3,414,664</u>
 Deferred inflows of resources:			
Unavailable revenue	<u>--</u>	<u>--</u>	<u>10</u>
 Fund Balances			
Nonspendable	--	--	7,547,724
Restricted	63,198	99,859	23,863,698
Committed	--	--	6,936,090
Unassigned	--	--	(3,649)
Total Fund Balances	<u>63,198</u>	<u>99,859</u>	<u>38,343,863</u>
 Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 123,894</u></u>	<u><u>\$ 303,274</u></u>	<u><u>\$ 41,758,537</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2013

	County Local Revenue Fund 2011	Penalty Assessments	Development Impact Fees	Citizens' Option for Public Safety
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	1,419,151	--
Fines, forfeits and penalties	--	1,750,325	--	--
Revenue from use of money and property	--	9,195	3,625	1,473
Aid from other governments	7,898,389	--	--	749,957
Charges for services	--	--	--	--
Other	--	--	--	--
Total Revenues	<u>7,898,389</u>	<u>1,759,520</u>	<u>1,422,776</u>	<u>751,430</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	6,235,600	243,529	--	638,575
Public way and facilities	--	--	--	--
Health and sanitation	--	1,305,742	--	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and culture	--	--	--	--
Debt Service:				
Principal	--	--	--	2,142
Interest & fiscal charges	--	75	--	363
Total Expenditures	<u>6,235,600</u>	<u>1,549,346</u>	<u>--</u>	<u>641,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,662,789</u>	<u>210,174</u>	<u>1,422,776</u>	<u>110,350</u>
Other Financing Sources (Uses):				
Transfers in	406,838	--	669	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>406,838</u>	<u>--</u>	<u>669</u>	<u>--</u>
Net Change in Fund Balance	2,069,627	210,174	1,423,445	110,350
Fund Balance - Beginning	<u>2,369,757</u>	<u>3,096,182</u>	<u>1,131,250</u>	<u>451,009</u>
Fund Balance - Ending	<u>\$ 4,439,384</u>	<u>\$ 3,306,356</u>	<u>\$ 2,554,695</u>	<u>\$ 561,359</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, 2013

	<u>Library</u>	<u>County Service Areas</u>	<u>Clerk- Recorder Improvements</u>
Revenues:			
Taxes	\$ 2,266,940	\$ 169,294	\$ --
Licenses and permits	--	--	--
Fines, forfeits and penalties	--	--	--
Revenue from use of money and property	9,118	8,730	1,557
Aid from other governments	1,314,800	2,194	--
Charges for services	424,280	2,827,561	365,432
Other	283,705	81,168	--
Total Revenues	<u>4,298,843</u>	<u>3,088,947</u>	<u>366,989</u>
Expenditures:			
Current :			
General government	--	4,396	--
Public protection	--	143,145	182,762
Public way and facilities	--	31,606	--
Health and sanitation	--	1,864,382	--
Public assistance	--	--	--
Education	5,491,490	--	--
Recreation and culture	--	889,622	--
Debt Service:			
Principal	11,953	--	3,824
Interest & fiscal charges	18,894	6,230	306
Total Expenditures	<u>5,522,337</u>	<u>2,939,381</u>	<u>186,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,223,494)</u>	<u>149,566</u>	<u>180,097</u>
Other Financing Sources (Uses):			
Transfers in	1,478,742	75,000	56,994
Transfers out	--	(45,000)	(101,200)
Sale of capital assets	180	--	--
Total Other Financing Sources (Uses)	<u>1,478,922</u>	<u>30,000</u>	<u>(44,206)</u>
Net change in fund balance	255,428	179,566	135,891
Fund Balance - Beginning	<u>3,721,731</u>	<u>2,661,689</u>	<u>412,960</u>
Fund Balance - Ending	<u><u>\$ 3,977,159</u></u>	<u><u>\$ 2,841,255</u></u>	<u><u>\$ 548,851</u></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, 2013

	<u>Miscellaneous Fees and Grants</u>	<u>Housing & Economic Dev Revolving Loans</u>	<u>Habitat & Resource Mgmt Program</u>	<u>Asset Forfeitures</u>
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	47,853	--	756,152	--
Fines, forfeits and penalties	1,777,893	--	--	--
Revenue from use of money and property	25,767	20,142	19,294	663
Aid from other governments	3,953,366	3,696,189	--	--
Charges for services	477,171	152	12,750	--
Other	56,378	10,000	--	69,637
Total Revenues	<u>6,338,428</u>	<u>3,726,483</u>	<u>788,196</u>	<u>70,300</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	3,105,200	--	580,431	21,101
Public way and facilities	59,300	--	--	--
Health and sanitation	433,009	--	--	--
Public assistance	138,591	114,789	--	--
Education	--	--	--	--
Recreation and culture	233,065	--	--	--
Debt Service:				
Principal	977	--	--	--
Interest & fiscal charges	166	--	--	--
Total Expenditures	<u>3,970,308</u>	<u>114,789</u>	<u>580,431</u>	<u>21,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,368,120</u>	<u>3,611,694</u>	<u>207,765</u>	<u>49,199</u>
Other Financing Sources (Uses):				
Transfers in	38,142	--	30,000	--
Transfers out	(2,329,996)	--	(1,200)	--
Sale of capital assets	--	--	689	--
Total Other Financing Sources (Uses)	<u>(2,291,854)</u>	<u>--</u>	<u>29,489</u>	<u>--</u>
Net change in fund balance	76,266	3,611,694	237,254	49,199
Fund Balance - Beginning	<u>8,187,280</u>	<u>4,160,611</u>	<u>3,415,537</u>	<u>213,906</u>
Fund Balance - Ending	<u>\$ 8,263,546</u>	<u>\$ 7,772,305</u>	<u>\$ 3,652,791</u>	<u>\$ 263,105</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, 2013

	Sheriff Inmate Welfare	In-Home Supportive Services Pub. Auth.	Total
Revenues:			
Taxes	\$ --	\$ --	\$ 2,436,234
Licenses and permits	--	--	2,223,156
Fines, forfeits and penalties	--	--	3,528,218
Revenue from use of money and property	138,085	--	237,649
Aid from other governments	--	1,499,758	19,114,653
Charges for services	--	--	4,107,346
Other	336,048	--	836,936
Total Revenues	<u>474,133</u>	<u>1,499,758</u>	<u>32,484,192</u>
Expenditures:			
Current :			
General government	--	--	4,396
Public protection	580,015	--	11,730,358
Public way and facilities	--	--	90,906
Health and sanitation	--	--	3,603,133
Public assistance	--	1,885,718	2,139,098
Education	--	--	5,491,490
Recreation and culture	--	--	1,122,687
Debt Service:			
Principal	1,160	--	20,056
Interest & fiscal charges	636	--	26,670
Total Expenditures	<u>581,811</u>	<u>1,885,718</u>	<u>24,228,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(107,678)</u>	<u>(385,960)</u>	<u>8,255,398</u>
Other Financing Sources (Uses):			
Transfers in	--	367,026	2,453,411
Transfers out	--	--	(2,477,396)
Sale of capital assets	--	--	869
Total Other Financing Sources (Uses)	<u>--</u>	<u>367,026</u>	<u>(23,116)</u>
Net change in fund balance	(107,678)	(18,934)	8,232,282
Fund Balance - Beginning	<u>170,876</u>	<u>118,793</u>	<u>30,111,581</u>
Fund Balance - Ending	<u>\$ 63,198</u>	<u>\$ 99,859</u>	<u>\$ 38,343,863</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2013

	Clarksburg Lighting District	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
ASSETS				
Cash and cash equivalents	\$ 4,357	\$ 19,477	\$ 10,862	\$ 2,114,766
Cash with fiscal agents	--	--	--	--
Imprest cash	--	--	--	--
Receivables:				
Taxes	--	--	4,200	806
Inventory	--	--	--	--
Prepaid items	--	--	--	--
	<u>4,357</u>	<u>19,477</u>	<u>15,062</u>	<u>2,115,572</u>
Total Assets	<u>\$ 4,357</u>	<u>\$ 19,477</u>	<u>\$ 15,062</u>	<u>\$ 2,115,572</u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ 674,229
Due to other governments	--	184	--	--
Advances from grantors and thrid parties	--	--	--	--
Total Liabilities	<u>--</u>	<u>184</u>	<u>--</u>	<u>674,229</u>
FUND BALANCES				
Nonspendable	--	--	--	--
Restricted	4,357	19,293	15,062	1,441,343
Total Fund Balances	<u>4,357</u>	<u>19,293</u>	<u>15,062</u>	<u>1,441,343</u>
Total Liabilities and Fund Balances	<u>\$ 4,357</u>	<u>\$ 19,477</u>	<u>\$ 15,062</u>	<u>\$ 2,115,572</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, 2013

	Snowball County Service <u>Area No. 6</u>	County Service <u>Area No. 9</u>	North Davis Meadows County Service <u>Area No. 10</u>	Dunnigan County Service <u>Area No. 11</u>
ASSETS				
Cash and cash equivalents	\$ 220,636	\$ 890	\$ 197,166	\$ 7,659
Cash with fiscal agents	--	--	--	--
Imprest cash	--	--	--	--
Receivables:				
Taxes	79	--	--	76
Inventory	--	--	--	--
Prepaid items	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 220,715</u></u>	<u><u>\$ 890</u></u>	<u><u>\$ 197,166</u></u>	<u><u>\$ 7,735</u></u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ 141,334	\$ 428
Due to other governments	--	890	--	--
Advances from grantors and thrid parties	--	--	--	--
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES				
Nonspendable	--	--	--	--
Restricted	220,715	--	55,832	7,307
Total Fund Balances	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u><u>\$ 220,715</u></u>	<u><u>\$ 890</u></u>	<u><u>\$ 197,166</u></u>	<u><u>\$ 7,735</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, 2013

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
ASSETS					
Cash and cash equivalents	\$ 1,611	\$ 4,599	\$ 101,439	\$ 1,281,796	\$ 3,965,258
Cash with fiscal agents	--	--	--	17,600	17,600
Imprest cash	--	--	--	100	100
Receivables:					
Taxes	--	--	--	--	5,161
Inventory	--	--	--	19,472	19,472
Prepaid items	--	--	--	8,544	8,544
Total Assets	\$ 1,611	\$ 4,599	\$ 101,439	\$ 1,327,512	\$ 4,016,135
LIABILITIES					
Accounts payable	\$ --	\$ 799	\$ --	\$ 329,368	\$ 1,146,158
Due to other governments	--	--	110	1,994	3,178
Advances from grantors and third parties	--	--	--	25,544	25,544
Total Liabilities	--	799	110	356,906	1,174,880
FUND BALANCES					
Nonspendable	--	--	--	28,016	28,016
Restricted	1,611	3,800	101,329	942,590	2,813,239
Total Fund Balances	1,611	3,800	101,329	970,606	2,841,255
Total Liabilities and Fund Balances	\$ 1,611	\$ 4,599	\$ 101,439	\$ 1,327,512	\$ 4,016,135

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, 2013

	Clarksburg Lighting District	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
Revenues:				
Taxes	\$ --	\$ 1,098	\$ --	\$ 76,406
Revenue from use of property and money	12	62	71	4,601
Aid from other governments	--	122	--	747
Charges for services	3,520	--	8,400	800,901
Other	--	416	--	--
Total Revenues	<u>3,532</u>	<u>1,698</u>	<u>8,471</u>	<u>882,655</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	3,853	264	20,756	--
Health and sanitation	--	--	--	813,364
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal agent fees	--	--	--	--
Total Expenditures	<u>3,853</u>	<u>264</u>	<u>20,756</u>	<u>813,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(321)</u>	<u>1,434</u>	<u>(12,285)</u>	<u>69,291</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(321)	1,434	(12,285)	69,291
Fund Balance - Beginning	<u>4,678</u>	<u>17,859</u>	<u>27,347</u>	<u>1,372,052</u>
Fund Balance - Ending	<u>\$ 4,357</u>	<u>\$ 19,293</u>	<u>\$ 15,062</u>	<u>\$ 1,441,343</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, 2013

	Snowball County Service Area No. 6	County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11
Revenues:				
Taxes	\$ 37,164	\$ 17,979	\$ --	\$ --
Revenue from use of property and money	626	67	590	21
Aid from other governments	983	23	--	--
Charges for services	--	--	258,152	6,574
Other	--	--	--	--
Total Revenues	<u>38,773</u>	<u>18,069</u>	<u>258,742</u>	<u>6,595</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	29,118	19,113	--	--
Public ways and facilities	--	--	--	6,733
Health and sanitation	--	--	323,581	--
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal agent fees	--	--	--	--
Total Expenditures	<u>29,118</u>	<u>19,113</u>	<u>323,581</u>	<u>6,733</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,655</u>	<u>(1,044)</u>	<u>(64,839)</u>	<u>(138)</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	9,655	(1,044)	(64,839)	(138)
Fund Balance - Beginning	<u>211,060</u>	<u>1,044</u>	<u>120,671</u>	<u>7,445</u>
Fund Balance - Ending	<u>\$ 220,715</u>	<u>\$ --</u>	<u>\$ 55,832</u>	<u>\$ 7,307</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, 2013

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
Revenues:					
Taxes	\$ --	\$ --	\$ 36,647	\$ --	\$ 169,294
Revenue from use of property and money	4	--	350	2,326	8,730
Aid from other governments	--	--	319	--	2,194
Charges for services	4,515	42,720	--	1,702,779	2,827,561
Other	--	--	--	80,752	81,168
Total Revenues	<u>4,519</u>	<u>42,720</u>	<u>37,316</u>	<u>1,785,857</u>	<u>3,088,947</u>
Expenditures:					
Current :					
General government	4,396	--	--	--	4,396
Public protection	--	85,606	9,308	--	143,145
Public ways and facilities	--	--	--	--	31,606
Health and sanitation	--	--	--	727,437	1,864,382
Recreation and cultural services	--	--	--	889,622	889,622
Debt service:					
Interest and fiscal agent fees	--	23	--	6,207	6,230
Total Expenditures	<u>4,396</u>	<u>85,629</u>	<u>9,308</u>	<u>1,623,266</u>	<u>2,939,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>123</u>	<u>(42,909)</u>	<u>28,008</u>	<u>162,591</u>	<u>149,566</u>
Other Financing Sources (Uses):					
Transfers in	--	45,000	--	30,000	75,000
Transfers out	--	--	(45,000)	--	(45,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>45,000</u>	<u>(45,000)</u>	<u>30,000</u>	<u>30,000</u>
Net change in fund balance	123	2,091	(16,992)	192,591	179,566
Fund Balance - Beginning	<u>1,488</u>	<u>1,709</u>	<u>118,321</u>	<u>778,015</u>	<u>2,661,689</u>
Fund Balance - Ending	<u>\$ 1,611</u>	<u>\$ 3,800</u>	<u>\$ 101,329</u>	<u>\$ 970,606</u>	<u>\$2,841,255</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Local Revenue Fund 2011
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 53,000	\$ 2,369,757	\$ 2,369,757	\$ --
Resources (inflows):				
Aid from other governments	15,866,902	23,201,021	23,756,739	555,718
Total resources (inflows)	<u>15,866,902</u>	<u>23,201,021</u>	<u>23,756,739</u>	<u>555,718</u>
Amounts available for appropriation	<u>15,919,902</u>	<u>25,570,778</u>	<u>26,126,496</u>	<u>555,718</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	6,601,919	13,349,781	12,496,884	852,897
Health and Sanitation	741,670	2,007,912	1,659,981	347,931
Public Assistance	8,576,313	9,199,784	8,019,660	1,180,124
Total charges to appropriations	<u>15,919,902</u>	<u>24,557,477</u>	<u>22,176,525</u>	<u>2,380,952</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,013,301</u>	<u>\$ 3,949,971</u>	<u>\$ 2,936,670</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

