

COUNTY OF YOLO
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



***For the Fiscal Year
Ended June 30, 2014***

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, 2014**

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INTRODUCTORY SECTION

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County of Yolo

www.yolocounty.org

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May 13, 2015

The Honorable, Don Saylor, 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, 2014, 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 206,381 resides in the four incorporated cities. Davis, with a population of 66,656, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 57,223, 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 50,836, 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 6,979, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants and art galleries. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts. The unincorporated area of Yolo County, with a population of 24,687, 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 2013 was \$722 million, an all-time high that represents an increase of 13% from calendar year 2012. Processing tomatoes remains Yolo County's leading commodity, with a gross value of \$108 million, down from \$112 million due to fewer harvested acres.

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 33,307 students and offers over 102 undergraduate majors and 90 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (Business Management, Education, Law, Medicine, Veterinary Medicine, and Nursing). The School of Veterinary Medicine is the largest veterinary school in California and is the top-ranked school in the country.

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

Yolo County 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 1,109,000 and total taxable sales of \$34.2 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. Nine 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 operating surplus from 2014-15 on resulting in an estimated \$2.06 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 budget, 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 capital improvement plan and preparing long-term projections.

During the budget for the 2014-15 fiscal year, the Board of Supervisors adopted a recommendation to increase the county's General Reserve by \$1,000,000. This increase brings the General Reserve in line with minimum recommendations of the Government Finance Officers Association best practices. The Board of Supervisors also added \$1,000,000 to the Other Post Employment Benefit Reserve, increasing the balance to a total of \$2,400,000.

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 - 2014 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, 2014**

Elected Officials:

Supervisor, First District	Oscar Villegas
Supervisor, Second District	Don Saylor, Chair
Supervisor, Third District	Matt Rexroad
Supervisor, Fourth District	Jim Provenza
Supervisor, Fifth District	Duane Chamberlain
Assessor	Joel Butler
Auditor-Controller and Treasurer-Tax Collector	Howard Newens
County Clerk-Recorder	Freddie Oakley
District Attorney	Jeff Reisig
Public Guardian-Administrator	Cass Sylvia
Sheriff-Coroner	Ed Prieto

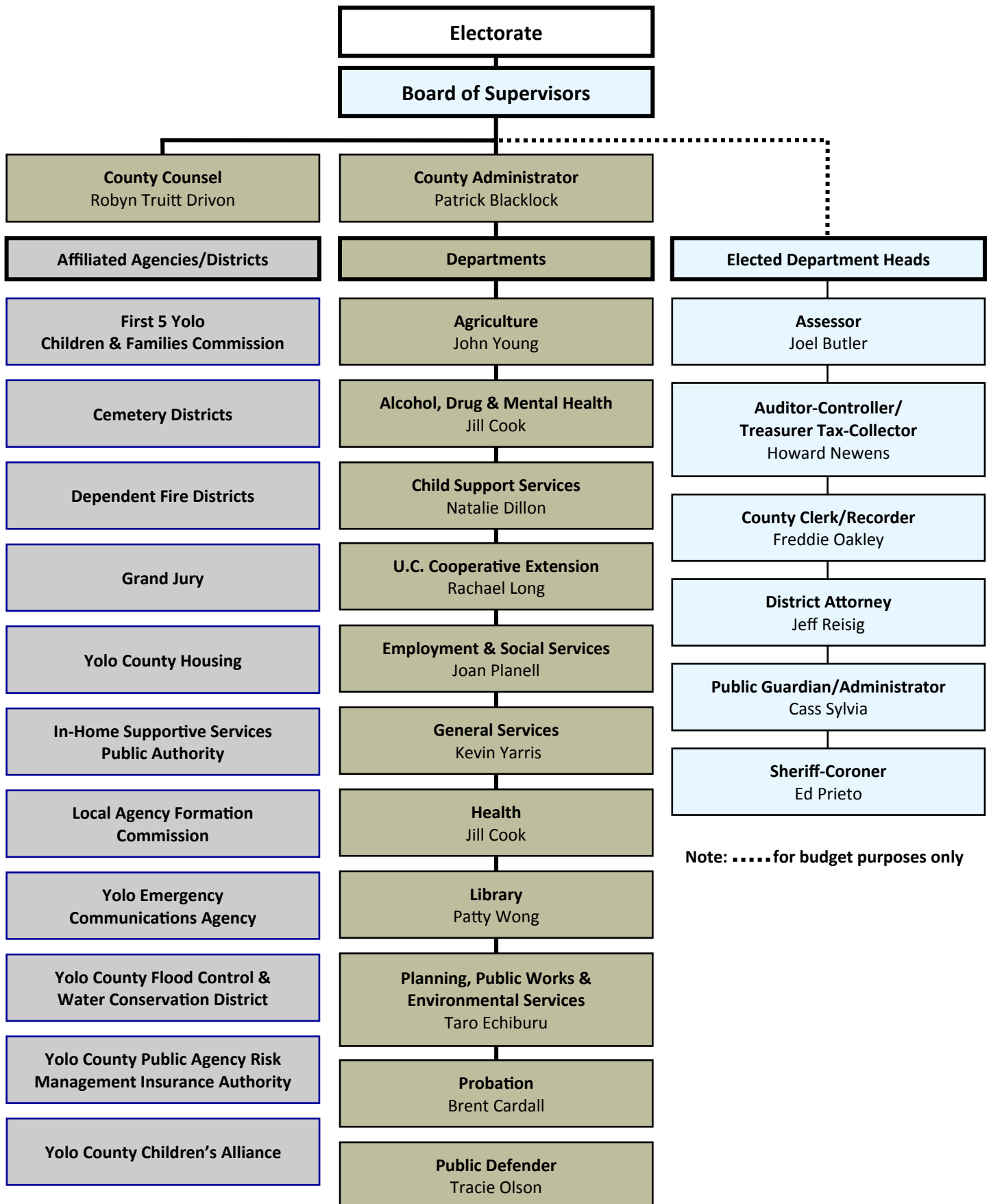
Appointed Officials

County Administrator	Patrick Blacklock
County Counsel	Robyn Drivon

Appointed Department Heads

Assistant CAO	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	Jill Cook
Director of Health Department	Jill Cook
Chief Probation Officer	Brent Cardall
Director of Employment and Social Services	Joan Planell
Director of Planning and Public Works	Taro Echiburu
Director of General Services	Kevin Yarris
Director of Child Support Services	Natalie Dillon
Public Defender	Tracie Olson

Yolo County Organization



Note: for budget purposes only

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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 fiscal year ended June 30, 2014, 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 77 percent, 71 percent, and 89 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, 2014, 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.

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 accompanying 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 13, 2015, 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.

Macias Gini & O'Connell LLP

Sacramento, California

May 13, 2015

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**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

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COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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, 2014. 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.

Government-wide Financial Analysis (in thousands)

Assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2014 by \$207,274 consisting of:

- \$157,322 represents the County's net investment in capital assets, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$111,096 is available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- \$61,144 unrestricted deficit.

The County's total net position increased by \$18,425 from the prior year:

- Net investment in capital assets increased by \$3,641. The increase consists of the following: (1) capital asset expenditures of \$15,592, (2) retirement of related debt of \$1,592, less (3) depreciation of \$10,951, (4) new debt to acquire capital assets net of unexpended proceeds of \$2,132 and (5) loss on retirements of \$460.
- The \$18,216 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 \$3,432 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 \$10,560 increase in the recognition of other postemployment benefits liabilities.

Financial Analysis of County Funds (in thousands)

As of June 30, 2014, the County's governmental funds reported a combined ending fund balances of \$134,656, an increase of \$24,959 or 23% increase from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$115,902 or 86% of ending fund balance. Of this amount:

- \$84,335 is restricted by law or externally imposed requirements,
- \$7,339 is committed for specific purposes,
- \$16,990 is assigned, and
- \$7,238 is unassigned fund balance.

As of June 30, 2014 the County's General Fund's total ending fund balance is \$53,402, an increase of \$13,348, or 33% from the prior year. The total fund balance available for spending is \$42,472 or 80% of ending fund balance. Of this amount \$16,076 is restricted by law or externally imposed requirements, \$2,165 is committed, \$16,990 is assigned and \$7,241 is unassigned fund balance.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

FINANCIAL HIGHLIGHTS (continued)

Capital Assets and Long-Term Liabilities (in thousands)

The County's capital assets (net of accumulated depreciation) increased by \$4,181, or 2% to \$201,565. Capital asset additions during the year totaled \$15,592 and included \$11,306 related to infrastructure (roads and bridges), and \$4,286 for other capital assets. The County recorded depreciation of \$10,951 and a net loss due to retirements and disposals of \$460 for fiscal year end June 30, 2014.

The County's long-term liabilities increased to \$165,788. The net increase of \$12,147, or 8%, is primarily due to a \$10,560 increase in other postemployment benefit obligation, a \$567 increase in closure/postclosure liability, and an increase of \$4,011 in new capital leases offset by current principal payments and amounts becoming current.

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, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference 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.

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 and cultural services. The business-type activities of the County include Yolo County Central Landfill and Yolo County Airport.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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, Yolo County Financing Corporation 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 Districts, First 5 Yolo, and Yolo County Housing that are governed by boards appointed and serve at the pleasure of 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 127 individual governmental funds combined into 30 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, and Mental Health Managed Care, 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, and Mental Health Managed Care and for all nonmajor special revenue, debt service and capital project funds, with the exception of the Development Impact Fees, Citizens' Option for Public Safety, and Sheriff Inmate Welfare special revenue funds. Budgetary comparison schedules for major special revenue funds as well as the detailed budget comparison schedule for the General Fund, are 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 For the Fiscal Year Ended June 30, 2014

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 50 agency funds and 69 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 Basic 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 For the Fiscal Year Ended June 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands)

Summary of Net Position as of June 30									
	Governmental Activities		Business-type Activities		Total		Total		
	2014	2013	2014	2013	2014	2013	Dollar Change	Percent Change	
Assets:									
Current assets	\$ 167,303	\$ 151,248	\$ 25,458	\$ 24,724	\$ 192,761	\$ 175,972	\$ 16,789	10%	
Noncurrent:									
Capital assets	188,047	183,126	13,518	14,258	201,565	197,384	4,181	2%	
Total assets	355,350	334,374	38,976	38,982	394,326	373,356	20,970	6%	
Deferred outflows of resources	157	172	-	-	157	172	(15)	100%	
Liabilities:									
Current liabilities	30,131	36,239	819	3,246	30,950	39,485	(8,535)	-22%	
Non-current liabilities	130,749	120,250	25,510	24,944	156,259	145,194	11,065	8%	
Total liabilities	160,880	156,489	26,329	28,190	187,209	184,679	2,530	1%	
Net position	\$ 194,627	\$ 178,057	\$ 12,647	\$ 10,792	\$ 207,274	\$ 188,849	\$ 18,425	10%	
Net Position:									
Net investment in capital assets	143,972	139,605	13,350	14,076	157,322	153,681	3,641	2%	
Restricted net position	92,982	76,650	18,114	16,230	111,096	92,880	18,216	20%	
Unrestricted net position	(42,327)	(38,198)	(18,817)	(19,514)	(61,144)	(57,712)	(3,432)	6%	
Total net position	\$ 194,627	\$ 178,057	\$ 12,647	\$ 10,792	\$ 207,274	\$ 188,849	\$ 18,425	10%	

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 outflows of resources exceeded liabilities by \$207,274 at the close of the fiscal year.

A summary of net position is as follows:

Analysis of Assets and Liabilities

Current assets: The increase in current assets is attributable to the increase in restricted net position discussed in more detail below.

Capital assets: The increase in capital assets is mostly attributable to \$11.3 million of infrastructure expenditures during the year of which \$9.5 million was related to 3 completed projects, 2 bridges and the widening of a major county road.

Current liabilities: The decrease in current liabilities is partially attributable to the following: \$3 million decrease related to a capital project completed in the prior year, \$.9 million decrease related to a one-time property tax settlement, and most of the remaining due to decreases in due to other governments relating for unexpended grant allocations.

Non-current liabilities: The increase in non-current liabilities is attributable to \$10.6 million increase in other postemployment benefits liability and new capital leases.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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

Analysis of Net Position

The County's total net position increased by \$18,425, or 10%, 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 the related 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.

The total net investment in capital assets is \$157,322 at fiscal year end and consisted of the following: invested in capital assets (net of accumulated depreciation) of \$201,565, less the related debt (net of unexpended proceeds) of \$44,243. The \$3,641 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, 2013		\$ 153,681
Changes in capital assets:		
Easements	\$ 16	
Infrastructure (includes CIP)	11,306	
Software	781	
Structures and improvements (includes CIP)	1,453	
Equipment	2,036	
Depreciation expense	(10,951)	
Net loss on asset retirements	(460)	4,181
Change in unexpended debt proceeds	1,879	1,879
Changes in related debt:		
New equipment leases	(4,011)	
Principal payments	1,592	(2,419)
Net change		3,641
Balance, June 30, 2014		<u>\$ 157,322</u>

Restricted net position: Total restricted net position increased by \$18,216. The increase in restricted net position is mostly attributed to the increases in the following restricted balances:

- \$1,421 from consumer and environmental protection judgments.
- \$5,279 in amounts restricted to capital projects; \$2,084 from unexpended lease proceeds and the remainder from County matches set aside per grant requirements for detention related facilities.
- \$4,527 from unexpended highway user taxes restricted for road construction and maintenance.
- \$5,760 increase in unexpended State realignment funding for health, law enforcement and public assistance programs.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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 \$61,144 for unrestricted net position. The deficit increased by \$3,432. 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 amount of the ARC was \$15,425 of which the County contributed \$4,865, thus the County incurred an additional liability of \$10,560. The balance of this liability at June 30, 2014 is \$82,735.

Analysis of Statement of Activities

Total net position increased by \$18,425, or by 10%. Governmental activities net position increased by \$16,570 and business-type activities net position decreased by \$1,855 for the fiscal year ended June 30, 2014.

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

	Changes in Net Position						Total	
	Governmental Activities		Business-type Activities		Total		Dollar	Percent
	2014	2013	2014	2013	2014	2013	Change	Change
Revenues:								
Program revenues:								
Charges for services	\$ 40,292	\$ 41,315	\$ 10,140	\$ 8,239	\$ 50,432	\$ 49,554	\$ 878	2%
Operating grants and contributions	178,775	169,513	337	406	179,112	169,919	9,193	5%
Capital grants and contributions	2,000	2,538	-	-	2,000	2,538	(538)	-21%
Total program revenues	221,067	213,366	10,477	8,645	231,544	222,011	9,533	4%
General revenues:								
Property taxes	40,937	40,254	-	-	40,937	40,254	683	2%
Sales and use taxes	3,878	3,562	-	-	3,878	3,562	316	9%
Unrestricted interest	343	1,468	873	-	1,216	1,468	(252)	-17%
Other revenues	2,436	2,318	2	2	2,438	2,320	118	5%
Transfers	(114)	16	114	(16)	-	-	-	0%
Total general revenues	47,480	47,618	989	(14)	48,469	47,604	865	2%
Total revenues	268,547	260,984	11,466	8,631	280,013	269,615	10,398	4%
Expenses:								
General government	24,977	26,302	-	-	24,977	26,302	(1,325)	-5%
Public protection	87,983	84,141	-	-	87,983	84,141	3,842	5%
Public ways and facilities	9,092	9,489	-	-	9,092	9,489	(397)	-4%
Health and sanitation	41,461	41,732	-	-	41,461	41,732	(271)	-1%
Public assistance	77,183	71,405	-	-	77,183	71,405	5,778	8%
Education	6,689	6,507	-	-	6,689	6,507	182	3%
Recreation and cultural services	2,013	2,163	-	-	2,013	2,163	(150)	-7%
Interest on long-term debts	2,579	1,227	-	-	2,579	1,227	1,352	110%
Certificates of participation issuance cost	-	645	-	-	-	645	(645)	100%
Central landfill	-	-	8,970	17,139	8,970	17,139	(8,169)	-48%
Airport	-	-	641	402	641	402	239	59%
Total expenses	251,977	243,611	9,611	17,541	261,588	261,152	436	0%
Increase (decrease) in net position	16,570	17,373	1,855	(8,910)	18,425	8,463	9,962	-118%
Net position - July 1	178,057	160,684	10,792	19,702	188,849	180,386	8,463	5%
Net position - June 30	\$ 194,627	\$ 178,057	\$ 12,647	\$ 10,792	\$ 207,274	\$ 188,849	18,425	10%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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 \$7,563, or by 3% to \$268,547. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall increase of \$7,701, or by 3.6%, from the prior year.

- Charges for services decreased by \$1,023, or by 2.5%. The decrease is primarily due to a prior year adjustment that increased mental health Medi-Cal revenue by \$4,922 in the Mental Health Managed Care fund to adjust cost report audit allowance liability to a repayment plan approved by the State. The County also increased solar energy revenues by \$2,321; \$1,087 increase in solar rebates from PGE and \$1,234 from the IRS for an interest subsidy on the tax exempt debt used to acquire the solar arrays. The remaining increase in fee revenue is attributable to an improving economy.
- Operating grants and contributions increased by \$9,262, or by 5%. This category includes federal and state operating grants. Below is the most significant changes from the prior year:
 - \$1,896 increase in funding from the dedicated public safety sales tax.
 - \$3,448 increase in state Realignment funding.
 - \$1,534 increase in state highway user tax.
 - \$9,091 increase in federal highway construction funds for 3 road/bridges projects.
 - \$3,644 decrease in federal housing funds, the prior year included \$3,791 for the purpose of constructing low income housing.
 - \$4,648 decrease in federal matching funds for health projects. The timing of receiving the money is dependent upon the state processing the statewide application to the federal government.
- Capital contributions and grants decreased by \$538, or by 21%. The prior year included a one-time \$950 donation related to the construction of the solar arrays. The current year also includes an increase of \$429 in development impact fees.

General revenues had an overall decrease of \$138, or by .3%, from the prior year. The most significant changes are as follows:

- Sales and use taxes increased by \$316, or 9%, due to the improving economy.
- Unrestricted interest and investment earnings decreased by \$1,125. The prior year mark to market calculation included an \$821 error which overstated the prior year amount. In addition, the current year average annual treasury earnings rate increased by 10%.
- Other revenue increased by \$118, or by 5% as partly due to \$180 increase in franchise fees as a result of the County renegotiating the host agreement with the garbage haulers.

Expenses: Total expenses for the governmental activities were \$251,977, an increase of \$8,366, or by 3.4%, from the prior year. The most significant changes are as follows:

- General Government – The decrease of \$1,325, or 5%, is due to the County direct charging departments for the pay-as-you-go portion of other post-employment benefits (OPEB).
- Public Protection – The increase of \$3,842 is mostly attributable to increases in salaries, \$1,551 or 6%, and \$354 or 9% related to medical insurance which are both in line with anticipated annual increases and a chargeback from the General Fund of \$1,452 for a share of other post-employment benefits pay-as-you-go outlays.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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

Analysis of Governmental Activities (continued)

Expenses: (continued)

- Public Assistance – The increase of \$5,778, or 8% is partially due to the following; \$784 for a chargeback from the General Fund for a share of other post-employment benefits pay-as-you-go outlays, \$290 for a new lobby management software, \$2,487 increase in salaries and benefits to staff Affordable Care Act eligibility and case management activities, \$211 increase in IT services, \$488 increase in indirect overhead charges and \$400 increase for In-Home Supportive Services share of cost.
- Interest Expense – The increase of \$1,352 or 110% is due to paying a full year of debt service on the Certificates of participation (2012 COPS) issued in December of 2012.
- Bond Issuance Cost – The decrease of \$645 or 100% is due to the County issuing 2012 COPS in the prior year.

Analysis of Business-type Activities

The net position of business-type activities increased by \$1,855, or 17%, which indicates these activities generated sufficient revenues to cover cost of operations. Total revenues were \$11,466 which increased by \$2,835, or by 33%, and total expenses were \$9,611 which decreased by \$7,930, or by 45%.

- Airport – Total program revenue for the airport decreased by \$74 to \$372. The decrease is due to \$60 less in grants received from the Federal Aviation Agency (FAA) to make improvements at the airport and a decrease of \$12 in rents and concessions due to renegotiation of leases. General revenues, which consists of interest income, are negligible in both years. However, the Airport received \$114 from the General fund to assist in financing airport improvements required by the FAA. Expenses increased by \$239 due to additional staff support of \$43 and the remaining amount due airport improvements required by the FAA.
- Landfill – Total program revenue increased by \$1,906, or by 23%. The program revenue increases are as follows: \$846 from increased amounts entering the landfill, \$698 from increased franchise fees and \$100 penalty from an early contract withdrawal by a vendor. General revenues for the Landfill include \$873 of investment earnings and \$2 from gain on sale of capital assets.

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.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

Only the major funds are reported in separate columns: General Fund, Public Safety Fund, Roads and Transportation Fund, and Mental Health Managed Care Fund. All others are non-major funds and are aggregated under Nonmajor 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 Supplementary Information section.

At June 30, 2014, the County's governmental funds reported combined ending fund balances of \$134,657 representing an increase of \$24,960 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance, \$11,180, 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 \$10,015, (2) long-term receivables of \$641 and (3) prepaid expenditures, deposits and inventory of \$524.
- Restricted fund balance of \$91,910 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$7,339 are amounts for specific purposes determined by the Board of Supervisors, such as \$600 to fund OPEB.
- Assigned fund balance of \$16,990 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. \$12,234 of these funds have been used to finance a projected deficit in the fiscal year 2014-15 budget.
- Unassigned fund balance, \$7,238, represents the residual classification for the County's General Fund of \$7,241 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 \$13,348, from \$40,054 to \$53,402 at June 30, 2014. The nonspendable portion of fund balance was \$10,930, and the spendable portion was \$42,472, an increase of \$14,067 from the prior year spendable fund balance of \$28,405. 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 40% of General Fund expenditures while spendable fund balance equates to 31% of total General Fund expenditures. Of the General Fund's spendable fund balance, \$16,076, or 38%, is restricted, \$2,165, or 5%, is committed, \$16,990, or 40%, is assigned, and \$7,241, or 17% 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 \$0 to \$13. Fund expenditures increased by \$439, from \$50,080 to \$50,519. The increase is less than 1%.

The **Roads and Transportation Fund** is a major special revenue fund that finances the maintenance and construction of County roads and bridges from the receipts of dedicated gas taxes and state and federal grants. This fund also finances County transit services from a dedicated sales tax. Total fund balance increased by \$4,331 or 24%. Fund revenues increased by \$11,110 primarily due to the following; an increase of \$1,534 of highway user taxes distributed by the State to the County and an increase of \$9,091 of federal highway construction funds to reconstruct a major county road and two bridges. Fund expenditures increased by \$5,770 or by 51% due to the following fore-mentioned projects.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

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 \$15,965, of which \$8,807 represents unexpended restricted Mental Health Services Act Funding (Proposition 63) and the remaining \$7,158 are also restricted from other mental health and alcohol and drug programs. Revenues decreased by \$2,865 to \$22,101. The decrease is partially attributable to a one-time revenue increase in the prior year of \$4,922 related to cost report disallowances and a decrease of \$1,924 in State MHSA funds. Due to fund reporting changes the fund also has revenue increases of \$2,372 related to alcohol and drug programs and \$3,042 from State realignment II revenues. Expenditures increased \$2,830 from \$16,541 to \$19,371 mostly due to the reporting changes. Alcohol and drug programs expenditures accounted for \$1,827 of the increase. Also the reporting change increased the fund balance by \$4,959 which is included in transfers in.

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	2014		2013		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 50,195	18.2%	\$ 47,886	18.0%	\$ 2,309	4.8%
Licenses, permits, and franchises	7,379	2.7%	6,832	2.6%	547	8.0%
Fines, forfeitures and penalties	8,215	3.0%	8,842	3.3%	(627)	-7.1%
Revenue from use of money and property	766	0.3%	1,899	0.7%	(1,133)	-59.7%
Aid from other governments	178,949	64.9%	167,974	63.1%	10,975	6.5%
Charges for services	23,918	8.7%	29,278	11.0%	(5,360)	-18.3%
Other revenue	6,094	2.2%	3,534	1.3%	2,560	72.4%
Totals	\$ 275,516	100.0%	\$ 266,245	100.0%	\$ 9,271	3.5%

Significant changes for major revenue sources are explained below.

- Taxes – The increase of \$2,309 is attributable to the following: \$1,936, or 5% increase in property taxes, \$291, or 8% increase in sales taxes.
- Licenses, permits, and franchises – The increase of \$547 is attributable to the following: \$315, or 12% increase in construction permits due to increased housing activity, \$155, or 21% increase in franchise fees, and \$161, or 11% increase in environmental health permits.
- Fines, forfeitures, and penalties – The decrease of \$627 is partially attributable to a decrease of \$1,037 in the excess teeter reserve transfer, an increase of \$221 from penalties of the new County emergency services activities and an increase of \$146 in consumer fraud and environmental protection settlements.
- Revenue from the use of money and property – The decrease of \$1,133 is due to an \$821 mark to market calculation error in the prior year causing the prior year interest earnings to be overstated and the current year to be understated by \$821. In addition current year average annual rate earned by the County Treasury increased by 10% over the prior year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Aid from other governments – The \$10,975 increase is primarily due to the following:
 - \$1,896 increase in funding from the dedicated public safety sales tax.
 - \$3,448 increase in state Realignment funding.
 - \$1,534 increase in state highway user tax.
 - \$9,091 increase in federal highway construction funds for 3 road/bridges projects.
 - \$3,644 decrease in federal housing funds, the prior year included \$3,791 for the purpose of constructing low income housing.
 - \$4,648 decrease in federal matching funds for health projects. The timing of receiving the money is dependent upon the state processing the statewide application to the federal government.

- Charges for services – The \$5,360 decrease is primarily due to an adjustment made in the prior year of \$4,922 to mental health Medi-Cal revenue. The adjustment decreased 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 classified as long-term and the remaining \$3,003 in estimates were reversed.

- Other revenue – The \$2,560 increase is primarily due to \$1,087 increase in solar energy generation rebates and \$1,235 in IRS interest subsidies related to the certificates of participation issued in December 2012.

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

Expenditures in the Governmental Funds						
Function	2014		2013		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 25,611	10.1%	\$ 25,071	9.7%	\$ 540	2.2%
Public protection	83,834	33.0%	78,703	30.4%	5,131	6.5%
Public ways and facilities	17,085	6.7%	11,392	4.4%	5,693	50.0%
Health and sanitation	39,643	15.6%	40,672	15.7%	(1,029)	-2.5%
Public assistance	74,812	29.5%	69,539	26.9%	5,273	7.6%
Education	6,033	2.4%	5,749	2.2%	284	4.9%
Recreation and cultural services	1,707	0.7%	2,008	0.8%	(301)	-15.0%
Capital outlay	618	0.2%	22,203	8.6%	(21,585)	-97.2%
Debt - principal	1,945	0.8%	1,616	0.6%	329	20.4%
Debt - interest and fiscal charges	2,667	1.0%	1,096	0.4%	1,571	143.3%
Debt issuance cost	-	0.0%	645	0.3%	(645)	100.0%
	<u>\$ 253,955</u>	<u>100.0%</u>	<u>\$ 258,694</u>	<u>100.0%</u>	<u>\$ (4,739)</u>	<u>-1.8%</u>

Significant changes for major functions are explained below:

- Public Protection – The increase of \$5,131 is mostly attributable to increases in salaries, \$1,551 or 6%, and \$354 or 9% related to medical insurance which are both in line with anticipated annual increases and a chargeback from the General Fund of \$1,452 for a share of other post-employment benefits pay-as-you-go outlays.

- Public Ways and Facilities – The increase of \$5,693 is directly attributable to the 3 infrastructure projects substantially completed during the fiscal year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Public Assistance – The increase of \$5,273 is partially due to the following; \$784 for a chargeback from the General Fund for a share of other post-employment benefits pay-as-you-go outlays, \$290 for new lobby management software, \$2,487 increase in salaries and benefits to staff affordable care act, \$211 increase in IT services, \$488 increase in indirect overhead charges and \$400 increase for In-Home Supportive Services share of cost.
- Recreation and Cultural Services – The decrease of \$301 is primarily attributable to prior year only expenditures of \$198 to renovate the Clarksburg boat ramp and \$33 expended for tree plantings mitigating the loss of trees to a pipeline project.
- Capital Outlay – The decrease of \$21,585 is due to the construction of two solar arrays in the prior year. The capital outlay expenditures for this project in fiscal year 2012-13 was \$22,176.
- Debt Interest and Fiscal Charges – The increase of \$1,571 is attributable to the \$1,703 increase in interest paid on the 2012 COPS, a full year of debt service.
- Debt Issuance Cost – The debt issuance cost of \$645, in the prior year, 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, increased by \$1,864, or by 17%, from the prior year.