County Local Revenue Fund 2011

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Aid from other governments	\$ 23,756,739	\$ --	\$ (15,858,350)	\$ --	\$ --	\$ 7,898,389
Other financing sources	--	--	406,838	(406,838)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 23,756,739</u>	<u>\$ --</u>	<u>\$ (15,451,512)</u>	<u>\$ (406,838)</u>	<u>\$ --</u>	<u>\$ 7,898,389</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 12,496,884	\$ (5,983,628)	\$ (270,460)	\$ --	\$ (7,196)	\$ 6,235,600
Public ways and facilities	--	--	--	--	--	--
Health and sanitation	1,659,981	(1,890,112)	230,131	--	--	--
Public assistance	8,019,660	(8,019,660)	--	--	--	--
Debt Service:						
Principal	--	2,340	(2,340)	--	--	--
Other financing uses	--	15,891,060	--	(15,891,060)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 22,176,525</u>	<u>\$ --</u>	<u>\$ (42,669)</u>	<u>\$ (15,891,060)</u>	<u>\$ (7,196)</u>	<u>\$ 6,235,600</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Penalty Assessments
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,613,000	\$ 3,096,182	\$ 3,096,182	\$ --
Resources (inflows):				
Fines, forfeits and penalties	1,558,600	1,560,102	1,850,608	290,506
Use from money and property	10,000	10,028	9,120	(908)
Other financing sources	252,804	362,040	494,004	131,964
Total resources (inflows)	<u>1,821,404</u>	<u>1,932,170</u>	<u>2,353,732</u>	<u>421,562</u>
Amounts available for appropriation	<u>3,434,404</u>	<u>5,028,352</u>	<u>5,449,914</u>	<u>421,562</u>
Charges to appropriations (outflows):				
General Government	617,404	860,933	860,933	--
Health and Sanitation	<u>2,817,000</u>	<u>2,817,000</u>	<u>1,305,742</u>	<u>1,511,258</u>
Total charges to appropriations	<u>3,434,404</u>	<u>3,677,933</u>	<u>2,166,675</u>	<u>1,511,258</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,350,419</u>	<u>\$ 3,283,239</u>	<u>\$ 1,932,820</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Penalty Assessments

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Fines, forfeits and penalties	\$ 1,850,608	\$ --	\$ (100,283)	\$ --	\$ --	\$ 1,750,325
Revenue from use of money and property	9,120	--	75	--	--	9,195
Other financing sources	494,004	--	--	(494,004)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,353,732</u>	<u>\$ --</u>	<u>\$ (100,208)</u>	<u>\$ (494,004)</u>	<u>\$ --</u>	<u>\$ 1,759,520</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 860,933	\$ (860,933)	\$ --	\$ --	\$ --	\$ --
Public Protection	--	--	243,529	--	--	243,529
Health and sanitation	1,305,742	--	--	--	--	1,305,742
Debt Service:						
Interest and fiscal charges	--	--	75	--	--	75
Other financing uses	--	860,933	(860,933)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 2,166,675</u>	<u>\$ --</u>	<u>\$ (617,329)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,549,346</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Development Impact Fees
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (449,475)	\$ 1,131,250	\$ 1,131,250	\$ --
Resources (inflows):				
Licenses and permits	648,000	648,000	1,570,315	922,315
Revenue from use of money and property	--	--	3,625	3,625
Other financing sources	--	--	669	669
Total resources (inflows)	<u>648,000</u>	<u>648,000</u>	<u>1,574,609</u>	<u>926,609</u>
Amounts available for appropriation	<u>198,525</u>	<u>1,779,250</u>	<u>2,705,859</u>	<u>926,609</u>
Charges to appropriations (outflows):				
General Government	<u>198,525</u>	<u>198,525</u>	<u>151,164</u>	<u>47,361</u>
Total charges to appropriations	<u>198,525</u>	<u>198,525</u>	<u>151,164</u>	<u>47,361</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,580,725</u>	<u>\$ 2,554,695</u>	<u>\$ 973,970</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Development Impact Fees

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses and permits	\$ 1,570,315	\$ --	\$ (151,164)	\$ --	\$ --	\$ 1,419,151
Revenue from use of money and property	3,625	--	--	--	--	3,625
Other financing sources	669	--	--	(669)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,574,609</u>	<u>\$ --</u>	<u>\$ (151,164)</u>	<u>\$ (669)</u>	<u>\$ --</u>	<u>\$ 1,422,776</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 151,164	\$ (151,164)	\$ --	\$ --	\$ --	\$ --
Other financing uses	--	151,164	(151,464)	300	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 151,164</u>	<u>\$ --</u>	<u>\$ (151,464)</u>	<u>\$ 300</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Citizens' Option for Public Safety
 For the Year Ended June 30, 2013

	<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	\$ 33,473	\$ 451,009	\$ 451,009	\$ --
Resources (inflows):				
Revenue from use of money and property	4,850	4,850	1,473	(3,377)
Aid from other governments	187,865	187,865	--	(187,865)
Other financing sources	574,579	574,579	802,062	227,483
Total resources (inflows)	<u>767,294</u>	<u>767,294</u>	<u>803,535</u>	<u>36,241</u>
Amounts available for appropriation	<u>800,767</u>	<u>1,218,303</u>	<u>1,254,544</u>	<u>36,241</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	<u>800,767</u>	<u>818,293</u>	<u>658,431</u>	<u>159,862</u>
Total charges to appropriations	<u>800,767</u>	<u>818,293</u>	<u>658,431</u>	<u>159,862</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 400,010</u>	<u>\$ 596,113</u>	<u>\$ 196,103</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Citizens' Option for Public Safety

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 1,473	\$ --	\$ --	\$ --	\$ --	\$ 1,473
Aid from other governments	--	--	749,957	--	--	749,957
Other financing sources	802,062	--	(802,062)	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 803,535</u>	<u>\$ --</u>	<u>\$ (52,105)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 751,430</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 658,431	\$ (2,505)	\$ 18,649	\$ --	\$ (36,000)	\$ 638,575
Debt Service:						
Principal	--	2,142	--	--	--	2,142
Interest and fiscal charges	--	363	--	--	--	363
Total charges to appropriations/ Total expenditures	<u>\$ 658,431</u>	<u>\$ --</u>	<u>\$ 18,649</u>	<u>\$ --</u>	<u>\$ (36,000)</u>	<u>\$ 641,080</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Library
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 729,970	\$ 3,721,731	\$ 3,721,731	\$ --
Resources (inflows):				
Taxes	2,291,373	2,291,373	2,266,940	(24,433)
Revenue from use of money and property	18,000	18,000	9,118	(8,882)
Aid from other governments	1,219,473	1,285,473	1,314,800	29,327
Charges for services	428,242	428,242	424,280	(3,962)
Other revenue	140,200	204,200	283,705	79,505
Other financing sources	2,808,727	2,808,727	2,562,372	(246,355)
Total resources (inflows)	<u>6,906,015</u>	<u>7,036,015</u>	<u>6,861,215</u>	<u>(174,800)</u>
Amounts available for appropriation	<u>7,635,985</u>	<u>10,757,746</u>	<u>10,582,946</u>	<u>(174,800)</u>
Charges to appropriations (outflows):				
Current:				
Education	<u>7,635,985</u>	<u>7,756,379</u>	<u>6,666,738</u>	<u>1,089,641</u>
Total charges to appropriations	<u>7,635,985</u>	<u>7,756,379</u>	<u>6,666,738</u>	<u>1,089,641</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 3,001,367</u>	<u>\$ 3,916,208</u>	<u>\$ 914,841</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Library

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 2,266,940	\$ --	\$ --	\$ --	\$ --	\$ 2,266,940
Revenue from use of money and property	9,118	--	--	--	--	9,118
Aid from other governments	1,314,800	--	--	--	--	1,314,800
Charges for services	424,280	--	--	--	--	424,280
Other revenue	283,705	--	--	--	--	283,705
Other financing sources	2,562,372	--	--	(2,562,372)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 6,861,215</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (2,562,372)</u>	<u>\$ --</u>	<u>\$ 4,298,843</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Education	\$ 6,666,738	\$ (1,106,203)	\$ (57,299)	\$ --	\$ (11,746)	\$ 5,491,490
Debt Service:						
Principal	--	4,751	7,202	--	--	11,953
Interest and fiscal charges	--	18,002	892	--	--	18,894
Other financing uses	--	1,083,450	--	(1,083,450)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 6,666,738</u>	<u>\$ --</u>	<u>\$ (49,205)</u>	<u>\$ (1,083,450)</u>	<u>\$ (11,746)</u>	<u>\$ 5,522,337</u>

Budgetary Comparison Schedule
County Service Areas
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 19,900	\$ 2,643,789	\$ 2,643,789	\$ --
Resources (inflows):				
Taxes	152,580	170,559	169,294	(1,265)
Revenue from use of money and property	9,825	9,690	8,372	(1,318)
Aid from other governments	--	23	2,194	2,171
Charges for services	2,856,254	2,858,346	2,827,561	(30,785)
Other revenue	144,126	144,126	80,752	(63,374)
Other financing sources	339,344	384,344	339,344	(45,000)
Total resources (inflows)	<u>3,502,129</u>	<u>3,567,088</u>	<u>3,427,517</u>	<u>(139,571)</u>
Amounts available for appropriation	<u>3,522,029</u>	<u>6,210,877</u>	<u>6,071,306</u>	<u>(139,571)</u>
Charges to appropriations (outflows):				
Current:				
General government	4,450	4,450	4,396	54
Public Protection	119,520	228,633	143,145	85,488
Public ways and facilities	35,525	36,086	31,190	4,896
Health and sanitation	2,035,621	2,101,948	1,864,382	237,566
Recreation and cultural	1,326,913	1,326,913	1,204,838	122,075
Total charges to appropriations	<u>3,522,029</u>	<u>3,698,030</u>	<u>3,247,951</u>	<u>450,079</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 2,512,847</u>	<u>\$ 2,823,355</u>	<u>\$ 310,508</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

County Service Areas

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 169,294	\$ --	\$ --	\$ --	\$ --	\$ 169,294
Revenue from use of money and property	8,372	--	358	--	--	8,730
Aid from other governments	2,194	--	--	--	--	2,194
Charges for services	2,827,561	--	--	--	--	2,827,561
Other revenue	80,752	--	416	--	--	81,168
Other financing sources	339,344	--	45,000	(384,344)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,427,517</u>	<u>\$ --</u>	<u>\$ 45,774</u>	<u>\$ (384,344)</u>	<u>\$ --</u>	<u>\$ 3,088,947</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 4,396	\$ --	\$ --	\$ --	\$ --	\$ 4,396
Public Protection	143,145	--	--	--	--	143,145
Public ways and facilities	31,190	--	416	--	--	31,606
Health and sanitation	1,864,382	--	--	--	--	1,864,382
Recreation and cultural	1,204,838	(315,216)	--	--	--	889,622
Debt Service:						
Interest and fiscal charges	--	5,872	358	--	--	6,230
Other financing uses	--	309,344	(45,000)	(264,344)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 3,247,951</u>	<u>\$ --</u>	<u>\$ (44,226)</u>	<u>\$ (264,344)</u>	<u>\$ --</u>	<u>\$ 2,939,381</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Clerk-Recorder Improvements
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 80,325	\$ 412,960	\$ 412,960	\$ --
Resources (inflows):				
Revenue from use of money and property	2,550	2,550	1,557	(993)
Charges for services	257,675	257,675	365,463	107,788
Other financing sources	--	--	56,994	56,994
Total resources (inflows)	<u>260,225</u>	<u>260,225</u>	<u>424,014</u>	<u>163,789</u>
Amounts available for appropriation	<u>340,550</u>	<u>673,185</u>	<u>836,974</u>	<u>163,789</u>
Charges to appropriations (outflows):				
Current:				
Public protection	340,550	340,550	288,092	52,458
Total charges to appropriations	<u>340,550</u>	<u>340,550</u>	<u>288,092</u>	<u>52,458</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 332,635</u>	<u>\$ 548,882</u>	<u>\$ 216,247</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Clerk-Recorder Improvements

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 1,557	\$ --	\$ --	\$ --	\$ --	\$ 1,557
Charges for services	365,463	--	(31)	--	--	365,432
Other financing sources	56,994	--	--	(56,994)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 424,014</u>	<u>\$ --</u>	<u>\$ (31)</u>	<u>\$ (56,994)</u>	<u>\$ --</u>	<u>\$ 366,989</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 288,092	\$ (101,200)	\$ (4,130)	\$ --	\$ --	\$ 182,762
Debt Service:						
Principal	--	--	3,824	--	--	3,824
Interest and fiscal charges	--	--	306	--	--	306
Other financing uses	--	101,200	--	(101,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 288,092</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (101,200)</u>	<u>\$ --</u>	<u>\$ 186,892</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Miscellaneous Fees and Grants
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 918,389	\$ 8,013,700	\$ 8,013,700	\$ --
Resources (inflows):				
Licenses and permits	97,000	97,000	110,583	13,583
Fines, forfeits and penalties	402,211	406,279	1,787,893	1,381,614
Revenue from use of money and property	30,115	30,768	25,767	(5,001)
Aid from other governments	2,969,248	2,969,564	2,335,171	(634,393)
Charges for services	295,561	310,449	477,941	167,492
Other revenue	30,600	30,600	56,378	25,778
Other financing sources	703,405	704,405	1,706,687	1,002,282
Total resources (inflows)	<u>4,528,140</u>	<u>4,549,065</u>	<u>6,500,420</u>	<u>1,951,355</u>
Amounts available for appropriation	<u>5,446,529</u>	<u>12,562,765</u>	<u>14,514,120</u>	<u>1,951,355</u>
Charges to appropriations (outflows):				
Current:				
General government	1,000	1,000	1,000	--
Public protection	4,175,892	4,312,951	3,213,305	1,099,646
Public ways and facilities	60,000	60,000	59,300	700
Health and sanitation	501,542	2,819,472	2,743,005	76,467
Public assistance	439,000	451,778	138,591	313,187
Recreation and culture	269,095	269,899	233,065	36,834
Total charges to appropriations	<u>5,446,529</u>	<u>7,915,100</u>	<u>6,388,266</u>	<u>1,526,834</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 4,647,665</u>	<u>\$ 8,125,854</u>	<u>\$ 3,478,189</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Miscellaneous Fees and Grants