The **Yolo County Airport Fund** total net position decreased by \$156 to \$2,189. The net loss before transfers of \$270 in the current year is due to additional expenses related to complying with FAA regulations. The County General Fund contributed \$114 to decrease total loss to \$156.

The **Yolo County Central Landfill** net position increased by \$2,020, or by 24%. Operating revenues increased by \$1,914, or by 24%. The operating revenues increased due to increased waste received by the landfill. Operating expenses decreased by \$8,133 of which \$8,032 was related to the increased closure-postclosure liability to comply with regulations accrued in the prior year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

GENERAL FUND BUDGETARY VARIANCES (in thousands) (continued)

The County's final budget appropriations for expenditures, including transfers out, for the General Fund differ from the original budget by supplemental appropriations of \$3,785, or 2%. The changes in appropriations to each object are as follows:

- Salary and benefits increased by \$2,306; \$131 from non-salary appropriations, \$1,353 from additional estimated revenues, \$47 from fund balance.
- Services and supplies decreased by \$1,128; \$795 decrease in revenues and \$333 was transferred to other non-services and supplies appropriations.
- Other charges decreased by \$777 primarily from a mid-year budget adjustment to reflect lower public assistance caseload.
- Capital asset appropriations increased by \$2,158 primarily financed through capital leases for the acquisition of a countywide new financial and human resources/payroll system, new lobby management system for social services, and hardware and software to set up virtual servers.
- Transfers out increased by \$2,116; \$989 from fund balance, and the remainder from unanticipated revenue. The additional appropriations were required to transfer funds to capital project funds for required County match for state grants to finance the expansion of the jail and juvenile hall facilities.
- Intrafund transfers increased by \$703 from transfers to other appropriations.
- Appropriations for contingencies decreased by \$1,593 from transfers to other appropriations.

Revenue

General Fund estimated revenues, including transfers in, totaled \$212,286, the amount realized was \$212,341 for a net positive impact on fund balance of \$55.

Expenditures

The County's General Fund's final appropriations totaled \$221,900 and budgetary expenditures totaled \$199,977 for a net savings of \$21,923. Below is a summary of General Fund appropriations and budgetary actual by object.

General Fund Budgetary Results by Object				
<u>Object</u>	<u>Original Appropriations</u>	<u>Final Appropriations</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries and benefits	\$ 73,904	\$ 76,210	\$ 70,592	\$ 5,618
Services and supplies	34,892	33,764	29,322	4,442
Other charges	42,645	41,868	37,931	3,937
Capital assets	1,468	3,626	2,499	1,127
Transfers out	64,594	66,710	63,819	2,891
Intrafund transfers	(4,484)	(3,781)	(4,186)	405
Appropriations for contingency	5,096	3,503	-	3,503
	<u>218,115</u>	<u>221,900</u>	<u>199,977</u>	<u>21,923</u>

By year-end, appropriation savings and over realization of revenues combined to reduce the budget plan to draw upon fund balance by \$9,614 to adding to fund balance \$12,364, as included in the budget. Budgetary fund balance totaled \$40,769 at year end.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

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, 2014, is \$201,565. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2013-14 the County's net investment in capital assets increased by \$4,181, or by 2%, in both the governmental activities and business-type activities. The increase in investment in capital assets is primarily due to the reconstruction of a major county road and 2 bridges.

Capital Assets as of June 30 (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 6,372	\$ 6,372	\$ 2,445	\$ 2,445	\$ 8,817	\$ 8,817
Easements	933	917	-	-	933	917
Construction in progress	9,602	14,744	-	-	9,602	14,744
Infrastructure	60,615	46,855	-	-	60,615	46,855
Software	1,437	1,103	-	1	1,437	1,104
Structures and improvements	104,275	108,845	10,910	11,578	115,185	120,423
Equipment	4,813	4,290	163	234	4,976	4,524
Total	\$ 188,047	\$ 183,126	\$ 13,518	\$ 14,258	\$ 201,565	\$ 197,384

Changes in capital assets	
Balance, June 30, 2013	\$ 197,384
Changes in capital assets:	
Easements	16
Construction in process	(4,700)
Infrastructure	17,091
Software	781
Structures and improvements	368
Equipment	2,036
Depreciation expense	(10,951)
Net loss on asset retirements	(460)
Net change	<u>4,181</u>
Balance, June 30, 2014	<u>\$ 201,565</u>

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

COUNTY OF YOLO

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014**

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

Long-term liabilities

Long-term liabilities increased from \$153,641 to \$165,788, an increase of \$12,147. The increase is due to the \$10,560 increase of OPEB liability and \$4,011 for new capital leases.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2014	2013	2014	2013	2014	2013	Dollar Change	Percent Change
	Special assessment debt	\$ 7,385	\$ 7,643	\$ -	\$ -	\$ 7,385	\$ 7,643	\$ (258)
Certificates of participation	25,860	26,081	-	-	25,860	26,081	(221)	-0.8%
Capital leases payable	8,588	4,907	5	7	8,593	4,914	3,679	74.9%
Compensated absences	7,825	8,726	224	216	8,049	8,942	(893)	-10.0%
Notes payable	-	-	163	175	163	175	(12)	-6.9%
Loans	5,040	5,811	-	-	5,040	5,811	(771)	-13.3%
OPEB obligation	82,735	72,175	-	-	82,735	72,175	10,560	14.6%
Short Doyle/Medi-Cal audit disallowances	1,649	1,919	-	-	1,649	1,919	(270)	0.0%
Pollution remediation settlement	440	540	-	-	440	540	(100)	-18.5%
Estimated self-insurance claims	591	725	-	-	591	725	(134)	-18.5%
Closure/postclosure liability	-	-	25,283	24,716	25,283	24,716	567	2.3%
	\$ 140,113	\$ 128,527	\$ 25,675	\$ 25,114	\$ 165,788	\$ 153,641	\$ 12,147	7.9%

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;
- 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 \$265 million representing 1.25% of the County's assessed valuation.

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

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2014

ECONOMIC FACTORS AND 2014-15 BUDGET

The following factors were considered in preparing the County's budget for the 2014-15 fiscal year which increased 1.1% over the prior year's budget.

- Property tax revenues are expected to increase 5% due to continuing economic recovery in the housing market.
- Sales tax revenues are expected to decrease by 1.7%.
- The 2014-15 budget includes use of one-time available funds of \$12 million.
- The 2014-15 budget increases the general reserve by \$1.7 million.
- The 2014-15 budget includes modest salary increase of 2% and continued savings through employee payment of the member share for pensions.

The County's financial condition has improved significantly over the past 3 years and should continue to improve 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

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BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

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COUNTY OF YOLO

Statement of Net Position

June 30, 2014

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
ASSETS						
Current Assets:						
Cash and investments	\$ 111,928,378	\$ 6,430,834	\$ 118,359,212	\$ 4,258,682	\$ 1,440,186	\$ 2,289,369
Cash with fiscal agent	38,504	--	38,504	--	--	--
Imprest cash	31,950	1,900	33,850	270	--	745
Restricted cash	12,532,209	9,129,999	21,662,208	--	--	2,001,729
Receivables (net of allowance for uncollectible)	50,769,631	1,160,450	51,930,081	38,076	894,565	797,532
Inventory	420,942	--	420,942	--	--	65,807
Prepaid expenses and deposits	232,961	83,128	316,089	6,186	--	165,686
Internal balances	(8,651,817)	8,651,817	--	--	--	--
Total Current Assets	<u>167,302,758</u>	<u>25,458,128</u>	<u>192,760,886</u>	<u>4,303,214</u>	<u>2,334,751</u>	<u>5,320,868</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	16,907,597	2,444,978	19,352,575	269,198	--	4,223,873
Depreciable, net	171,139,247	11,072,891	182,212,138	3,494,520	3,467	15,410,123
Other assets, net	--	--	--	--	--	227,499
Total Noncurrent Assets	<u>188,046,844</u>	<u>13,517,869</u>	<u>201,564,713</u>	<u>3,763,718</u>	<u>3,467</u>	<u>19,861,495</u>
Total Assets	<u>355,349,602</u>	<u>38,975,997</u>	<u>394,325,599</u>	<u>8,066,932</u>	<u>2,338,218</u>	<u>25,182,363</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on defeasance	156,785	--	156,785	--	--	--
Total Deferred Outflows of Resources	<u>156,785</u>	<u>--</u>	<u>156,785</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, 2014

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
LIABILITIES						
Current Liabilities:						
Accounts payable	6,272,234	546,170	6,818,404	239,575	153,801	411,383
Interest payable	185,516	--	185,516	3,138	141	3,186
Accrued salaries and benefits	5,871,299	104,984	5,976,283	19,758	27,467	--
Due to other governmental agencies	6,946,195	--	6,946,195	161,401	--	1,715,146
Other accrued liabilities	--	--	--	--	--	15,997
Deposits from others	10,000	3,250	13,250	--	--	227,432
Unearned revenue	1,480,625	13	1,480,638	--	--	323,681
Estimated self-insurance claims payable	91,822	--	91,822	--	--	--
Compensated absences	5,477,000	157,000	5,634,000	21,445	11,265	38,479
Other current liabilities	--	--	--	--	--	176,139
Capital leases payable	1,411,951	2,251	1,414,202	27,178	1,731	--
Certificates of participation	935,000	--	935,000	--	--	--
Special assessment debt with government commitment	270,000	--	270,000	--	--	--
Notes and loans payable	1,079,198	5,931	1,085,129	14,815	--	2,306,606
Pollution remediation settlement	100,000	--	100,000	--	--	--
Total Current Liabilities	<u>30,130,840</u>	<u>819,599</u>	<u>30,950,439</u>	<u>487,310</u>	<u>194,405</u>	<u>5,218,049</u>
Noncurrent Liabilities:						
Long-term liabilities due beyond one year	48,013,508	226,273	48,239,781	156,616	13,065	3,672,531
Other post-employment benefits	82,735,000	--	82,735,000	--	--	212,664
Estimated closure and postclosure cost	--	25,283,341	25,283,341	--	--	--
Total Noncurrent Liabilities	<u>130,748,508</u>	<u>25,509,614</u>	<u>156,258,122</u>	<u>156,616</u>	<u>13,065</u>	<u>3,885,195</u>
Total Liabilities	<u>160,879,348</u>	<u>26,329,213</u>	<u>187,208,561</u>	<u>643,926</u>	<u>207,470</u>	<u>9,103,244</u>
NET POSITION						
Net investment in capital assets	143,971,864	13,350,030	157,321,894	3,565,109	(64)	14,151,061
Restricted for:						
Nonexpendable	10,014,269	--	10,014,269	6,186	--	--
General government	8,241,409	--	8,241,409	--	--	--
Public protection	11,482,765	--	11,482,765	14,076	--	--
Public ways and facilities	22,322,267	--	22,322,267	--	--	--
Health and sanitation	26,929,142	--	26,929,142	--	--	--
Public assistance	8,877,707	--	8,877,707	--	--	1,668,204
Education	5,017,413	--	5,017,413	--	--	--
Recreation & cultural	97,244	--	97,244	--	--	--
Debt service	--	15,683	15,683	--	--	--
Closure and postclosure care	--	18,098,285	18,098,285	--	--	--
Unrestricted	(42,327,041)	(18,817,214)	(61,144,255)	3,837,635	2,130,812	259,854
Total Net Position	<u>\$ 194,627,039</u>	<u>\$ 12,646,784</u>	<u>\$ 207,273,823</u>	<u>\$ 7,423,006</u>	<u>\$ 2,130,748</u>	<u>\$ 16,079,119</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, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 24,977,358	\$ 11,908,255	\$ 12,062,968	\$ 1,999,825
Public protection	87,982,661	10,513,738	45,668,743	--
Public ways and facilities	9,091,789	414,847	18,305,932	--
Health and sanitation	41,461,501	13,174,621	25,787,638	--
Public assistance	77,182,919	696,945	75,802,214	--
Education	6,689,369	2,512,542	1,264,932	--
Recreation and cultural services	2,012,644	1,071,817	(117,186)	--
Interest	2,578,994	--	--	--
Total Governmental Activities	<u>251,977,235</u>	<u>40,292,765</u>	<u>178,775,241</u>	<u>1,999,825</u>
Business-Type Activities:				
Airport	641,333	168,872	203,503	--
Central Landfill	8,970,185	9,970,766	134,211	--
Total Business-Type Activities:	<u>9,611,518</u>	<u>10,139,638</u>	<u>337,714</u>	<u>--</u>
Total primary government	<u>\$ 261,588,753</u>	<u>\$ 50,432,403</u>	<u>\$ 179,112,955</u>	<u>\$ 1,999,825</u>
Component Units:				
Fire Districts	\$ 2,401,528	\$ 655,660	\$ 98,970	\$ 265,819
First 5 Yolo	4,045,850	--	3,063,444	--
Yolo County Housing	18,211,889	2,922,203	14,729,393	1,234,987
Total component units	<u>\$ 24,659,267</u>	<u>\$ 3,577,863</u>	<u>\$ 17,891,807</u>	<u>\$ 1,500,806</u>

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

Changes in Net Position

Net position - July 1

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
\$ 993,690		\$ 993,690			
(31,800,180)		(31,800,180)			
9,628,990		9,628,990			
(2,499,242)		(2,499,242)			
(683,760)		(683,760)			
(2,911,895)		(2,911,895)			
(1,058,013)		(1,058,013)			
(2,578,994)		(2,578,994)			
<u>(30,909,404)</u>		<u>(30,909,404)</u>			
	\$ (268,958)	(268,958)			
	1,134,792	1,134,792			
	<u>865,834</u>	<u>865,834</u>			
<u>(30,909,404)</u>	<u>865,834</u>	<u>(30,043,570)</u>			
			\$ (1,381,079)		
				\$ (982,406)	
					\$ 674,694
			<u>(1,381,079)</u>	<u>(982,406)</u>	<u>674,694</u>
40,937,193	--	40,937,193	1,638,360	--	--
3,877,511	--	3,877,511	--	--	--
356,758	--	356,758	--	--	--
916,833	--	916,833	--	--	--
342,910	873,712	1,216,622	13,553	7,490	5,158
257,958	--	257,958	8,300	--	--
904,160	--	904,160	--	--	--
--	1,760	1,760	--	--	--
(113,563)	113,563	--	--	--	--
<u>47,479,760</u>	<u>989,035</u>	<u>48,468,795</u>	<u>1,660,213</u>	<u>7,490</u>	<u>5,158</u>
16,570,356	1,854,869	18,425,225	279,134	(974,916)	679,852
178,056,683	10,791,915	188,848,598	7,143,872	3,105,664	15,399,267
<u>\$ 194,627,039</u>	<u>\$ 12,646,784</u>	<u>\$ 207,273,823</u>	<u>\$ 7,423,006</u>	<u>\$ 2,130,748</u>	<u>\$ 16,079,119</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, 2014

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
ASSETS						
Assets:						
Cash and investments	\$ 24,193,715	\$ 13,135	\$ 21,829,735	\$ 27,804,398	\$ 34,716,528	\$ 108,557,511
Cash with fiscal agent	10,605	--	--	--	27,899	38,504
Imprest cash	26,505	4,340	50	--	1,055	31,950
Restricted cash and investments	11,924,876	--	--	--	607,333	12,532,209
Receivable (net):						
Taxes receivable	6,703,270	--	1,600	--	17,219	6,722,089
Accounts receivable	6,735,705	402,575	2,592	48,958	234,361	7,424,191
Due from other governments	14,987,093	4,969,611	1,433,590	3,864,855	3,299,721	28,554,870
Note receivable	480,000	--	--	--	--	480,000
Loans receivable	--	--	--	--	7,574,508	7,574,508
Due from other funds	2,460,503	212,554	--	--	--	2,673,057
Inventory	270,339	--	32,295	--	21,684	324,318
Deposits	12,500	--	--	--	--	12,500
Prepaid items	164,929	13,052	--	298	9,354	187,633
Interfund loans	9,385,744	--	--	--	--	9,385,744
Total Assets	<u>\$ 77,355,784</u>	<u>\$ 5,615,267</u>	<u>\$ 23,299,862</u>	<u>\$ 31,718,509</u>	<u>\$ 46,509,662</u>	<u>\$ 184,499,084</u>

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

COUNTY OF YOLO

Balance Sheet

Governmental Funds

June 30, 2014

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,714,787	\$ 315,790	\$ 164,029	\$ 2,226,499	\$ 1,726,033	\$ 6,147,138
Accrued salaries and benefits	3,047,747	1,667,634	189,966	331,873	610,360	5,847,580
Due to other governments	1,793,912	61,287	3,173	4,304,344	783,479	6,946,195
Due to other funds	--	1,816,253	--	90,257	574,731	2,481,241
Deposits	--	--	10,000	--	--	10,000
Unearned revenue	1,459,237	--	--	169	21,219	1,480,625
Interfund loans	8,983,969	1,350,236	--	8,035,508	--	18,369,713
Total Liabilities	16,999,652	5,211,200	367,168	14,988,650	3,715,822	41,282,492
Deferred Inflows of Resources:						
Unavailable revenue	6,953,838	391,015	335,862	764,996	114,213	8,559,924
Fund Balances:						
Nonspendable	10,930,232	13,052	32,295	298	204,618	11,180,495
Restricted	16,076,088	--	22,564,537	15,964,565	37,304,385	91,909,575
Committed	2,164,934	--	--	--	5,174,004	7,338,938
Assigned	16,989,458	--	--	--	--	16,989,458
Unassigned	7,241,582	--	--	--	(3,380)	7,238,202
Total Fund Balances	53,402,294	13,052	22,596,832	15,964,863	42,679,627	134,656,668
Total liabilities, deferred inflows of resources and fund balances	\$ 77,355,784	\$ 5,615,267	\$ 23,299,862	\$ 31,718,509	\$ 46,509,662	\$ 184,499,084

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, 2014

Fund Balance - Total Governmental Funds (page 30)	\$ 134,656,668
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>	186,976,367
<p>Deferred loss on defeasance is not available to pay for current-period expenditures and, is therefore not reported in the governmental funds.</p>	156,785
<p>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.</p>	8,559,924
<p>Internal service funds are used by the County to charge the cost of unemployment and 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:</p>	3,951,849
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.</p>	
Other postemployment benefits	(82,735,000)
Pollution remediation obligation	(440,000)
Certificates of participation	(25,859,682)
Capital leases payable	(8,588,554)
Notes and loans payable	(5,039,976)
Compensated absences	(7,791,309)
Interest payable	(185,516)
Short Doyle/Medi-Cal audit disallowances	(1,648,885)
Special assessments debt with government commitment	(7,385,632)
	194,627,039
Net position of Governmental Activities (page 24)	\$ 194,627,039

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, 2014

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
Revenues:						
Taxes	\$ 41,422,297	\$ --	\$ 2,126,736	\$ --	\$ 6,646,283	\$ 50,195,316
Licenses and permits	6,331,127	16,938	244,527	--	786,901	7,379,493
Fines, forfeitures and penalties	4,089,139	16,478	--	387,201	3,721,748	8,214,566
Revenue from use of money and property	314,437	50,906	59,918	71,047	270,014	766,322
Aid from other governments	101,642,354	22,971,739	18,514,767	17,097,128	18,723,292	178,949,280
Charges for services	11,952,213	2,661,612	383,140	4,542,023	4,378,724	23,917,712
Other	5,395,547	26,621	1,395	3,322	667,005	6,093,890
Total Revenues	171,147,114	25,744,294	21,330,483	22,100,721	35,193,967	275,516,579
Expenditures:						
Current:						
General government	25,188,222	--	--	--	422,990	25,611,212
Public protection	21,595,025	45,442,736	--	--	16,796,201	83,833,962
Public ways and facilities	--	--	17,071,198	--	13,804	17,085,002
Health and sanitation	13,984,310	3,347,997	--	19,090,824	3,219,720	39,642,851
Public assistance	71,143,369	1,684,673	--	--	1,983,826	74,811,868
Education	214,860	--	--	--	5,817,582	6,032,442
Recreation and cultural services	846,371	--	--	--	861,015	1,707,386
Capital outlay	--	--	--	--	618,154	618,154
Debt Service:						
Principal	297,513	34,059	3,640	279,245	1,330,594	1,945,051
Interest and fiscal charges	1,671,300	9,301	1,514	1,151	983,645	2,666,911
Total Expenditures	134,940,970	50,518,766	17,076,352	19,371,220	32,047,531	253,954,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,206,144	(24,774,472)	4,254,131	2,729,501	3,146,436	21,561,740
Other Financing Sources (Uses):						
Transfers in	5,571,550	24,702,021	146,670	5,540,179	8,749,478	44,709,898
Transfers out	(32,395,977)	--	(70,190)	(1,882,345)	(11,058,862)	(45,407,374)
Capital lease proceeds	3,881,904	85,503	--	--	43,231	4,010,638
Sale of capital assets	84,220	--	--	--	14	84,234
Total Other Financing Sources (Uses)	(22,858,303)	24,787,524	76,480	3,657,834	(2,266,139)	3,397,396
Changes in fund balances	13,347,841	13,052	4,330,611	6,387,335	880,297	24,959,136
Fund balances - beginning	40,054,453	--	18,266,221	9,577,528	41,799,330	109,697,532
Fund balances - ending	\$ 53,402,294	\$ 13,052	\$ 22,596,832	\$ 15,964,863	\$ 42,679,627	\$ 134,656,668

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, 2014

Changes in fund balances - Total Governmental Funds (page 32)		\$ 24,959,136
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 15,443,529	
Less current year depreciation and loss on disposal of capital assets	<u>(10,481,910)</u>	4,961,619
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(2,078,272)	
Charges for services	<u>(305,393)</u>	(2,383,665)
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.		
		(4,010,638)
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	220,000	
Capital leases	329,141	
Loan payable	770,906	
Pollution remediation settlement	100,000	
Short Dole/Medi-Cal audit disallowances	270,004	
Special assessments payable	<u>255,000</u>	1,945,051
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	(10,560,000)	
Change in compensated absences	895,617	
Amortization of deferred loss on refunding	(15,092)	
Amortization of debt premium	3,431	
Change in accrued interest	<u>84,486</u>	(9,591,558)
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>690,411</u>
Change in net position of Governmental Activities (page 27)		<u><u>\$ 16,570,356</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, 2014

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 6,430,834	\$ 6,430,834	\$ 3,370,867
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	15,683	9,114,316	9,129,999	--
Accounts receivable, net	76,261	842,246	918,507	5,277
Due from other governments	193,503	48,440	241,943	8,696
Inventory	--	--	--	96,624
Prepaid expenses	--	83,128	83,128	32,828
Total Current Assets	<u>285,447</u>	<u>16,520,864</u>	<u>16,806,311</u>	<u>3,514,292</u>
Noncurrent Assets:				
Interfund loans	--	8,983,969	8,983,969	--
Capital Assets:				
Nondepreciable:				
Land	53,000	2,391,978	2,444,978	--
Depreciable:				
Structures and improvements	4,249,525	26,981,588	31,231,113	827,201
Equipment	--	1,161,922	1,161,922	7,357,388
Intangibles	--	27,950	27,950	120,490
Accumulated depreciation	(2,035,012)	(19,313,082)	(21,348,094)	(7,234,602)
Total Noncurrent Assets	<u>2,267,513</u>	<u>20,234,325</u>	<u>22,501,838</u>	<u>1,070,477</u>
Total Assets	<u>2,552,960</u>	<u>36,755,189</u>	<u>39,308,149</u>	<u>4,584,769</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	6,855	539,315	546,170	125,096
Accrued salaries and benefits	--	104,984	104,984	23,719
Compensated absences	--	157,000	157,000	23,000
Due to other funds	191,816	--	191,816	--
Deposits	1,750	1,500	3,250	--
Unearned revenue	13	--	13	--
Current portion of estimated self-insurance claims payable	--	--	--	91,822
Current portion of capital lease	--	2,251	2,251	--
Current portion of notes payable	5,931	--	5,931	--
Total Current Liabilities	<u>206,365</u>	<u>805,050</u>	<u>1,011,415</u>	<u>263,637</u>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	499,355
Estimated closure and postclosure cost	--	25,283,341	25,283,341	--
Compensated absences	--	66,616	66,616	10,264
Capital lease	--	2,341	2,341	--
Notes payable	157,316	--	157,316	--
Total Liabilities	<u>363,681</u>	<u>26,157,348</u>	<u>26,521,029</u>	<u>773,256</u>
NET POSITION				
Net investment in capital assets	2,104,266	11,245,764	13,350,030	1,070,477
Restricted for:				
Debt service	15,683	--	15,683	--
Closure/postclosure care	--	18,098,285	18,098,285	--
Unrestricted	69,330	(18,746,208)	(18,676,878)	2,741,036
Total Net Position	<u>\$ 2,189,279</u>	<u>\$ 10,597,841</u>	<u>12,787,120</u>	<u>\$ 3,811,513</u>

Adjustment to reflect the consolidation of internal service fund activities
related to enterprise funds

(140,336)

Net Position of Business-type Activities (page 24)

\$ 12,646,784

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, 2014

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Operating Revenues:				
Concessions and leases	\$ 168,792	\$ --	\$ 168,792	\$ --
Charges for services	--	9,650,740	9,650,740	4,553,734
Other revenue	80	320,026	320,106	3,620
Total Operating Revenues	168,872	9,970,766	10,139,638	4,557,354
Operating Expenses:				
Salaries and employee benefits	156,214	2,608,314	2,764,528	715,752
Services and supplies	314,909	4,800,094	5,115,003	3,586,366
Other operating	2,316	388,323	390,639	--
Closure and postclosure cost	--	566,748	566,748	--
Depreciation	164,787	596,475	761,262	167,470
Total Operating Expenses	638,226	8,959,954	9,598,180	4,469,588
Operating Income (Loss)	(469,354)	1,010,812	541,458	87,766
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	203,503	134,211	337,714	--
Interest income	133	873,579	873,712	9,689
Interest expense	(4,025)	(270)	(4,295)	--
Gain on disposal of capital assets	--	1,760	1,760	--
Total Non-Operating Revenues (Expenses)	199,611	1,009,280	1,208,891	9,689
Net Income (Loss) Before Transfers	(269,743)	2,020,092	1,750,349	97,455
Transfers in	114,069	--	114,069	583,913
Transfers out	--	(506)	(506)	--
Changes in Net Position	(155,674)	2,019,586	1,863,912	681,368
Net Position - Beginning of Year	2,344,953	8,578,255		3,130,145
Net Position - End of Year	<u>\$ 2,189,279</u>	<u>\$ 10,597,841</u>		<u>\$ 3,811,513</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(9,043)	
Change in Net Position of Business-type Activities (page 27)			<u>\$ 1,854,869</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, 2014

	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	\$ 110,007	\$ 9,919,775	\$ 10,029,782	\$ 4,577,153
Cash paid to suppliers for goods and services	(313,956)	(5,129,982)	(5,443,938)	(3,690,253)
Cash paid to employees for services	(156,214)	(2,605,321)	(2,761,535)	(720,039)
Net Cash Provided (Used) by Operating Activities	(360,163)	2,184,472	1,824,309	166,861
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Noncapital grants and contributions	117,505	127,399	244,904	--
Transfers or loans made for other than capital purposes	258,207	(58,731)	199,476	219,767
Net Cash Provided by Noncapital Financing Activities	375,712	68,668	444,380	219,767
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(11,657)	(2,165)	(13,822)	--
Interest payments related to capital debt	(4,025)	(270)	(4,295)	--
Proceeds from sales of capital assets	--	660	660	--
Payments related to the acquisition of capital assets	--	(2,556,659)	(2,556,659)	(126,631)
Net Cash Used by Capital and Related Financing Activities	(15,682)	(2,558,434)	(2,574,116)	(126,631)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	133	873,579	873,712	9,689
Net Cash Provided by Investing Activities	133	873,579	873,712	9,689
Net Increase in Cash and Cash Equivalents	--	568,285	568,285	269,686
Cash and Cash Equivalents, Beginning of Year	15,683	14,978,765	14,994,448	3,101,181
Cash and Cash Equivalents, End of Year	\$ 15,683	\$ 15,547,050	\$ 15,562,733	\$ 3,370,867
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and investments	\$ --	\$ 6,430,834	\$ 6,430,834	\$ 3,370,867
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	15,683	9,114,316	9,129,999	--
	\$ 15,683	\$ 15,547,050	\$ 15,562,733	\$ 3,370,867

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, 2014

	<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>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ (469,354)	\$ 1,010,812	\$ 541,458	\$ 87,766
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	164,787	596,475	761,262	167,470
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(58,878)	(9,936)	(68,814)	4,967
Due from other governments	--	(41,628)	(41,628)	14,832
Inventory	--	--	--	13,215
Prepaid expenses	--	(56,672)	(56,672)	(12,388)
Increase (decrease) in:				
Accounts payable	3,269	175,048	178,317	28,918
Accrued salaries and benefits	--	(4,756)	(4,756)	1,838
Due to other governments	--	(59,368)	(59,368)	--
Estimated closure and postclosure cost	--	566,748	566,748	--
Compensated absences	--	7,749	7,749	(6,125)
Unearned revenue	13	--	13	--
Estimated self-insurance claims payable	--	--	--	(133,632)
Net Cash Provided (Used) by Operating Activities	<u>\$ (360,163)</u>	<u>\$ 2,184,472</u>	<u>\$ 1,824,309</u>	<u>\$ 166,861</u>
Noncash capital and related financing activities:				
Sale of capital assets via accounts receivable	\$ --	\$ (1,100)	\$ (1,100)	\$ --
Purchase of land via accounts payable	--	(2,535,132)	(2,535,132)	--

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

COUNTY OF YOLO

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

	Investment Trust	Agency Funds
ASSETS		
Pooled cash and investments	\$ 159,940,566	\$ 36,814,940
Cash with fiscal agent	--	4,610,707
Taxes receivable	--	2,607,769
Accounts receivable	--	2,681
Due from other governments	--	3,023,007
Total Assets	<u>159,940,566</u>	<u>47,059,104</u>
LIABILITIES		
Agency funds held for others	<u>--</u>	<u>47,059,104</u>
Total Liabilities	<u>--</u>	<u>47,059,104</u>
NET POSITION	<u>\$ 159,940,566</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, 2014

	<u>Investment Trust</u>
Additions:	
Contributions to investment pool	\$ 387,860,732
Interest and investment income	<u>557,088</u>
Total additions	<u>388,417,820</u>
Deductions:	
Distributions from investment pool	<u>380,165,382</u>
Total deductions	<u>380,165,382</u>
Change in net position	8,252,438
Net position, beginning	<u>151,688,128</u>
Net position, ending	<u><u>\$ 159,940,566</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, 2014

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, 2014

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, 2014

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

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

3. **Discretely Presented Component Units**

Board Governed Fire 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 (BOS) appoints all members of the Districts' boards who serve at the pleasure of the appointing authority. The BOS 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 BOS appoints all members of the commission, who serve at the pleasure of the appointing authority, and a member of the BOS acts as chair. The BOS 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 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, 2014

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. 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 currently has no impact on the County.

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. The County has guaranteed the repayment of ARRA-Recovery Economic Development Bonds issued by Yolo Communications Agency. See note 9 for more information.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

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

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.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

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

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.
- 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

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

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.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

F. **Investments** (continued)

Statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instrumentalities, California municipal obligations including those issued by the State and any other local agency within the state, other states municipal obligations, securities issued by 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 and reverse repurchase agreements, asset-back securities, money market funds, and local government investment pools. 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, 2014, the County Treasurer did not enter into any legally binding guarantees to support the participants' equity in the investment pool.

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

G. **Other Assets**

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental funds and lower of average cost or market for proprietary funds. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Reported inventories of governmental funds do not reflect current appropriable resources and thus, an equivalent portion of fund balance is shown as nonspendable.

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

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

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 unavailable revenue in the governmental fund statements when not received within sixty (60) days after fiscal year-end.

I. Capital Assets

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

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

I. **Capital Assets** (continued)

The estimated useful lives are as follows:

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

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

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

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

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

K. **Interfund Transactions**

Interfund transactions are reflected as loans, services provided reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

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 an 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.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

L. **Fund Equity** (continued)

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.
- 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 reductions from funding 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

L. **Fund Equity** (continued)

- *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 represents assets that have 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, net of liabilities and deferred inflows of resources related to those assets.
- *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, 2014

Note 2: 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, 2014, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 416,999
Cash in bank	7,694,852 *
Cash with fiscal agents	6,538,622
Imprest cash	34,865
Total cash	<u>14,685,338</u>
 <i>Investments:</i>	
Pooled investments	326,400,340
Non-pool investments	10,365,290
Total investments	<u>336,765,630</u>
Total cash and investments	<u>\$ 351,450,968</u>

* At year-end, the carrying amount of the County's cash deposits was \$7,694,852 and the bank balance was \$9,724,937. 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, 2014

Note 2: **Cash and Investments** (continued)

Total cash and investments at June 30, 2014 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	\$ 118,214,677	\$ 9,303,579	\$ 38,504	\$ 12,358,629	\$ 144,535	\$ 33,850	\$ 140,093,774
Component units	5,692,089	--	2,289,369	2,001,729	6,779	1,015	9,990,981
Investment trust fund	159,940,566	--	--	--	--	--	159,940,566
Agency funds	36,606,665	--	4,519,857	90,850	208,275	--	41,425,647
Total Cash and Investments	<u>\$ 320,453,997</u>	<u>\$ 9,303,579</u>	<u>\$ 6,847,730</u>	<u>\$ 14,451,208</u>	<u>\$ 359,589</u>	<u>\$ 34,865</u>	<u>\$ 351,450,968</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, 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, 2014

Note 2: **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 Postclosure maintenance 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, 2014 the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM* (Years)
Investments in Investment Pool					
Negotiable Certificate of Deposits	.406% - .716%	10/6/2014 - 6/13/2016	\$ 26,050,000	\$ 26,091,669	1.42
Commercial Paper	0%	7/16/2014 - 11/12/2014	23,540,000	23,532,720	0.17
Corporate Notes	.45% - 7.5%	8/15/2014 - 6/23/2017	35,040,000	35,512,971	2.07
Federal Agencies - No discount	.375% - 4.375%	8/28/2014 - 10/1/2043	56,917,807	57,902,355	2.33
Municipal Bonds	.528% - .650%	5/15/2015 - 12/1/2015	1,600,000	1,603,631	1.14
US Treasury Bonds	0% - 3.25%	7/31/2015 - 5/31/2017	32,470,000	34,545,559	1.99
Local Government Investment Pool (CAMP)	Variable	8/10/2014	113,100,700	113,100,700	0.11
Local Government Investment Pool (LAIF)	Variable	2/17/2015	34,110,735	34,110,735	0.45
Total investments in investment pool			322,829,242	326,400,340	1.08
Investments Outside Investment Pool					
Municipal Bonds	0% - 5.00%	9/15/2014 - 8/1/2024	9,090,000	9,663,498	4.38
Local Government Investment Pool (CAMP)	Variable	8/10/2014	524,601	524,601	0.11
Money Market Mutual Funds	Variable	8/9/2014	177,191	177,191	0.11
Total investments outside investment pool			9,791,792	10,365,290	4.09
Total Investments			\$ 332,621,034	\$ 336,765,630	

*WAM = weighted average maturity

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, 2014

Note 2: **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 total investments of the investment pool and total investments invested outside the investment pool as of June 30, 2014.

	S&P	Moody's	Percentage	Amount
Investments in Investment Pool				
Negotiable Certificates of Deposit	AA-	Aa3	1.56%	\$ 5,101,487
Negotiable Certificates of Deposit	A-1+	P-1	2.81%	9,163,073
Negotiable Certificates of Deposit	A-1	P-1	2.09%	6,824,434
Negotiable Certificates of Deposit	A+	Aa2	1.53%	5,002,675
Commercial Paper	A-1+	P-1	1.01%	3,288,457
Commercial Paper	A-1	P-1	6.20%	20,244,263
Corporate Notes	AAA	Aaa	0.04%	135,589
Corporate Notes	AA+	Aa1	1.02%	3,336,221
Corporate Notes	AA+	A1	1.39%	4,549,398
Corporate Notes	AA	Aa2	1.21%	3,939,147
Corporate Notes	AA	Aa3	0.20%	655,223
Corporate Notes	AA	A1	0.77%	2,511,525
Corporate Notes	AA-	Aa3	1.00%	3,276,920
Corporate Notes	AA-	A1	1.34%	4,383,174
Corporate Notes	A+	A1	0.54%	1,749,756
Corporate Notes	A+	A2	0.98%	3,192,012
Corporate Notes	A	A2	1.08%	3,518,041
Corporate Notes	A	A3	1.03%	3,356,605
Corporate Notes	A-	A1	0.28%	909,360
Federal Agencies - No discount	AA+	Aaa	17.74%	57,902,355
US Treasury Bonds	AA+	Aaa	10.58%	34,545,559
Municipal Bonds	AAA	Aa1	0.24%	771,934
Municipal Bonds	AA	Aa2	0.25%	831,697
Local Government Investment Pool (CAMP)	AAAm	Not Rated	34.66%	113,100,700
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	10.45%	34,110,735
Total			<u>100.00%</u>	<u>326,400,340</u>
Investments Outside Investment Pool				
Municipal Bonds	AAA	Aaa	24.44%	2,533,572
Municipal Bonds	AAA	Aa1	4.23%	438,492
Municipal Bonds	AAA	Aa2	4.42%	458,520
Municipal Bonds	AAA	NR	2.85%	295,710
Municipal Bonds	AA+	Aaa	4.81%	498,093
Municipal Bonds	AA+	Aa1	17.94%	1,858,998
Municipal Bonds	AA	Aa2	19.19%	1,988,812
Municipal Bonds	AA	Aa3	5.45%	565,010
Municipal Bonds	AA-	Aa2	3.86%	400,075
Municipal Bonds	AA-	A3	6.04%	626,216
Local Government Investment Pool (CAMP)	AAAm	Not Rated	5.06%	524,601
Money Market Mutual Funds	AAAm	Not Rated	1.71%	177,191
Total			<u>100.00%</u>	<u>10,365,290</u>
Total Investments				<u>\$ 336,765,630</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 2: **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 Government Code. Investments that represent 5% or more of the County's investments, excluding investment pools, US Treasury bonds and mutual funds, as of June 30, 2014 are as follows:

Federal National Mortgage Association	Federal Agency Bonds/Notes	\$ 29,473,877	8.75%
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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 \$10.5 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, 2014

Note 2: **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, 2014, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$34,110,735, 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 \$21.1 billion. Of that amount, 98.14% was invested in non-derivative financial products and 1.86% 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, 2014 was \$113,625,301 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, 2014:

Cash and investments	<u>\$ 329,757,576</u>
Net position held for pool participants	<u>\$ 329,757,576</u>
Equity of internal pool participants	\$ 169,817,010
Equity of external pool participants	159,940,566
Total net position	<u>\$ 329,757,576</u>
Statement of Change in Net Position	
Net position at July 1, 2013	\$ 313,012,450
Net change in investments by pool participants	16,745,126
Net position at June 30, 2014	<u>\$ 329,757,576</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 3: **Receivables**

Receivables as of June 30, 2014, 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	\$ 6,709,133	\$ 6,887,405	\$ 14,987,093	\$ 480,000	\$ -	\$ 29,063,631	\$ (157,563)	\$ 28,906,068
Public Safety	-	10,701,163	4,969,611	-	-	15,670,774	(10,298,588)	5,372,186
Roads and Transportation	1,600	24,635	1,433,590	-	-	1,459,825	(22,043)	1,437,782
Mental Health Managed Care	-	107,995	3,864,855	-	-	3,972,850	(59,037)	3,913,813
Nonmajor Governmental Funds	17,219	364,261	3,299,721	-	7,574,508	11,255,709	(129,900)	11,125,809
Total Governmental Funds	6,727,952	18,085,459	28,554,870	480,000	7,574,508	61,422,789	(10,667,131)	50,755,658
Internal Service Funds	-	5,277	8,696	-	-	13,973	-	13,973
Total Governmental Activities:	\$ 6,727,952	\$ 18,090,736	\$ 28,563,566	\$ 480,000	\$ 7,574,508	\$ 61,436,762	\$ (10,667,131)	\$ 50,769,631
Business-type Activities:								
Airport	\$ -	\$ 76,261	\$ 193,503	\$ -	\$ -	\$ 269,764	\$ -	\$ 269,764
Central Landfill	-	978,612	48,440	-	-	1,027,052	(136,366)	890,686
Total Business-type Activities:	\$ -	\$ 1,054,873	\$ 241,943	\$ -	\$ -	\$ 1,296,816	\$ (136,366)	\$ 1,160,450
Fiduciary Funds	\$ 2,607,769	\$ 2,681	\$ 3,023,007	\$ -	\$ -	\$ 5,633,457	\$ -	\$ 5,633,457
Component Units:								
Fire Districts	2,878	4,243	30,955	-	-	38,076	-	38,076
First 5 Yolo	-	-	894,565	-	-	894,565	-	894,565
Yolo County Housing	-	109,627	687,905	-	-	797,532	-	797,532

The allowance for uncollectible are delinquent accounts related to property taxes, social service benefit overpayments, fines, forfeitures, penalties ordered by the court and other miscellaneous fees. 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 receivable balance is reported as nonspendable fund balance. Loans receivable balance is reported as restricted fund balance.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 3: **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	\$ 6,722,089	\$ 60,815	\$ 6,661,274	\$ 6,661,274	\$ -
Accounts receivable	7,424,191	6,810,140	614,051	614,051	-
Due from other governments	28,554,870	27,270,271	1,284,599	1,284,599	-
Note receivable	480,000	240,000	240,000	-	240,000
Loans receivable	7,574,508	-	7,574,508	-	7,574,508
	<u>\$ 50,755,658</u>	<u>\$ 34,381,226</u>	<u>\$ 16,374,432</u>	<u>\$ 8,559,924</u>	<u>\$ 7,814,508</u>

Note 4: **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, 2014 various components of advances from grantors and third parties are reported as follows:

General Fund:	
State Indian Gaming Special Distribution for Roads	\$ 53,000
Planning fees	378,820
State and federal welfare assistance	918,701
Environmental health fees	108,716
Total General Fund	<u>1,459,237</u>
Mental Health Managed Care:	
Miscellaneous fees	169
Nonmajor Governmental Funds:	
Golf fees	21,219
Total Governmental activities	<u>1,480,625</u>
Yolo County Airport:	
Miscellaneous rents	13
Total advances from grantors and third parties	<u>\$ 1,480,638</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 5: 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, 2014 were as follows:

General Fund:

Unapportioned property taxes	\$ 6,661,274
Miscellaneous accounts receivable	68,924
Amounts due from other governments	223,640
	<u>6,953,838</u>

Public Safety Fund:

Miscellaneous accounts receivable	<u>391,015</u>
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Roads and Transportation Fund:

Miscellaneous accounts receivable	837
Amounts due from other governments	335,025
	<u>335,862</u>

Mental Health Managed Care Fund:

Miscellaneous accounts receivable	39,062
Amounts due from other governments	725,934
	<u>764,996</u>

Nonmajor Governmental Funds:

Consumer Fraud-Environmental Protection settlements receivable	45,938
Library fines receivable	68,275
	<u>114,213</u>

\$ 8,559,924

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 6: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2014 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Public Safety	\$ 1,816,253
	Nonmajor Governmental Funds	452,434
	Yolo County Airport	191,816
		<u>2,460,503</u>
Public Safety	Mental Health Managed Care	90,257
	Nonmajor Governmental Funds	122,297
		<u>212,554</u>
	Total	<u>\$ 2,673,057</u>

The General Fund made short-term loans totaling \$2,457,508 to governmental funds and to the Airport enterprise fund. The remaining \$2,995 is due from a special revenue fund for reimbursement of detention facilities operating costs.

The Public Safety Fund is due \$90,257 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 \$122,297 is due from the nonmajor governmental funds for state realignment funding due to be received by August 2014.

Interfund loans:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Public Safety	\$ 1,350,236
	Mental Health Managed Care	8,035,508
		<u>9,385,744</u>
Yolo County Central Landfill	General	<u>8,983,969</u>
	Total	<u>\$ 18,369,713</u>

As part of the fiscal year 2010-11 budget the Board of Supervisors approved a long-term loan totaling \$10,561,877 from the Central Landfill Enterprise Fund to the General Fund. The Board also approved the General Fund to loan \$10,926,023 as follows: \$2,519,743 to the Public Safety Fund, \$8,042,134 to the Mental Health Managed Care Fund. The loans were made to provide liquidity to the 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 no-interest 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, 2014

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

Transfers:

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule summarizes the County's transfer activity for the fiscal year ended June 30, 2014:

Transfer from	Transfer to	Amount
General	Public Safety	\$ 24,702,021
	Roads and Transportation	64,564
	Mental Health Managed Care	3,576,299
	Nonmajor Governmental Funds	3,408,711
	Yolo County Airport	114,069
	Internal Service Funds	530,313
		32,395,977
Roads and Transportation	General	61,968
	Nonmajor Governmental Funds	8,222
		70,190
Mental Health Managed Care	General	1,837,145
	Internal Services Funds	45,200
		1,882,345
Nonmajor Governmental Funds	General	3,672,437
	Roads and Transportation	82,106
	Mental Health Managed Care	1,963,880
	Nonmajor Governmental Funds	5,332,039
	Internal Services Funds	8,400
		11,058,862
Yolo County Central Landfill	Nonmajor Governmental Funds	506
		\$ 45,407,880

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

Transfers: (continued)

Transfer Highlights

Transfers between funds primarily occur to fund programs with revenues received by other funds.

Transfers from the General Fund include \$24.7 million to fund Public Safety programs, \$3.0 million for capital projects, \$3.0 million to Mental Health Managed Care to reflect a fund group reporting change, \$0.6 million for mental health services and the remaining \$1.1 to fund other programs.

The \$1.9 million transfers from Mental Health Managed Care include \$1.8 million transfer to the General Fund for repayment of financing prior years' deficits, the remaining is transfers to the Equipment Replacement Fund Internal Service Fund.

The \$11.0 million transfers from Nonmajor Governmental Funds include \$8.0 million transferred to the General, Mental Health Managed Care, Roads and Transportation and other nonmajor special revenue funds to reflect fund group reporting changes, \$1.5 million for County match to receive state funding for construction of detention facilities, \$1.4 million for the transfer of parcel tax receipts to fund Davis Library operations, and the remaining amount is for transfers between County Service Area funds and other program transfers.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 7: **Capital Assets**

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Additions	Retirements	Transfers	Balance June 30, 2014
Governmental Activities:					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,372,063	\$ --	\$ --	\$ --	\$ 6,372,063
Easements	917,697	15,430	--	--	933,127
Construction in process	14,743,696	12,903,975	(441,449)	(17,603,815)	9,602,407
Total capital assets, not being depreciated	<u>22,033,456</u>	<u>12,919,405</u>	<u>(441,449)</u>	<u>(17,603,815)</u>	<u>16,907,597</u>
<i>Capital assets, being depreciated:</i>					
Infrastructure	74,877,019	--	--	17,090,764	91,967,783
Software	5,200,815	670,720	--	110,850	5,982,385
Structures and improvements	164,294,053	--	--	368,386	164,662,439
Equipment	30,184,807	1,980,035	(535,048)	51,700	31,681,494
Total capital assets, being depreciated	<u>274,556,694</u>	<u>2,650,755</u>	<u>(535,048)</u>	<u>17,621,700</u>	<u>294,294,101</u>
Less accumulated depreciation for:					
Infrastructure	(28,021,576)	(3,331,522)	--	--	(31,353,098)
Software	(4,098,272)	(447,049)	--	--	(4,545,321)
Structures and improvements	(55,448,798)	(4,938,206)	--	--	(60,387,004)
Equipment	(25,895,440)	(1,473,016)	516,910	(17,885)	(26,869,431)
Total accumulated depreciation	<u>(113,464,086)</u>	<u>(10,189,793)</u>	<u>516,910</u>	<u>(17,885)</u>	<u>(123,154,854)</u>
Total capital assets, being depreciated, net	<u>161,092,608</u>	<u>(7,539,038)</u>	<u>(18,138)</u>	<u>17,603,815</u>	<u>171,139,247</u>
Governmental Activities Capital Assets, Net	<u>\$ 183,126,064</u>	<u>\$ 5,380,367</u>	<u>\$ (459,587)</u>	<u>\$ --</u>	<u>\$ 188,046,844</u>
Business-type Activities:					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 2,444,655	\$ 323	\$ --	\$ --	\$ 2,444,978
Total capital assets, not being depreciated	<u>2,444,655</u>	<u>323</u>	<u>--</u>	<u>--</u>	<u>2,444,978</u>
<i>Capital assets, being depreciated:</i>					
Software	27,950	--	--	--	27,950
Structures and improvements	31,231,113	--	--	--	31,231,113
Equipment	1,171,589	21,204	(12,986)	(17,885)	1,161,922
Total capital assets, being depreciated	<u>32,430,652</u>	<u>21,204</u>	<u>(12,986)</u>	<u>(17,885)</u>	<u>32,420,985</u>
Less accumulated depreciation for:					
Software	(26,842)	(1,108)	--	--	(27,950)
Structures and improvements	(19,653,573)	(667,516)	--	--	(20,321,089)
Equipment	(937,288)	(92,638)	12,986	17,885	(999,055)
Total accumulated depreciation	<u>(20,617,703)</u>	<u>(761,262)</u>	<u>12,986</u>	<u>17,885</u>	<u>(21,348,094)</u>
Total capital assets, being depreciated, net	<u>11,812,949</u>	<u>(740,058)</u>	<u>--</u>	<u>--</u>	<u>11,072,891</u>
Business-Type Activities Capital Assets, Net	<u>\$ 14,257,604</u>	<u>\$ (739,735)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 13,517,869</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

Depreciation

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 1,889,732
Public protection	2,420,742
Public ways and facilities	3,407,570
Health and sanitation	880,133
Public assistance	465,150
Education	681,742
Recreation and cultural services	277,254
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>167,470</u>
Total depreciation expense – Governmental Activities	<u>\$ 10,189,793</u>

Business-type activities:

Airport	\$ 164,787
Central Landfill	<u>596,475</u>
Total depreciation expense – Business-type Activities	<u>\$ 761,262</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

Discretely presented component units

Capital assets activity for the component units for the year ended June 30, 2014 was as follows:

	Restated Balance* July 1, 2013	Additions	Retirements	Transfers	Balance June 30, 2014
Fire Districts					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 105,114	\$ --	\$ --	\$ --	\$ 105,114
Construction in process	99,793	382,389	--	(318,098)	164,084
Total capital assets, not being depreciated	<u>204,907</u>	<u>382,389</u>	<u>--</u>	<u>(318,098)</u>	<u>269,198</u>
<i>Capital assets, being depreciated:</i>					
Structures and improvements	2,094,554	63,785	--	--	2,158,339
Equipment	4,609,704	373,670	--	318,098	5,301,472
Total capital assets, being depreciated	<u>6,704,258</u>	<u>437,455</u>	<u>--</u>	<u>318,098</u>	<u>7,459,811</u>
Less accumulated depreciation for:					
Structures and improvements	(633,488)	(70,807)	--	--	(704,295)
Equipment	(3,024,093)	(236,903)	--	--	(3,260,996)
Total accumulated depreciation	<u>(3,657,581)</u>	<u>(307,710)</u>	<u>--</u>	<u>--</u>	<u>(3,965,291)</u>
Total capital assets, being depreciated, net	<u>3,046,677</u>	<u>129,745</u>	<u>--</u>	<u>318,098</u>	<u>3,494,520</u>
Fire Districts Capital Assets, Net	<u>\$ 3,251,584</u>	<u>\$ 512,134</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,763,718</u>
First 5 Yolo:					
Equipment	\$ 8,669	\$ --	\$ --	\$ --	\$ 8,669
Accumulated depreciation - equipment	(3,468)	(1,734)	--	--	(5,202)
First 5 Yolo Capital Assets, Net	<u>\$ 5,201</u>	<u>\$ (1,734)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,467</u>

* The Fire Districts equipment balance at July 1, 2013 was overstated by \$140,052 for a capital lease that was recorded twice in the County's June 30, 2013 financial statements.

	Balance July 1, 2013	Additions	Transfers and Retirements	Balance June 30, 2014
Yolo County Housing:				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,921,298	\$ --	\$ --	\$ 3,921,298
Construction in process	350,370	176,100	(223,895)	302,575
Total capital assets, not being depreciated	<u>4,271,668</u>	<u>176,100</u>	<u>(223,895)</u>	<u>4,223,873</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	36,268,823	677,293	205,501	37,151,617
Equipment	877,182	--	8,148	885,330
Total capital assets, being depreciated	<u>37,146,005</u>	<u>677,293</u>	<u>213,649</u>	<u>38,036,947</u>
Less accumulated depreciation:	<u>(21,634,520)</u>	<u>(992,304)</u>	<u>--</u>	<u>(22,626,824)</u>
Total capital assets, being depreciated, net	<u>15,511,485</u>	<u>(315,011)</u>	<u>213,649</u>	<u>15,410,123</u>
Yolo County Housing Capital Assets, Net	<u>\$ 19,783,153</u>	<u>\$ (138,911)</u>	<u>\$ (10,246)</u>	<u>\$ 19,633,996</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 8: **Leases**

Operating Leases

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

Year Ending <u>June 30,</u>	
2015	\$ 1,758,747
2016	1,764,485
2017	1,792,866
2018	1,655,120
2019	1,581,864
2020-2024	<u>5,327,592</u>
Total	<u>\$ 13,880,674</u>

Rent expenditures were \$1,978,368 for the year ended June 30, 2014.