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses and permits	\$ 110,583	\$ --	\$ (62,730)	\$ --	\$ --	\$ 47,853
Fines, forfeits and penalties	1,787,893	--	(10,000)	--	--	1,777,893
Revenue from use of money and property	25,767	--	--	--	--	25,767
Aid from other governments	2,335,171	--	1,618,195	--	--	3,953,366
Charges for services	477,941	--	(770)	--	--	477,171
Other revenue	56,378	--	--	--	--	56,378
Other financing sources	1,706,687	--	(1,668,545)	(38,142)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 6,500,420</u>	<u>\$ --</u>	<u>\$ (123,850)</u>	<u>\$ (38,142)</u>	<u>\$ --</u>	<u>\$ 6,338,428</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 1,000	\$ (1,000)	\$ --	\$ --	\$ --	\$ --
Public Protection	3,213,305	(107,445)	13,801	--	(14,461)	3,105,200
Public ways and facilities	59,300	--	--	--	--	59,300
Health and sanitation	2,743,005	(2,324,502)	14,506	--	--	433,009
Public assistance	138,591	--	--	--	--	138,591
Recreation and cultural	233,065	--	--	--	--	233,065
Debt Service:						
Principal	--	1,143	--	--	--	1,143
Other financing uses	--	2,431,804	(101,808)	(2,329,996)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 6,388,266</u>	<u>\$ --</u>	<u>\$ (73,501)</u>	<u>\$ (2,329,996)</u>	<u>\$ (14,461)</u>	<u>\$ 3,970,308</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing & Economic Development Revolving Loans
For the Year Ended June 30, 2013

	<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	\$ 173,121	\$ 458,699	\$ 458,699	\$ --
Resources (inflows):				
Revenue from use of money and property	11,100	11,100	20,142	9,042
Charges for services	--	--	152	152
Other revenue	120,000	120,000	10,000	(110,000)
Other financing sources	244,272	244,272	51,975	(192,297)
Total resources (inflows)	<u>375,372</u>	<u>375,372</u>	<u>82,269</u>	<u>(293,103)</u>
Amounts available for appropriation	<u>548,493</u>	<u>834,071</u>	<u>540,968</u>	<u>(293,103)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	<u>548,493</u>	<u>147,459</u>	<u>107,594</u>	<u>39,865</u>
Total charges to appropriations	<u>548,493</u>	<u>147,459</u>	<u>107,594</u>	<u>39,865</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 686,612</u>	<u>\$ 433,374</u>	<u>\$ (253,238)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Housing and Economic Development Revolving Loans
 For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
 and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 20,142	\$ --	\$ --	\$ --	\$ --	\$ 20,142
Aid from other governments	--	--	3,696,189	--	--	3,696,189
Charges for services	152	--	--	--	--	152
Other revenue	10,000	--	--	--	--	10,000
Other financing sources	51,975	--	(51,975)	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 82,269</u>	<u>\$ --</u>	<u>\$ 3,644,214</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,726,483</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 107,594	\$ (65,610)	\$ 72,805	\$ --	\$ --	\$ 114,789
Other financing uses	--	65,610	(65,610)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 107,594</u>	<u>\$ --</u>	<u>\$ 7,195</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 114,789</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat & Resource Management Program
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 352,561	\$ 3,415,537	\$ 3,415,537	\$ --
Resources (inflows):				
Licenses and permits	715,965	715,965	693,244	(22,721)
Revenue from use of money and property	52,000	52,000	19,294	(32,706)
Charges for services	--	--	12,750	12,750
Other financing sources	--	--	30,689	30,689
Total resources (inflows)	<u>767,965</u>	<u>767,965</u>	<u>755,977</u>	<u>(11,988)</u>
Amounts available for appropriation	<u>1,120,526</u>	<u>4,183,502</u>	<u>4,171,514</u>	<u>(11,988)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>1,120,526</u>	<u>1,120,526</u>	<u>571,522</u>	<u>549,004</u>
Total charges to appropriations	<u>1,120,526</u>	<u>1,120,526</u>	<u>571,522</u>	<u>549,004</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 3,062,976</u>	<u>\$ 3,599,992</u>	<u>\$ 537,016</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Habitat and Resource Management Program
For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses and permits	\$ 693,244	\$ --	\$ 62,908	\$ --	\$ --	\$ 756,152
Revenue from use of money and property	19,294	--	--	--	--	19,294
Charges for services	12,750	--	--	--	--	12,750
Other financing sources	30,689	--	--	(30,689)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 755,977</u>	<u>\$ --</u>	<u>\$ 62,908</u>	<u>\$ (30,689)</u>	<u>\$ --</u>	<u>\$ 788,196</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 571,522	\$ (11,200)	\$ 20,121	\$ --	\$ (12)	\$ 580,431
Other financing uses	--	11,200	(10,000)	(1,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 571,522</u>	<u>\$ --</u>	<u>\$ 10,121</u>	<u>\$ (1,200)</u>	<u>\$ (12)</u>	<u>\$ 580,431</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Asset Forfeitures
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 31,000	\$ 213,906	\$ 213,906	\$ --
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	663	(337)
Other revenue	50,000	50,000	69,637	19,637
Total resources (inflows)	<u>51,000</u>	<u>51,000</u>	<u>70,300</u>	<u>19,300</u>
Amounts available for appropriation	<u>82,000</u>	<u>264,906</u>	<u>284,206</u>	<u>19,300</u>
Charges to appropriations (outflows):				
Current:				
Public protection	82,000	98,339	36,369	61,970
Total charges to appropriations	<u>82,000</u>	<u>98,339</u>	<u>36,369</u>	<u>61,970</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 166,567</u>	<u>\$ 247,837</u>	<u>\$ 81,270</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Asset Forfeitures

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 663	\$ --	\$ --	\$ --	\$ --	\$ 663
Other revenue	69,637	--	--	--	--	69,637
Amounts available for appropriation/Total revenues	<u>\$ 70,300</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 70,300</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 36,369	\$ --	\$ (15,268)	\$ --	\$ --	\$ 21,101
Total charges to appropriations/ Total expenditures	<u>\$ 36,369</u>	<u>\$ --</u>	<u>\$ (15,268)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 21,101</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Sheriff Inmate Welfare
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 170,876	\$ 170,876	\$ --
Resources (inflows):				
Revenue from use of money and property	171,000	138,085	138,085	--
Other revenue	181,100	336,049	336,048	(1)
Total resources (inflows)	<u>352,100</u>	<u>474,134</u>	<u>474,133</u>	<u>(1)</u>
Amounts available for appropriation	<u>352,100</u>	<u>645,010</u>	<u>645,009</u>	<u>(1)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	352,100	583,166	583,166	--
Total charges to appropriations	<u>352,100</u>	<u>583,166</u>	<u>583,166</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 61,844</u>	<u>\$ 61,843</u>	<u>\$ (1)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Sheriff Inmate Welfare

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 138,085	\$ --	\$ --	\$ --	\$ --	\$ 138,085
Other revenue	336,048	--	--	--	--	336,048
Amounts available for appropriation/Total revenues	<u>\$ 474,133</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 474,133</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 583,166	\$ (1,796)	\$ (1,355)	\$ --	\$ --	\$ 580,015
Debt Service:						
Principal	--	1,160	--	--	--	1,160
Interest and fiscal charges	--	636	--	--	--	636
Total charges to appropriations/ Total expenditures	<u>\$ 583,166</u>	<u>\$ --</u>	<u>\$ (1,355)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 581,811</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 In-Home Supportive Services Public Authority
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 49,453	\$ 18,267	\$ 18,267	\$ --
Resources (inflows):				
Aid from other governments	1,274,413	1,563,038	1,487,316	(75,722)
Other financing sources	224,813	424,483	367,028	(57,455)
Total resources (inflows)	<u>1,499,226</u>	<u>1,987,521</u>	<u>1,854,344</u>	<u>(133,177)</u>
Amounts available for appropriation	<u>1,548,679</u>	<u>2,005,788</u>	<u>1,872,611</u>	<u>(133,177)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,548,679	2,036,974	1,883,218	153,756
Other financing uses	--	--	--	--
Total charges to appropriations	<u>1,548,679</u>	<u>2,036,974</u>	<u>1,883,218</u>	<u>153,756</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ (31,186)</u>	<u>\$ (10,607)</u>	<u>\$ 20,579</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 In-Home Supportive Services Public Authority
 For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
 and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Aid from other governments	\$ 1,487,316	\$ --	\$ 12,442	\$ --	\$ --	\$ 1,499,758
Other financing sources	367,028	--	--	(367,028)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,854,344</u>	<u>\$ --</u>	<u>\$ 12,442</u>	<u>\$ (367,028)</u>	<u>\$ --</u>	<u>\$ 1,499,758</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 1,883,218	\$ --	\$ 2,500	\$ --	\$ --	\$ 1,885,718
Total charges to appropriations/ Total expenditures	<u>\$ 1,883,218</u>	<u>\$ --</u>	<u>\$ 2,500</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,885,718</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Clarksburg Lighting District
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 4,678	\$ 4,678	\$ --
Resources (inflows):				
Revenue from use of money and property	25	13	12	(1)
Charges for services	<u>3,500</u>	<u>3,520</u>	<u>3,520</u>	<u>--</u>
Total resources (inflows)	<u>3,525</u>	<u>3,533</u>	<u>3,532</u>	<u>(1)</u>
Amounts available for appropriation	<u>3,525</u>	<u>8,211</u>	<u>8,210</u>	<u>(1)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>3,525</u>	<u>3,853</u>	<u>3,853</u>	<u>--</u>
Total charges to appropriations	<u>3,525</u>	<u>3,853</u>	<u>3,853</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 4,358</u>	<u>\$ 4,357</u>	<u>\$ (1)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Special Road Maintenance District No. 3
 For the Year Ended June 30, 2013

	<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	\$ --	\$ 17,859	\$ 17,859	\$ --
Resources (inflows):				
Taxes	1,200	1,200	1,098	(102)
Revenue from use of money and property	100	100	62	(38)
Aid from other governments	--	--	122	122
Total resources (inflows)	<u>1,300</u>	<u>1,300</u>	<u>1,282</u>	<u>(18)</u>
Amounts available for appropriation	<u>1,300</u>	<u>19,159</u>	<u>19,141</u>	<u>(18)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>1,300</u>	<u>1,300</u>	<u>(152)</u>	<u>1,452</u>
Total charges to appropriations	<u>1,300</u>	<u>1,300</u>	<u>(152)</u>	<u>1,452</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 17,859</u>	<u>\$ 19,293</u>	<u>\$ 1,434</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Special Road Maintenance District No. 3

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 1,098	\$ --	\$ --	\$ --	\$ --	\$ 1,098
Revenue from use of money and property	62	--	--	--	--	62
Aid from other governments	122	--	--	--	--	122
Other revenue	--	--	416	--	--	416
Amounts available for appropriation/Total revenues	<u>\$ 1,282</u>	<u>\$ --</u>	<u>\$ 416</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,698</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ (152)	\$ --	\$ 416	\$ --	\$ --	\$ 264
Total charges to appropriations/ Total expenditures	<u>\$ (152)</u>	<u>\$ --</u>	<u>\$ 416</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 264</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Rolling Acres Permanent Road Division
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 19,900	\$ 27,347	\$ 27,347	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	71	(29)
Charges for services	4,200	4,200	8,400	4,200
Total resources (inflows)	<u>4,300</u>	<u>4,300</u>	<u>8,471</u>	<u>4,171</u>
Amounts available for appropriation	<u>24,200</u>	<u>31,647</u>	<u>35,818</u>	<u>4,171</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	24,200	24,200	20,756	3,444
Total charges to appropriations	<u>24,200</u>	<u>24,200</u>	<u>20,756</u>	<u>3,444</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 7,447</u>	<u>\$ 15,062</u>	<u>\$ 7,615</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 El Macero County Service Area
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 1,372,052	\$ 1,372,052	\$ --
Resources (inflows):				
Taxes	75,080	75,080	76,406	1,326
Revenue from use of money and property	5,500	5,500	4,601	(899)
Aid from other governments	--	--	747	747
Charges for services	<u>779,209</u>	<u>779,209</u>	<u>800,901</u>	<u>21,692</u>
Total resources (inflows)	<u>859,789</u>	<u>859,789</u>	<u>882,655</u>	<u>22,866</u>
Amounts available for appropriation	<u>859,789</u>	<u>2,231,841</u>	<u>2,254,707</u>	<u>22,866</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>859,789</u>	<u>859,789</u>	<u>813,364</u>	<u>46,425</u>
Total charges to appropriations	<u>859,789</u>	<u>859,789</u>	<u>813,364</u>	<u>46,425</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,372,052</u>	<u>\$ 1,441,343</u>	<u>\$ 69,291</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 County Service Area No. 6 - Snowball
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 211,060	\$ 211,060	\$ --
Resources (inflows):				
Taxes	39,300	39,300	37,164	(2,136)
Revenue from use of money and property	500	500	626	126
Aid from other governments	--	--	983	983
Total resources (inflows)	<u>39,800</u>	<u>39,800</u>	<u>38,773</u>	<u>(1,027)</u>
Amounts available for appropriation	<u>39,800</u>	<u>250,860</u>	<u>249,833</u>	<u>(1,027)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>39,800</u>	<u>39,800</u>	<u>29,118</u>	<u>10,682</u>
Total charges to appropriations	<u>39,800</u>	<u>39,800</u>	<u>29,118</u>	<u>10,682</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 211,060</u>	<u>\$ 220,715</u>	<u>\$ 9,655</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 County Service Area No. 9
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 1,044	\$ 1,044	\$ --
Resources (inflows):				
Taxes	--	17,979	17,979	--
Revenue from use of money and property	--	67	67	--
Aid from other governments	--	23	23	--
Total resources (inflows)	--	<u>18,069</u>	<u>18,069</u>	--
Amounts available for appropriation	--	<u>19,113</u>	<u>19,113</u>	--
Charges to appropriations (outflows):				
Current:				
Public protection	--	19,113	19,113	--
Total charges to appropriations	--	<u>19,113</u>	<u>19,113</u>	--
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Budgetary Comparison Schedule
 North Davis Meadows County Service Area No. 10
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ --	\$ 120,671	\$ 120,671	\$ --
Resources (inflows):				
Revenue from use of money and property	1,100	889	590	(299)
Charges for services	<u>256,154</u>	<u>258,152</u>	<u>258,152</u>	<u>--</u>
Total resources (inflows)	<u>257,254</u>	<u>259,041</u>	<u>258,742</u>	<u>(299)</u>
Amounts available for appropriation	<u>257,254</u>	<u>379,712</u>	<u>379,413</u>	<u>(299)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>257,254</u>	<u>323,581</u>	<u>323,581</u>	<u>--</u>
Total charges to appropriations	<u>257,254</u>	<u>323,581</u>	<u>323,581</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 56,131</u>	<u>\$ 55,832</u>	<u>\$ (299)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Dunnigan County Service Area No. 11
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 7,445	\$ 7,445	\$ --
Resources (inflows):				
Revenue from use of money and property	--	21	21	--
Charges for services	6,500	6,574	6,574	--
Total resources (inflows)	<u>6,500</u>	<u>6,595</u>	<u>6,595</u>	<u>--</u>
Amounts available for appropriation	<u>6,500</u>	<u>14,040</u>	<u>14,040</u>	<u>--</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	6,500	6,733	6,733	--
Total charges to appropriations	<u>6,500</u>	<u>6,733</u>	<u>6,733</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 7,307</u>	<u>\$ 7,307</u>	<u>\$ --</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Willowbank County Service Area No. 12
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 1,488	\$ 1,488	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	4	4
Charges for services	4,450	4,450	4,515	65
Total resources (inflows)	<u>4,450</u>	<u>4,450</u>	<u>4,519</u>	<u>69</u>
Amounts available for appropriation	<u>4,450</u>	<u>5,938</u>	<u>6,007</u>	<u>69</u>
Charges to appropriations (outflows):				
Current:				
General government	4,450	4,450	4,396	54
Total charges to appropriations	<u>4,450</u>	<u>4,450</u>	<u>4,396</u>	<u>54</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,488</u>	<u>\$ 1,611</u>	<u>\$ 123</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Esparto County Service Area No. 14
 For the Year Ended June 30, 2013