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, 2014</u>
Governmental activities:		
Buildings	5.145% - 8.0%	\$ 4,337,677
Equipment	0% - 24.692%	<u>4,250,877</u>
		8,588,554
Business-type activities:		
Equipment	3.77%	<u>4,592</u>
Total		<u>\$ 8,593,146</u>
Component units:		
Fire Districts - Equipment	3.29% - 5.36%	<u>\$ 113,789</u>
First 5 Yolo - Equipment	3.77%	<u>\$ 3,531</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 8: **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	2,583,176	11,274	271,604	8,669
Less: accumulated depreciation	<u>(3,800,668)</u>	<u>(4,832)</u>	<u>(131,276)</u>	<u>(5,202)</u>
Net Book Value	<u>\$ 6,712,817</u>	<u>\$ 6,442</u>	<u>\$ 140,328</u>	<u>\$ 3,467</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, 2014:

Year Ending June 30	Governmental Activities	Business-Type Activities	Component Units	
			Fire Districts	First 5 Yolo
2015	\$ 1,801,573	\$ 2,434	\$ 30,922	\$ 1,872
2016	1,915,379	2,435	30,922	1,872
2017	1,783,007	-	30,923	-
2018	554,552	-	30,922	-
2019	409,961	-	-	-
2020-2024	3,626,207	-	-	-
2025-2029	846,813	-	-	-
2030-2034	145,019	-	-	-
2035-2039	50,453	-	-	-
Total Future Minimum Lease Payments	11,132,964	4,869	123,689	3,744
Less: Interest	<u>(2,544,410)</u>	<u>(277)</u>	<u>(9,900)</u>	<u>(213)</u>
Present Value of Minimum Lease Payments	<u>\$ 8,588,554</u>	<u>\$ 4,592</u>	<u>\$ 113,789</u>	<u>\$ 3,531</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 9: **Long-Term Liabilities**

Long-term debt at June 30, 2014 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, 2014</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	\$ 1,425,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$30,000 - \$400,000	6,405,000	5,905,000
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	2,901,319
California Energy Commission Loan Finance construction of the Solar Array	2010	2024	3.00%	\$103,941 - \$222,830	2,500,000	2,069,852
Trak-It Loan	2011	2021	0%	Variable	235,250	68,805
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	25,840,000
Business-Type Activities:						
Notes payable:						
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924 - \$15,233	249,333	163,247
Component Unit Fire Districts:						
Loan payable:						
County of Yolo (financed Rescue squad vehicle)	2004	2018	3.00%	\$3,256 - \$4,264	51,000	18,497
USDA (financed fire truck purchase)	2004	2019	3.00%	\$4,444 - \$6,693	110,000	66,323

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2014:

	Restated Balance* July 1, 2013	Additions	Retirements	Balance June 30, 2014	Amounts Due Within One Year
Governmental activities (including ISF):					
Special assessment debt with government commitment	\$ 7,585,000	\$ -	\$ 255,000	\$ 7,330,000	\$ 270,000
Add: Premium	58,147	-	2,515	55,632	-
Certificates of participation	26,060,000	-	220,000	25,840,000	935,000
Add: Premium	20,598	-	916	19,682	-
Capital leases payable	4,907,057	4,010,638	329,141	8,588,554	1,411,951
Compensated absences	8,726,315	5,662,581	6,564,323	7,824,573	5,477,000
Solar Array construction loans	5,694,879	-	723,708	4,971,171	761,998
Permitting counter software loan	116,003	-	47,198	68,805	47,196
OPEB Obligation	72,175,000	15,425,000	4,865,000	82,735,000	-
Short Doyle/Medi-Cal audit disallowances	1,918,889	-	270,004	1,648,885	270,004
Pollution remediation settlement	540,000	-	100,000	440,000	100,000
Estimated self-insurance claims payable	724,809	1,844,649	1,978,281	591,177	91,822
Total Governmental Activities long-term liabilities	\$ 128,526,697	\$ 26,942,868	\$ 15,356,086	\$ 140,113,479	\$ 9,364,971
Business-type activities:					
Notes payable	\$ 174,904	\$ -	\$ 11,657	\$ 163,247	\$ 5,931
Capital lease payable	6,757	-	2,165	4,592	2,251
Compensated absences	215,867	125,454	117,705	223,616	157,000
Closure and postclosure liability	24,716,593	566,748	-	25,283,341	-
Total Business-type Activities long-term liabilities	\$ 25,114,121	\$ 692,202	\$ 131,527	\$ 25,674,796	\$ 165,182
Discretely presented component units:					
Fire Districts					
Notes payable	\$ 22,279	\$ -	\$ 3,782	\$ 18,497	\$ 3,898
Loans Payable	76,777	-	10,454	66,323	10,917
Capital lease payable	136,199	3,854	26,264	113,789	27,178
Compensated absences	12,186	9,259	-	21,445	21,445
Total Fire Districts long-term liabilities	\$ 247,441	\$ 13,113	\$ 40,500	\$ 220,054	\$ 63,438
First 5 Yolo					
Capital lease payable	\$ 5,196	\$ -	\$ 1,665	\$ 3,531	\$ 1,731
Compensated absences	17,419	24,839	19,728	22,530	11,265
Total First 5 Yolo long-term liabilities	\$ 22,615	\$ 24,839	\$ 21,393	\$ 26,061	\$ 12,996

* The component unit fire districts capital lease payable balance was overstated by \$140,052 for equipment that was recorded twice in the County's June 30, 2013 financial statements.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

	Balance July 1, 2013	Additions	Retirements	Balance June 30, 2014	Amounts Due Within One Year
Discretely presented component units: (continued)					
Yolo County Housing					
Notes Payable:					
Office Mortgage 1	\$ 1,100,395	\$ -	\$ 143,677	\$ 956,718	\$ 66,543
Esparto CDBG	17,174	-	2,779	14,395	2,863
USDA Davis Note	607	-	-	607	607
NHCDC:					
Cottonwood RHCP	368,800	-	-	368,800	-
Cottonwood	1,655,856	-	31,600	1,624,256	32,620
Crosswood:					
First Northern Bank	2,244,743	-	40,770	2,203,973	2,203,973
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	5,698,575	-	218,826	5,479,749	2,306,606
Compensated absences	150,403	96,301	93,682	153,022	38,479
Family self sufficiency escrows	27,819	25,757	-	53,576	-
Other postemployment benefits	819,319	268,247	874,902	212,664	-
Farmworker Housing Grant	331,269	-	-	331,269	-
Total Yolo County Housing long-term liabilities	<u>\$ 7,027,385</u>	<u>\$ 390,305</u>	<u>\$ 1,187,410</u>	<u>\$ 6,230,280</u>	<u>\$ 2,345,085</u>

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, \$33,264 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 51.52%, Public Safety 28.28%, Mental Health Managed Care Fund 3.55%, Roads and Transportation 4.26%, Enterprise Funds 2.79%, Internal Service Funds .41%, and Nonmajor Governmental Funds 9.19%.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

As of June 30, 2014, 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
2015	\$ 809,194	\$ 169,848	\$ 270,000	\$ 354,033	\$ 935,000	\$ 1,245,060
2016	370,366	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	365,500	109,797	325,000	302,998	1,000,000	1,087,968
2020-2024	2,133,571	344,913	1,520,000	1,282,891	5,295,000	4,739,854
2025-2029	708,780	31,074	1,105,000	982,639	6,445,000	3,338,353
2030-2034	-	-	1,410,000	659,475	6,395,000	1,669,860
2035-2039	-	-	1,815,000	245,050	2,795,000	155,513
	<u>\$ 5,039,976</u>	<u>\$ 1,053,475</u>	<u>\$ 7,330,000</u>	<u>\$ 4,816,565</u>	<u>\$ 25,840,000</u>	<u>\$ 15,747,779</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, 2014, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2015	\$ 5,931	\$ 1,910
2016	12,071	3,611
2017	12,355	3,327
2018	12,646	3,036
2019	12,944	2,738
2020-2024	69,434	8,976
2025-2029	37,866	1,340
	<u>\$ 163,247</u>	<u>\$ 24,938</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

As of June 30, 2014 annual debt service requirements of the component units to maturity are as follows:

Fire Districts

Year Ending June 30:	Note Payable		Loans Payable	
	Principal	Interest	Principal	Interest
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	6,445	154	12,430	1,270
2019	-	-	12,980	720
2020-2024	-	-	6,693	157
	<u>\$ 18,497</u>	<u>\$ 1,300</u>	<u>\$ 66,323</u>	<u>\$ 9,027</u>

Yolo County Housing

Year Ending June 30:	Office Mortgages		Government Loans		Crosswood Mortgages		NHDCDC Mortgages	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 66,543	\$ 22,066	\$ 3,470	\$ 378	\$ 2,203,973	\$ 91,676	\$ 32,620	\$ 51,076
2016	67,819	20,479	2,950	291	-	75,307	33,532	50,163
2017	69,513	18,744	3,039	201	311,000	-	403,550	48,945
2018	71,188	17,021	3,132	108	-	-	35,868	47,827
2019	72,952	15,258	2,411	18	-	-	37,023	46,672
2020-2024	417,107	39,049	-	-	-	-	203,534	214,941
2025-2029	191,596	4,742	-	-	-	-	238,638	179,838
2030-2034	-	-	-	-	-	-	1,008,291	46,273
	<u>\$ 956,718</u>	<u>\$ 137,359</u>	<u>\$ 15,002</u>	<u>\$ 996</u>	<u>\$ 2,514,973</u>	<u>\$ 166,983</u>	<u>\$ 1,993,056</u>	<u>\$ 685,735</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 9: **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, 2014 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 (District) 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 the District. The amount outstanding of \$7,330,000 as of June 30, 2014 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, 2014 is \$12,146,565. The special assessment tax is projected to produce 402% 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 0.601%. During the year, \$2,028,749 in Special Tax Revenue was received by the Bond fund, of which \$633,311 was used for debt service including paying agent fees. The balance is available for transfer 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, 2014

Note 9: **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, 2014 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, 2014 is \$433,751. 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 Special District and School Bond Funds 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, 2014, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$495,000 and \$1,140,000, 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.

YECA was established in 1988 by Agreement (Agreement) No. 88-133, which is a Joint Exercise of Powers Agreement pursuant to Government Code 6500 et seq. The parties making up the Joint Powers Agency (JPA) are the County and the Cities of Woodland, West Sacramento and Winters. Under the agreement the parties contribute to YECA's budget based on various formulas outlined in the Agreement. The County is liable on a joint and several basis for all obligations of the lease under the master agreement through November 2025. The unpaid balance of the lease as of June 30, 2014 was \$3,022,436. The County believes that it is unlikely that it will become directly liable for repayment of the bonds due to the cost sharing arrangement of the Agreement.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 10: **Closure and Postclosure Care Cost**

The State of California and Federal laws and regulations require that the Yolo County Central Landfill (Landfill) place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount the landfill used during the year. The estimated liability of landfill closure and postclosure care cost as of June 30, 2013 was \$24,716,593, as of June 30, 2014 the liability increased by \$566,748 to \$25,283,341. The liability is based on approximately 26.64% usage (filled) of the landfill. It is estimated that an additional \$69,638,463 will be recognized as closure and postclosure care expense between the date of the statement of net position and the date the landfill is expected to be filled to capacity (2021). The estimated total current cost of landfill closure and postclosure care, \$94,921,804, 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, 2014. 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, 2014, 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, 2014

Note 11: **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, 2014 fund balances are composed of the following:

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:						
<u>Amounts to remain intact</u>						
Tobacco Securitization principal	\$ 9,840,689	\$ -	\$ -	\$ -	\$ -	\$ 9,840,689
Grasslands Park permanent fund	-	-	-	-	173,580	173,580
<u>Nonspendable in form</u>						
Note receivable	240,000	-	-	-	-	240,000
Interfund loans	401,775	-	-	-	-	401,775
Inventories	270,339	-	32,295	-	21,684	324,318
Prepaid expenditures and deposits	177,429	13,052	-	298	9,354	200,133
Total nonspendable	<u>10,930,232</u>	<u>13,052</u>	<u>32,295</u>	<u>298</u>	<u>204,618</u>	<u>11,180,495</u>
Restricted for:						
Purpose of the fund	-	-	22,564,537	15,964,565	37,304,385	75,833,487
State Indian gaming funds	314,073	-	-	-	-	314,073
Intergovernmental Transfer Agreement	3,543,383	-	-	-	-	3,543,383
Social services programs	8,427,253	-	-	-	-	8,427,253
Environmental health programs	849,888	-	-	-	-	849,888
New financial system lease proceeds	2,084,187	-	-	-	-	2,084,187
Public health programs	857,166	-	-	-	-	857,166
Other	138	-	-	-	-	138
Total restricted	<u>16,076,088</u>	<u>-</u>	<u>22,564,537</u>	<u>15,964,565</u>	<u>37,304,385</u>	<u>91,909,575</u>
Committed for:						
Reserve for OPEB	600,000	-	-	-	-	600,000
Development impact fees	1,564,934	-	-	-	-	1,564,934
Information technology cost recovery	-	-	-	-	67,660	67,660
Esparto bridge	-	-	-	-	254,504	254,504
Esparto park improvements	-	-	-	-	292,075	292,075
Cache Creek resource management	-	-	-	-	3,815,719	3,815,719
Agriculture conservation	-	-	-	-	325,886	325,886
Inclusionary housing program	-	-	-	-	361,768	361,768
Tobacco Enforcement	-	-	-	-	56,392	56,392
Total committed	<u>2,164,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,174,004</u>	<u>7,338,938</u>
Assigned for:						
General plan cost recovery	327,179	-	-	-	-	327,179
Esparto street print	50,000	-	-	-	-	50,000
Agriculture-Rodent bait clean up fund	58,260	-	-	-	-	58,260
Board of Supervisors hospital donations	10,652	-	-	-	-	10,652
Strategic utilization fund	3,893,072	-	-	-	-	3,893,072
Grants to community organizations	249,025	-	-	-	-	249,025
Miscellaneous supplies and services	148,758	-	-	-	-	148,758
Appropriated in FY 2014-15	12,233,504	-	-	-	-	12,233,504
Other	19,008	-	-	-	-	19,008
Total assigned	<u>16,989,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,989,458</u>
Unassigned	7,241,582	-	-	-	(3,380)	7,238,202
Total fund balance	<u>\$ 53,402,294</u>	<u>\$ 13,052</u>	<u>\$ 22,596,832</u>	<u>\$ 15,964,863</u>	<u>\$ 42,679,627</u>	<u>\$ 134,656,668</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

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

Restricted net position is assets that are subject to constraints either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation, net of liabilities and deferred inflows of resources related to those assets.

Restricted net position at June 30, 2014 is as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Nonspendable/ Function Total</u>
<u>Governmental Activities</u>		
Nonexpendable:		
Grasslands master agreement	\$ 173,580	
Tobacco securitization principal	9,840,689	<u>\$ 10,014,269</u>
General Government:		
Capital Projects	5,759,286	
Debt Service	1,587	
New financial system lease proceeds	2,084,187	
Other	396,349	<u>8,241,409</u>
Public Protection:		
Sheriff	2,786,736	
District Attorney	5,508,522	
Probation	1,962,149	
Clerk-Recorder	544,090	
County Service Areas	341,177	
Other	340,091	<u>11,482,765</u>
Public Ways and Facilities:		
Roads	22,081,704	
Street Lighting	30,120	
Transit	210,443	<u>22,322,267</u>
Health and Sanitation:		
Public Health	8,574,623	
Alcohol and Drug	8,679,100	
Mental Health	6,942,632	
County Service Areas	2,732,787	<u>26,929,142</u>
Public Assistance:		
Social Service Programs	8,506,722	
Housing Assistance	207,819	
Other	163,166	<u>8,877,707</u>
Education:		
County Library	5,017,413	<u>5,017,413</u>
Recreation and Cultural:		
Recreation facilities	<u>97,244</u>	<u>97,244</u>
Total Governmental Activities	92,982,216	92,982,216
<u>Business-type Activities</u>		
Airport debt service reserve requirements	15,683	15,683
Central Landfill Closure/postclosure	18,098,285	18,098,285
Total Business-type Activities	<u>18,113,968</u>	<u>18,113,968</u>
Total Primary Government	<u>\$ 111,096,184</u>	<u>\$ 111,096,184</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

Included in governmental activities restricted net position at June 30, 2014 is net position restricted by enabling legislation of \$68,777,752.

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

Plan Description

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

Under the option the County has selected, all full and part-time permanent County employees and extra help employees who have worked over 1,000 hours in a fiscal year are required to participate in the Yolo County Pension Plan. Elected officials may also participate at their option. Per diem employees and extra help employees working less than 1,000 hours in a fiscal year are excluded. Benefits vest after five years of service. To be eligible for retirement an employee must be at least 50 years of age and have at least 5 years of CalPERS credited service. Sheriff safety employees who retire at age 50 with at least five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their average monthly pay rate for the highest 12 consecutive months of employment, for each year of credited service up to 30 years. Peace Officer safety employees who retire at age 55 with at least five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their average monthly pay rate for the highest 12 consecutive months of employment, for each year of credited service up to a maximum of 90% of salary. All other employees who retire at age 55 with at least five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their average monthly pay rate for the highest 12 consecutive months of employment. There is no minimum pension cap for non-safety employees.

CalPERS issues separate comprehensive annual financial reports. Copies of the CalPERS annual report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811, or visit www.calpers.ca.gov.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

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

Funding Policy

Active plan members in the Yolo County Pension Plan may be required to contribute a percentage of their salary depending on their classification. The member contributions to CalPERS may be paid by the County and/or the employee pursuant to agreements with the various employees' bargaining units. In addition, the County is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The required contribution rate for fiscal year 2013-14 for miscellaneous employees was 19.063% and for safety employees 26.475%. 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 2013-14, the County's annual pension cost was \$24,283,541. The required contribution for fiscal year 2013-14 was determined as part of the June 30, 2011 actuarial valuations using the entry age normal cost method with contributions determined as a percent of pay. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases that vary by duration of service ranging from 3.3% to 14.20%. Both (a) and (b) include an inflation component of 2.75% and a payroll growth component of 3%.

These assumptions changed from those of the June 30, 2010 actuarial valuations which were (a) 7.75% investment rate of return (net of administrative expenses), (b) projected salary increases that vary by duration of service ranging from 3.55% to 14.45% for miscellaneous members and 3.55% to 13.15% for safety members, 3.0% inflation, and 3.25% payroll growth.

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, 2011 actuarial valuations, the remaining amortization periods as of June 30, 2013 were 22 years for the Miscellaneous Plan and 26 years for the Safety Plan.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 12: **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>						
6/30/2013	\$ 545,443,882	\$ 377,879,242	\$ 167,564,640	69.3%	\$ 68,975,063	242.9%
<u>Safety Plan</u>						
6/30/2013	\$ 152,968,871	\$ 104,815,777	\$ 48,153,094	68.5%	\$ 19,774,223	243.5%

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.

The actuarial assumptions used for the June 30, 2013 actuarial valuations were the same as those previously disclosed for the June 30, 2011 actuarial valuations.

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
2012	\$21,200,925	100.00%	\$ --
2013	22,773,246	100.00%	--
2014	24,283,541	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, 2014

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

Yolo County In-Home Supportive Services Public Authority (IHSS-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 2013-14 was 12.433%. 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 2013-14, IHSS-PA annual pension cost was \$23,773. IHSS-PA also paid \$13,539 of employee contribution. The required contribution was determined as part of the June 30, 2011 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, 2011 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 Ended June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2011	\$ 19,545	100%	\$ -
2012	22,670	100%	-
2013	23,773	100%	-

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 13: **Other Postemployment Benefits (OPEB)**

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). The balance of the account as of June 30, 2014 is \$989,163. 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 6% percent of annual covered payroll, which is less than the annual required contribution rate of 20.9%. On December 16, 2014 the County Board of Supervisors approved a 15-year approach to phase in pre-funding to begin in fiscal year 2015-16.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 13: **Other Postemployment Benefits (OPEB)** (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). The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the retiree health plan:

Annual required contribution	\$ 16,982,000
Interest on net OPEB obligation	2,791,000
Adjustment to annual required contribution	<u>(4,348,000)</u>
 Annual OPEB cost	 15,425,000
 Contributions made	 <u>(4,865,000)</u>
Net increase in net OPEB obligation	10,560,000
 Net OPEB obligation, beginning of year	 72,175,000
 Net OPEB obligation, end of year	 <u><u>\$ 82,735,000</u></u>

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

Fiscal Year Ended June 30,	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	\$ 14,405,000	26.7%	\$ 60,906,000
2013	\$ 15,255,000	26.1%	\$ 72,175,000
2014	\$ 15,425,000	31.5%	\$ 82,735,000

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 13: **Other Postemployment Benefits (OPEB)**(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)
6/30/2014	\$ 154,027,000	\$ 936,000	\$ 153,091,000	0.6%	\$ 81,117,000	188.7%

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, 2014 actuarial valuation, the entry age actuarial cost method was used. Since California law restricts the County's investment vehicles, this valuation uses a relatively low 4% discount rate, a decrease from the 4.25% used in the previous June 30, 2012 actuarial valuation. The valuation includes an annual general inflation of 3%. Another key assumption is the future medical trend. The medical trend for Non-Medicare starts at 7.5% (the increase in 2016 premiums over 2015) and grades down to 5.0% (2021 premiums over 2020) and remains at 5.0% into the future. The medical trend for Medicare starts at 7.8% (the increase in 2016 premiums over 2015) and grades down to 5.0% (2021 premiums over 2020) and remains at 5.0% into the future.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 13: **Other Postemployment Benefits (OPEB)** (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, Deputy Sheriff, Supervisors & Elected Officials - Medical Trend
- All other groups – None

Dental claims are assumed to be \$33/month, a decrease from \$37/month used in the previous June 30, 2012 actuarial valuation, and increases 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 20 years, a 30-year amortization period (26 years remaining) was used in the previous June 30, 2012 valuation.

Note 14: **Risk Management**

Yolo County obtains insurance against various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; general and automobile liability; and workers' compensation from the Yolo County Public Agency Risk Management Insurance Authority (the Authority), a joint powers agency (risk-sharing pool). The County 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, 2014

Note 14: **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.

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:

	2014	2013
Unpaid claims – July 1	\$ 172,514	\$ 229,686
Incurred claims (including IBNRs)	1,929,183	1,763,037
Claim payments	<u>(1,804,227)</u>	<u>(1,820,209)</u>
Unpaid claims – June 30	<u>\$ 297,470</u>	<u>\$ 172,514</u>
 Current portion	 <u>\$ 40,130</u>	 <u>\$ 30,307</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 14: **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 \$293,707 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>2014</u>	<u>2013</u>
Unpaid claims – July 1	\$ 552,295	\$ 603,551
Incurred claims (including IBNRs)	(84,534)	176,439
Claim payments	<u>(174,054)</u>	<u>(227,695)</u>
Unpaid claims – June 30	<u>\$ 293,707</u>	<u>\$ 552,295</u>
Current portion	<u>\$ 51,692</u>	<u>\$ 30,000</u>

Note 15: **Commitments and Contingencies**

Grants

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

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2014

Note 15: **Commitments and Contingencies** (continued)

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 \$42.5 million may be payable upon future performance under these contracts and purchase orders.

The County has active construction projects as of June 30, 2014. 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	\$ 22,409	\$ 3,273
Road improvements	12,429	1,232
	<u>\$ 34,838</u>	<u>\$ 4,505</u>

Note 16: **Pollution Remediation Obligation**

Former Landfill Cleanup

In fiscal year 2007-08, the County was named by the State of California Integrated Waste Management Board (now referred to as CalRecycle) 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 \$340,000 through fiscal year 2013-14. The remaining \$440,000 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, 2014

Note 17: **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 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. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68 which is effective for periods beginning after June 15, 2014.

Note 18: **Related Party Transactions**

The following presents significant transactions between the County and its discretely presented component units during the year ended June 30, 2014:

Component Units

Fire Districts

The County disbursed \$224,896 to the districts for casino mitigation grants and \$12,000 for fire protection services. The Fire Districts paid the County \$13,193 during the year. The payments included scheduled loan repayments from Dunnigan Fire District of \$4,399, the balance of the loan as of June 30, 2014 was \$18,497. The other \$8,794 was for legal, accounting and inspection services.

First 5 Yolo Children and Families Commission

The Commission paid the County \$61,511 during the year, of which \$55,884 was for a grant to the County Library and the balance of \$5,627 was for legal, accounting, payroll and courier services.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

Note 18: **Related Party Transactions** (continued)

Yolo County Housing Authority (YCH)

YCH paid the County \$132,593 for participating in the dental plan, fleet services, board clerk, legal, graphics, courier and for participating in the County's emergency services program. The County paid YCH \$20,973 for property management for mental health clients and for transitional housing for emancipated foster children. YCH has an outstanding promissory note (secured by deed of trust) due the County in the amount of \$14,395 as of June 30, 2014. Payments to the County for scheduled repayments of the loan totaled \$3,263 during the year.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2014**

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)
6/30/2011	\$ 136,172	\$ 101,649	\$ 34,523	74.6%	\$ 20,237	170.6%
6/30/2012	143,896	109,132	34,764	75.8%	20,161	172.4%
6/30/2013	152,969	104,816	48,153	68.5%	19,774	243.5%

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

Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((UAAL)/c)
6/30/2011	\$ 496,695	\$ 391,569	\$ 105,126	78.8%	\$ 70,183	149.8%
6/30/2012	518,628	408,344	110,284	78.7%	67,580	163.2%
6/30/2013	545,444	377,879	167,565	69.3%	68,975	242.9%

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2014**

SCHEDULES OF FUNDING PROGRESS (continued)

Other Postemployment Benefits (OPEB)
(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)
6/30/2010	\$ 141,774	\$ -	\$ 141,774	0.0%	\$ 76,580	185.1%
6/30/2012	138,609	529	138,080	0.4%	80,292	172.0%
6/30/2014	154,027	936	153,091	0.6%	81,117	188.7%

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 Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 7,732,028	\$ 28,405,265	\$ 28,405,265	\$ --
Resources (inflows):				
Taxes	42,341,580	40,841,580	41,406,318	564,738
Licenses, permits, and franchises	4,148,444	6,195,468	6,305,126	109,658
Fines, forfeitures and penalties	2,184,023	3,278,023	3,940,154	662,131
Revenue from use of money and property	958,334	972,607	4,485,538	3,512,931
Aid from other governments	99,492,998	104,734,881	98,769,257	(5,965,624)
Charges for services	10,609,615	10,995,079	11,970,825	975,746
Other revenue	3,436,525	3,873,411	5,618,703	1,745,292
Other financing sources	47,211,439	41,394,831	39,845,330	(1,549,501)
Total resources (inflows)	<u>210,382,958</u>	<u>212,285,880</u>	<u>212,341,251</u>	<u>55,371</u>
Amounts available for appropriation	<u>218,114,986</u>	<u>240,691,145</u>	<u>240,746,516</u>	<u>55,371</u>
Charges to appropriations (outflows):				
Current:				
General government	72,338,663	75,594,501	64,904,487	10,690,014
Public protection	21,591,030	22,408,129	21,826,006	582,123
Health and sanitation	23,058,385	21,452,154	17,735,965	3,716,189
Public assistance	99,050,514	100,363,566	94,362,788	6,000,778
Education	228,982	228,982	214,860	14,122
Recreation and cultural services	1,847,412	1,852,822	932,968	919,854
Total charges to appropriations	<u>218,114,986</u>	<u>221,900,154</u>	<u>199,977,074</u>	<u>21,923,080</u>
Budgetary fund balances, June 30	\$ --	\$ 18,790,991	\$ 40,769,442	\$ 21,978,451

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

General Fund

For the Fiscal Year Ended June 30, 2014

**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	\$ 41,406,318	\$ --	\$ 15,979	\$ --	\$ --	\$ 41,422,297
Licenses, permits, and franchises	6,305,126	--	26,001	--	--	6,331,127
Fines, forfeitures and penalties	3,940,154	--	148,985	--	--	4,089,139
Revenue from use of money and property	4,485,538	--	(4,171,101)	--	--	314,437
Aid from other governments	98,769,257	--	2,873,097	--	--	101,642,354
Charges for services	11,970,825	--	(18,612)	--	--	11,952,213
Other revenue	5,618,703	--	(223,156)	--	--	5,395,547
Other financing sources	39,845,330	--	(30,307,656)	(9,537,674)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 212,341,251</u>	<u>\$ --</u>	<u>\$ (31,656,463)</u>	<u>\$ (9,537,674)</u>	<u>\$ --</u>	<u>\$ 171,147,114</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 64,904,487	\$ (39,753,045)	\$ 46,652	\$ --	\$ (9,872)	\$ 25,188,222
Public protection	21,826,006	(209,062)	25,687	--	(47,606)	21,595,025
Health and sanitation	17,735,965	(3,635,752)	1,229	--	(117,132)	13,984,310
Public assistance	94,362,788	(23,230,104)	70,472	--	(59,787)	71,143,369
Education	214,860	--	--	--	--	214,860
Recreation and cultural services	932,968	(2,676)	(83,921)	--	--	846,371
Debt Service:						
Principal	--	1,140,795	(843,282)	--	--	297,513
Interest and fiscal charges	--	1,870,834	(199,534)	--	--	1,671,300
Other financing uses	--	63,819,010	(31,423,033)	(32,395,977)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 199,977,074</u>	<u>\$ --</u>	<u>\$ (32,405,730)</u>	<u>\$ (32,395,977)</u>	<u>\$ (234,397)</u>	<u>\$ 134,940,970</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 1,434,268	\$ 1,467,821	\$ 1,467,821	\$ -
Services and supplies	245,211	253,269	253,268	1
Other charges	100	5,215	5,215	-
Transfers out	6,400	6,400	6,400	-
Subtotal	<u>1,685,979</u>	<u>1,732,705</u>	<u>1,732,704</u>	<u>1</u>
County Administration				
Salaries and benefits	2,011,740	2,070,845	2,070,845	-
Services and supplies	1,492,750	1,424,859	744,575	680,284
Other charges	-	4,786	4,785	1
Transfers out	1,200	5,200	5,200	-
Expense transfer reimbursement	4,400	4,400	-	4,400
Subtotal	<u>3,510,090</u>	<u>3,510,090</u>	<u>2,825,405</u>	<u>684,685</u>
CAO - Tribal Office				
Services and supplies	451,286	451,286	36,345	414,941
Other charges	449,764	449,764	386,930	62,834
Transfers out	5,600,576	5,600,576	5,544,690	55,886
Subtotal	<u>6,501,626</u>	<u>6,501,626</u>	<u>5,967,965</u>	<u>533,661</u>
Total Legislative and Administrative	<u>11,697,695</u>	<u>11,744,421</u>	<u>10,526,074</u>	<u>1,218,347</u>
Human Resources:				
Human Resources				
Salaries and benefits	1,245,713	1,298,460	1,298,459	1
Services and supplies	140,961	100,881	100,881	-
Other charges	-	3,069	3,068	1
Transfers out	3,600	3,600	3,600	-
Expense transfer reimbursement	(77,896)	(70,399)	(70,399)	-
Subtotal	<u>1,312,378</u>	<u>1,335,611</u>	<u>1,335,609</u>	<u>2</u>
County-wide Benefits				
Salaries and benefits	4,076,950	3,708,208	(137,967)	3,846,175
Services and supplies	138,550	138,550	132,637	5,913
Subtotal	<u>4,215,500</u>	<u>3,846,758</u>	<u>(5,330)</u>	<u>3,852,088</u>
Total Human Resources	<u>5,527,878</u>	<u>5,182,369</u>	<u>1,330,279</u>	<u>3,852,090</u>
Finance:				
Auditor-Controller and Treasurer Tax Collector				
Salaries and benefits	2,248,970	2,248,970	2,241,367	7,603
Services and supplies	719,392	761,449	698,197	63,252
Other charges	-	2,943	2,942	1
Transfers out	10,000	10,000	10,000	-
Expense transfer reimbursements	(68,408)	(68,408)	(79,975)	11,567
Subtotal	<u>2,909,954</u>	<u>2,954,954</u>	<u>2,872,531</u>	<u>82,423</u>

See note to required supplementary information.

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u> (continued)				
Assessor				
Salaries and benefits	2,522,296	2,614,169	2,614,168	1
Services and supplies	234,091	243,059	243,058	1
Other charges	-	2,201	2,200	1
Capital assets	-	10,519	10,518	1
Transfers out	6,000	6,000	6,000	-
Subtotal	<u>2,762,387</u>	<u>2,875,948</u>	<u>2,875,944</u>	<u>4</u>
General Services - Purchasing				
Salaries and benefits	310,548	304,880	304,879	1
Services and supplies	42,155	61,243	61,242	1
Other charges	-	1,076	1,076	-
Transfers out	1,200	1,200	1,200	-
Subtotal	<u>353,903</u>	<u>368,399</u>	<u>368,397</u>	<u>2</u>
Total Finance	<u>6,026,244</u>	<u>6,199,301</u>	<u>6,116,872</u>	<u>82,429</u>
Counsel:				
County Counsel				
Salaries and benefits	1,612,339	1,611,358	1,611,358	-
Services and supplies	217,724	218,705	161,048	57,657
Other charges	2,800	2,800	2,573	227
Transfers out	1,600	1,600	1,600	-
Expense transfer reimbursement	(486,215)	(486,215)	(544,610)	58,395
Total Counsel	<u>1,348,248</u>	<u>1,348,248</u>	<u>1,231,969</u>	<u>116,279</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	555,714	555,714	483,135	72,579
Services and supplies	1,091,975	913,617	896,480	17,137
Other charges	20,500	30,170	30,169	1
Capital assets	-	74,688	74,687	1
Expense transfer reimbursement	478,185	572,185	572,185	-
Total Election	<u>2,146,374</u>	<u>2,146,374</u>	<u>2,056,656</u>	<u>89,718</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	1,249,952	1,323,700	1,323,699	1
Services and supplies	528,105	618,139	618,139	-
Other charges	1,400	2,478	2,478	-
Capital assets	123,000	88,175	88,175	-
Transfers out	1,600	1,600	1,600	-
Expense transfer reimbursement	(50,000)	(66,300)	(66,300)	-
Subtotal	<u>1,854,057</u>	<u>1,967,792</u>	<u>1,967,791</u>	<u>1</u>

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u> (continued)				
General Services - Utilities				
Services and supplies	1,079,350	1,551,473	1,551,473	-
Other charges	2,644,272	2,644,272	2,640,610	3,662
Transfers out	607,922	-	-	-
Expense transfer reimbursement	(329,318)	(400,705)	(495,436)	94,731
Subtotal	4,002,226	3,795,040	3,696,647	98,393
Total Property Management	5,856,283	5,762,832	5,664,438	98,394
Other General Government:				
PPW - Surveyor & Engineer				
Salaries and benefits	-	20,000	6,713	13,287
Services and supplies	70,000	50,000	16,777	33,223
Transfers out	2,000	-	-	-
Subtotal	72,000	70,000	23,490	46,510
Human Resources - Risk Management				
Salaries and benefits	35,865	35,865	(46,167)	82,032
Services and supplies	121,525	121,525	101,553	19,972
Subtotal	157,390	157,390	55,386	102,004
General Services - Information Technology				
Salaries and benefits	3,226,959	3,278,545	3,278,545	-
Services and supplies	589,495	800,076	800,076	-
Other charges	2,000	122,150	122,149	1
Capital assets	148,250	526,621	526,620	1
Transfers out	-	9,600	9,600	-
Expense transfer reimbursement	(2,209,123)	(1,891,218)	(1,891,219)	1
Subtotal	1,757,581	2,845,774	2,845,771	3
General Services - Graphics				
Salaries and benefits	66,348	66,098	62,469	3,629
Services and supplies	39,031	36,005	33,977	2,028
Other charges	-	3,276	3,275	1
Transfers out	400	400	400	-
Expense transfer reimbursement	(32,000)	(32,000)	(40,949)	8,949
Subtotal	73,779	73,779	59,172	14,607
Other General - Expenditures				
Salaries and benefits	148,441	259,441	88,264	171,177
Services and supplies	490,529	803,092	803,091	1
Other charges	2,456,258	2,789,794	2,789,793	1
Capital assets	-	1,209,500	921,286	288,214
Transfers out	29,587,501	28,567,637	27,745,649	821,988
Expense transfer reimbursement	(911,735)	(911,735)	(936,107)	24,372
Subtotal	31,770,994	32,717,729	31,411,976	1,305,753

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u> (continued)				
Development Impact Fees				
Services and supplies	-	29,663	29,663	-
Transfers out	-	2,969,976	2,969,976	-
Subtotal	-	2,999,639	2,999,639	-
Pomona Fund				
Services and supplies	12,000	12,000	-	12,000
Other charges	-	143,559	35,890	107,669
Transfers out	596,422	186,100	44,744	141,356
Subtotal	608,422	341,659	80,634	261,025
Demeter Fund				
Services and supplies	-	1,221	1,220	1
Subtotal	-	1,221	1,220	1
Ceres Endowment Fund				
Services and supplies	-	11,695	11,695	-
Transfers out	200,000	489,216	489,216	-
Subtotal	200,000	500,911	500,911	-
Appropriations for contingencies	5,095,775	3,502,854	-	3,502,854
Total Other General	39,735,941	43,210,956	37,978,199	5,232,757
Total General Government	72,338,663	75,594,501	64,904,487	10,690,014
<u>Public Protection</u>				
Judicial:				
Child Support Services				
Salaries and benefits	4,895,507	4,829,089	4,810,536	18,553
Services and supplies	1,043,214	1,087,740	1,026,581	61,159
Other charges	-	21,892	21,891	1
Subtotal	5,938,721	5,938,721	5,859,008	79,713
Public Defender				
Salaries and benefits	4,729,742	4,897,691	4,897,690	1
Services and supplies	526,070	611,965	611,965	-
Other charges	6,015	9,406	9,406	-
Transfers out	8,800	9,200	9,200	-
Expense transfer reimbursement	-	(720)	(721)	1
Subtotal	5,270,627	5,527,542	5,527,540	2

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Protection (continued)				
County Counsel - Indigent Defense Contracts				
Services and supplies	1,324,640	1,426,672	1,426,671	1
Subtotal	1,324,640	1,426,672	1,426,671	1
Grand Jury				
Services and supplies	34,145	52,677	52,203	474
Other charges	855	855	854	1
Transfers out	1,600	1,600	1,600	0
Subtotal	36,600	55,132	54,657	475
 Total Judicial	 12,570,588	 12,948,067	 12,867,876	 80,191
Protective Inspection:				
Agriculture				
Salaries and benefits	1,600,908	1,674,765	1,674,765	-
Services and supplies	789,666	622,648	622,647	1
Other charges	-	21,498	21,498	-
Transfers out	-	110,916	110,915	1
Expense transfer reimbursement	-	(376)	(376)	-
Total Protective Inspection	2,390,574	2,429,451	2,429,449	2
Other Protection:				
County Clerk - Administration				
Salaries and benefits	772,574	813,625	813,625	-
Services and supplies	24,400	27,251	27,250	1
Expense transfer reimbursement	(796,974)	(840,101)	(840,101)	-
Subtotal	--	775	774	1
County Administrator - Emergency Services				
Salaries and benefits	271,042	272,204	177,274	94,930
Services and supplies	107,754	117,601	117,514	87
Other charges	192,178	391,170	391,170	-
Transfers out	100,732	4,264	4,264	-
Subtotal	671,706	785,239	690,222	95,017
Sheriff - Animal Services				
Salaries and benefits	1,311,012	1,410,001	1,410,001	-
Services and supplies	517,695	636,026	636,026	-
Capital assets	25,000	50,143	50,143	-
Subtotal	1,853,707	2,096,170	2,096,170	-

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Protection</u> (continued)				
County Clerk - Recorder				
Salaries and benefits	672,260	723,133	723,133	-
Services and supplies	112,500	112,500	92,188	20,312
Other charges	5,200	5,200	4,209	991
Expense transfer reimbursement	318,789	267,916	267,040	876
Subtotal	<u>1,108,749</u>	<u>1,108,749</u>	<u>1,086,570</u>	<u>22,179</u>
Public Administrator - Guardian				
Salaries and benefits	619,121	649,176	649,176	-
Services and supplies	202,741	206,868	206,868	-
Other charges	3,550	(160)	(161)	1
Transfers out	2,400	2,400	2,400	-
Subtotal	<u>827,812</u>	<u>858,284</u>	<u>858,283</u>	<u>1</u>
PPW - General Plan Recovery Fee				
Transfers out	104,200	104,200	39,200	65,000
Subtotal	<u>104,200</u>	<u>104,200</u>	<u>39,200</u>	<u>65,000</u>
PPW - Planning				
Salaries and benefits	1,408,977	1,408,976	1,223,776	185,200
Services and supplies	601,617	601,818	517,939	83,879
Other charges	53,100	53,100	4,247	48,853
Capital assets	-	13,300	11,500	1,800
Subtotal	<u>2,063,694</u>	<u>2,077,194</u>	<u>1,757,462</u>	<u>319,732</u>
Total Other Protection	<u>6,629,868</u>	<u>7,030,611</u>	<u>6,528,681</u>	<u>501,930</u>
Total Public Protection	<u>21,591,030</u>	<u>22,408,129</u>	<u>21,826,006</u>	<u>582,123</u>
<u>Health and Sanitation</u>				
Health:				
Health - Community Health Protection				
Salaries and benefits	3,458,720	3,598,720	3,496,262	102,458
Services and supplies	1,548,567	1,644,026	870,282	773,744
Other charges	40	13,040	12,304	736
Expense transfer reimbursement	-	(13,000)	(179,389)	166,389
Subtotal	<u>5,007,327</u>	<u>5,242,786</u>	<u>4,199,459</u>	<u>1,043,327</u>
Health - Community Health Protection-IGT				
Salaries and benefits	909,547	909,547	179,611	729,936
Services and supplies	1,171,241	1,005,126	174,647	830,479
Other charges	-	2,000	688	1,312
Capital assets	-	23,351	18,138	5,213
Transfers out	-	114,903	114,902	1
Expense transfer reimbursement	-	57,000	47,246	9,754
Subtotal	<u>2,080,788</u>	<u>2,111,927</u>	<u>535,232</u>	<u>1,576,695</u>

See note to required supplementary information.

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Health and Sanitation</u> (continued)				
PPW - Env Hlth-Safe Drinking Water Grant				
Transfers out	-	34,601	-	34,601
Subtotal	-	34,601	-	34,601
PPW - Environmental Health				
Salaries and benefits	2,468,848	2,538,185	2,462,476	75,709
Services and supplies	536,858	596,027	461,134	134,893
Other charges	-	4,789	4,789	-
Capital assets	64,300	101,374	101,371	3
Expense transfer reimbursement	20,000	20,000	3,994	16,006
Subtotal	3,090,006	3,260,375	3,033,764	226,611
Health - Child Health Disability Prog.				
Salaries and benefits	1,505,911	1,654,437	1,654,437	-
Services and supplies	553,008	268,178	183,370	84,808
Other charges	62,500	122,863	122,801	62
Expense transfer reimbursement	-	76,000	68,985	7,015
Subtotal	2,121,419	2,121,478	2,029,593	91,885
Health - 1991 Realignment				
Transfers out	4,546,039	3,507,110	3,507,110	-
Subtotal	4,546,039	3,507,110	3,507,110	-
Total Health	16,845,579	16,278,277	13,305,158	2,973,119
Hospital Care:				
Health - Indigent Health Care				
Salaries and benefits	2,271	62,271	42,691	19,580
Services and supplies	6,210,535	5,111,606	4,388,116	723,490
Total Hospital Care	6,212,806	5,173,877	4,430,807	743,070
Total Health & Sanitation	23,058,385	21,452,154	17,735,965	3,716,189
<u>Public Assistance</u>				
Administration:				
DESS - Public Assist & Support Services				
Salaries and benefits	26,213,216	27,488,341	27,488,341	-
Services and supplies	10,102,497	9,591,847	9,591,751	96
Other charges	6,057,019	5,935,105	5,935,105	-
Capital assets	171,600	571,837	571,837	-
Transfers out	300,751	253,904	253,903	1
Expense transfer reimbursement	(481,288)	(146,091)	(146,092)	1
Subtotal	42,363,795	43,694,943	43,694,845	98
DESS - Co Local Rev Fd -Protective Srvs				
Transfers out	3,166,294	3,338,972	3,338,972	-
Subtotal	3,166,294	3,338,972	3,338,972	-

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Assistance</u> (continued)				
DESS - 1991 Realignment				
Transfers out	8,394,840	10,025,166	10,025,165	1
Subtotal	8,394,840	10,025,166	10,025,165	1
Total Administration	53,924,929	57,059,081	57,058,982	99
Aid Programs:				
DESS - TANF/CalWORKS/Foster Care				
Services and supplies	50,750	50,750	-	50,750
Other charges	27,880,992	26,380,992	24,991,234	1,389,758
Transfers out	100,000	100,000	8,101	91,899
Subtotal	28,031,742	26,531,742	24,999,335	1,532,407
DESS - Co Local Rev Fd -Protective Svcs				
Transfers out	5,078,632	5,078,632	5,004,297	74,335
Subtotal	5,078,632	5,078,632	5,004,297	74,335
DESS - Wraparound Services				
Services and supplies	100,000	94,000	93,206	794
Other charges	-	6,000	6,000	-
Subtotal	100,000	100,000	99,206	794
DESS - CalWORKS MOE				
Transfers out	5,462,500	5,462,500	4,537,894	924,606
Subtotal	5,462,500	5,462,500	4,537,894	924,606
Total Aid Programs	38,672,874	37,172,874	34,640,732	2,532,142
General Relief:				
DESS - General Assistance				
Salaries and benefits	-	125,000	111,774	13,226
Services and supplies	40,000	31,478	19,653	11,825
Other charges	320,000	203,522	200,541	2,981
Total General Relief	360,000	360,000	331,968	28,032
Veterans Services:				
General Services - Veterans Services				
Salaries and benefits	191,348	191,348	190,322	1,026
Services and supplies	35,262	66,127	55,438	10,689
Other charges	1,165	-	-	-
Transfers out	800	-	-	-
Total Veterans Services	228,575	257,475	245,760	11,715

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Assistance</u> (continued)				
Other Public Assistance:				
County Administrator - Housing				
Salaries and benefits	127,839	130,452	130,452	-
Services and supplies	117,323	114,710	39,512	75,198
Other charges	2,255,000	2,255,000	52,000	2,203,000
Other financing uses	700,000	700,000	18,811	681,189
Subtotal	<u>3,200,162</u>	<u>3,200,162</u>	<u>240,775</u>	<u>2,959,387</u>
DESS - Workforce Investment Act				
Salaries and benefits	993,786	993,786	944,651	49,135
Services and supplies	967,910	606,910	385,730	221,180
Other charges	217,600	217,600	105,344	112,256
Expense transfer reimbursement	132,825	143,825	143,638	187
Subtotal	<u>2,312,121</u>	<u>1,962,121</u>	<u>1,579,363</u>	<u>382,758</u>
DESS - Community Services Block Grant				
Salaries and benefits	77,386	77,386	39,702	37,684
Services and supplies	267,517	267,517	222,877	44,640
Other charges	2,000	2,000	175	1,825
Expense transfer reimbursement	4,950	4,950	2,454	2,496
Subtotal	<u>351,853</u>	<u>351,853</u>	<u>265,208</u>	<u>86,645</u>
Total Other Public Assistance	<u>5,864,136</u>	<u>5,514,136</u>	<u>2,085,346</u>	<u>3,428,790</u>
Total Public Assistance	<u>99,050,514</u>	<u>100,363,566</u>	<u>94,362,788</u>	<u>6,000,778</u>
<u>Education</u>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	211,497	207,755	193,633	14,122
Services and supplies	17,485	21,227	21,227	-
Total Education	<u>228,982</u>	<u>228,982</u>	<u>214,860</u>	<u>14,122</u>
<u>Recreation and Cultural Services</u>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	716,649	690,151	609,702	80,449
Services and supplies	184,909	212,695	205,299	7,396
Other charges	10,500	13,022	13,022	-
Capital assets	935,354	935,354	103,345	832,009
Transfers out	-	1,600	1,600	-
Total Recreation and Cultural Services	<u>1,847,412</u>	<u>1,852,822</u>	<u>932,968</u>	<u>919,854</u>
Total General Fund	<u>\$ 218,114,986</u>	<u>\$ 221,900,154</u>	<u>\$ 199,977,074</u>	<u>\$ 21,923,080</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 289,653	\$ 173,742	\$ 173,742	\$ --
Resources (inflows):				
Licenses, permits, and franchises	1,560	1,560	6,938	5,378
Fines, forfeitures and penalties	8,100	16,174	16,478	304
Revenue from use of money and property	3,775	33,253	50,906	17,653
Aid from other governments	21,164,002	23,790,856	23,241,753	(549,103)
Charges for services	4,065,342	2,803,464	2,661,695	(141,769)
Other revenue	75,809	80,809	26,621	(54,188)
Other financing sources	24,463,793	25,154,448	25,130,166	(24,282)
Total resources (inflows)	49,782,381	51,880,564	51,134,557	(746,007)
Amounts available for appropriation	50,072,034	52,054,306	51,308,299	(746,007)
Charges to appropriations (outflows):				
Current:				
Public protection	45,212,115	46,459,665	45,709,162	750,503
Health and sanitation	3,520,241	3,520,241	3,345,805	174,436
Public assistance	1,311,678	1,726,051	1,684,697	41,354
Other financing uses	28,000	528,000	528,000	--
Total charges to appropriations	50,072,034	52,233,957	51,267,664	966,293
Budgetary fund balances, June 30	\$ --	\$ (179,651)	\$ 40,635	\$ 220,286

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Public Safety

For the Fiscal Year Ended June 30, 2014

**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, permits, and franchises	\$ 6,938	\$ --	\$ 10,000	\$ --	\$ --	\$ 16,938
Fines, forfeitures and penalties	16,478	--	--	--	--	16,478
Revenue from use of money and property	50,906	--	--	--	--	50,906
Aid from other governments	23,241,753	--	(270,014)	--	--	22,971,739
Charges for services	2,661,695	--	(83)	--	--	2,661,612
Other revenue	26,621	--	--	--	--	26,621
Other financing sources	25,130,166	--	(428,145)	(24,702,021)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 51,134,557</u>	<u>\$ --</u>	<u>\$ (688,242)</u>	<u>\$ (24,702,021)</u>	<u>\$ --</u>	<u>\$ 25,744,294</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 45,709,162	\$ (43,360)	\$ (132,232)	\$ --	\$ (90,834)	\$ 45,442,736
Health and sanitation	3,345,805	--	2,192	--	--	3,347,997
Public assistance	1,684,697	--	4,006	--	(4,030)	1,684,673
Debt Service:						
Principal	--	34,059	--	--	--	34,059
Interest and fiscal charges	--	9,301	--	--	--	9,301
Other financing uses	528,000	--	(528,000)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 51,267,664</u>	<u>\$ --</u>	<u>\$ (654,034)</u>	<u>\$ --</u>	<u>\$ (94,864)</u>	<u>\$ 50,518,766</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 Roads and Transportation
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,776,173	\$ 18,256,770	\$ 18,256,770	\$ --
Resources (inflows):				
Taxes	2,079,017	2,088,495	2,126,736	38,241
Licenses, permits, and franchises	41,800	41,800	244,527	202,727
Revenue from use of money and property	6,000	6,000	59,918	53,918
Aid from other governments	22,525,013	22,515,535	18,514,767	(4,000,768)
Charges for services	414,727	414,727	383,140	(31,587)
Other revenue	8,100	8,100	1,395	(6,705)
Other financing sources	8,657,585	8,657,585	3,075,415	(5,582,170)
Total resources (inflows)	<u>33,732,242</u>	<u>33,732,242</u>	<u>24,405,898</u>	<u>(9,326,344)</u>
Amounts available for appropriation	<u>35,508,415</u>	<u>51,989,012</u>	<u>42,662,668</u>	<u>(9,326,344)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	27,766,226	27,767,864	17,076,352	10,691,512
Other financing uses	7,742,189	7,750,413	2,998,935	4,751,478
Total charges to appropriations	<u>35,508,415</u>	<u>35,518,277</u>	<u>20,075,287</u>	<u>15,442,990</u>
Budgetary fund balances, June 30	\$ --	\$ 16,470,735	\$ 22,587,381	\$ 6,116,646

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Roads and Transportation

For the Fiscal Year Ended June 30, 2014

**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	\$ 2,126,736	\$ --	\$ --	\$ --	\$ --	\$ 2,126,736
Licenses, permits, and franchises	244,527	--	--	--	--	244,527
Revenue from use of money and property	59,918	--	--	--	--	59,918
Aid from other governments	18,514,767	--	--	--	--	18,514,767
Charges for services	383,140	--	--	--	--	383,140
Other revenue	1,395	--	--	--	--	1,395
Other financing sources	3,075,415	--	(2,928,745)	(146,670)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 24,405,898</u>	<u>\$ --</u>	<u>\$ (2,928,745)</u>	<u>\$ (146,670)</u>	<u>\$ --</u>	<u>\$ 21,330,483</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 17,076,352	\$ (11,752)	\$ 6,598	\$ --	\$ --	\$ 17,071,198
Debt Service:						
Principal	--	10,238	(6,598)	--	--	3,640
Interest and fiscal charges	--	1,514	--	--	--	1,514
Other financing uses	2,998,935	--	(2,928,745)	(70,190)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 20,075,287</u>	<u>\$ --</u>	<u>\$ (2,928,745)</u>	<u>\$ (70,190)</u>	<u>\$ --</u>	<u>\$ 17,076,352</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,449,029	\$ 9,577,528	\$ 9,577,528	\$ --
Resources (inflows):				
Fines, forfeitures, and penalties	--	--	387,201	387,201
Revenue from use of money and property	55,000	55,000	71,047	16,047
Aid from other governments	14,687,112	16,063,845	17,266,596	1,202,751
Charges for services	2,463,133	2,692,461	7,486,641	4,794,180
Other revenue	5,000	5,000	3,322	(1,678)
Other financing sources	8,498,426	9,738,345	12,036,090	2,297,745
Total resources (inflows)	<u>25,708,671</u>	<u>28,554,651</u>	<u>37,250,897</u>	<u>8,696,246</u>
Amounts available for appropriation	<u>28,157,700</u>	<u>38,132,179</u>	<u>46,828,425</u>	<u>8,696,246</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	20,333,977	22,107,905	19,064,395	3,043,510
Other financing uses	7,823,723	9,461,716	6,710,579	2,751,137
Total charges to appropriations	<u>28,157,700</u>	<u>31,569,621</u>	<u>25,774,974</u>	<u>5,794,647</u>
Budgetary fund balances, June 30	\$ --	\$ 6,562,558	\$ 21,053,451	\$ 14,490,893

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Mental Health Managed Care
 For the Fiscal Year Ended June 30, 2014

**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, forfeitures, and penalties	\$ 387,201	\$ --	\$ --	\$ --	\$ --	\$ 387,201
Revenue from use of money and property	71,047	--	--	--	--	71,047
Aid from other governments	17,266,596	--	(169,468)	--	--	17,097,128
Charges for services	7,486,641	--	(2,944,618)	--	--	4,542,023
Other revenue	3,322	--	--	--	--	3,322
Other financing sources	12,036,090	--	(6,665,379)	(5,370,711)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 37,250,897</u>	<u>\$ --</u>	<u>\$ (9,779,465)</u>	<u>\$ (5,370,711)</u>	<u>\$ --</u>	<u>\$ 22,100,721</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Health and sanitation	\$ 19,064,395	\$ (10,392)	\$ 36,821	\$ --	\$ --	\$ 19,090,824
Debt Service:						
Principal	--	9,241	270,004	--	--	279,245
Interest and fiscal charges	--	1,151	--	--	--	1,151
Other financing uses	6,710,579	--	(6,665,379)	(45,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 25,774,974</u>	<u>\$ --</u>	<u>\$ (6,358,554)</u>	<u>\$ (45,200)</u>	<u>\$ --</u>	<u>\$ 19,371,220</u>

See note to required supplementary information.

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2014

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, with the exception of the Development Impact Fees, Citizens' Option for Public Safety, and Sheriff Inmate Welfare special revenue 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. Supplemental 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.

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2014

BUDGETARY BASIS OF ACCOUNTING (continued)

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP) 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.

Expenditures in Excess of Final Budget

Nonmajor Funds:

Davis Library Expansion Debt Service Fund

Other financing uses was over expended by \$55,005. This transfer amount was made in accordance to the bond indenture but was inadvertently excluded in the final budget adjustments approved by the Board of Supervisors.

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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, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 28,367,316	\$ 624,632	\$ 5,724,580	\$ 34,716,528
Cash with fiscal agent	18,303	1,659	7,937	27,899
Imprest cash	1,055	--	--	1,055
Restricted cash and investments	173,580	433,753	--	607,333
Receivables (net):				
Taxes receivable	13,562	--	3,657	17,219
Accounts receivable	234,361	--	--	234,361
Due from other governments	3,299,721	--	--	3,299,721
Loans receivable	7,574,508	--	--	7,574,508
Inventory	21,684	--	--	21,684
Prepaid items	9,354	--	--	9,354
Total Assets	\$ 39,713,444	\$ 1,060,044	\$ 5,736,174	\$ 46,509,662
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,406,436	\$ 600	\$ 318,997	\$ 1,726,033
Accrued salaries and benefits	610,360	--	--	610,360
Due to other governments	783,110	--	369	783,479
Due to other funds	574,659	72	--	574,731
Unearned revenue	21,219	--	--	21,219
Total Liabilities	3,395,784	672	319,366	3,715,822
Deferred Inflows of Resources				
Unavailable revenue	114,213	--	--	114,213
Fund Balances				
Nonspendable	204,618	--	--	204,618
Restricted	31,374,784	1,059,372	4,870,229	37,304,385
Committed	4,627,425	--	546,579	5,174,004
Unassigned	(3,380)	--	--	(3,380)
Total Fund Balances	36,203,447	1,059,372	5,416,808	42,679,627
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 39,713,444	\$ 1,060,044	\$ 5,736,174	\$ 46,509,662

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,563,273	\$ 2,028,749	\$ 2,054,261	\$ 6,646,283
Licenses, permits, and franchises	776,722	--	10,179	786,901
Fines, forfeitures, and penalties	3,615,123	106,625	--	3,721,748
Revenue from use of money and property	254,307	3,735	11,972	270,014
Aid from other governments	18,293,129	--	430,163	18,723,292
Charges for services	4,321,321	57,403	--	4,378,724
Other	612,053	--	54,952	667,005
Total Revenues	30,435,928	2,196,512	2,561,527	35,193,967
Expenditures:				
Current:				
General government	4,702	--	418,288	422,990
Public protection	16,788,503	--	7,698	16,796,201
Public ways and facilities	13,804	--	--	13,804
Health and sanitation	3,219,720	--	--	3,219,720
Public assistance	1,983,826	--	--	1,983,826
Education	5,817,582	--	--	5,817,582
Recreation and cultural services	857,818	--	3,197	861,015
Capital outlay	--	--	618,154	618,154
Debt Service:				
Principal	73,330	415,000	842,264	1,330,594
Interest and fiscal charges	34,798	417,411	531,436	983,645
Total Expenditures	28,794,083	832,411	2,421,037	32,047,531
Excess of Revenues Over Expenditures	1,641,845	1,364,101	140,490	3,146,436
Other Financing Sources (Uses):				
Transfers in	4,306,073	35,000	4,408,405	8,749,478
Transfers out	(8,131,579)	(1,453,854)	(1,473,429)	(11,058,862)
Capital lease proceeds	43,231	--	--	43,231
Sale of capital assets	14	--	--	14
Total Other Financing Sources (Uses)	(3,782,261)	(1,418,854)	2,934,976	(2,266,139)
Changes in Fund Balances	(2,140,416)	(54,753)	3,075,466	880,297
Fund Balances - Beginning	38,343,863	1,114,125	2,341,342	41,799,330
Fund Balances - Ending	\$ 36,203,447	\$ 1,059,372	\$ 5,416,808	\$ 42,679,627

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.

NONMAJOR SPECIAL REVENUE FUNDS

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. Combined with general fund for financial reporting effective July 1, 2014.

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. Combined with County Local Revenue Fund 2011 for financial reporting effective July 1, 2014.

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 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. Combined with Miscellaneous Grants and Fees for reporting purposes effective July 1, 2014.