	<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	\$ --	\$ 1,709	\$ 1,709	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	(23)	(23)
Charges for services	42,720	42,720	42,720	--
Other financing uses	--	45,000	--	(45,000)
Total resources (inflows)	<u>42,720</u>	<u>87,720</u>	<u>42,697</u>	<u>(45,023)</u>
Amounts available for appropriation	<u>42,720</u>	<u>89,429</u>	<u>44,406</u>	<u>(45,023)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>42,720</u>	<u>87,720</u>	<u>85,606</u>	<u>2,114</u>
Total charges to appropriations	<u>42,720</u>	<u>87,720</u>	<u>85,606</u>	<u>2,114</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,709</u>	<u>\$ (41,200)</u>	<u>\$ (42,909)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Esparto County Service Area No. 14

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ (23)	\$ --	\$ 23	\$ --	\$ --	\$ --
Charges for services	42,720	--	--	--	--	42,720
Other financing sources	--	--	45,000	(45,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 42,697</u>	<u>\$ --</u>	<u>\$ 45,023</u>	<u>\$ (45,000)</u>	<u>\$ --</u>	<u>\$ 42,720</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Interest and fiscal charges	--	--	23	--	--	23
Total charges to appropriations/ Total expenditures	<u>\$ 85,606</u>	<u>\$ --</u>	<u>\$ 23</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 85,629</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Madison County Service Area
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 118,321	\$ 118,321	\$ --
Resources (inflows):				
Taxes	37,000	37,000	36,647	(353)
Revenue from use of money and property	--	--	350	350
Aid from other governments	--	--	319	319
Total resources (inflows)	<u>37,000</u>	<u>37,000</u>	<u>37,316</u>	<u>316</u>
Amounts available for appropriation	<u>37,000</u>	<u>155,321</u>	<u>155,637</u>	<u>316</u>
Charges to appropriations (outflows):				
Current:				
Public protection	37,000	37,000	9,308	27,692
Other financing uses	--	45,000	--	45,000
Total charges to appropriations	<u>37,000</u>	<u>82,000</u>	<u>9,308</u>	<u>72,692</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 73,321</u>	<u>\$ 146,329</u>	<u>\$ 73,008</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Wild Wings County Service Area
 For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary	Positive
			Basis)	(Negative)
Budgetary fund balances, July 1	\$ --	\$ 778,015	\$ 778,015	\$ --
Resources (inflows):				
Revenue from use of money and property	2,500	2,500	1,991	(509)
Charges for services	1,759,521	1,759,521	1,702,779	(56,742)
Other revenue	144,126	144,126	80,752	(63,374)
Other financing sources	339,344	339,344	339,344	--
Total resources (inflows)	<u>2,245,491</u>	<u>2,245,491</u>	<u>2,124,866</u>	<u>(120,625)</u>
Amounts available for appropriation	<u>2,245,491</u>	<u>3,023,506</u>	<u>2,902,881</u>	<u>(120,625)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	918,578	918,578	727,437	191,141
Recreation & cultural	1,326,913	1,326,913	1,204,838	122,075
Total charges to appropriations	<u>2,245,491</u>	<u>2,245,491</u>	<u>1,932,275</u>	<u>313,216</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 778,015</u>	<u>\$ 970,606</u>	<u>\$ 192,591</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Wild Wings County Service Area

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 1,991	\$ --	\$ 335	\$ --	\$ --	\$ 2,326
Charges for services	1,702,779	--	--	--	--	1,702,779
Other revenue	80,752	--	--	--	--	80,752
Other financing sources	339,344	--	--	(339,344)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,124,866</u>	<u>\$ --</u>	<u>\$ 335</u>	<u>\$ (339,344)</u>	<u>\$ --</u>	<u>\$ 1,785,857</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government						
Health and sanitation	\$ 727,437	\$ --	\$ --	\$ --	\$ --	\$ 727,437
Recreation and cultural	1,204,838	(315,216)	--	--	--	889,622
Debt Service:						
Interest and fiscal charges	--	5,872	335	--	--	6,207
Other financing uses	--	309,344	--	(309,344)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,932,275</u>	<u>\$ --</u>	<u>\$ 335</u>	<u>\$ (309,344)</u>	<u>\$ --</u>	<u>\$ 1,623,266</u>

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Nonmajor Debt Service Funds

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

NONMAJOR 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, 2013

	<u>Davis Library Expansion</u>	<u>District Attorney Building</u>	<u>Total</u>
ASSETS			
Cash and Investments:			
Cash and cash equivalents	\$ 679,005	\$ --	\$ 679,005
Cash with fiscal agents	--	1,659	1,659
Restricted cash	433,461	--	433,461
Due from other funds	--	16,248	16,248
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,112,466</u>	<u>\$ 17,907</u>	<u>\$ 1,130,373</u>
LIABILITIES			
Due to other funds	\$ --	\$ 16,248	\$ 16,248
Total Liabilities	<u>--</u>	<u>16,248</u>	<u>16,248</u>
FUND BALANCES			
Restricted	1,112,466	1,659	1,114,125
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>1,112,466</u>	<u>1,659</u>	<u>1,114,125</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 1,112,466</u>	<u>\$ 17,907</u>	<u>\$ 1,130,373</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, 2013

	Davis Library Expansion	District Attorney Building	Total
Revenues:			
Taxes	\$ 1,991,421	\$ --	\$ 1,991,421
Licenses and permits	--	35,000	35,000
Fines, forfeits and penalties	--	123,400	123,400
Revenue from use of property and money	3,594	--	3,594
Charges for services	--	55,730	55,730
	<hr/>	<hr/>	<hr/>
Total Revenues	1,995,015	214,130	2,209,145
	<hr/>	<hr/>	<hr/>
Expenditures:			
Debt Service:			
Principal retirement	240,000	78,968	318,968
Interest and fiscal charges	390,930	135,162	526,092
Certificates of participation issuance costs	--	142,584	142,584
Total Expenditures	630,930	356,714	987,644
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,364,085	(142,584)	1,221,501
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):			
Transfers out	(1,319,561)	--	(1,319,561)
Refunding certificates of participation issued	--	3,410,000	3,410,000
Premium on certificates of participation	--	15,265	15,265
Payment to refunded certificates escrow	--	(3,281,022)	(3,281,022)
Total Other Financing Sources (Uses)	(1,319,561)	144,243	(1,175,318)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balances	44,524	1,659	46,183
	<hr/>	<hr/>	<hr/>
Fund Balance - Beginning	1,067,942	--	1,067,942
	<hr/>	<hr/>	<hr/>
Fund Balance - Ending	\$ 1,112,466	\$ 1,659	\$ 1,114,125
	<hr/>	<hr/>	<hr/>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Expansion
 For the Year Ended June 30, 2013

	<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	\$ --	\$ 1,067,942	\$ 1,067,942	\$ --
Resources (inflows):				
Taxes	1,947,112	1,978,753	1,991,611	12,858
Revenue from use of money and property	10,500	10,500	3,594	(6,906)
Charges for services	--	--	(190)	(190)
Total resources (inflows)	<u>1,957,612</u>	<u>1,989,253</u>	<u>1,995,015</u>	<u>5,762</u>
Amounts available for appropriation	<u>1,957,612</u>	<u>3,057,195</u>	<u>3,062,957</u>	<u>5,762</u>
Charges to appropriations (outflows):				
Current:				
Education	<u>1,957,612</u>	<u>1,989,253</u>	<u>1,950,491</u>	<u>38,762</u>
Total charges to appropriations	<u>1,957,612</u>	<u>1,989,253</u>	<u>1,950,491</u>	<u>38,762</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,067,942</u>	<u>\$ 1,112,466</u>	<u>\$ 44,524</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Davis Library Expansion

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 1,991,611	\$ --	\$ (190)	\$ --	\$ --	\$ 1,991,421
Revenue from use of money and property	3,594	--	--	--	--	3,594
Charges for services	(190)	--	190	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,995,015</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,995,015</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Education	\$ 1,950,491	\$ (1,950,491)	\$ --	\$ --	\$ --	\$ --
Debt Service:						
Principal	--	240,000	--	--	--	240,000
Interest and fiscal charges	--	390,930	--	--	--	390,930
Other financing uses	--	1,319,561	--	(1,319,561)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,950,491</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,319,561)</u>	<u>\$ --</u>	<u>\$ 630,930</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building
 For the Year Ended June 30, 2013

	<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	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	934	934
Charges for services	55,730	55,730	55,730	--
Other Financing Sources	238,308	238,308	3,639,697	3,401,389
Total resources (inflows)	<u>294,038</u>	<u>294,038</u>	<u>3,696,361</u>	<u>3,402,323</u>
Amounts available for appropriation	<u>294,038</u>	<u>294,038</u>	<u>3,696,361</u>	<u>3,402,323</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>294,038</u>	<u>294,038</u>	<u>3,694,702</u>	<u>(3,400,664)</u>
Total charges to appropriations	<u>294,038</u>	<u>294,038</u>	<u>3,694,702</u>	<u>(3,400,664)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,659</u>	<u>\$ 1,659</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

District Attorney Building

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses and permits	\$ --	\$ --	\$ 35,000	\$ --	\$ --	\$ 35,000
Fines, forfeits and penalties	--	--	123,400	--	--	123,400
Revenue from use of money and property	934	--	(934)	--	--	--
Charges for services	55,730	--	--	--	--	55,730
Other financing sources	3,639,697	--	(214,432)	(3,425,265)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,696,361</u>	<u>\$ --</u>	<u>\$ (56,966)</u>	<u>\$ (3,425,265)</u>	<u>\$ --</u>	<u>\$ 214,130</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Principal	--	3,340,000	(3,261,032)	--	--	78,968
Interest and fiscal charges	--	212,118	(76,956)	--	--	135,162
Certificates of participation issuance cost	--	142,584	--	--	--	142,584
Total charges to appropriations/ Total expenditures	<u>\$ 3,694,702</u>	<u>\$ --</u>	<u>\$ (3,337,988)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 356,714</u>

Nonmajor Capital Projects Funds

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

NONMAJOR 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

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.

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013

	<u>Accumulated Capital Outlay</u>	<u>Esparto Parks Improvement Project</u>	<u>Esparto Bridge Development Fee</u>	<u>Total</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 875,213	\$ 256,873	\$ 280,970	\$ 1,413,056
Total Cash and Investments	<u>875,213</u>	<u>256,873</u>	<u>280,970</u>	<u>1,413,056</u>
Receivables:				
Taxes receivable	<u>7,110</u>	<u>--</u>	<u>--</u>	<u>7,110</u>
 Total Assets	<u><u>\$ 882,323</u></u>	<u><u>\$ 256,873</u></u>	<u><u>\$ 280,970</u></u>	<u><u>\$ 1,420,166</u></u>
 FUND BALANCES				
Restricted	\$ 882,323	\$ --	\$ --	\$ 882,323
Committed	--	256,873	280,970	537,843
 Total Fund Balances	<u>882,323</u>	<u>256,873</u>	<u>280,970</u>	<u>1,420,166</u>
 Total Liabilities and Fund Balances	<u><u>\$ 882,323</u></u>	<u><u>\$ 256,873</u></u>	<u><u>\$ 280,970</u></u>	<u><u>\$ 1,420,166</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, 2013

	Accumulated Capital Outlay	Esparto Parks Improvement Project	Esparto Bridge Development Fee	Total
Revenues:				
Taxes	\$ 1,961,145	\$ --	\$ --	\$ 1,961,145
Revenue from use of money and money	1,144	806	838	2,788
Aid from other governments	426,509	--	--	426,509
Charges for services	2,103	--	--	2,103
Other	60,391	--	--	60,391
Total Revenues	2,451,292	806	838	2,452,936
Expenditures:				
Current:				
General government	635,458	--	--	635,458
Public protection	112,686	--	--	112,686
Health and sanitation	15,800	--	--	15,800
Education	5,000	--	--	5,000
Recreation and cultural services	30,584	12,873	--	43,457
Capital outlay	26,415	--	--	26,415
Debt Service:				
Principal	852,408	--	--	852,408
Interest and fiscal agent fees	483,368	--	--	483,368
Total Expenditures	2,161,719	12,873	--	2,174,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	289,573	(12,067)	838	278,344
Net Change in Fund Balance	289,573	(12,067)	838	278,344
Fund Balance - Beginning	592,750	268,940	280,132	1,141,822
Fund Balance - Ending	<u>\$ 882,323</u>	<u>\$ 256,873</u>	<u>\$ 280,970</u>	<u>\$ 1,420,166</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Accumulated Capital Outlay
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 128,704	\$ 592,750	\$ 592,750	\$ --
Resources (inflows):				
Taxes	1,951,016	1,951,016	1,961,145	10,129
Licenses and permits	--	50,000	--	(50,000)
Revenue from use of money and property	--	800	1,144	344
Aid from other governments	422,375	422,375	426,509	4,134
Charges for services	--	--	2,103	2,103
Other income	--	--	60,391	60,391
Total resources (inflows)	<u>2,373,391</u>	<u>2,424,191</u>	<u>2,451,292</u>	<u>27,101</u>
Amounts available for appropriation	<u>2,502,095</u>	<u>3,016,941</u>	<u>3,044,042</u>	<u>27,101</u>
Charges to appropriations (outflows):				
Current:				
General government	<u>2,528,735</u>	<u>2,605,375</u>	<u>2,207,115</u>	<u>398,260</u>
Total charges to appropriations	<u>2,528,735</u>	<u>2,605,375</u>	<u>2,207,115</u>	<u>398,260</u>
Budgetary fund balances, June 30	<u>\$ (26,640)</u>	<u>\$ 411,566</u>	<u>\$ 836,927</u>	<u>\$ 425,361</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Accumulated Capital Outlay