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, 2014

	County Local Revenue Fund 2011	Penalty Assessments	Development Impact Fees	Citizens' Option for Public Safety
Assets				
Cash and investments	\$ 3,105,328	\$ 4,044,068	\$ --	\$ --
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Accounts receivable	743	4,797	--	--
Due from other governments	1,877,620	241,776	--	--
Loans receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 4,983,691	\$ 4,290,641	\$ --	\$ --
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 364,792	\$ 165,213	\$ --	\$ --
Accrued salaries and benefits	371,983	--	--	--
Due to other governments	67,556	--	--	--
Due to other funds	122,297	2,995	--	--
Unearned revenue	--	--	--	--
Total Liabilities	926,628	168,208	--	--
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	--
Fund Balances				
Nonspendable	--	--	--	--
Restricted	4,057,063	4,122,433	--	--
Committed	--	--	--	--
Unassigned	--	--	--	--
Total Fund Balances	4,057,063	4,122,433	--	--
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,983,691	\$ 4,290,641	\$ --	\$ --

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2014

	Library	County Service Areas	Clerk- Recorder Improvements	Miscellaneous Grants and Fees
Assets				
Cash and investments	\$ 4,279,368	\$ 4,500,786	\$ 545,760	\$ 7,606,220
Cash with fiscal agent	1,418	16,447	--	--
Imprest cash	655	100	--	200
Restricted cash and investments	--	--	--	173,580
Receivables (net):				
Taxes receivable	13,119	443	--	--
Accounts receivable	120,140	--	--	53,812
Due from other governments	3,518	--	770	840,324
Loans receivable	--	--	--	--
Inventory	--	21,684	--	--
Prepaid items	--	9,354	--	--
Total Assets	\$ 4,418,218	\$ 4,548,814	\$ 546,530	\$ 8,674,136
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 78,842	\$ 676,900	\$ 2,440	\$ 83,053
Accrued salaries and benefits	145,997	--	--	74,560
Due to other governments	2,034	700,685	--	500
Due to other funds	--	--	--	249,379
Unearned revenue	--	21,219	--	--
Total Liabilities	226,873	1,398,804	2,440	407,492
Deferred Inflows of Resources				
Unavailable revenue	68,275	--	--	45,938
Fund Balances				
Nonspendable	--	31,038	--	173,580
Restricted	4,123,070	3,118,972	544,090	7,238,800
Committed	--	--	--	811,706
Unassigned	--	--	--	(3,380)
Total Fund Balances	4,123,070	3,150,010	544,090	8,220,706
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,418,218	\$ 4,548,814	\$ 546,530	\$ 8,674,136

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2014

	Housing Revolving Loans	Habitat and Resource Management Program	Asset Forfeiture	Sheriff Inmate Welfare
Assets				
Cash and investments	\$ 217,631	\$ 3,785,166	\$ 282,989	\$ --
Cash with fiscal agent	438	--	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Accounts receivable	--	54,869	--	--
Due from other governments	--	--	--	--
Loans receivable	7,574,508	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 7,792,577	\$ 3,840,035	\$ 282,989	\$ --
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 10,250	\$ 19,185	\$ 4,260	\$ --
Accrued salaries and benefits	--	5,131	--	--
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Unearned revenue	--	--	--	--
Total Liabilities	10,250	24,316	4,260	--
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	--
Fund Balances				
Nonspendable	--	--	--	--
Restricted	7,782,327	--	278,729	--
Committed	--	3,815,719	--	--
Unassigned	--	--	--	--
Total Fund Balances	7,782,327	3,815,719	278,729	--
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,792,577	\$ 3,840,035	\$ 282,989	\$ --

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2014

	In-Home Supportive Services Public	
	<u>Authority</u>	<u>Total</u>
Assets		
Cash and investments	\$ --	\$ 28,367,316
Cash with fiscal agent	--	18,303
Imprest cash	100	1,055
Restricted cash and investments	--	173,580
Receivables (net):		
Taxes receivable	--	13,562
Accounts receivable	--	234,361
Due from other governments	335,713	3,299,721
Loans receivable	--	7,574,508
Inventory	--	21,684
Prepaid items	--	9,354
Total Assets	<u>\$ 335,813</u>	<u>\$ 39,713,444</u>
 Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 1,501	\$ 1,406,436
Accrued salaries and benefits	12,689	610,360
Due to other governments	12,335	783,110
Due to other funds	199,988	574,659
Unearned revenue	--	21,219
Total Liabilities	<u>226,513</u>	<u>3,395,784</u>
 Deferred Inflows of Resources		
Unavailable revenue	--	114,213
 Fund Balances		
Nonspendable	--	204,618
Restricted	109,300	31,374,784
Committed	--	4,627,425
Unassigned	--	(3,380)
Total Fund Balances	<u>109,300</u>	<u>36,203,447</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 335,813</u>	<u>\$ 39,713,444</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, 2014

	County Local Revenue Fund 2011	Penalty Assessments	Development Impact Fees	Citizens' Option for Public Safety
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses, permits, and franchises	--	--	--	--
Fines, forfeitures, and penalties	--	1,641,868	--	--
Revenue from use of money and property	7,152	11,786	--	--
Aid from other governments	13,304,492	--	--	--
Charges for services	4,458	--	--	--
Other	--	--	--	--
Total Revenues	13,316,102	1,653,654	--	--
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	12,873,568	165,000	--	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	672,577	--	--
Public assistance	19,101	--	--	--
Education	11,000	--	--	--
Recreation and cultural services	--	--	--	--
Debt Service:				
Principal	4,221	--	--	--
Interest & fiscal charges	437	--	--	--
Total Expenditures	12,908,327	837,577	--	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	407,775	816,077	--	--
Other Financing Sources (Uses):				
Transfers in	2,291,526	--	--	--
Transfers out	(3,081,622)	--	(2,554,695)	(561,359)
Capital lease proceeds	--	--	--	--
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	(790,096)	--	(2,554,695)	(561,359)
Changes in Fund Balances	(382,321)	816,077	(2,554,695)	(561,359)
Fund Balances - Beginning	4,439,384	3,306,356	2,554,695	561,359
Fund Balances - Ending	\$ 4,057,063	\$ 4,122,433	\$ --	\$ --

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2014

	Library	County Service Areas	Clerk- Recorder Improvements	Miscellaneous Grants and Fees
Revenues:				
Taxes	\$ 2,392,098	\$ 171,175	\$ --	\$ --
Licenses and permits	--	--	--	154,381
Fines, forfeits and penalties	--	--	--	1,973,255
Revenue from use of money and property	10,493	11,942	1,977	154,618
Aid from other governments	1,249,768	2,114	--	2,134,253
Charges for services	493,398	3,181,670	251,399	377,771
Other	179,086	70,082	--	315,336
Total Revenues	4,324,843	3,436,983	253,376	5,109,614
Expenditures:				
Current:				
General government	--	4,702	--	--
Public protection	--	121,828	251,171	2,843,835
Public ways and facilities	--	13,804	--	--
Health and sanitation	--	2,114,353	--	432,790
Public assistance	--	--	--	101,782
Education	5,806,582	--	--	--
Recreation and cultural services	--	857,818	--	--
Debt Service:				
Principal	15,390	--	5,505	48,214
Interest & fiscal charges	16,883	15,723	1,628	127
Total Expenditures	5,838,855	3,128,228	258,304	3,426,748
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,514,012)	308,755	(4,928)	1,682,866
Other Financing Sources (Uses):				
Transfers in	1,624,045	50,032	--	86,567
Transfers out	--	(50,032)	(7,200)	(1,812,273)
Capital lease proceeds	35,864	--	7,367	--
Sale of capital assets	14	--	--	--
Total Other Financing Sources (Uses)	1,659,923	--	167	(1,725,706)
Changes in Fund Balances	145,911	308,755	(4,761)	(42,840)
Fund Balances - Beginning	3,977,159	2,841,255	548,851	8,263,546
Fund Balances - Ending	\$ 4,123,070	\$ 3,150,010	\$ 544,090	\$ 8,220,706

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2014

	Housing Revolving Loans	Habitat and Resource Management Program	Asset Forfeiture	Sheriff Inmate Welfare
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses, permits, and franchises	--	622,341	--	--
Fines, forfeitures, and penalties	--	--	--	--
Revenue from use of money and property	25,092	30,415	832	--
Aid from other governments	18,811	--	--	--
Charges for services	--	12,625	--	--
Other	--	--	46,640	--
Total Revenues	43,903	665,381	47,472	--
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	501,253	31,848	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	33,881	--	--	--
Education	--	--	--	--
Recreation and cultural services	--	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	--
Total Expenditures	33,881	501,253	31,848	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,022	164,128	15,624	--
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	(1,200)	--	(63,198)
Capital lease proceeds	--	--	--	--
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	--	(1,200)	--	(63,198)
Changes in Fund Balances	10,022	162,928	15,624	(63,198)
Fund Balances - Beginning	7,772,305	3,652,791	263,105	63,198
Fund Balances - Ending	\$ 7,782,327	\$ 3,815,719	\$ 278,729	\$ --

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2014

	In-Home Supportive Services Public Authority	Total
	<u> </u>	<u> </u>
Revenues:		
Taxes	\$ --	\$ 2,563,273
Licenses and permits	--	776,722
Fines, forfeits and penalties	--	3,615,123
Revenue from use of money and property	--	254,307
Aid from other governments	1,583,691	18,293,129
Charges for services	--	4,321,321
Other	909	612,053
Total Revenues	<u>1,584,600</u>	<u>30,435,928</u>
Expenditures:		
Current:		
General government	--	4,702
Public protection	--	16,788,503
Public ways and facilities	--	13,804
Health and sanitation	--	3,219,720
Public assistance	1,829,062	1,983,826
Education	--	5,817,582
Recreation and cultural services	--	857,818
Debt Service:		
Principal	--	73,330
Interest & fiscal charges	--	34,798
Total Expenditures	<u>1,829,062</u>	<u>28,794,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(244,462)</u>	<u>1,641,845</u>
Other Financing Sources (Uses):		
Transfers in	253,903	4,306,073
Transfers out	--	(8,131,579)
Capital lease proceeds	--	43,231
Sale of capital assets	--	14
Total Other Financing Sources (Uses)	<u>253,903</u>	<u>(3,782,261)</u>
Changes in Fund Balances	9,441	(2,140,416)
Fund Balances - Beginning	<u>99,859</u>	<u>38,343,863</u>
Fund Balances - Ending	<u>\$ 109,300</u>	<u>\$ 36,203,447</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2014

	Clarksburg Lighting District	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
Assets				
Cash and investments	\$ 4,318	\$ 184	\$ 13,495	\$ 2,173,275
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	--	443
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 4,318	\$ 184	\$ 13,495	\$ 2,173,718
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 242	\$ --	\$ --	\$ 278,776
Due to other governments	--	184	--	538,892
Unearned revenue	--	--	--	--
Total Liabilities	242	184	--	817,668
Fund Balances				
Nonspendable	--	--	--	--
Restricted	4,076	--	13,495	1,356,050
Total Fund Balances	4,076	--	13,495	1,356,050
Total Liabilities and Fund Balances	\$ 4,318	\$ 184	\$ 13,495	\$ 2,173,718

continued

COUNTY OF YOLO

Combining Balance Sheet (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2014

	Snowball County Service Area No. 6	County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11
Assets				
Cash and investments	\$ 230,938	\$ 9	\$ 166,274	\$ 26,484
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 230,938	\$ 9	\$ 166,274	\$ 26,484
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ --	\$ --	\$ 10,261	\$ 440
Due to other governments	56	--	151,344	--
Unearned revenue	--	--	--	--
Total Liabilities	56	--	161,605	440
Fund Balances				
Nonspendable	--	--	--	--
Restricted	230,882	9	4,669	26,044
Total Fund Balances	230,882	9	4,669	26,044
Total Liabilities and Fund Balances	\$ 230,938	\$ 9	\$ 166,274	\$ 26,484

continued

COUNTY OF YOLO

Combining Balance Sheet (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2014

	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 investments	\$ 1,393	\$ 12,553	\$ 106,403	\$ 1,765,460	\$ 4,500,786
Cash with fiscal agent	--	--	--	16,447	16,447
Imprest cash	--	--	--	100	100
Receivables (net):					
Taxes receivable	--	--	--	--	443
Inventory	--	--	--	21,684	21,684
Prepaid items	--	--	--	9,354	9,354
Total Assets	\$ 1,393	\$ 12,553	\$ 106,403	\$ 1,813,045	\$ 4,548,814
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ --	\$ 192	\$ --	\$ 386,989	\$ 676,900
Due to other governments	--	8,367	111	1,731	700,685
Unearned revenue	--	--	--	21,219	21,219
Total Liabilities	--	8,559	111	409,939	1,398,804
Fund Balances					
Nonspendable	--	--	--	31,038	31,038
Restricted	1,393	3,994	106,292	1,372,068	3,118,972
Total Fund Balances	1,393	3,994	106,292	1,403,106	3,150,010
Total Liabilities and Fund Balances	\$ 1,393	\$ 12,553	\$ 106,403	\$ 1,813,045	\$ 4,548,814

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, 2014

	Clarksburg Lighting District	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
Revenues:				
Taxes	\$ --	\$ 1,085	\$ --	\$ 78,123
Revenue from use of money and property	14	64	38	6,250
Aid from other governments	--	122	--	716
Charges for services	3,520	--	--	823,108
Other	--	--	--	--
Total Revenues	<u>3,534</u>	<u>1,271</u>	<u>38</u>	<u>908,197</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	3,815	532	1,605	--
Health and sanitation	--	--	--	993,490
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total Expenditures	<u>3,815</u>	<u>532</u>	<u>1,605</u>	<u>993,490</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(281)</u>	<u>739</u>	<u>(1,567)</u>	<u>(85,293)</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	(20,032)	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>(20,032)</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	(281)	(19,293)	(1,567)	(85,293)
Fund Balances - Beginning	<u>4,357</u>	<u>19,293</u>	<u>15,062</u>	<u>1,441,343</u>
Fund Balances - Ending	<u>\$ 4,076</u>	<u>\$ --</u>	<u>\$ 13,495</u>	<u>\$ 1,356,050</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, 2014

	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	\$ 37,569	\$ 16,316	\$ --	\$ --
Revenue from use of money and property	734	20	394	21
Aid from other governments	966	16	--	--
Charges for services	--	--	264,045	6,536
Other	--	--	--	--
Total Revenues	<u>39,269</u>	<u>16,352</u>	<u>264,439</u>	<u>6,557</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	29,102	16,343	--	--
Public ways and facilities	--	--	--	7,852
Health and sanitation	--	--	315,602	--
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total Expenditures	<u>29,102</u>	<u>16,343</u>	<u>315,602</u>	<u>7,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,167</u>	<u>9</u>	<u>(51,163)</u>	<u>(1,295)</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	20,032
Transfers out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>20,032</u>
Changes in Fund Balances	10,167	9	(51,163)	18,737
Fund Balances - Beginning	<u>220,715</u>	<u>--</u>	<u>55,832</u>	<u>7,307</u>
Fund Balances - Ending	<u>\$ 230,882</u>	<u>\$ 9</u>	<u>\$ 4,669</u>	<u>\$ 26,044</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, 2014

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
Revenues:					
Taxes	\$ --	\$ --	\$ 38,082	\$ --	\$ 171,175
Revenue from use of money and property	4	--	444	3,959	11,942
Aid from other governments	--	--	294	--	2,114
Charges for services	4,480	42,720	--	2,037,261	3,181,670
Other	--	--	--	70,082	70,082
Total Revenues	4,484	42,720	38,820	2,111,302	3,436,983
Expenditures:					
Current:					
General government	4,702	--	--	--	4,702
Public protection	--	72,526	3,857	--	121,828
Public ways and facilities	--	--	--	--	13,804
Health and sanitation	--	--	--	805,261	2,114,353
Recreation and cultural services	--	--	--	857,818	857,818
Debt service:					
Interest and fiscal charges	--	--	--	15,723	15,723
Total Expenditures	4,702	72,526	3,857	1,678,802	3,128,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218)	(29,806)	34,963	432,500	308,755
Other Financing Sources (Uses):					
Transfers in	--	30,000	--	--	50,032
Transfers out	--	--	(30,000)	--	(50,032)
Total Other Financing Sources (Uses)	--	30,000	(30,000)	--	--
Changes in Fund Balances	(218)	194	4,963	432,500	308,755
Fund Balances - Beginning	1,611	3,800	101,329	970,606	2,841,255
Fund Balances - Ending	\$ 1,393	\$ 3,994	\$ 106,292	\$ 1,403,106	\$ 3,150,010

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Local Revenue Fund 2011
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 576,784	\$ 4,439,384	\$ 4,439,384	\$ --
Resources (inflows):				
Revenue from use of money and property	10,200	10,200	7,152	(3,048)
Aid from other governments	13,159,808	13,802,635	13,849,730	47,095
Charges for services	--	--	4,458	4,458
Other financing sources	683,142	1,886,086	4,604,079	2,717,993
Total resources (inflows)	<u>13,853,150</u>	<u>15,698,921</u>	<u>18,465,419</u>	<u>2,766,498</u>
Amounts available for appropriation	<u>14,429,934</u>	<u>20,138,305</u>	<u>22,904,803</u>	<u>2,766,498</u>
Charges to appropriations (outflows):				
Current:				
Public protection	12,124,430	13,872,989	12,675,719	1,197,270
Public assistance	--	59,350	19,101	40,249
Education	--	11,000	11,000	--
Other financing uses	<u>2,305,504</u>	<u>3,110,890</u>	<u>3,101,157</u>	<u>9,733</u>
Total charges to appropriations	<u>14,429,934</u>	<u>17,054,229</u>	<u>15,806,977</u>	<u>1,247,252</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 3,084,076</u>	<u>\$ 7,097,826</u>	<u>\$ 4,013,750</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 County Local Revenue Fund 2011
 For the Fiscal Year Ended June 30, 2014

**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	\$ 7,152	\$ --	\$ --	\$ --	\$ --	\$ 7,152
Aid from other governments	13,849,730	--	(545,238)	--	--	13,304,492
Charges for services	4,458	--	--	--	--	4,458
Other financing sources	4,604,079	--	(2,312,553)	(2,291,526)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 18,465,419</u>	<u>\$ --</u>	<u>\$ (2,857,791)</u>	<u>\$ (2,291,526)</u>	<u>\$ --</u>	<u>\$ 13,316,102</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 12,675,719	\$ (4,705)	\$ 259,150	\$ --	\$ (56,596)	\$ 12,873,568
Public assistance	19,101	--	--	--	--	19,101
Education	11,000	--	--	--	--	11,000
Debt Service:						
Principal	--	4,268	(47)	--	--	4,221
Interest and fiscal charges	--	437	--	--	--	437
Other financing uses	3,101,157	--	(19,535)	(3,081,622)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 15,806,977</u>	<u>\$ --</u>	<u>\$ 239,568</u>	<u>\$ (3,081,622)</u>	<u>\$ (56,596)</u>	<u>\$ 12,908,327</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Penalty Assessments
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,298,687	\$ 3,306,356	\$ 3,306,356	\$ --
Resources (inflows):				
Fines, forfeitures, and penalties	1,427,840	1,427,840	1,764,482	336,642
Revenue from use of money and property	516	516	11,786	11,270
Other financing sources	405,804	405,804	405,804	--
Total resources (inflows)	<u>1,834,160</u>	<u>1,834,160</u>	<u>2,182,072</u>	<u>347,912</u>
Amounts available for appropriation	<u>4,132,847</u>	<u>5,140,516</u>	<u>5,488,428</u>	<u>347,912</u>
Charges to appropriations (outflows):				
Current:				
Public protection	--	165,000	165,000	--
Health and sanitation	3,453,911	3,453,911	672,577	2,781,334
Other financing uses	678,936	513,936	512,429	1,507
Total charges to appropriations	<u>4,132,847</u>	<u>4,132,847</u>	<u>1,350,006</u>	<u>2,782,841</u>
Budgetary fund balances, June 30	\$ --	\$ 1,007,669	\$ 4,138,422	\$ 3,130,753

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Penalty Assessments
 For the Fiscal Year Ended June 30, 2014

**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, forfeitures, and penalties	\$ 1,764,482	\$ --	\$ (122,614)	\$ --	\$ --	\$ 1,641,868
Revenue from use of money and property	11,786	--	--	--	--	11,786
Other financing sources	405,804	--	(405,804)	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,182,072</u>	<u>\$ --</u>	<u>\$ (528,418)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,653,654</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 165,000	\$ --	\$ --	\$ --	\$ --	\$ 165,000
Health and sanitation	672,577	--	--	--	--	672,577
Other financing uses	512,429	--	(512,429)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,350,006</u>	<u>\$ --</u>	<u>\$ (512,429)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 837,577</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Library

For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 630,089	\$ 3,977,159	\$ 3,977,159	\$ --
Resources (inflows):				
Taxes	2,339,635	2,339,635	2,392,098	52,463
Revenue from use of money and property	15,100	15,100	10,493	(4,607)
Aid from other governments	1,225,300	1,262,960	1,249,768	(13,192)
Charges for services	441,373	441,373	441,632	259
Other revenue	195,800	194,800	179,086	(15,714)
Other financing sources	3,025,218	3,053,988	2,755,926	(298,062)
Total resources (inflows)	<u>7,242,426</u>	<u>7,307,856</u>	<u>7,029,003</u>	<u>(278,853)</u>
Amounts available for appropriation	<u>7,872,515</u>	<u>11,285,015</u>	<u>11,006,162</u>	<u>(278,853)</u>
Charges to appropriations (outflows):				
Current:				
Education	6,391,767	6,434,534	5,842,011	592,523
Other financing uses	1,480,748	1,478,498	1,096,003	382,495
Total charges to appropriations	<u>7,872,515</u>	<u>7,913,032</u>	<u>6,938,014</u>	<u>975,018</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 3,371,983</u>	<u>\$ 4,068,148</u>	<u>\$ 696,165</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Library

For the Fiscal Year Ended June 30, 2014

**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	\$ 2,392,098	\$ --	\$ --	\$ --	\$ --	\$ 2,392,098
Revenue from use of money and property	10,493	--	--	--	--	10,493
Aid from other governments	1,249,768	--	--	--	--	1,249,768
Charges for services	441,632	--	51,766	--	--	493,398
Other revenue	179,086	--	--	--	--	179,086
Other financing sources	2,755,926	--	(1,096,003)	(1,659,923)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 7,029,003</u>	<u>\$ --</u>	<u>\$ (1,044,237)</u>	<u>\$ (1,659,923)</u>	<u>\$ --</u>	<u>\$ 4,324,843</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Education	\$ 5,842,011	\$ (32,940)	\$ 667	\$ --	\$ (3,156)	\$ 5,806,582
Debt Service:						
Principal	--	15,484	(94)	--	--	15,390
Interest and fiscal charges	--	17,456	(573)	--	--	16,883
Other financing uses	1,096,003	--	(1,096,003)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 6,938,014</u>	<u>\$ --</u>	<u>\$ (1,096,003)</u>	<u>\$ --</u>	<u>\$ (3,156)</u>	<u>\$ 5,838,855</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
County Service Areas
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 52,153	\$ 2,813,239	\$ 2,813,239	\$ --
Resources (inflows):				
Taxes	171,757	171,757	171,175	(582)
Revenue from use of money and property	8,270	8,291	11,845	3,554
Aid from other governments	7,283	7,345	2,114	(5,231)
Charges for services	3,321,246	3,321,236	3,181,670	(139,566)
Other revenue	155,370	155,370	70,082	(85,288)
Other financing sources	3,630,073	3,661,390	410,105	(3,251,285)
Total resources (inflows)	<u>7,293,999</u>	<u>7,325,389</u>	<u>3,846,991</u>	<u>(3,478,398)</u>
Amounts available for appropriation	<u>7,346,152</u>	<u>10,138,628</u>	<u>6,660,230</u>	<u>(3,478,398)</u>
Charges to appropriations (outflows):				
Current:				
General government	24,465	24,465	4,702	19,763
Public protection	141,120	152,120	121,731	30,389
Public ways and facilities	40,626	41,561	13,804	27,757
Health and sanitation	4,935,016	5,222,707	2,114,353	3,108,354
Recreation and cultural services	934,852	934,852	873,541	61,311
Other financing uses	<u>1,270,073</u>	<u>1,296,415</u>	<u>410,105</u>	<u>886,310</u>
Total charges to appropriations	<u>7,346,152</u>	<u>7,672,120</u>	<u>3,538,236</u>	<u>4,133,884</u>
Budgetary fund balances, June 30	\$ --	\$ 2,466,508	\$ 3,121,994	\$ 655,486

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 County Service Areas
 For the Fiscal Year Ended June 30, 2014

**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	\$ 171,175	\$ --	\$ --	\$ --	\$ --	\$ 171,175
Revenue from use of money and property	11,845	--	97	--	--	11,942
Aid from other governments	2,114	--	--	--	--	2,114
Charges for services	3,181,670	--	--	--	--	3,181,670
Other revenue	70,082	--	--	--	--	70,082
Other financing sources	410,105	--	(45,000)	(365,105)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,846,991</u>	<u>\$ --</u>	<u>\$ (44,903)</u>	<u>\$ (365,105)</u>	<u>\$ --</u>	<u>\$ 3,436,983</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 4,702	\$ --	\$ --	\$ --	\$ --	\$ 4,702
Public protection	121,731	--	97	--	--	121,828
Public ways and facilities	13,804	--	--	--	--	13,804
Health and sanitation	2,114,353	--	--	--	--	2,114,353
Recreation and cultural services	873,541	(15,723)	--	--	--	857,818
Debt Service:						
Interest and fiscal charges	--	15,723	--	--	--	15,723
Other financing uses	410,105	--	(45,000)	(365,105)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 3,538,236</u>	<u>\$ --</u>	<u>\$ (44,903)</u>	<u>\$ (365,105)</u>	<u>\$ --</u>	<u>\$ 3,128,228</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Clerk-Recorder Improvements
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 114,060	\$ 548,851	\$ 548,851	\$ --
Resources (inflows):				
Revenue from use of money and property	1,740	1,740	1,977	237
Charges for services	292,900	292,900	251,368	(41,532)
Total resources (inflows)	294,640	294,640	253,345	(41,295)
Amounts available for appropriation	408,700	843,491	802,196	(41,295)
Charges to appropriations (outflows):				
Current:				
Public protection	401,500	401,500	250,937	150,563
Other financing uses	7,200	7,200	7,200	--
Total charges to appropriations	408,700	408,700	258,137	150,563
Budgetary fund balances, June 30	\$ --	\$ 434,791	\$ 544,059	\$ 109,268

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Clerk-Recorder Improvements
 For the Fiscal Year Ended June 30, 2014

**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	\$ 1,977	\$ --	\$ --	\$ --	\$ --	\$ 1,977
Charges for services	251,368	--	31	--	--	251,399
Other financing sources	--	--	7,367	(7,367)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 253,345</u>	<u>\$ --</u>	<u>\$ 7,398</u>	<u>\$ (7,367)</u>	<u>\$ --</u>	<u>\$ 253,376</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 250,937	\$ (7,133)	\$ 7,367	\$ --	\$ --	\$ 251,171
Debt Service:						
Principal	--	5,505	--	--	--	5,505
Interest and fiscal charges	--	1,628	--	--	--	1,628
Other financing uses	7,200	--	--	(7,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 258,137</u>	<u>\$ --</u>	<u>\$ 7,367</u>	<u>\$ (7,200)</u>	<u>\$ --</u>	<u>\$ 258,304</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,479,921	\$ 8,089,966	\$ 8,089,966	\$ --
Resources (inflows):				
Licenses, permits, and franchises	37,500	99,515	154,381	54,866
Fines, forfeitures, and penalties	427,651	432,428	1,966,318	1,533,890
Revenue from use of money and property	195,850	195,893	154,618	(41,275)
Aid from other governments	1,868,094	2,032,150	2,110,217	78,067
Charges for services	554,453	555,653	377,771	(177,882)
Other revenue	210,600	285,590	315,336	29,746
Other financing sources	42,641	42,641	120,617	77,976
Total resources (inflows)	<u>3,336,789</u>	<u>3,643,870</u>	<u>5,199,258</u>	<u>1,555,388</u>
Amounts available for appropriation	<u>4,816,710</u>	<u>11,733,836</u>	<u>13,289,224</u>	<u>1,555,388</u>
Charges to appropriations (outflows):				
Current:				
Public protection	4,152,278	4,331,148	2,931,192	1,399,956
Health and sanitation	289,432	433,531	432,790	741
Public assistance	68,000	103,000	101,782	1,218
Recreation and cultural services	2,000	2,000	--	2,000
Other financing uses	305,000	305,000	1,812,273	(1,507,273)
Total charges to appropriations	<u>4,816,710</u>	<u>5,174,679</u>	<u>5,278,037</u>	<u>(103,358)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 6,559,157</u>	<u>\$ 8,011,187</u>	<u>\$ 1,452,030</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2014

**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, permits, and franchises	\$ 154,381	\$ --	\$ --	\$ --	\$ --	\$ 154,381
Fines, forfeitures and penalties	1,966,318	--	6,937	--	--	1,973,255
Revenue from use of money and property	154,618	--	--	--	--	154,618
Aid from other governments	2,110,217	--	24,036	--	--	2,134,253
Charges for services	377,771	--	--	--	--	377,771
Other revenue	315,336	--	--	--	--	315,336
Other financing sources	120,617	--	(28,000)	(92,617)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 5,199,258</u>	<u>\$ --</u>	<u>\$ 2,973</u>	<u>\$ (92,617)</u>	<u>\$ --</u>	<u>\$ 5,109,614</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 2,931,192	\$ (48,341)	\$ 280	\$ --	\$ (39,296)	\$ 2,843,835
Health and sanitation	432,790	--	--	--	--	432,790
Public assistance	101,782	--	--	--	--	101,782
Debt Service:						
Principal	--	48,214	--	--	--	48,214
Interest and fiscal charges	--	127	--	--	--	127
Other financing uses	1,812,273	--	--	(1,812,273)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 5,278,037</u>	<u>\$ --</u>	<u>\$ 280</u>	<u>\$ (1,812,273)</u>	<u>\$ (39,296)</u>	<u>\$ 3,426,748</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing Revolving Loans
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 256,847	\$ 426,177	\$ 426,177	\$ --
Resources (inflows):				
Revenue from use of money and property	11,100	11,100	25,092	13,992
Other revenue	120,000	120,000	--	(120,000)
Other financing sources	--	102,422	156,143	53,721
Total resources (inflows)	<u>131,100</u>	<u>233,522</u>	<u>181,235</u>	<u>(52,287)</u>
Amounts available for appropriation	<u>387,947</u>	<u>659,699</u>	<u>607,412</u>	<u>(52,287)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	166,771	173,417	41,076	132,341
Other financing uses	221,176	388,807	365,712	23,095
Total charges to appropriations	<u>387,947</u>	<u>562,224</u>	<u>406,788</u>	<u>155,436</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 97,475</u>	<u>\$ 200,624</u>	<u>\$ 103,149</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Housing Revolving Loans
For the Fiscal Year Ended June 30, 2014

**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	\$ 25,092	\$ --	\$ --	\$ --	\$ --	\$ 25,092
Aid from other governments	--	--	18,811	--	--	18,811
Other financing sources	156,143	--	(156,143)	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 181,235</u>	<u>\$ --</u>	<u>\$ (137,332)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 43,903</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 41,076	\$ --	\$ (7,195)	\$ --	\$ --	\$ 33,881
Other financing uses	365,712	--	(365,712)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 406,788</u>	<u>\$ --</u>	<u>\$ (372,907)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 33,881</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat and Resource Management Program
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 133,762	\$ 3,652,791	\$ 3,652,791	\$ --
Resources (inflows):				
Licenses, permits, and franchises	645,647	645,647	695,249	49,602
Revenue from use of money and property	74,000	74,000	30,415	(43,585)
Charges for services	--	--	12,625	12,625
Total resources (inflows)	<u>719,647</u>	<u>719,647</u>	<u>738,289</u>	<u>18,642</u>
Amounts available for appropriation	<u>853,409</u>	<u>4,372,438</u>	<u>4,391,080</u>	<u>18,642</u>
Charges to appropriations (outflows):				
Current:				
Public protection	839,209	838,959	500,555	338,404
Other financing uses	14,200	14,450	11,200	3,250
Total charges to appropriations	<u>853,409</u>	<u>853,409</u>	<u>511,755</u>	<u>341,654</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 3,519,029</u>	<u>\$ 3,879,325</u>	<u>\$ 360,296</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Habitat and Resource Management Program
 For the Fiscal Year Ended June 30, 2014

**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, permits, and franchises	\$ 695,249	\$ --	\$ (72,908)	\$ --	\$ --	\$ 622,341
Revenue from use of money and property	30,415	--	--	--	--	30,415
Charges for services	12,625	--	--	--	--	12,625
Amounts available for appropriation/Total revenues	<u>\$ 738,289</u>	<u>\$ --</u>	<u>\$ (72,908)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 665,381</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 500,555	--	\$ 698	\$ --	\$ --	\$ 501,253
Other financing uses	11,200	--	(10,000)	(1,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 511,755</u>	<u>\$ --</u>	<u>\$ (9,302)</u>	<u>\$ (1,200)</u>	<u>\$ --</u>	<u>\$ 501,253</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Asset Forfeiture

For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 31,000	\$ 263,105	\$ 263,105	\$ --
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	832	(168)
Other revenue	50,000	50,000	46,640	(3,360)
Total resources (inflows)	51,000	51,000	47,472	(3,528)
Amounts available for appropriation	82,000	314,105	310,577	(3,528)
Charges to appropriations (outflows):				
Current:				
Public protection	82,000	82,000	31,848	50,152
Total charges to appropriations	82,000	82,000	31,848	50,152
Budgetary fund balances, June 30	\$ --	\$ 232,105	\$ 278,729	\$ 46,624

COUNTY OF YOLO

Budgetary Comparison Schedule
 In-Home Supportive Services Public Authority
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 99,859	\$ 99,859	\$ --
Resources (inflows):				
Aid from other governments	1,390,041	1,563,038	1,596,133	33,095
Other revenue	--	--	909	909
Other financing sources	245,301	424,483	253,903	(170,580)
Total resources (inflows)	<u>1,635,342</u>	<u>1,987,521</u>	<u>1,850,945</u>	<u>(136,576)</u>
Amounts available for appropriation	<u>1,635,342</u>	<u>2,087,380</u>	<u>1,950,804</u>	<u>(136,576)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,635,342	1,971,948	1,831,562	140,386
Total charges to appropriations	<u>1,635,342</u>	<u>1,971,948</u>	<u>1,831,562</u>	<u>140,386</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 115,432</u>	<u>\$ 119,242</u>	<u>\$ 3,810</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 In-Home Supportive Services Public Authority
 For the Fiscal Year Ended June 30, 2014

**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	\$ 1,596,133	\$ --	\$ (12,442)	\$ --	\$ --	\$ 1,583,691
Other revenue	909	--	--	--	--	909
Other financing sources	253,903	--	--	(253,903)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,850,945</u>	<u>\$ --</u>	<u>\$ (12,442)</u>	<u>\$ (253,903)</u>	<u>\$ --</u>	<u>\$ 1,584,600</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 1,831,562	\$ --	\$ (2,500)	\$ --	\$ --	\$ 1,829,062
Total charges to appropriations/ Total expenditures	<u>\$ 1,831,562</u>	<u>\$ --</u>	<u>\$ (2,500)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,829,062</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Clarksburg Lighting District
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 4,357	\$ 4,357	\$ --
Resources (inflows):				
Revenue from use of money and property	--	13	14	1
Charges for services	3,530	3,520	3,520	--
Total resources (inflows)	3,530	3,533	3,534	1
Amounts available for appropriation	3,530	7,890	7,891	1
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	3,530	3,815	3,815	--
Total charges to appropriations	3,530	3,815	3,815	--
Budgetary fund balances, June 30	\$ --	\$ 4,075	\$ 4,076	\$ 1

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Special Road Maintenance District No. 3
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 19,293	\$ 19,293	\$ --
Resources (inflows):				
Taxes	1,100	1,100	1,085	(15)
Revenue from use of money and property	40	48	64	16
Aid from other governments	60	122	122	--
Total resources (inflows)	<u>1,200</u>	<u>1,270</u>	<u>1,271</u>	<u>1</u>
Amounts available for appropriation	<u>1,200</u>	<u>20,563</u>	<u>20,564</u>	<u>1</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	1,200	533	532	1
Other financing uses	--	20,033	20,032	1
Total charges to appropriations	<u>1,200</u>	<u>20,566</u>	<u>20,564</u>	<u>2</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ (3)</u>	<u>\$ --</u>	<u>\$ 3</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)
 Special Road Maintenance District No. 3
 For the Fiscal Year Ended June 30, 2014

**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	\$ 1,085	\$ --	\$ --	\$ --	\$ --	\$ 1,085
Revenue from use of money and property	64	--	--	--	--	64
Aid from other governments	122	--	--	--	--	122
Amounts available for appropriation/Total revenues	<u>\$ 1,271</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,271</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 532	\$ --	\$ --	\$ --	\$ --	\$ 532
Other financing uses	20,032	--	--	(20,032)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 20,564</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (20,032)</u>	<u>\$ --</u>	<u>\$ 532</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Rolling Acres Permanent Road Division
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 15,062	\$ 15,062	\$ --
Resources (inflows):				
Revenue from use of money and property	60	60	38	(22)
Charges for services	29,300	29,300	--	(29,300)
Total resources (inflows)	29,360	29,360	38	(29,322)
Amounts available for appropriation	29,360	44,422	15,100	(29,322)
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	29,360	29,360	1,605	27,755
Total charges to appropriations	29,360	29,360	1,605	27,755
Budgetary fund balances, June 30	\$ --	\$ 15,062	\$ 13,495	\$ (1,567)

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 El Macero County Service Area
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,441,343	\$ 1,441,343	\$ --
Resources (inflows):				
Taxes	77,780	77,780	78,123	343
Revenue from use of money and property	3,700	3,700	6,250	2,550
Aid from other governments	5,200	5,200	716	(4,484)
Charges for services	801,763	801,763	823,108	21,345
Total resources (inflows)	888,443	888,443	908,197	19,754
Amounts available for appropriation	888,443	2,329,786	2,349,540	19,754
Charges to appropriations (outflows):				
Current:				
Health and sanitation	924,800	993,491	993,490	1
Other financing uses	910,000	841,309	--	841,309
Total charges to appropriations	1,834,800	1,834,800	993,490	841,310
Budgetary fund balances, June 30	\$ (946,357)	\$ 494,986	\$ 1,356,050	\$ 861,064

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Snowball County Service Area No. 6
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 220,715	\$ 220,715	\$ --
Resources (inflows):				
Taxes	37,000	37,000	37,569	569
Revenue from use of money and property	500	500	734	234
Aid from other governments	1,900	1,900	966	(934)
Total resources (inflows)	<u>39,400</u>	<u>39,400</u>	<u>39,269</u>	<u>(131)</u>
Amounts available for appropriation	<u>39,400</u>	<u>260,115</u>	<u>259,984</u>	<u>(131)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	39,400	39,400	29,102	10,298
Total charges to appropriations	<u>39,400</u>	<u>39,400</u>	<u>29,102</u>	<u>10,298</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 220,715</u>	<u>\$ 230,882</u>	<u>\$ 10,167</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 County Service Area No. 9
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Taxes	18,877	18,877	16,316	(2,561)
Revenue from use of money and property	100	100	20	(80)
Aid from other governments	23	23	16	(7)
Total resources (inflows)	<u>19,000</u>	<u>19,000</u>	<u>16,352</u>	<u>(2,648)</u>
Amounts available for appropriation	<u>19,000</u>	<u>19,000</u>	<u>16,352</u>	<u>(2,648)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	19,000	19,000	16,343	2,657
Total charges to appropriations	<u>19,000</u>	<u>19,000</u>	<u>16,343</u>	<u>2,657</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9</u>	<u>\$ 9</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 North Davis Meadows County Service Area No. 10
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 55,832	\$ 55,832	\$ --
Resources (inflows):				
Revenue from use of money and property	520	520	394	(126)
Charges for services	304,045	304,045	264,045	(40,000)
Other financing sources	3,000,000	3,000,000	--	(3,000,000)
Total resources (inflows)	3,304,565	3,304,565	264,439	(3,040,126)
Amounts available for appropriation	3,304,565	3,360,397	320,271	(3,040,126)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	3,293,223	3,293,223	315,602	2,977,621
Total charges to appropriations	3,293,223	3,293,223	315,602	2,977,621
Budgetary fund balances, June 30	\$ 11,342	\$ 67,174	\$ 4,669	\$ (62,505)

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Dunnigan County Service Area No. 11
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 7,307	\$ 7,307	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	21	21
Charges for services	6,536	6,536	6,536	--
Other financing sources	--	1,317	20,032	18,715
Total resources (inflows)	<u>6,536</u>	<u>7,853</u>	<u>26,589</u>	<u>18,736</u>
Amounts available for appropriation	<u>6,536</u>	<u>15,160</u>	<u>33,896</u>	<u>18,736</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	6,536	7,853	7,852	1
Total charges to appropriations	<u>6,536</u>	<u>7,853</u>	<u>7,852</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 7,307</u>	<u>\$ 26,044</u>	<u>\$ 18,737</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Dunnigan County Service Area No. 11

For the Fiscal Year Ended June 30, 2014

**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	\$ 21	\$ --	\$ --	\$ --	\$ --	\$ 21
Charges for services	6,536	--	--	--	--	6,536
Other financing sources	20,032	--	--	(20,032)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 26,589</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (20,032)</u>	<u>\$ --</u>	<u>\$ 6,557</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 7,852	\$ --	\$ --	\$ --	\$ --	\$ 7,852
Total charges to appropriations/ Total expenditures	<u>\$ 7,852</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,852</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Willowbank County Service Area No. 12
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,611	\$ 1,611	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	4	4
Charges for services	24,515	24,515	4,480	(20,035)
Total resources (inflows)	24,515	24,515	4,484	(20,031)
Amounts available for appropriation	24,515	26,126	6,095	(20,031)
Charges to appropriations (outflows):				
Current:				
General government	24,465	24,465	4,702	19,763
Total charges to appropriations	24,465	24,465	4,702	19,763
Budgetary fund balances, June 30	\$ 50	\$ 1,661	\$ 1,393	\$ (268)

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Esparto County Service Area No. 14
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,580	\$ 3,800	\$ 3,800	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	(97)	(97)
Charges for services	88,140	88,140	42,720	(45,420)
Other financing uses	--	30,000	75,000	45,000
Total resources (inflows)	<u>88,140</u>	<u>118,140</u>	<u>117,623</u>	<u>(517)</u>
Amounts available for appropriation	<u>90,720</u>	<u>121,940</u>	<u>121,423</u>	<u>(517)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>90,720</u>	<u>120,720</u>	<u>72,429</u>	<u>48,291</u>
Total charges to appropriations	<u>90,720</u>	<u>120,720</u>	<u>72,429</u>	<u>48,291</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,220</u>	<u>\$ 48,994</u>	<u>\$ 47,774</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Esparto County Service Area No. 14

For the Fiscal Year Ended June 30, 2014

**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	\$ (97)	\$ --	\$ 97	\$ --	\$ --	\$ --
Charges for services	42,720	--	--	--	--	42,720
Other financing sources	75,000	--	(45,000)	(30,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 117,623</u>	<u>\$ --</u>	<u>\$ (44,903)</u>	<u>\$ (30,000)</u>	<u>\$ --</u>	<u>\$ 42,720</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 72,429	\$ --	\$ 97	\$ --	\$ --	\$ 72,526
Total charges to appropriations/ Total expenditures	<u>\$ 72,429</u>	<u>\$ --</u>	<u>\$ 97</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 72,526</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Madison County Service Area
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 101,329	\$ 101,329	\$ --
Resources (inflows):				
Taxes	37,000	37,000	38,082	1,082
Revenue from use of money and property	200	200	444	244
Aid from other governments	100	100	294	194
Other financing sources	45,000	45,000	--	(45,000)
Total resources (inflows)	<u>82,300</u>	<u>82,300</u>	<u>38,820</u>	<u>(43,480)</u>
Amounts available for appropriation	<u>82,300</u>	<u>183,629</u>	<u>140,149</u>	<u>(43,480)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	37,000	37,000	3,857	33,143
Other financing uses	--	75,000	75,000	--
Total charges to appropriations	<u>37,000</u>	<u>112,000</u>	<u>78,857</u>	<u>33,143</u>
Budgetary fund balances, June 30	<u>\$ 45,300</u>	<u>\$ 71,629</u>	<u>\$ 61,292</u>	<u>\$ (10,337)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Madison County Service Area

For the Fiscal Year Ended June 30, 2014

**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	\$ 38,082	\$ --	\$ --	\$ --	\$ --	\$ 38,082
Revenue from use of money and property	444	--	--	--	--	444
Aid from other governments	294	--	--	--	--	294
Amounts available for appropriation/Total revenues	<u>\$ 38,820</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 38,820</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 3,857	\$ --	\$ --	\$ --	\$ --	\$ 3,857
Other financing uses	75,000	--	(45,000)	(30,000)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 78,857</u>	<u>\$ --</u>	<u>\$ (45,000)</u>	<u>\$ (30,000)</u>	<u>\$ --</u>	<u>\$ 3,857</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Wild Wings County Service Area
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 942,590	\$ 942,590	\$ --
Resources (inflows):				
Revenue from use of money and property	3,150	3,150	3,959	809
Charges for services	2,063,417	2,063,417	2,037,261	(26,156)
Other revenue	155,370	155,370	70,082	(85,288)
Other financing sources	585,073	585,073	315,073	(270,000)
Total resources (inflows)	<u>2,807,010</u>	<u>2,807,010</u>	<u>2,426,375</u>	<u>(380,635)</u>
Amounts available for appropriation	<u>2,807,010</u>	<u>3,749,600</u>	<u>3,368,965</u>	<u>(380,635)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	716,993	916,993	805,261	111,732
Recreation and cultural services	934,852	934,852	873,541	61,311
Other financing uses	315,073	315,073	315,073	--
Total charges to appropriations	<u>1,966,918</u>	<u>2,166,918</u>	<u>1,993,875</u>	<u>173,043</u>
Budgetary fund balances, June 30	<u>\$ 840,092</u>	<u>\$ 1,582,682</u>	<u>\$ 1,375,090</u>	<u>\$ (207,592)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule (continued)

Wild Wings County Service Area

For the Fiscal Year Ended June 30, 2014

**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	\$ 3,959	\$ --	\$ --	\$ --	\$ --	\$ 3,959
Charges for services	2,037,261	--	--	--	--	2,037,261
Other revenue	70,082	--	--	--	--	70,082
Other financing sources	315,073	--	--	(315,073)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,426,375</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (315,073)</u>	<u>\$ --</u>	<u>\$ 2,111,302</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government						
Health and sanitation	\$ 805,261	\$ --	\$ --	\$ --	\$ --	\$ 805,261
Recreation and cultural services	873,541	(15,723)	--	--	--	857,818
Debt Service:						
Interest and fiscal charges	--	15,723	--	--	--	15,723
Other financing uses	315,073	--	--	(315,073)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,993,875</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (315,073)</u>	<u>\$ --</u>	<u>\$ 1,678,802</u>

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 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, 2014

	Davis Library Expansion	District Attorney Building	Total
Assets			
Cash and investments	\$ 624,632	\$ --	\$ 624,632
Cash with fiscal agent	--	1,659	1,659
Restricted cash	433,753	--	433,753
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,058,385</u>	<u>\$ 1,659</u>	<u>\$ 1,060,044</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 600	\$ --	\$ 600
Due to other funds	--	72	72
Total Liabilities	<hr/> 600	<hr/> 72	<hr/> 672
Fund Balances			
Restricted	1,057,785	1,587	1,059,372
Total Fund Balances	<hr/> 1,057,785	<hr/> 1,587	<hr/> 1,059,372
Total Liabilities and Fund Balances	<u>\$ 1,058,385</u>	<u>\$ 1,659</u>	<u>\$ 1,060,044</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, 2014

	Davis Library Expansion	District Attorney Building	Total
Revenues:			
Taxes	\$ 2,028,749	\$ --	\$ 2,028,749
Fines, forfeitures, and penalties	--	106,625	106,625
Revenue from use of money and property	3,735	--	3,735
Charges for services	--	57,403	57,403
Total Revenues	<u>2,032,484</u>	<u>164,028</u>	<u>2,196,512</u>
Expenditures:			
Debt Service:			
Principal	255,000	160,000	415,000
Interest and fiscal charges	378,311	39,100	417,411
Total Expenditures	<u>633,311</u>	<u>199,100</u>	<u>832,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,399,173</u>	<u>(35,072)</u>	<u>1,364,101</u>
Other Financing Sources (Uses):			
Transfers in	--	35,000	35,000
Transfers out	(1,453,854)	--	(1,453,854)
Total Other Financing Sources (Uses)	<u>(1,453,854)</u>	<u>35,000</u>	<u>(1,418,854)</u>
Changes in Fund Balances	(54,681)	(72)	(54,753)
Fund Balances - Beginning	<u>1,112,466</u>	<u>1,659</u>	<u>1,114,125</u>
Fund Balances - Ending	<u><u>\$ 1,057,785</u></u>	<u><u>\$ 1,587</u></u>	<u><u>\$ 1,059,372</u></u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Expansion
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,112,466	\$ 1,112,466	\$ --
Resources (inflows):				
Taxes	2,027,389	2,029,041	2,028,749	(292)
Revenue from use of money and property	6,900	5,248	3,735	(1,513)
Total resources (inflows)	<u>2,034,289</u>	<u>2,034,289</u>	<u>2,032,484</u>	<u>(1,805)</u>
Amounts available for appropriation	<u>2,034,289</u>	<u>3,146,755</u>	<u>3,144,950</u>	<u>(1,805)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal	255,000	255,000	255,000	--
Interest and fiscal charges	380,440	380,440	378,311	2,129
Other financing uses	<u>1,398,849</u>	<u>1,398,849</u>	<u>1,453,854</u>	<u>(55,005)</u>
Total charges to appropriations	<u>2,034,289</u>	<u>2,034,289</u>	<u>2,087,165</u>	<u>(52,876)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,112,466</u>	<u>\$ 1,057,785</u>	<u>\$ (54,681)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Davis Library Expansion

For the Fiscal Year Ended June 30, 2014

**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	\$ 2,028,749	\$ --	\$ --	\$ --	\$ --	\$ 2,028,749
Revenue from use of money and property	3,735	--	--	--	--	3,735
Amounts available for appropriation/Total revenues	<u>\$ 2,032,484</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,032,484</u>
Charges to appropriations (outflows)/Expenditures:						
Debt Service:						
Principal	\$ 255,000	\$ --	\$ --	\$ --	\$ --	\$ 255,000
Interest and fiscal charges	378,311	--	--	--	--	378,311
Other financing uses	1,453,854	--	--	(1,453,854)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 2,087,165</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,453,854)</u>	<u>\$ --</u>	<u>\$ 633,311</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,659	\$ 1,659	\$ --
Resources (inflows):				
Charges for services	57,403	57,403	57,137	(266)
Other financing sources	225,040	225,040	221,533	(3,507)
Total resources (inflows)	<u>282,443</u>	<u>282,443</u>	<u>278,670</u>	<u>(3,773)</u>
Amounts available for appropriation	<u>282,443</u>	<u>284,102</u>	<u>280,329</u>	<u>(3,773)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal	160,000	160,000	160,000	--
Interest and fiscal charges	122,443	122,443	118,742	3,701
Total charges to appropriations	<u>282,443</u>	<u>282,443</u>	<u>278,742</u>	<u>3,701</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ 1,659</u>	<u>\$ 1,587</u>	<u>\$ (72)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

District Attorney Building

For the Fiscal Year Ended June 30, 2014

**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	\$ --	\$ --	\$ 106,625	\$ --	\$ --	\$ 106,625
Charges for services	57,137	--	266	--	--	57,403
Other financing sources	221,533	--	--	(221,533)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 278,670</u>	<u>\$ --</u>	<u>\$ 106,891</u>	<u>\$ (221,533)</u>	<u>\$ --</u>	<u>\$ 164,028</u>
Charges to appropriations (outflows)/Expenditures:						
Debt Service:						
Principal	\$ 160,000	\$ --	\$ --	\$ --	\$ --	\$ 160,000
Interest and fiscal charges	118,742	--	(79,642)	--	--	39,100
Total charges to appropriations/ Total expenditures	<u>\$ 278,742</u>	<u>\$ --</u>	<u>\$ (79,642)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 199,100</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 Parks 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.

Solar Projects

This fund is used to account for the receipt and expenditure of 2012 Certificates of Participation to construct two solar arrays.

Jail Expansion

This fund is used to account for the receipt and expenditure of state grant funds and county match to expand the County Jail.

Juvenile Detention Facilities

This fund is used to account for the receipt and expenditure of state grant funds and county match to expand juvenile detention facilities.

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2014

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	Solar Projects
Assets				
Cash and investments	\$ 95,888	\$ 254,504	\$ 292,075	\$ 708,002
Cash with fiscal agent	--	--	--	7,937
Total Cash and Investments	<u>95,888</u>	<u>254,504</u>	<u>292,075</u>	<u>715,939</u>
Receivables (net):				
Taxes receivable	3,657	--	--	--
Total Assets	<u><u>\$ 99,545</u></u>	<u><u>\$ 254,504</u></u>	<u><u>\$ 292,075</u></u>	<u><u>\$ 715,939</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 99,176	\$ --	\$ --	\$ 1,260
Due to other governments	369	--	--	--
Total Liabilities	<u>99,545</u>	<u>--</u>	<u>--</u>	<u>1,260</u>
Fund Balances				
Restricted	--	--	--	714,679
Committed	--	254,504	292,075	--
Total Fund Balances	<u>--</u>	<u>254,504</u>	<u>292,075</u>	<u>714,679</u>
Total Liabilities and Fund Balances	<u><u>\$ 99,545</u></u>	<u><u>\$ 254,504</u></u>	<u><u>\$ 292,075</u></u>	<u><u>\$ 715,939</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2014

	Jail Expansion	Juvenile Detention Facilities	Total
Assets			
Cash and investments	\$ 3,118,110	\$ 1,256,001	\$ 5,724,580
Cash with fiscal agent	--	--	7,937
Total Cash and Investments	<u>3,118,110</u>	<u>1,256,001</u>	<u>5,732,517</u>
Receivables (net):			
Taxes receivable	--	--	3,657
Total Assets	<u><u>\$ 3,118,110</u></u>	<u><u>\$ 1,256,001</u></u>	<u><u>\$ 5,736,174</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 164,996	\$ 53,565	\$ 318,997
Due to other governments	--	--	369
Total Liabilities	<u>164,996</u>	<u>53,565</u>	<u>319,366</u>
Fund Balances			
Restricted	2,953,114	1,202,436	4,870,229
Committed	--	--	546,579
Total Fund Balances	<u>2,953,114</u>	<u>1,202,436</u>	<u>5,416,808</u>
Total Liabilities and Fund Balances	<u><u>\$ 3,118,110</u></u>	<u><u>\$ 1,256,001</u></u>	<u><u>\$ 5,736,174</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2014

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	Solar Projects
Revenues:				
Taxes	\$ 2,054,261	\$ --	\$ --	\$ --
Licenses, permits, and franchises	--	--	10,179	--
Revenue from use of money and property	3,734	828	926	4,309
Aid from other governments	430,163	--	--	--
Other	16,520	--	--	38,432
Total Revenues	2,504,678	828	11,105	42,741
Expenditures:				
Current:				
General government	354,953	--	--	16,076
Public protection	7,698	--	--	--
Recreation and cultural services	--	3,197	--	--
Capital outlay	177,221	--	--	233,162
Debt Service:				
Principal	842,264	--	--	--
Interest and fiscal charges	531,436	--	--	--
Total Expenditures	1,913,572	3,197	--	249,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	591,106	(2,369)	11,105	(206,497)
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	(1,473,429)	--	--	--
Total Other Financing Sources (Uses)	(1,473,429)	--	--	--
Changes in Fund Balances	(882,323)	(2,369)	11,105	(206,497)
Fund Balances - Beginning	882,323	256,873	280,970	921,176
Fund Balances - Ending	\$ --	\$ 254,504	\$ 292,075	\$ 714,679

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2014

	Jail Expansion	Juvenile Detention Facilities	Total
Revenues:			
Taxes	\$ --	\$ --	\$ 2,054,261
Licenses, permits, and franchises	--	--	10,179
Revenue from use of money and property	1,569	606	11,972
Aid from other governments	--	--	430,163
Other	--	--	54,952
Total Revenues	1,569	606	2,561,527
Expenditures:			
Current:			
General government	15,057	32,202	418,288
Public protection	--	--	7,698
Recreation and cultural services	--	--	3,197
Capital outlay	164,025	43,746	618,154
Debt Service:			
Principal	--	--	842,264
Interest and fiscal charges	--	--	531,436
Total Expenditures	179,082	75,948	2,421,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	(177,513)	(75,342)	140,490
Other Financing Sources (Uses):			
Transfers in	3,130,627	1,277,778	4,408,405
Transfers out	--	--	(1,473,429)
Total Other Financing Sources (Uses)	3,130,627	1,277,778	2,934,976
Changes in Fund Balances	2,953,114	1,202,436	3,075,466
Fund Balances - Beginning	--	--	2,341,342
Fund Balances - Ending	\$ 2,953,114	\$ 1,202,436	\$ 5,416,808