For the Year Ended June 30, 2013

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenue and Expenditures:**

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 1,961,145	\$ --	\$ --	\$ --	\$ --	\$ 1,961,145
Revenue from use of money and property	1,144	--	--	--	--	1,144
Aid from other governments	426,509	--	--	--	--	426,509
Charges for services	2,103	--	--	--	--	2,103
Other revenue	60,391	--	--	--	--	60,391
Amounts available for appropriation/Total revenues	<u>\$ 2,451,292</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,451,292</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 2,207,115	\$ (1,362,191)	\$ (195,779)	\$ --	\$ (13,687)	\$ 635,458
Public Protection	--	--	112,686	--	--	112,686
Health and sanitation	--	--	15,800	--	--	15,800
Education	--	--	5,000	--	--	5,000
Recreation and cultural	--	--	30,584	--	--	30,584
Capital outlay	--	--	26,415	--	--	26,415
Debt Service:						
Principal	--	111,440	740,968	--	--	852,408
Interest and fiscal charges	--	260,144	223,224	--	--	483,368
Other financing uses	--	990,607	(990,607)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 2,207,115</u>	<u>\$ --</u>	<u>\$ (31,709)</u>	<u>\$ --</u>	<u>\$ (13,687)</u>	<u>\$ 2,161,719</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvement Project
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 268,940	\$ 268,940	\$ --
Resources (inflows):				
Licenses and permits	50,000	50,000	--	(50,000)
Revenue from use of money and property	--	--	806	806
Total resources (inflows)	<u>50,000</u>	<u>50,000</u>	<u>806</u>	<u>(49,194)</u>
Amounts available for appropriation	<u>50,000</u>	<u>318,940</u>	<u>269,746</u>	<u>(49,194)</u>
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	<u>50,000</u>	<u>50,000</u>	<u>12,873</u>	<u>37,127</u>
Total charges to appropriations	<u>50,000</u>	<u>50,000</u>	<u>12,873</u>	<u>37,127</u>
Budgetary fund balances, June 30	<u><u>\$ --</u></u>	<u><u>\$ 268,940</u></u>	<u><u>\$ 256,873</u></u>	<u><u>\$ (12,067)</u></u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee Capital Project
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ 280,132	\$ 280,132	\$ --
Resources (inflows):				
Revenue from use of money and property	800	800	838	38
Total resources (inflows)	800	800	838	38
Amounts available for appropriation	800	280,932	280,970	38
 Budgetary fund balances, June 30	<u>\$ 800</u>	<u>\$ 280,932</u>	<u>\$ 280,970</u>	<u>\$ 38</u>

Internal Service Funds

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Internal Service Funds

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

INTERNAL SERVICE FUNDS

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 Position
Internal Service Funds
June 30, 2013

	<u>Equipment Replacement</u>	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self - Insurance</u>	<u>Total</u>
ASSETS						
Current Assets:						
Cash and Investments	\$ 458,763	\$ 131,149	\$ 1,054,285	\$ 633,747	\$ 823,237	\$ 3,101,181
Accounts receivable	--	6,548	3,696	--	--	10,244
Due from other governments	--	--	23,528	--	--	23,528
Inventory	--	88,787	21,052	--	--	109,839
Prepaid expenses	--	--	20,440	--	--	20,440
Total Current Assets	<u>458,763</u>	<u>226,484</u>	<u>1,123,001</u>	<u>633,747</u>	<u>823,237</u>	<u>3,265,232</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable:						
Construction in progress	--	--	63,456	--	--	63,456
Depreciable:						
Structures and improvements	--	--	827,201	--	--	827,201
Equipment	--	142,615	7,159,130	--	--	7,301,745
Intangibles	--	9,640	--	--	--	9,640
Accumulated depreciation	--	(109,285)	(6,981,441)	--	--	(7,090,726)
Total Noncurrent Assets	<u>--</u>	<u>42,970</u>	<u>1,068,346</u>	<u>--</u>	<u>--</u>	<u>1,111,316</u>
Total Assets	<u>458,763</u>	<u>269,454</u>	<u>2,191,347</u>	<u>633,747</u>	<u>823,237</u>	<u>4,376,548</u>
LIABILITIES						
Current Liabilities:						
Accounts payable	--	95,481	423	274	--	96,178
Accrued salaries and benefits	--	6,435	15,446	--	--	21,881
Current portion estimated self-insurance claims payable	--	--	--	30,000	30,307	60,307
Compensated absences	--	13,000	16,000	--	--	29,000
Interfund loans	--	--	--	364,146	--	364,146
Total Current Liabilities	<u>--</u>	<u>114,916</u>	<u>31,869</u>	<u>394,420</u>	<u>30,307</u>	<u>571,512</u>
Noncurrent Liabilities						
Estimated self-insurance claims payable	--	--	--	522,295	142,207	664,502
Compensated absences	--	4,713	5,676	--	--	10,389
Total Liabilities	<u>--</u>	<u>119,629</u>	<u>37,545</u>	<u>916,715</u>	<u>172,514</u>	<u>1,246,403</u>
NET POSITION						
Net investment in capital assests	--	42,970	1,068,346	--	--	1,111,316
Unrestricted	458,763	106,855	1,085,456	(282,968)	650,723	2,018,829
Total Net Position	<u>\$ 458,763</u>	<u>\$ 149,825</u>	<u>\$ 2,153,802</u>	<u>\$ (282,968)</u>	<u>\$ 650,723</u>	<u>\$ 3,130,145</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2013

	Equipment Replacement	Fleet Services	Telephone	Unemployment Self-Insurance	Dental Self - Insurance	Total
Operating Revenues						
Charges for services	\$ --	\$ 1,248,809	\$ 1,102,671	\$ 305,638	\$ 1,714,893	\$ 4,372,011
Total Operating Revenues	<u>--</u>	<u>1,248,809</u>	<u>1,102,671</u>	<u>305,638</u>	<u>1,714,893</u>	<u>4,372,011</u>
Operating Expenses:						
Salaries and employee benefits	--	229,025	517,031	--	--	746,056
Services and supplies	191,475	1,370,852	459,306	176,439	1,763,037	3,961,109
Depreciation	--	36,812	151,825	--	--	188,637
Total Operating Expenses	<u>191,475</u>	<u>1,636,689</u>	<u>1,128,162</u>	<u>176,439</u>	<u>1,763,037</u>	<u>4,895,802</u>
Operating Income (Loss)	<u>(191,475)</u>	<u>(387,880)</u>	<u>(25,491)</u>	<u>129,199</u>	<u>(48,144)</u>	<u>(523,791)</u>
Non-Operating Revenues:						
Interest income	743	30	3,040	1,471	2,693	7,977
Gain on disposal of capital assets	--	33,493	--	--	--	33,493
Total Non-Operating Revenues	<u>743</u>	<u>33,523</u>	<u>3,040</u>	<u>1,471</u>	<u>2,693</u>	<u>41,470</u>
Net Income (Loss) Before Transfers	<u>(190,732)</u>	<u>(354,357)</u>	<u>(22,451)</u>	<u>130,670</u>	<u>(45,451)</u>	<u>(482,321)</u>
Transfers:						
Transfers in	357,081	356,998	--	--	--	714,079
Changes in Net Position	166,349	2,641	(22,451)	130,670	(45,451)	231,758
Net Position - Beginning of Year	<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>
Net Position - End of Year	<u>\$ 458,763</u>	<u>\$ 149,825</u>	<u>\$ 2,153,802</u>	<u>\$ (282,968)</u>	<u>\$ 650,723</u>	<u>\$ 3,130,145</u>

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2013

	Equipment Replacement	Fleet Service	Telephone	Unemployment Self- Insurance	Dental Self- Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipts from customers	\$ --	\$ 1,252,262	\$ 1,081,949	\$ 305,638	\$ 1,714,893	\$ 4,354,742
Cash paid to suppliers for goods and services	(191,475)	(1,350,133)	(481,070)	(227,421)	(1,820,209)	(4,070,308)
Cash paid to employees for services	--	(250,885)	(515,549)	--	--	(766,434)
Net Cash Provided (Used) by Operating Activities	(191,475)	(348,756)	85,330	78,217	(105,316)	(482,000)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Loans or transfers from other funds	357,081	356,998	--	--	--	714,079
Receipt of due from other funds	--	--	589	--	--	589
Net Cash Provided by Noncapital Financing Activities	357,081	356,998	589	--	--	714,668
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds on sale of capital assets	--	46,001	--	--	--	46,001
Acquisition of capital assets	--	--	(80,406)	--	--	(80,406)
Net Cash Provided (Used) by Capital and Related Financing Activities	--	46,001	(80,406)	--	--	(34,405)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	743	30	3,040	1,471	2,693	7,977
Net Cash Provided by investing activities	743	30	3,040	1,471	2,693	7,977
Net Change in Cash and Cash Equivalents	166,349	54,273	8,553	79,688	(102,623)	206,240
Cash and Cash Equivalents, Beginning of Year	292,414	76,876	1,045,732	554,059	925,860	2,894,941
Cash and Cash Equivalent, End of Year	\$ 458,763	\$ 131,149	\$ 1,054,285	\$ 633,747	\$ 823,237	\$ 3,101,181

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2013

	<u>Equipment Replacement</u>	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by						
Operating Activities:						
Operating income (loss)	\$ (191,475)	\$ (387,880)	\$ (25,491)	\$ 129,199	\$ (48,144)	\$ (523,791)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	--	36,812	151,825	--	--	188,637
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	--	3,453	1,743	--	--	5,196
Due from other governments	--	--	(22,465)	--	--	(22,465)
Inventory	--	692	(457)	--	--	235
Prepaid expense	--	--	(20,440)	--	--	(20,440)
Increase (decrease) in:						
Accounts payable	--	20,027	(867)	274	--	19,434
Accrued salaries	--	(5,474)	(1,474)	--	--	(6,948)
Compensated absences	--	(16,386)	2,956	--	--	(13,430)
Estimated claims payable	--	--	--	(51,256)	(57,172)	(108,428)
Net Cash Provided (Used) by Operating Activities	\$ (191,475)	\$ (348,756)	\$ 85,330	\$ 78,217	\$ (105,316)	\$ (482,000)

Agency Funds

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Agency Funds

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 Successor Agency Funds” account for the “wind down” of redevelopment agency activities.

“Local Transportation 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 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 Position
Agency Funds
June 30, 2013

	Property Tax Agency Funds	City Funds	Redevelopment Successor Agency Funds	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other Agency Funds	Total Agency Funds
ASSETS								
Cash and investments	\$ 7,831,793	\$ 4,069,809	\$ 2,193,717	\$ 5,414,592	\$ 10,987,754	\$ --	\$ 5,169,289	\$ 35,666,954
Cash with fiscal agent	--	--	--	--	385,639	1,661,537	665,967	2,713,143
Taxes receivable	2,543,723	--	--	--	2,126	--	--	2,545,849
Accounts receivable	--	--	--	--	--	--	1,916	1,916
Due from other governments	--	192,403	--	1,807,854	--	--	455,536	2,455,793
Total Assets	<u>10,375,516</u>	<u>4,262,212</u>	<u>2,193,717</u>	<u>7,222,446</u>	<u>11,375,519</u>	<u>1,661,537</u>	<u>6,292,708</u>	<u>43,383,655</u>
LIABILITIES								
Claims payable	32,197	--	--	--	--	--	38,070	70,267
Due to other governments	--	--	--	5,201,387	--	--	--	5,201,387
Agency funds held for others	10,343,319	4,262,212	2,193,717	2,021,059	11,375,519	1,661,537	6,254,638	38,112,001
Total Liabilities	<u>10,375,516</u>	<u>4,262,212</u>	<u>2,193,717</u>	<u>7,222,446</u>	<u>11,375,519</u>	<u>1,661,537</u>	<u>6,292,708</u>	<u>43,383,655</u>
NET POSITION	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>PROPERTY TAXES</u>				
Assets:				
Cash and investments	\$ 8,084,362	\$ 343,459,270	\$ 343,711,839	\$ 7,831,793
Taxes receivable	2,185,334	276,809,710	276,451,321	2,543,723
Due from other governments	124,225	--	124,225	--
Total Assets	<u>\$ 10,393,921</u>	<u>\$ 620,268,980</u>	<u>\$ 620,287,385</u>	<u>\$ 10,375,516</u>
Liabilities:				
Claims payable	\$ 53,008	\$ 32,197	\$ 53,008	\$ 32,197
Agency funds held for others	10,340,913	620,236,783	620,234,377	10,343,319
Total Liabilities	<u>\$ 10,393,921</u>	<u>\$ 620,268,980</u>	<u>\$ 620,287,385</u>	<u>\$ 10,375,516</u>
<u>CITY AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 4,365,107	\$ 100,216,755	\$ 100,512,053	\$ 4,069,809
Due from other governments	71,956	192,403	71,956	192,403
Total Assets	<u>\$ 4,437,063</u>	<u>\$ 100,409,158</u>	<u>\$ 100,584,009</u>	<u>\$ 4,262,212</u>
Liabilities:				
Agency funds held for others	\$ 4,437,063	\$ 100,409,158	\$ 100,584,009	\$ 4,262,212
Total Liabilities	<u>\$ 4,437,063</u>	<u>\$ 100,409,158</u>	<u>\$ 100,584,009</u>	<u>\$ 4,262,212</u>
<u>REDEVELOPMENT SUCCESSOR AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 667,506	\$ 52,668,632	\$ 51,142,421	\$ 2,193,717
Total Assets	<u>\$ 667,506</u>	<u>\$ 52,668,632</u>	<u>\$ 51,142,421</u>	<u>\$ 2,193,717</u>
Liabilities:				
Agency funds held for others	\$ 667,506	\$ 52,668,632	\$ 51,142,421	\$ 2,193,717
Total Liabilities	<u>\$ 667,506</u>	<u>\$ 52,668,632</u>	<u>\$ 51,142,421</u>	<u>\$ 2,193,717</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
<u>LOCAL TRANSPORTATION FUND</u>				
Assets:				
Cash and investments	\$ 1,915,571	\$ 8,970,772	\$ 5,471,751	\$ 5,414,592
Due from other governments	1,690,967	1,807,854	1,690,967	1,807,854
Total Assets	<u>\$ 3,606,538</u>	<u>\$ 10,778,626</u>	<u>\$ 7,162,718</u>	<u>\$ 7,222,446</u>
Liabilities:				
Due to other governments	\$ 735,801	\$ 9,934,176	\$ 5,468,590	\$ 5,201,387
Agency funds held for others	2,870,737	844,450	1,694,128	2,021,059
Total Liabilities	<u>\$ 3,606,538</u>	<u>\$ 10,778,626</u>	<u>\$ 7,162,718</u>	<u>\$ 7,222,446</u>
<u>SPECIAL DISTRICT AND SCHOOL BOND FUNDS</u>				
Assets:				
Cash and investments	\$ 10,918,659	\$ 14,388,807	\$ 14,319,712	\$ 10,987,754
Cash with fiscal agent	382,730	295,009	292,100	385,639
Taxes receivable	2,320	204,540	204,734	2,126
Total Assets	<u>\$ 11,303,709</u>	<u>\$ 14,888,356</u>	<u>\$ 14,816,546</u>	<u>\$ 11,375,519</u>
Liabilities:				
Agency funds held for others	\$ 11,303,709	\$ 14,888,356	\$ 14,816,546	\$ 11,375,519
Total Liabilities	<u>\$ 11,303,709</u>	<u>\$ 14,888,356</u>	<u>\$ 14,816,546</u>	<u>\$ 11,375,519</u>
<u>PUBLIC ADMIN-GUARDIAN</u>				
Assets:				
Cash with fiscal agent	\$ 1,419,206	\$ 2,495,734	\$ 2,253,403	\$ 1,661,537
Total Assets	<u>\$ 1,419,206</u>	<u>\$ 2,495,734</u>	<u>\$ 2,253,403</u>	<u>\$ 1,661,537</u>
Liabilities:				
Agency funds held for others	\$ 1,419,206	\$ 2,495,734	\$ 2,253,403	\$ 1,661,537
Total Liabilities	<u>\$ 1,419,206</u>	<u>\$ 2,495,734</u>	<u>\$ 2,253,403</u>	<u>\$ 1,661,537</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 5,369,616	\$ 174,943,667	\$ 175,143,994	\$ 5,169,289
Cash with fiscal agent	626,466	665,968	626,467	665,967
Accounts receivable	1,930	126	140	1,916
Due from other governments	405,733	1,732,898	1,683,095	455,536
Total Assets	<u>\$ 6,403,745</u>	<u>\$ 177,342,659</u>	<u>\$ 177,453,696</u>	<u>\$ 6,292,708</u>
Liabilities:				
Claims payable	\$ 44,046	\$ 38,070	\$ 44,046	\$ 38,070
Agency funds held for others	6,359,699	177,304,589	177,409,650	6,254,638
Total Liabilities	<u>\$ 6,403,745</u>	<u>\$ 177,342,659</u>	<u>\$ 177,453,696</u>	<u>\$ 6,292,708</u>
 <u>TOTAL</u>				
Assets:				
Cash and investments	\$ 31,320,821	\$ 694,647,903	\$ 690,301,770	\$ 35,666,954
Cash with fiscal agent	2,428,402	3,456,711	3,171,970	2,713,143
Taxes receivable	2,187,654	277,014,250	276,656,055	2,545,849
Accounts receivable	1,930	126	140	1,916
Due from other governments	2,292,881	3,733,155	3,570,243	2,455,793
Total Assets	<u>\$ 38,231,688</u>	<u>\$ 978,852,145</u>	<u>\$ 973,700,178</u>	<u>\$ 43,383,655</u>
Liabilities:				
Claims payable	\$ 97,054	\$ 70,267	\$ 97,054	\$ 70,267
Due to other governments	735,801	9,934,176	5,468,590	5,201,387
Agency funds held for others	37,398,833	968,847,702	968,134,534	38,112,001
Total Liabilities	<u>\$ 38,231,688</u>	<u>\$ 978,852,145</u>	<u>\$ 973,700,178</u>	<u>\$ 43,383,655</u>

**Component Units Fire Districts
Combining Funds Statement**

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COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2013

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 670,831	\$ 49,197	\$ 1,120,952	\$ 577,699
Imprest cash	--	200	--	20
	<u>670,831</u>	<u>49,397</u>	<u>1,120,952</u>	<u>577,719</u>
Receivables:				
Taxes receivable	651	--	1,641	73
Accounts receivable	6,049	--	--	--
Deposits	--	--	--	6,186
Total assets	<u>677,531</u>	<u>49,397</u>	<u>1,122,593</u>	<u>583,978</u>
LIABILITIES				
Accounts payable	\$ 5,576	\$ 3,676	\$ --	\$ 16,281
Accrued payroll	762	3,115	--	2,997
Due to other governments	--	12	--	--
Total liabilities	<u>6,338</u>	<u>6,803</u>	<u>--</u>	<u>19,278</u>
FUND BALANCES				
Nonspendable	--	--	--	6,186
Committed	52,033	22,165	--	143,306
Assigned	243,116	2,591	993,012	197,435
Unassigned	376,044	17,838	129,581	217,773
Total Fund Balances	<u>671,193</u>	<u>42,594</u>	<u>1,122,593</u>	<u>564,700</u>
Total Liabilities and Fund Balances	<u>\$ 677,531</u>	<u>\$ 49,397</u>	<u>\$ 1,122,593</u>	<u>\$ 583,978</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2013

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 308,976	\$ 267,558	\$ 668,690	\$ 481,598
Imprest cash	--	--	50	--
	<u>308,976</u>	<u>267,558</u>	<u>668,740</u>	<u>481,598</u>
Receivables:				
Taxes receivable	163	806	752	802
Accounts receivable	--	--	--	--
Deposits	--	--	--	--
Total assets	<u><u>309,139</u></u>	<u><u>268,364</u></u>	<u><u>669,492</u></u>	<u><u>482,400</u></u>
LIABILITIES				
Accounts payable	\$ 2,039	\$ 3,132	\$ 21,558	\$ --
Accrued payroll	518	9,420	4,320	--
Due to other governments	--	--	--	--
Total liabilities	<u>2,557</u>	<u>12,552</u>	<u>25,878</u>	<u>--</u>
FUND BALANCES				
Nonspendable	--	--	--	--
Committed	96,508	--	98,982	77,714
Assigned	63,733	73,758	192,349	115,804
Unassigned	146,341	182,054	352,283	288,882
Total Fund Balances	<u>306,582</u>	<u>255,812</u>	<u>643,614</u>	<u>482,400</u>
Total Liabilities and Fund Balances	<u><u>\$ 309,139</u></u>	<u><u>\$ 268,364</u></u>	<u><u>\$ 669,492</u></u>	<u><u>\$ 482,400</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2013

	No Mans Land Fire	Total
	<u>Fire</u>	<u>Total</u>
ASSETS		
Cash and Investments:		
Cash and cash equivalents	\$ 48,843	\$ 4,194,344
Imprest cash	--	270
	<u>48,843</u>	<u>4,194,614</u>
Receivables:		
Taxes receivable	10,579	15,467
Accounts receivable	--	6,049
Deposits	--	6,186
Total assets	<u>59,422</u>	<u>4,222,316</u>
LIABILITIES		
Accounts payable	\$ --	\$ 52,262
Accrued payroll	--	21,132
Due to other governments	--	12
Total liabilities	<u>--</u>	<u>73,406</u>
FUND BALANCES		
Nonspendable	--	6,186
Committed	4,616	495,324
Assigned	--	1,881,798
Unassigned	54,806	1,765,602
Total Fund Balances	<u>59,422</u>	<u>4,148,910</u>
Total Liabilities and Fund Balances	<u>\$ 59,422</u>	<u>\$ 4,222,316</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Balance Sheet
to the Government-Wide Statement of Net Position - Component Unit Fire Districts
June 30, 2013

Fund Balances - Total Component Unit Fire Districts funds (page 207)	\$ 4,148,910
Amounts reported for component units in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	3,391,636
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	(22,279)
Loans payable	(76,777)
Capital leases	(276,251)
Accrued interest payable	(9,181)
Compensated absences	<u>(12,186)</u>
Net position of Component Unit Fire Districts (page 22)	<u><u>\$ 7,143,872</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, 2013

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 138,142	\$ 137,423	\$ 390,422	\$ 130,903
Licenses and permits	9,750	1,518	--	713
Revenue from use of money and property	1,794	151	3,571	1,983
Aid from other governments	10,127	2,319	3,300	14,218
Charges for services	42,319	2,479	202,177	76,242
Other	--	5,642	--	12,541
Total Revenues	<u>202,132</u>	<u>149,532</u>	<u>599,470</u>	<u>236,600</u>
Expenditures:				
Current:				
Public protection	136,426	288,225	586,789	354,533
Debt Service:				
Principal retirement	--	27,006	--	--
Interest and fiscal charges	--	8,984	--	--
Total Expenditures	<u>136,426</u>	<u>324,215</u>	<u>586,789</u>	<u>354,533</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>65,706</u>	<u>(174,683)</u>	<u>12,681</u>	<u>(117,933)</u>
Other financing sources				
Capital lease	--	140,052	--	--
Sale of capital assets	--	2,600	--	257
Total other financing sources	<u>--</u>	<u>142,652</u>	<u>--</u>	<u>257</u>
Net Changes in Fund Balances	<u>65,706</u>	<u>(32,031)</u>	<u>12,681</u>	<u>(117,676)</u>
Fund Balances - Beginning	<u>605,487</u>	<u>74,625</u>	<u>1,109,912</u>	<u>682,376</u>
Fund Balances - Ending	<u>\$ 671,193</u>	<u>\$ 42,594</u>	<u>\$ 1,122,593</u>	<u>\$ 564,700</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, 2013

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
Revenues:				
Taxes	\$ 62,744	\$ 244,531	\$ 232,435	\$ 227,423
Licenses and permits	7,978	1,080	19,963	2,000
Revenue from use of money and property	776	631	10,279	1,537
Aid from other governments	9,337	1,663	20,765	2,608
Charges for services	15,114	4,663	124,543	--
Other	--	1,265	13,554	--
Total Revenues	<u>95,949</u>	<u>253,833</u>	<u>421,539</u>	<u>233,568</u>
Expenditures:				
Current:				
Public protection	52,528	233,936	332,093	230,770
Debt Service:				
Principal retirement	10,011	--	--	--
Interest and fiscal charges	3,689	--	--	--
Total Expenditures	<u>66,228</u>	<u>233,936</u>	<u>332,093</u>	<u>230,770</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>29,721</u>	<u>19,897</u>	<u>89,446</u>	<u>2,798</u>
Other financing sources				
Capital lease	--	--	--	--
Sale of capital assets	--	--	3,500	--
Total other financing sources	<u>--</u>	<u>--</u>	<u>3,500</u>	<u>--</u>
Net Changes in Fund Balances	<u>29,721</u>	<u>19,897</u>	<u>92,946</u>	<u>2,798</u>
Fund Balances - Beginning	<u>276,861</u>	<u>235,915</u>	<u>550,668</u>	<u>479,602</u>
Fund Balances - Ending	<u>\$ 306,582</u>	<u>\$ 255,812</u>	<u>\$ 643,614</u>	<u>\$ 482,400</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, 2013

	No Mans Land Fire	Total
Revenues:		
Taxes	\$ 6,160	\$ 1,570,183
Licenses and permits	--	43,002
Revenue from use of money and property	218	20,940
Aid from other governments	8	64,345
Charges for services	26,562	494,099
Other	--	33,002
Total Revenues	<u>32,948</u>	<u>2,225,571</u>
Expenditures:		
Current:		
Public protection	31,144	2,246,444
Debt Service:		
Principal retirement	--	37,017
Interest and fiscal charges	--	12,673
Total Expenditures	<u>31,144</u>	<u>2,296,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,804</u>	<u>(70,563)</u>
Other financing sources		
Capital lease	--	140,052
Sale of capital assets	--	6,357
Total other financing sources	<u>--</u>	<u>146,409</u>
Net Changes in Fund Balances	<u>1,804</u>	<u>75,846</u>
Fund Balances - Beginning	<u>57,618</u>	<u>4,073,064</u>
Fund Balances - Ending	<u>\$ 59,422</u>	<u>\$ 4,148,910</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Government-Wide Statement of Activities - Component Unit Fire Districts
For the Fiscal Year Ended June 30, 2013

Net changes in fund balances - Total Component Unit Fire Districts funds (page 211)		\$	75,846
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Expenditures for capital assets, infrastructure, and other related capital assets adjustments		\$ 295,845	
Less current year depreciation		<u>(293,919)</u>	1,926
Long-term debt proceeds reported as revenues in the funds statement are report as increases to long-term debt balances in the statement of net position.			(140,052)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			
Principal repayments:			
Notes Payable		3,671	
Loans Payable		10,011	
Capital leases		<u>23,335</u>	37,017
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Change in compensated absences		(133)	
Interest expense		<u>(1,417)</u>	(1,550)
			<hr/>
Change in net position of Component Unit Fire Districts (page 25)		\$	<u><u>(26,813)</u></u>

STATISTICAL SECTION

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COUNTY OF YOLO

Statistical Section

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

CONTENTS	PAGE
FINANCIAL TRENDS These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	214
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.	219
DEBT CAPACITY These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt.	223
ECONOMIC AND DEMOGRAPHIC INFORMATION These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	227
OPERATING INFORMATION These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs	229

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 POSITION BY COMPONENT (UNAUDITED)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<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>	<u>6/30/2013</u>
Governmental Activities										
Net investment in capital assets	\$ 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	\$ 139,605,079
Restricted	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	76,649,517
Unrestricted	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)	(38,197,913)
Subtotal governmental activities net	<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>	<u>178,056,683</u>
Business-Type Activities										
Net investment in capital assets	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	14,075,943
Restricted	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	16,230,177
Unrestricted	(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)	(19,514,205)
Subtotal business-type activities net	<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>	<u>10,791,915</u>
Primary Government										
Net investment in capital assets	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	153,681,022
Restricted	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	92,879,694
Unrestricted	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)	(57,712,118)
Total primary government net assets	<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>	<u>\$ 188,848,598</u>

Notes:

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

Source:

County of Yolo Comprehensive Annual Report

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

	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Expenses										
Governmental Activities:										
General government	\$ 18,246,598	\$ 21,254,929	\$ 24,123,703	\$ 25,329,809	\$ 31,430,226	\$ 31,328,922	\$ 27,638,887	\$ 23,789,369	\$ 23,829,962	\$ 26,301,699
Public Protection	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	84,140,855
Public ways and Facilities	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	9,488,722
Health and sanitation	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	41,731,884
Public assistance	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	71,405,393
Education	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	6,506,885
Recreation and cultural Services	891,816	952,155	797,425	1,440,542	1,205,613	2,578,781	2,686,475	2,299,374	2,149,533	2,162,665
Interest	770,018	735,593	595,961	1,065,118	1,259,520	1,634,044	997,621	1,273,586	1,251,240	1,227,602
Bond issuance cost	-	-	-	-	-	-	-	-	-	645,408
Subtotal governmental activities	165,802,390	191,253,790	209,399,649	227,406,542	268,926,891	271,675,794	253,287,776	241,034,928	237,532,829	243,611,113
Business-Type Activities:										
Airport	125,937	170,568	167,467	283,151	417,161	457,101	425,901	335,456	302,761	402,234
Mental Health	17,005,943	-	-	-	-	-	-	-	-	-
Central Landfill	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	17,138,821
Total Business-Type Activities	23,973,738	570,169	8,349,429	8,985,937	1,932,753	9,390,992	9,300,219	8,519,329	8,996,940	17,541,055
Total primary government expense	189,776,128	191,823,959	217,749,078	236,392,479	270,859,644	281,066,786	262,587,995	249,554,257	246,529,769	261,152,168
Program Revenues										
Governmental Activities:										
Charges for services	24,382,835	24,652,852	27,303,779	31,097,617	33,903,166	45,989,254	37,567,954	40,562,719	34,168,584	41,315,201
Operating grants and contributions	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	169,512,759
Capital grants and contributions	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	2,538,039
Subtotal governmental activities	156,198,614	171,123,021	163,359,984	179,079,729	199,633,729	202,875,187	202,611,459	191,061,406	185,704,008	213,365,999
Business-Type Activities:										
Airport	266,353	437,873	172,680	205,427	244,757	396,822	1,621,414	177,162	196,260	445,638
Mental Health	10,101,226	-	-	-	-	-	-	-	-	-
Central Landfill	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	8,199,403
Total Business-Type Activities	18,483,684	9,012,122	8,713,855	8,644,420	8,367,213	9,148,287	10,101,770	7,995,328	8,373,954	8,645,041
Total primary government program revenue	174,682,298	180,135,143	172,073,839	187,724,149	208,000,942	212,023,474	212,713,229	199,056,734	194,077,962	222,011,040
Net (expense)/revenue										
Governmental activities	(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)	(30,245,114)
Business-type activities	(5,490,054)	8,441,953	364,426	(341,517)	6,434,460	(242,705)	801,551	(524,001)	(622,986)	(8,896,014)
Total primary government net expenses	\$ (15,093,830)	\$ (11,688,816)	\$ (45,675,239)	\$ (48,668,330)	\$ (62,858,702)	\$ (69,043,312)	\$ (49,874,766)	\$ (50,497,523)	\$ (52,451,807)	\$ (39,141,128)

Continued

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

	<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>	<u>6/30/2013</u>
General Revenues and Other										
Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 40,253,669
Sales and use taxes	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	3,562,224
Transient	78,899	64,942	83,740	91,026	87,709	102,388	47,374	303,350	321,379	233,368
Documentary	1,444,648	2,021,761	1,829,494	1,507,346	938,994	832,381	681,076	629,373	648,883	1,038,929
Other	-	171,548	88,028	-	-	-	-	-	-	-
Unrestricted interest and investment earnings	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	1,468,090
Rents, not restricted to specific programs	-	548,033	393,048	469,716	393,602	-	-	206,959	403,227	250,674
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	723,715
Miscellaneous	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)	70,962
Sale of tobacco settlement revenues	-	-	9,139,612	-	-	-	-	-	-	-
Transfers	(6,539,220)	-	-	-	-	-	-	-	9,000	16,200
Total governmental activities	15,560,750	43,387,779	61,473,910	53,799,517	54,525,785	55,918,526	47,197,478	48,887,757	47,159,667	47,617,831
Business-type activities:										
Unrestricted interest and investment earnings	159,923	454,357	768,858	1,231,622	1,657,504	686,180	664,530	437,163	281,012	20
Miscellaneous	3,240	-	-	-	-	-	6,553	-	-	1,709
Transfers	6,539,220	-	-	-	-	-	-	-	(9,000)	(16,200)
Total business-type activities	6,702,383	454,357	768,858	1,231,622	1,657,504	686,180	671,083	437,163	272,012	(14,471)
Total primary government	22,263,133	43,842,136	62,242,768	55,031,139	56,183,289	56,604,706	47,868,561	49,324,920	47,431,679	47,603,360
Change in Net Position										
Governmental activities	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)	17,372,717
Business-type activities	1,212,329	8,896,310	1,133,284	890,105	8,091,964	443,475	1,472,634	(86,838)	(350,974)	(8,910,485)
Total primary government	\$ 7,169,303	\$ 32,153,320	\$ 16,567,529	\$ 6,362,809	\$ (6,675,413)	\$ (12,438,606)	\$ (2,006,205)	\$ (1,172,603)	\$ (5,020,128)	\$ 8,462,232

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>6/30/2004</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>	<u>6/30/2013</u>
General Fund										
Nonspendable								\$ 12,160,504	\$ 12,221,639	\$ 11,649,188
Restricted								1,477,353	1,804,705	12,231,027
Committed								600,000	600,000	300,000
Assigned								11,257,809	13,067,120	12,896,564
Unassigned								2,196,807	678,033	2,977,674
Reserved	\$ 16,473,688	\$ 9,878,515	\$ 6,839,025	\$ 1,495,965	\$ 8,609,344	\$ 722,479	\$ 485,039	-	-	-
Unreserved	10,014,024	19,527,677	18,591,440	24,418,253	2,291,221	1,758,890	848,117	-	-	-
Subtotal General Fund	<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>	<u>40,054,453</u>
All Other Governmental Funds										
Nonspendable								261,837	4,005,947	7,557,175
Restricted								38,024,117	41,848,004	54,607,398
Committed								5,134,284	5,947,717	7,482,155
Unassigned								(492,280)	(172,000)	(3,649)
Reserved	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	48,411,570	53,993,905	57,622,209	55,401,685	48,980,843	47,514,294	50,248,434			
Capital project funds	820,405	434,388	735,569	(196,777)	846,630	5,379,513	5,530,935			
Debt service funds	532,546	683,021	901,085	1,436,942	267,494	1,147,293	1,349,603			
Total all other governmental funds	<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>	<u>69,643,079</u>
Total all governmental funds	<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>	<u>\$ 109,697,532</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>6/30/2004</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>	<u>6/30/2013</u>
Revenues:										
Taxes	\$ 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	\$ 47,885,998
Licenses and permits	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	6,831,789
Fines, forfeitures and penalties	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	8,842,106
Revenue from use of money and property	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	1,898,601
Aid from other governments	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	167,974,327
Charges for services	15,257,023	16,951,246	19,325,859	22,736,726	26,929,371	31,289,996	27,568,482	27,475,551	23,918,038	29,277,453
Other	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	3,534,388
Total Revenues	181,122,339	213,403,815	216,949,279	237,319,684	255,341,637	254,493,879	256,108,529	245,406,667	239,769,985	266,244,662
Expenditures:										
General government	18,180,316	21,100,599	25,867,181	25,330,126	29,646,755	27,449,769	26,127,773	23,416,445	23,269,116	25,071,072
Public protection	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	78,702,512
Public ways and facilities	4,984,070	6,548,698	7,068,983	10,305,521	14,341,347	11,671,463	8,795,713	10,567,167	11,392,592	11,392,238
Health and sanitation	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	40,671,999
Public assistance	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	69,538,919
Education	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	5,748,944
Recreation and cultural services	786,674	856,726	702,342	1,519,791	2,344,401	3,739,148	3,163,432	2,469,123	1,929,228	2,008,378
Capital outlay	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	22,202,630
Debt service:										
Principal	509,378	440,430	426,539	671,349	739,682	772,949	10,275,213	1,148,596	1,344,742	1,615,893
Interest	773,008	737,683	648,257	1,017,422	1,269,823	1,614,850	1,037,822	1,275,153	1,174,938	1,096,010
Bond issuance costs	-	-	-	-	-	310,024	78,000	-	-	645,408
Total Expenditures	173,164,092	203,214,588	223,348,822	251,159,316	273,447,698	266,338,289	261,026,577	237,799,933	230,665,041	258,694,003
Excess (Deficiency) of Revenues (Under) Expenditures	7,958,247	10,189,227	(6,399,543)	(13,839,632)	(18,106,061)	(11,844,410)	(4,918,048)	7,606,734	9,104,944	7,550,659
Other Financing Sources (Uses):										
Proceeds from sale of tobacco settlement revenue	-	-	9,139,612	-	-	-	-	-	-	-
Operating transfers in	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	30,993,069
Operating transfers out	(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)	(31,707,148)
Sale of assets	-	67,359	22,679	79,909	244,686	160,605	51,477	560,698	95,905	59,734
Payment to refunding agent	-	-	-	-	-	-	-	572,712	-	(3,281,022)
Debt issuance	199,647	-	-	10,581,379	-	6,467,465	7,747,260	-	876,628	26,081,075
Total Other Financing Sources (Uses)	(6,516,587)	(103,063)	8,924,433	10,372,097	244,686	6,291,385	7,505,642	144,712	275,790	22,145,708
Net change in fund balance	1,441,660	10,086,164	2,524,890	(3,467,535)	(17,861,375)	(5,553,025)	2,587,594	7,751,446	9,380,734	29,696,367
Fund balance, beginning	78,359,337	79,324,842	89,009,068	91,551,864	87,257,608	71,921,720	66,368,695	62,868,985	70,620,431	80,001,165
Prior period adjustment	(476,155)	(401,938)	17,906	(826,721)	2,525,487	-	(6,087,304)			
Fund balance, restated beginning	77,883,182	78,922,904	89,026,974	90,725,143	89,783,095	71,921,720	60,281,391	62,868,985	70,620,431	80,001,165
Fund balance ending	\$ 79,324,842	\$ 89,009,068	\$ 91,551,864	\$ 87,257,608	\$ 71,921,720	\$ 66,368,695	\$ 62,868,985	\$ 70,620,431	\$ 80,001,165	\$ 109,697,532
Debt service as a percentage of noncapital expenditures	0.79%	0.63%	0.52%	0.75%	0.79%	0.95%	4.63%	1.08%	1.15%	1.46%
Total debt service	\$ 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	\$ 3,357,311
Total capital, per asset sch note	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	28,936,703
Non capital expenditures	163,306,364	187,860,305	207,501,211	224,194,440	253,572,853	250,539,129	244,456,239	224,527,634	218,818,039	229,757,300

Source:
County of Yolo Comprehensive Annual Report

**COUNTY OF YOLO, CALIFORNIA
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
 LAST TEN FISCAL 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>
2003 - 2004	12,420,802,659	864,899,304	403,532,328	(439,259,293)	13,249,974,998	0.99999
2004 - 2005	13,665,776,401	891,512,305	406,941,916	(503,762,930)	14,460,467,692	0.99998
2005 - 2006	15,506,331,132	959,171,846	384,397,163	(542,077,304)	16,307,822,837	0.99998
2006 - 2007	17,873,269,706	1,035,681,510	414,988,080	(603,679,892)	18,720,259,404	0.99996
2007 - 2008	19,410,879,982	1,130,551,442	444,804,978	(657,054,838)	20,329,181,564	0.99996
2008 - 2009	20,096,553,054	1,192,080,171	442,390,205	(746,293,819)	20,984,729,611	0.99996
2009 - 2010	20,009,643,178	1,280,301,806	474,409,290	(817,324,905)	20,947,029,369	0.99996
2010 - 2011	19,672,320,494	1,231,574,452	447,243,006	(819,396,534)	20,531,741,418	0.99997
2011 - 2012	19,576,394,174	1,201,435,236	481,441,491	(856,428,078)	20,402,842,823	0.99997
2012 - 2013	19,529,473,051	1,215,145,891	482,150,256	(883,811,762)	20,342,957,436	0.99997

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 FISCAL 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>	
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
2012 - 2013	0.99997	0.00000	0.06049	0.00004	1.06050

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 and Treasurer-Tax Collector

**COUNTY OF YOLO, CALIFORNIA
 PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
 JUNE 30, 2013 AND JUNE 30, 2004**

Taxpayer	Nature of Business	FY 2012-13			FY 2003-04		
		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	\$ 286,852,997	1	1.41%	\$ 169,723,048	1	1.28%
MSHQ LLC (Money Store)	Finance	112,790,134	2	0.55%	90,000,000	3	0.68%
Walgreen Co.	Distribution/Warehouse	103,230,746	3	0.51%	105,558,570	2	0.80%
Dayton Hudson Corp	Distribution/Warehouse	101,652,445	4	0.50%	86,583,988	4	0.65%
JB Management LP	Property management	57,729,201	5	0.28%	49,282,584	9	0.37%
Pacific Coast Producers	Food processor	54,590,012	6	0.27%			
Pacific Bell	Communications provider	47,218,356	7	0.23%	58,397,180	7	0.44%
River City Land Holding Co LLC	Sports Entertainment	47,084,999	8	0.23%	43,073,216	10	0.33%
Conaway Preservation Group	Agricultural	47,009,724	9	0.23%			
Industrial Woodlands	Distribution/Warehouse	46,120,210	10	0.23%			
Harsch Investment Corp	Real Estate Developer				69,771,597	5	0.53%
Farmers Rice Co-op	Rice mill				59,266,554	6	0.45%
Sacramento Foodco Inv LLC	Distribution/Warehouse				52,000,000	8	0.39%
		<u>\$ 904,278,824</u>		<u>4.44%</u>	<u>\$ 783,656,737</u>		<u>5.92%</u>

Source:

2012-13 Compiled by Yolo County Auditor-Controller and Treasurer-Tax Collector
 2003-04 Compiled by 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
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%
2013	270,954,602	267,234,402	98.63%	N/A	267,234,402	98.63%

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>			
2003-2004	690,000	2,290,000	-	4,225,000	5,367,367	219,390	62,370	12,854,127	0.10%	0.21%
2004-2005	570,000	2,250,000	-	4,130,000	5,181,936	446,775	16,569	12,595,280	0.09%	0.20%
2005-2006	445,000	2,215,000	-	4,030,000	5,015,397	424,536	-	12,129,933	0.07%	0.18%
2006-2007	315,000	2,170,000	-	3,925,000	15,205,427	396,701	-	22,012,128	0.12%	0.30%
2007-2008	175,000	2,125,000	-	3,815,000	14,760,745	363,076	110,171	21,348,992	0.11%	0.28%
2008-2009	30,000	8,425,000	-	3,700,000	14,352,796	323,283	82,219	26,913,298	0.13%	0.36%
2009-2010	-	8,290,000	7,631,635	3,585,000	4,473,208	287,611	55,821	24,323,275	0.12%	0.32%
2010-2011	-	8,065,000	7,171,626	3,465,000	4,690,320	250,930	28,427	23,671,303	0.12%	0.29%
2011-2012	-	7,825,000	6,666,091	3,340,000	5,192,741	213,213	8,839	23,245,884	0.11%	0.27%
2013-2013	-	7,585,000	5,810,882	26,060,000	4,907,057	174,904	6,757	44,544,600	0.22%	N/A

Source:
County of Yolo Auditor-Controller and Treasurer-Tax Collector

**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 at 1.25%</u>	<u>Total net applicable debt</u>	<u>Legal Debt Margin</u>	<u>Legal Debt Margin / Debt Limit</u>
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%
2012-2013	20,342,957,436	254,286,968	-	254,286,968	100.00%

Notes:

- 1) Government Code Section 29909 provides that the total amount of bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll. If water conservation, flood control, irrigation, reclamation, or drainage works improvements, or purposes, or the construction of select County roads is included in any proposition submitted, the total amount of bonded indebtedness may exceed 1.25% but shall not exceed 3.75% of the taxable property of the County as shown by the last equalized assessment roll."

Data 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, 2013**

2012-2013 Assessed Valuation: \$ 20,342,957,436

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2013</u>
Los Rios Community College District	8.883%	\$ 33,523,998
Solano County Community College District	1.702%	3,743,072
Yuba Joint Community College District	26.854%	33,917,042
Davis Joint Unified School District	99.753%	17,611,392
Davis Joint Unified School District Community Facilities District No. 1	99.753%	25,302,348
Davis Joint Unified School District Community Facilities District No. 2	100.000%	25,665,000
Esparto Unified School District	100.000%	2,420,000
Pierce Joint Unified School District	23.948%	1,012,052
River Delta JUSD School Facilities Improvement District No. 2	49.981%	4,208,398
Washington Unified School District	100.000%	60,263,895
Winters Joint Unified School District	79.167%	2,660,011
Woodland Joint Unified School District	98.878%	25,653,897
Cacheville Community Service District GO Bond	100.000%	46,000
City of Davis Community Facilities Districts	100.000%	27,599,043
City of West Sacramento Community Facilities Districts	100.000%	132,345,512
City of Woodland Community Facilities District No. 1	100.000%	40,665,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	7,585,000
Yolo County 1915 Act Bonds	100.000%	1,740,000
City 1915 Act Bonds	100.000%	33,503,336
Total Overlapping Tax and Assessment Debt		<u>\$ 479,464,996</u>
 <u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 26,060,000
Yolo County Board of Education Certificates of Participation	100.000%	7,067,506
Los Rios Community College District Certificates of Participation	8.883%	523,209
Yuba Joint Community College District Certificates of Participation	26.854%	5,232,813
Davis Joint Unified School District Certificates of Participation	99.753%	13,702,342
Washington Unified School District Certificates of Participation	100.000%	66,690,000
Winters Joint Unified School District Certificates of Participation	79.167%	969,796
Woodland Joint Unified School District Certificates of Participation	98.878%	12,038,397
City of Davis Certificates of Participation	100.000%	555,000
City of West Sacramento General Fund Obligations	100.000%	35,058,931
City of Woodland Public Improvement Corporation	100.000%	39,539,300
Total Direct and Overlapping General Obligation Debt		<u>\$ 207,437,294</u>
 <u>Overlapping Tax Increment Debt (Successor Agencies):</u>	 100.000%	 <u>171,245,000</u>
Combined Total Debt		<u><u>\$ 858,147,290</u></u> 1)

(continued)

**COUNTY OF YOLO, CALIFORNIA
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
 JUNE 30, 2013**

TOTAL DIRECT DEBT	\$ 26,060,000
TOTAL OVERLAPPING DEBT	<u>\$ 832,087,290</u>
COMBINED TOTAL DEBT	<u><u>\$ 858,147,290</u></u> 2)

- 1) The percentage of overlapping debt applicable to the County is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the County divided by the district's total taxable assessed value.
- 2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2012-13 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 2.36%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$26,060,000) 0.13%
 Combined Total Debt 4.22%

Ratios to Redevelopment Incremental Valuations (\$3,456,388,219):

Total overlapping tax increment debt..... 4.95%

Source:

California Municipal Statistics, Inc.

**COUNTY OF YOLO, CALIFORNIA
DEMOGRAPHICS AND ECONOMIC STATISTICS (UNAUDITED)
LAST TEN FISCAL 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)
2004	184,660	5,980,169	32,284	92,300	86,700	6.10%	29,321
2005	187,575	6,224,413	33,416	92,500	87,400	5.60%	29,429
2006	190,500	6,797,089	35,847	93,800	89,000	5.20%	29,460
2007	195,354	7,290,595	37,515	97,700	92,100	5.70%	29,493
2008	198,326	7,610,975	38,604	98,500	91,200	7.40%	29,507
2009	200,931	7,563,490	37,857	98,800	87,700	11.30%	29,591
2010	200,484	7,622,653	37,903	98,400	85,900	12.70%	29,440
2011	201,071	8,268,001	40,892	97,700	85,500	12.50%	29,366
2012	204,349	8,534,462	41,811	98,500	87,200	11.50%	29,404
2013	205,999	N/A	N/A	96,400	88,600	8.10%	29,250

Detail of estimated population , as of January 1, 2013 (1):

Incorporated Cities

Davis	66,471
West Sacramento	50,460
Winters	6,974
Woodland	56,908
Total of Incorporated Cities	180,813
Total of Unincorporated Areas	25,186
Total Population	205,999

Sources:

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

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
JUNE 30, 2013 AND JUNE 30, 2004**

Fiscal Year End June 30, 2013				Fiscal Year End June 30, 2004			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	12,639	1	14.27%	University of California, Davis	14,300	1	16.49%
State of California, (various)	2,480	2	2.80%	Cache Creek Casino	2,500	2	2.88%
Cache Creek Casino	2,200	3	2.48%	U.S. Postal Service	2,300	3	2.65%
Pacific Gas & Electric Co.	1,731	4	1.95%	State of California	1,930	4	2.23%
County of Yolo	1,257	5	1.42%	County of Yolo	1,549	5	1.79%
Woodland Joint Unified Sch Dist.	1,000	6	1.13%	Target Corp.	1,088	6	1.25%
Woodland Healthcare	949	7	1.07%	Raley's Inc.	972	7	1.12%
Raley's Family of Fine Stores	830	8	0.94%	Woodland Healthcare	944	8	1.09%
Davis Joint Unified School Dist.	790	9	0.89%	Rex Moore Electric Contractors & Eng.	597	9	0.69%
City of Davis	700	10	0.79%	City of Davis	529	10	0.61%
Total ten largest	<u>24,576</u>			Total ten largest	<u>26,709</u>		
Total all others	<u>64,024</u>			Total all others	<u>59,991</u>		
Total County employment (3)	<u><u>88,600</u></u>			Total County employment (3)	<u><u>86,700</u></u>		

Source:

(1) Sacramento Business Journal, August 23, 2013

(2) Sacramento Business Journal, October 15, 2004

(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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administration	24	25	29	37	36	36	29	32	31	30
Finance	61	60	61	61	66	66	56	54	54	51
Facilities	19	19	23	24	23	23	19	14	14	12
Other	89	78	83	92	96	95	78	67	67	65
	193	182	196	214	221	220	182	167	166	158
Public Protection										
Child Support Enforcement	110	97	94	78	78	69	53	53	57	54
District Attorney	107	102	105	109	115	110	99	99	101	100
Public Defender	32	32	33	35	36	36	35	33	33	31
Sheriff-Coroner	247	247	262	274	277	278	267	267	271	254
Probation	89	109	114	131	146	145	140	138	135	127
Other	70	81	83	81	80	76	59	54	55	53
	655	668	691	708	732	714	653	644	652	619
Public Ways & Facilities - Roads										
	54	48	48	49	49	49	45	44	44	44
Health & Sanitation										
Public Health	144	135	136	137	136	120	100	84	86	83
Mental Health	116	110	126	138	174	120	103	88	88	78
Alcohol & Drug	47	35	33	33	6	0	0	0	0	0
	307	280	295	308	316	240	203	172	174	161
Public Assistance										
Employment & Social Services	394	358	353	367	373	373	310	278	294	307
Other	7	7	7	6	5	6	5	5	4	4
	401	365	360	373	378	379	315	283	298	311
Education										
County Library	36	33	36	36	37	37	38	38	38	39
Agriculture Education	4	4	4	5	5	5	5	3	3	2
	40	37	40	41	42	42	43	41	41	41
Recreation and Cultural - Parks										
	7	7	7	14	16	15	14	10	10	8
County Landfill										
	21	24	24	24	27	27	27	25	25	25
County Airport										
	0	1	1	1	1	1	0	0	0	0
Total FTE's	1,678	1,612	1,662	1,732	1,782	1,687	1,482	1,386	1,410	1,367

Source:
 Authorized position resolution report

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Tax Collector										
Number of tax bills issued	58,050	59,743	60,834	62,065	63,954	64,454	63,882	63,055	63,013	63,381
County Counsel										
Annual attorney hours	10,755	8,292	11,132	12,928	12,506	10,456	10,184	9,980	9,931	9,872
Public Protection										
Sheriff										
Total patrol calls for service	37,313	38,630	38,751	38,249	38,508	34,484	39,331	32,785	28,265	31,180
Total jail bookings	10,016	10,170	9,384	10,631	10,187	9,706	9,243	8,385	7,635	7,397
Average jail population	430	440	416	421	427	412	413	414	404	440
Animal shelter average daily population	140	267	240	255	231	191	144	177	109	100
Probation										
Total minors booked	766	704	746	1,170	1,446	1,396	1,446	703	542	490
Total minors released	776	693	765	1,148	1,371	1,389	1,173	691	546	494
Average Juvenile Hall daily population	37	35	30	57	76	75	75	52	37	24
District Attorney										
Total felony cases filed	3,388	3,328	3,077	2,937	1,971	1,904	1,659	1,785	1,857	2,086
Total misdemeanor cases filed	5,268	5,270	4,905	4,798	4,836	4,857	4,179	4,380	4,073	3,236
Agriculture										
Pesticides permits issued	654	643	620	640	549	623	641	660	74	609
Phytosanitary certificates issued	3,447	3,793	3,601	3,907	4,300	5,339	6,357	6,646	6,601	7,436
Phytofield acres inspected	17,366	18,303	19,558	15,638	15,422	17,761	20,606	20,532	26,657	28,279
Weights & Measures devices		7,833	7,757	8,349	8,589	8,678	8,302	8,415	8,780	8,955
Pounds of rodent bait manufactured	65,090	79,149	67,134	65,190	63,745	56,365	55,400	69,835	63,800	52,075
Buildings Division										
Number of permits issued	1,137	1,052	1,129	1,114	1,026	898	880	651	602	686
Recorder										
Total documents recorded	67,727	62,259	59,047	49,392	40,544	42,534	37,179	39,276	39,246	44,012
Public Ways & Facilities										
No data										

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
(continued)										
Health & Sanitation										
Health Department										
Primary care clinic visits **	8,720	10,430	9,624	11,000	14,045	7,572	9,971	5,634	8,238	N/A
Detention Health sick calls	7,010	6,522	7,261	5,900	8,400	5,840	5,554	8,658	14,402	13,821
Adult Day Health Center average daily attendance	45	45	46	44	46	48	46	43	41	43
Women, Infants & Children (WIC) caseload	4,550	4,550	4,725	4,725	4,775	5,275	5,725	5,725	5,562	5,615
Mental Health Numbers of service units	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	2,523,999
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases	22	22	15	25	76	75	54	48	58	45
Elder abuse reports	114	133	107	298	411	488	315	343	380	501
Average annual food stamp cases	3,150	3,286	3,407	3,792	4,095	4,873	5,935	6,528	7,431	7,622
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	\$30,144,745
Average monthly In-Home Support hours	90,305	98,055	106,102	120,772	149,597	164,622	183,580	164,763	161,541	149,687
Education										
Library										
Total circulation	874,376	867,543	894,010	1,313,985	1,042,766	1,514,343	1,489,634	1,197,801	1,145,233	1,127,175
Recreation & Cultural										
Boat launch passes sold	N/A	N/A	N/A	N/A	N/A	N/A	67	74	78	80
Cars and day use passes sold	N/A	N/A	N/A	N/A	N/A	6979	5,765	5,475	4,623	4,035
Camping nights	N/A	N/A	N/A	N/A	N/A	2801	2,275	2,903	3,058	2,863
Sanitation Enterprise Fund										
Total tonnage entering landfill	184,654	196,513	194,231	183,242	175,315	197,239	200,597	178,935	161,911	271,743
Total tonnage recycled	80,312	88,357	91,467	96,241	107,798	110,325	108,388	99,290	169,222	104,473
Total tonnage disposed	264,966	284,870	285,698	285,698	283,113	307,564	308,985	278,225	331,133	167,270

Source:

County of Yolo departments

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

N/A - Data not available

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

Function	2006	2007	2008	2009	2010	2011	2012	2013
General Government								
Vehicles	49	33	43	45	43	43	80	95
Motorized heavy equipment	2	2	0	1	1	1	1	3
Office buildings	4	5	5	5	5	5	5	5
Other Structures	2	3	3	3	3	1	1	1
Leased storage facility	0	1	1	1	1	1	1	1
Microwave towers	0	2	2	2	2	2	2	2
Communication sites	3	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1	1
Solar Arrays	0	0	0	0	0	1	1	2
Airports	1	1	1	1	1	1	1	1
Public Protection								
Sheriff								
Vehicles	107	92	101	112	86	95	111	112
Watercraft	4	4	4	4	3	5	6	7
Motorized heavy equipment	0	0	1	1	1	1	2	2
Office buildings	1	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2	2
Storage facilities	0	0	1	1	1	1	1	1
District Attorney								
Vehicles	43	45	47	51	42	43	39	39
Office Buildings	1	1	1	1	1	1	1	1
Probation								
Vehicles	30	35	31	40	37	35	33	34
Office buildings	2	1	1	1	1	1	1	1
Leased office facilities	0	1	1	1	1	1	1	1
Detention facilities	1	1	1	1	1	1	1	1
Other								
Vehicles	40	40	41	46	35	36	43	42
Motorized heavy equipment	0	0	1	3	1	1	1	0
Courthouses	1	1	1	1	1	1	1	1
County owned Office buildings	3	3	3	3	3	3	3	1
Leased office buildings	2	2	2	2	2	1	1	1
Storage facilities	1	1	1	1	1	1	1	1

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

Function	2006	2007	2008	2009	2010	2011	2012	2013
Public Ways & Facilities								
Road Department								
Vehicles	32	31	32	31	33	31	26	29
Motorized heavy equipment	47	49	27	27	19	19	22	22
Office buildings	2	2	2	2	2	2	2	2
Road miles maintained	796	796	796	760	763	762	759	757
Bridges	174	174	174	170	158	158	158	158
Culverts	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
Health & Sanitation								
Vehicles	68	64	57	61	48	48	44	41
Office buildings	5	3	3	3	3	3	3	3
County Service Areas:								
Water connections	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006
Sewer connections	876	876	876	876	876	876	876	876
Landfill facilities:								
Vehicles	12	12	12	15	9	10	12	12
Motorized heavy equipment	6	8	7	6	6	6	7	8
Operating landfill	1	1	1	1	1	1	1	1
Buildings	1	1	3	3	3	3	3	3
Public Assistance								
Vehicles	65	59	64	64	53	55	43	43
Motorized heavy equipment	1	1	1	1	1	1	1	1
Leased office buildings	1	1	1	1	1	1	1	1
County owned office buildings	1	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1	1
Education								
Vehicles	8	8	8	8	6	6	6	6
Office buildings	1	1	1	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2	1	1	1
County owned Libraries	6	6	6	6	6	6	6	6

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

Function	2006	2007	2008	2009	2010	2011	2012	2013
Recreation & Cultural								
Parks								
Vehicles	7	7	12	15	13	13	7	9
Motorized heavy equipment	7	7	4	4	5	5	5	7
Boat Ramps	3	3	3	3	3	3	3	3
Golf course	0	0	0	1	1	1	1	1
Parks	7	7	7	7	7	7	7	7
Museum	1	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1	1

Source:
 County of Yolo Auditor-Controller

8 years of data is available.

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