COUNTY OF YOLO

Budgetary Comparison Schedule
 Accumulated Capital Outlay
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 882,323	\$ 882,323	\$ --
Resources (inflows):				
Taxes	1,980,285	2,053,859	2,054,261	402
Revenue from use of money and property	--	3,734	3,734	--
Aid from other governments	422,375	430,563	430,163	(400)
Other revenue	--	16,519	16,520	1
Total resources (inflows)	<u>2,402,660</u>	<u>2,504,675</u>	<u>2,504,678</u>	<u>3</u>
Amounts available for appropriation	<u>2,402,660</u>	<u>3,386,998</u>	<u>3,387,001</u>	<u>3</u>
Charges to appropriations (outflows):				
Current:				
General government	446,190	357,395	354,953	2,442
Capital outlay	408,199	14,999	14,998	1
Debt service:				
Principal	--	--	118,556	(118,556)
Interest and fiscal charges	371,814	371,814	253,390	118,424
Other financing uses	<u>1,176,457</u>	<u>2,645,105</u>	<u>2,645,104</u>	<u>1</u>
Total charges to appropriations	<u>2,402,660</u>	<u>3,389,313</u>	<u>3,387,001</u>	<u>2,312</u>
Budgetary fund balances, June 30	\$ --	\$ (2,315)	\$ --	\$ 2,315

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Accumulated Capital Outlay

For the Fiscal Year Ended June 30, 2014

**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	3,734	--	--	--	--	3,734
Aid from other governments	430,163	--	--	--	--	430,163
Other revenue	16,520	--	--	--	--	16,520
Amounts available for appropriation/Total revenues	<u>\$ 450,417</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 450,417</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 354,953	\$ --	\$ --	\$ --	\$ --	\$ 354,953
Public protection	--	--	7,698	--	--	7,698
Capital outlay	14,998	--	162,223	--	--	177,221
Debt Service:						
Principal	118,556	--	723,708	--	--	842,264
Interest and fiscal charges	253,390	--	278,046	--	--	531,436
Other financing uses	2,645,104	--	(2,645,104)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 3,387,001</u>	<u>\$ --</u>	<u>\$ (1,473,429)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,913,572</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvements Project
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 50,000	\$ 256,873	\$ 256,873	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	828	828
Total resources (inflows)	--	--	828	828
Amounts available for appropriation	50,000	256,873	257,701	828
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	50,000	50,000	3,197	46,803
Total charges to appropriations	50,000	50,000	3,197	46,803
Budgetary fund balances, June 30	\$ --	\$ 206,873	\$ 254,504	\$ 47,631

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee
 For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 280,970	\$ 280,970	\$ --
Resources (inflows):				
Licenses, permits, and franchises	--	--	10,179	10,179
Revenue from use of money and property	800	800	926	126
Total resources (inflows)	800	800	11,105	10,305
Amounts available for appropriation	800	281,770	292,075	10,305
Budgetary fund balances, June 30	\$ 800	\$ 281,770	\$ 292,075	\$ 10,305

COUNTY OF YOLO

Budgetary Comparison Schedule
Solar Projects
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 921,239	\$ 921,176	\$ 921,176	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	4,309	4,309
Total resources (inflows)	--	--	4,309	4,309
Amounts available for appropriation	921,239	921,176	925,485	4,309
Charges to appropriations (outflows):				
Current:				
General government	8,000	113,075	(22,356)	135,431
Capital outlay	913,239	808,164	310,551	497,613
Total charges to appropriations	921,239	921,239	288,195	633,044
Budgetary fund balances, June 30	\$ --	\$ (63)	\$ 637,290	\$ 637,353

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Solar Projects

For the Fiscal Year Ended June 30, 2014

**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	\$ 4,309	\$ --	\$ --	\$ --	\$ --	\$ 4,309
Aid from other governments	--	--	--	--	--	--
Charges for services	--	--	38,432	--	--	38,432
Amounts available for appropriation/Total revenues	<u>\$ 4,309</u>	<u>\$ --</u>	<u>\$ 38,432</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 42,741</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ (22,356)	\$ --	\$ 38,432	\$ --	\$ --	\$ 16,076
Capital outlay	310,551	--	(77,389)	--	--	233,162
Total charges to appropriations/ Total expenditures	<u>\$ 288,195</u>	<u>\$ --</u>	<u>\$ (38,957)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 249,238</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Jail Expansion
 For the Fiscal Year Ended June 30, 2014

	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	--	--	1,569	1,569
Other financing sources	--	178,111	3,130,627	2,952,516
Total resources (inflows)	--	178,111	3,132,196	2,954,085
Amounts available for appropriation	--	178,111	3,132,196	2,954,085
Charges to appropriations (outflows):				
Current:				
General government	--	14,086	14,086	--
Capital outlay	--	164,025	164,025	--
Total charges to appropriations	--	178,111	178,111	--
Budgetary fund balances, June 30	\$ --	\$ --	\$ 2,954,085	\$ 2,954,085

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Jail Expansion

For the Fiscal Year Ended June 30, 2014

**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	\$ 1,569	\$ --	\$ --	\$ --	\$ --	\$ 1,569
Other financing sources	3,130,627	--	--	(3,130,627)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,132,196</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (3,130,627)</u>	<u>\$ --</u>	<u>\$ 1,569</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 14,086	\$ --	\$ 971	\$ --	\$ --	\$ 15,057
Capital outlay	164,025	--	--	--	--	164,025
Total charges to appropriations/ Total expenditures	<u>\$ 178,111</u>	<u>\$ --</u>	<u>\$ 971</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 179,082</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Juvenile Detention Facilities
 For the Fiscal Year Ended June 30, 2014

	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	--	--	606	606
Other financing sources	--	74,926	1,277,778	1,202,852
Total resources (inflows)	--	74,926	1,278,384	1,203,458
Amounts available for appropriation	--	74,926	1,278,384	1,203,458
Charges to appropriations (outflows):				
Current:				
General government	--	31,180	31,179	1
Capital outlay	--	43,746	43,746	--
Total charges to appropriations	--	74,926	74,925	1
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,203,459	\$ 1,203,459

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Juvenile Detention Facilities

For the Fiscal Year Ended June 30, 2014

**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	\$ 606	\$ --	\$ --	\$ --	\$ --	\$ 606
Other financing sources	1,277,778	--	--	(1,277,778)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,278,384</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,277,778)</u>	<u>\$ --</u>	<u>\$ 606</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 31,179	\$ --	\$ 1,023	\$ --	\$ --	\$ 32,202
Capital outlay	43,746	--	--	--	--	43,746
Total charges to appropriations/ Total expenditures	<u>\$ 74,925</u>	<u>\$ --</u>	<u>\$ 1,023</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 75,948</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, 2014

	Equipment Replacement	Fleet Services	Telephone	Unemployment Self-Insurance	Dental Self - Insurance	Total
ASSETS						
Current Assets:						
Cash and investments	\$ 676,004	\$ 194,099	\$ 1,231,671	\$ 473,459	\$ 795,634	\$ 3,370,867
Accounts receivable	--	4,227	1,050	--	--	5,277
Due from other governments	--	8,598	98	--	--	8,696
Inventory	--	76,673	19,951	--	--	96,624
Prepaid expenses	--	--	32,828	--	--	32,828
Total Current Assets	676,004	283,597	1,285,598	473,459	795,634	3,514,292
Noncurrent Assets:						
Capital Assets:						
Depreciable:						
Structures and improvements	--	--	827,201	--	--	827,201
Equipment	--	142,615	7,214,773	--	--	7,357,388
Intangibles	--	9,640	110,850	--	--	120,490
Accumulated depreciation	--	(121,850)	(7,112,752)	--	--	(7,234,602)
Total Noncurrent Assets	--	30,405	1,040,072	--	--	1,070,477
Total Assets	676,004	314,002	2,325,670	473,459	795,634	4,584,769
LIABILITIES						
Current Liabilities:						
Accounts payable	--	102,531	22,291	274	--	125,096
Accrued salaries and benefits	--	8,567	15,152	--	--	23,719
Compensated absences	--	11,000	12,000	--	--	23,000
Current portion estimated self-insurance claims payable	--	--	--	51,692	40,130	91,822
Total Current Liabilities	--	122,098	49,443	51,966	40,130	263,637
Noncurrent Liabilities:						
Estimated self-insurance claims payable	--	--	--	242,015	257,340	499,355
Compensated absences	--	4,765	5,499	--	--	10,264
Total Liabilities	--	126,863	54,942	293,981	297,470	773,256
NET POSITION						
Net investment in capital assests	--	30,405	1,040,072	--	--	1,070,477
Unrestricted	676,004	156,734	1,230,656	179,478	498,164	2,741,036
Total Net Position	\$ 676,004	\$ 187,139	\$ 2,270,728	\$ 179,478	\$ 498,164	\$ 3,811,513

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2014

	Equipment Replacement	Fleet Services	Telephone	Unemployment Self-Insurance	Dental Self-Insurance	Total
Operating Revenues						
Charges for services	\$ --	\$ 1,327,967	\$ 1,075,632	\$ 376,164	\$ 1,773,971	\$ 4,553,734
Other revenue	--	3,620	--	--	--	3,620
Total Operating Revenues	--	1,331,587	1,075,632	376,164	1,773,971	4,557,354
Operating Expenses:						
Salaries and employee benefits	--	303,278	412,474	--	--	715,752
Services and supplies	11,054	1,335,537	394,946	(84,354)	1,929,183	3,586,366
Depreciation	--	12,565	154,905	--	--	167,470
Total Operating Expenses	11,054	1,651,380	962,325	(84,354)	1,929,183	4,469,588
Operating Income (Loss)	(11,054)	(319,793)	113,307	460,518	(155,212)	87,766
Non-Operating Revenues:						
Interest income	1,380	109	3,619	1,928	2,653	9,689
Total Non-Operating Revenues	1,380	109	3,619	1,928	2,653	9,689
Net Income (Loss) Before Transfers	(9,674)	(319,684)	116,926	462,446	(152,559)	97,455
Transfers in	226,915	356,998	--	--	--	583,913
Changes in Net Position	217,241	37,314	116,926	462,446	(152,559)	681,368
Net Position - Beginning of Year	458,763	149,825	2,153,802	(282,968)	650,723	3,130,145
Net Position - End of Year	\$ 676,004	\$ 187,139	\$ 2,270,728	\$ 179,478	\$ 498,164	\$ 3,811,513

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2014

	Equipment Replacement	Fleet Service	Telephone	Unemployment Self-Insurance	Dental Self-Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipts from customers	\$ --	\$ 1,325,310	\$ 1,101,708	\$ 376,164	\$ 1,773,971	\$ 4,577,153
Cash paid to suppliers for goods and services	(11,054)	(1,316,373)	(384,365)	(174,234)	(1,804,227)	(3,690,253)
Cash paid to employees for services	--	(303,094)	(416,945)	--	--	(720,039)
Net Cash Provided (Used) by Operating Activities	(11,054)	(294,157)	300,398	201,930	(30,256)	166,861
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers or loans made for other than capital purposes	226,915	356,998	--	(364,146)	--	219,767
Net Cash Provided by Noncapital Financing Activities	226,915	356,998	--	(364,146)	--	219,767
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Payments related to the acquisition of capital assets	--	--	(126,631)	--	--	(126,631)
Net Cash Used by Capital and Related Financing Activities	--	--	(126,631)	--	--	(126,631)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	1,380	109	3,619	1,928	2,653	9,689
Net Cash Provided by Investing Activities	1,380	109	3,619	1,928	2,653	9,689
Net Change in Cash and Cash Equivalents	217,241	62,950	177,386	(160,288)	(27,603)	269,686
Cash and Cash Equivalents, Beginning of Year	458,763	131,149	1,054,285	633,747	823,237	3,101,181
Cash and Cash Equivalent, End of Year	\$ 676,004	\$ 194,099	\$ 1,231,671	\$ 473,459	\$ 795,634	\$ 3,370,867

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2014

	<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)	\$ (11,054)	\$ (319,793)	\$ 113,307	\$ 460,518	\$ (155,212)	\$ 87,766
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	--	12,565	154,905	--	--	167,470
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	--	2,321	2,646	--	--	4,967
Due from other governments	--	(8,598)	23,430	--	--	14,832
Inventory	--	12,114	1,101	--	--	13,215
Prepaid expenses	--	--	(12,388)	--	--	(12,388)
Increase (decrease) in:						
Accounts payable	--	7,050	21,868	--	--	28,918
Accrued salaries and benefits	--	2,132	(294)	--	--	1,838
Compensated absences	--	(1,948)	(4,177)	--	--	(6,125)
Estimated self-insurance claims payable	--	--	--	(258,588)	124,956	(133,632)
Net Cash Provided (Used) by Operating Activities	\$ (11,054)	\$ (294,157)	\$ 300,398	\$ 201,930	\$ (30,256)	\$ 166,861

Agency Funds

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AGENCY FUNDS

Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity since all assets are due to individuals or entities at some future time.

The “Property Tax” Fund accounts for the levy, collection, and distribution of property taxes collected in the County.

The “Cities” Fund accounts for the collection and distribution of taxes and fees on behalf of the cities within Yolo County.

“Redevelopment Successor Agencies” Fund accounts for the “wind down” of redevelopment agency activities.

“Local Transportation Fund” accounts for the ¼% sales tax allocated for transit purposes that the County distributes to the County and cities per instructions submitted by Sacramento Area Council of Governments.

“Special District and School Bond Funds” account for the collection and distribution of voter-approved bonded indebtedness property taxes and for the payment of related debt.

“Public Administrator-Guardian” Fund accounts for client funds held in a custodial capacity by the County.

“Other” Fund is to account for the collection of fees and other payments collected on behalf of the State and other local agencies.

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COUNTY OF YOLO

Combining Statement of Fiduciary Net Position
Agency Funds
June 30, 2014

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other	Total Agency Funds
ASSETS								
Cash and investments	\$ 9,920,394	\$ 3,933,506	\$ 2,214,744	\$ 5,272,790	\$ 11,750,288	\$ --	\$ 3,723,218	\$ 36,814,940
Cash with fiscal agent	--	--	--	--	90,850	1,572,047	2,947,810	4,610,707
Taxes receivable	2,605,518	--	--	--	2,251	--	--	2,607,769
Accounts receivable	--	--	--	--	--	--	2,681	2,681
Due from other governments	--	44,192	--	1,762,988	--	--	1,215,827	3,023,007
Total Assets	12,525,912	3,977,698	2,214,744	7,035,778	11,843,389	1,572,047	7,889,536	47,059,104
LIABILITIES								
Agency funds held for others	12,525,912	3,977,698	2,214,744	7,035,778	11,843,389	1,572,047	7,889,536	47,059,104
Total Liabilities	12,525,912	3,977,698	2,214,744	7,035,778	11,843,389	1,572,047	7,889,536	47,059,104
NET POSITION	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>PROPERTY TAX</u>				
Assets:				
Cash and investments	\$ 7,831,793	\$ 399,078,806	\$ 396,990,205	\$ 9,920,394
Taxes receivable	2,543,723	316,104,894	316,043,099	2,605,518
Total Assets	<u>\$ 10,375,516</u>	<u>\$ 715,183,700</u>	<u>\$ 713,033,304</u>	<u>\$ 12,525,912</u>
Liabilities:				
Claims payable	\$ 32,197	\$ --	\$ 32,197	\$ --
Agency funds held for others	10,343,319	715,183,700	713,001,107	12,525,912
Total Liabilities	<u>\$ 10,375,516</u>	<u>\$ 715,183,700</u>	<u>\$ 713,033,304</u>	<u>\$ 12,525,912</u>
<u>CITIES</u>				
Assets:				
Cash and investments	\$ 4,069,809	\$ 100,337,224	\$ 100,473,527	\$ 3,933,506
Due from other governments	192,403	42,586	190,797	44,192
Total Assets	<u>\$ 4,262,212</u>	<u>\$ 100,379,810</u>	<u>\$ 100,664,324</u>	<u>\$ 3,977,698</u>
Liabilities:				
Agency funds held for others	\$ 4,262,212	\$ 100,379,810	\$ 100,664,324	\$ 3,977,698
Total Liabilities	<u>\$ 4,262,212</u>	<u>\$ 100,379,810</u>	<u>\$ 100,664,324</u>	<u>\$ 3,977,698</u>
<u>REDEVELOPMENT SUCCESSOR AGENCIES</u>				
Assets:				
Cash and investments	\$ 2,193,717	\$ 56,908,115	\$ 56,887,088	\$ 2,214,744
Total Assets	<u>\$ 2,193,717</u>	<u>\$ 56,908,115</u>	<u>\$ 56,887,088</u>	<u>\$ 2,214,744</u>
Liabilities:				
Agency funds held for others	\$ 2,193,717	\$ 56,908,115	\$ 56,887,088	\$ 2,214,744
Total Liabilities	<u>\$ 2,193,717</u>	<u>\$ 56,908,115</u>	<u>\$ 56,887,088</u>	<u>\$ 2,214,744</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>LOCAL TRANSPORTATION FUND</u>				
Assets:				
Cash and investments	\$ 5,414,592	\$ 9,364,183	\$ 9,505,985	\$ 5,272,790
Due from other governments	1,807,854	1,754,834	1,799,700	1,762,988
Total Assets	<u>\$ 7,222,446</u>	<u>\$ 11,119,017</u>	<u>\$ 11,305,685</u>	<u>\$ 7,035,778</u>
Liabilities:				
Due to other governments	\$ 5,201,387	\$ --	\$ 5,201,387	\$ --
Agency funds held for others	2,021,059	11,119,017	6,104,298	7,035,778
Total Liabilities	<u>\$ 7,222,446</u>	<u>\$ 11,119,017</u>	<u>\$ 11,305,685</u>	<u>\$ 7,035,778</u>
 <u>SPECIAL DISTRICT AND SCHOOL BOND FUNDS</u>				
Assets:				
Cash and investments	\$ 10,987,754	\$ 14,263,478	\$ 13,500,944	\$ 11,750,288
Cash with fiscal agent	385,639	61	294,850	90,850
Taxes receivable	2,126	198,627	198,502	2,251
Total Assets	<u>\$ 11,375,519</u>	<u>\$ 14,462,166</u>	<u>\$ 13,994,296</u>	<u>\$ 11,843,389</u>
Liabilities:				
Agency funds held for others	\$ 11,375,519	\$ 14,462,166	\$ 13,994,296	\$ 11,843,389
Total Liabilities	<u>\$ 11,375,519</u>	<u>\$ 14,462,166</u>	<u>\$ 13,994,296</u>	<u>\$ 11,843,389</u>
 <u>PUBLIC ADMINISTRATOR-GUARDIAN</u>				
Assets:				
Cash with fiscal agent	\$ 1,661,537	\$ --	\$ 89,490	\$ 1,572,047
Total Assets	<u>\$ 1,661,537</u>	<u>\$ --</u>	<u>\$ 89,490</u>	<u>\$ 1,572,047</u>
Liabilities:				
Agency funds held for others	\$ 1,661,537	\$ --	\$ 89,490	\$ 1,572,047
Total Liabilities	<u>\$ 1,661,537</u>	<u>\$ --</u>	<u>\$ 89,490</u>	<u>\$ 1,572,047</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>OTHER</u>				
Assets:				
Cash and investments	\$ 5,169,289	\$ 173,161,323	\$ 174,607,394	\$ 3,723,218
Cash with fiscal agent	665,967	2,281,843	--	2,947,810
Accounts receivable	1,916	4,412	3,647	2,681
Due from other governments	455,536	3,952,091	3,191,800	1,215,827
Total Assets	<u>\$ 6,292,708</u>	<u>\$ 179,399,669</u>	<u>\$ 177,802,841</u>	<u>\$ 7,889,536</u>
Liabilities:				
Claims payable	\$ 38,070	\$ --	\$ 38,070	\$ --
Agency funds held for others	6,254,638	179,399,669	177,764,771	7,889,536
Total Liabilities	<u>\$ 6,292,708</u>	<u>\$ 179,399,669</u>	<u>\$ 177,802,841</u>	<u>\$ 7,889,536</u>
 <u>TOTAL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 35,666,954	\$ 753,113,129	\$ 751,965,143	\$ 36,814,940
Cash with fiscal agent	2,713,143	2,281,904	384,340	4,610,707
Taxes receivable	2,545,849	316,303,521	316,241,601	2,607,769
Accounts receivable	1,916	4,412	3,647	2,681
Due from other governments	2,455,793	5,749,511	5,182,297	3,023,007
Total Assets	<u>\$ 43,383,655</u>	<u>\$ 1,077,452,477</u>	<u>\$ 1,073,777,028</u>	<u>\$ 47,059,104</u>
Liabilities:				
Claims payable	\$ 70,267	\$ --	\$ 70,267	\$ --
Due to other governments	5,201,387	--	5,201,387	--
Agency funds held for others	38,112,001	1,077,452,477	1,068,505,374	47,059,104
Total Liabilities	<u>\$ 43,383,655</u>	<u>\$ 1,077,452,477</u>	<u>\$ 1,073,777,028</u>	<u>\$ 47,059,104</u>

**Component Units Fire Districts
Combining Funds Statement**

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COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2014

	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	\$ 440,725	\$ 44,199	\$ 1,141,159	\$ 406,119
Imprest cash	--	200	--	20
Total cash and investments	<u>440,725</u>	<u>44,399</u>	<u>1,141,159</u>	<u>406,139</u>
Receivables (net):				
Taxes receivable	261	783	99	97
Accounts receivable	--	--	--	--
Due from other governments	30,955	--	--	--
Deposits	--	--	--	6,186
Total Assets	<u>\$ 471,941</u>	<u>\$ 45,182</u>	<u>\$ 1,141,258</u>	<u>\$ 412,422</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 22,609	\$ 3,498	\$ --	\$ 12,314
Accrued payroll	855	3,522	--	3,314
Due to other governments	--	--	--	178
Total Liabilities	<u>23,464</u>	<u>7,020</u>	<u>--</u>	<u>15,806</u>
Fund Balances				
Nonspendable	--	--	--	6,186
Restricted	14,076	--	--	--
Committed	26,725	11,592	--	22,117
Assigned	113,467	26,570	1,098,829	160,028
Unassigned	294,209	--	42,429	208,285
Total Fund Balances	<u>448,477</u>	<u>38,162</u>	<u>1,141,258</u>	<u>396,616</u>
Total Liabilities and Fund Balances	<u>\$ 471,941</u>	<u>\$ 45,182</u>	<u>\$ 1,141,258</u>	<u>\$ 412,422</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2014

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 328,179	\$ 279,989	\$ 921,654	\$ 608,568
Imprest cash	--	--	50	--
Total cash and investments	<u>328,179</u>	<u>279,989</u>	<u>921,704</u>	<u>608,568</u>
Receivables (net):				
Taxes receivable	30	148	358	943
Accounts receivable	--	4,243	--	--
Due from other governments	--	--	--	--
Deposits	--	--	--	--
Total Assets	<u><u>\$ 328,209</u></u>	<u><u>\$ 284,380</u></u>	<u><u>\$ 922,062</u></u>	<u><u>\$ 609,511</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 122	\$ 2,228	\$ 198,804	\$ --
Accrued payroll	565	6,685	4,817	--
Due to other governments	--	--	1,374	127,960
Total Liabilities	<u>687</u>	<u>8,913</u>	<u>204,995</u>	<u>127,960</u>
Fund Balances				
Nonspendable	--	--	--	--
Restricted	--	--	--	--
Committed	96,821	--	114,502	79,422
Assigned	102,273	227,860	255,669	375,170
Unassigned	128,428	47,607	346,896	26,959
Total Fund Balances	<u>327,522</u>	<u>275,467</u>	<u>717,067</u>	<u>481,551</u>
Total Liabilities				
and Fund Balances	<u><u>\$ 328,209</u></u>	<u><u>\$ 284,380</u></u>	<u><u>\$ 922,062</u></u>	<u><u>\$ 609,511</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Component Unit Fire Districts
 June 30, 2014

	No Mans Land Fire	Total
	<u> </u>	<u> </u>
Assets		
Cash and Investments:		
Cash and cash equivalents	\$ 88,090	\$ 4,258,682
Imprest cash	--	270
Total cash and investments	<u>88,090</u>	<u>4,258,952</u>
Receivables (net):		
Taxes receivable	159	2,878
Accounts receivable	--	4,243
Due from other governments	--	30,955
Deposits	--	6,186
Total Assets	<u>\$ 88,249</u>	<u>\$ 4,303,214</u>
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ --	\$ 239,575
Accrued payroll	--	19,758
Due to other governments	31,889	161,401
Total Liabilities	<u>31,889</u>	<u>420,734</u>
 Fund Balances		
Nonspendable	--	6,186
Restricted	--	14,076
Committed	4,631	355,810
Assigned	51,729	2,411,595
Unassigned	--	1,094,813
Total Fund Balances	<u>56,360</u>	<u>3,882,480</u>
 Total Liabilities and Fund Balances	 <u>\$ 88,249</u>	 <u>\$ 4,303,214</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, 2014

Fund Balances - Total Component Unit Fire Districts funds (page 209)	\$ 3,882,480
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.	3,763,718
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	(18,497)
Loans payable	(66,323)
Capital leases payable	(113,789)
Interest payable	(3,138)
Compensated absences	<u>(21,445)</u>
Net position of Component Unit Fire Districts (page 24)	<u><u>\$ 7,423,006</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2014

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
Revenues:				
Taxes	\$ 143,276	\$ 140,787	\$ 400,382	\$ 128,008
Licenses, permits, and franchises	7,254	5,963	--	21,841
Revenue from use of money and property	1,654	100	3,973	1,725
Aid from other governments	169,784	4,520	3,110	14,061
Charges for services	60,643	32,770	225,253	72,100
Other revenue	75	35,325	--	3,018
Total Revenues	<u>382,686</u>	<u>219,465</u>	<u>632,718</u>	<u>240,753</u>
Expenditures:				
Current:				
Public protection	605,402	188,576	614,053	408,837
Debt Service:				
Principal	--	30,046	--	--
Interest and fiscal charges	--	9,129	--	--
Total Expenditures	<u>605,402</u>	<u>227,751</u>	<u>614,053</u>	<u>408,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(222,716)</u>	<u>(8,286)</u>	<u>18,665</u>	<u>(168,084)</u>
Other Financing Sources:				
Capital lease proceeds	--	3,854	--	--
Total Other Financing Sources	<u>--</u>	<u>3,854</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>(222,716)</u>	<u>(4,432)</u>	<u>18,665</u>	<u>(168,084)</u>
Fund Balances - Beginning	<u>671,193</u>	<u>42,594</u>	<u>1,122,593</u>	<u>564,700</u>
Fund Balances - Ending	<u><u>\$ 448,477</u></u>	<u><u>\$ 38,162</u></u>	<u><u>\$ 1,141,258</u></u>	<u><u>\$ 396,616</u></u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2014

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
Revenues:				
Taxes	\$ 64,433	\$ 260,194	\$ 247,633	\$ 246,813
Licenses, permits, and franchises	1,631	--	15,176	1,454
Revenue from use of money and property	985	811	10,645	1,754
Aid from other governments	9,495	1,530	106,255	2,710
Charges for services	15,114	--	98,797	2,398
Other revenue	800	14,003	73,458	--
Total Revenues	<u>92,458</u>	<u>276,538</u>	<u>551,964</u>	<u>255,129</u>
Expenditures:				
Current:				
Public protection	57,818	256,883	478,511	255,978
Debt Service:				
Principal	10,454	--	--	--
Interest and fiscal charges	3,246	--	--	--
Total Expenditures	<u>71,518</u>	<u>256,883</u>	<u>478,511</u>	<u>255,978</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,940</u>	<u>19,655</u>	<u>73,453</u>	<u>(849)</u>
Other Financing Sources:				
Capital lease proceeds	--	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>20,940</u>	<u>19,655</u>	<u>73,453</u>	<u>(849)</u>
Fund Balances - Beginning	<u>306,582</u>	<u>255,812</u>	<u>643,614</u>	<u>482,400</u>
Fund Balances - Ending	<u><u>\$ 327,522</u></u>	<u><u>\$ 275,467</u></u>	<u><u>\$ 717,067</u></u>	<u><u>\$ 481,551</u></u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2014

	No Mans Land Fire	Total
Revenues:		
Taxes	\$ 6,834	\$ 1,638,360
Licenses, permits, and franchises	--	53,319
Revenue from use of money and property	206	21,853
Aid from other governments	5	311,470
Charges for services	21,906	528,981
Other revenue	--	126,679
Total Revenues	<u>28,951</u>	<u>2,680,662</u>
Expenditures:		
Current:		
Public protection	32,013	2,898,071
Debt Service:		
Principal	--	40,500
Interest and fiscal charges	--	12,375
Total Expenditures	<u>32,013</u>	<u>2,950,946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,062)</u>	<u>(270,284)</u>
Other Financing Sources:		
Capital lease proceeds	--	3,854
Total Other Financing Sources	<u>--</u>	<u>3,854</u>
Changes in Fund Balances	<u>(3,062)</u>	<u>(266,430)</u>
Fund Balances - Beginning	<u>59,422</u>	<u>4,148,910</u>
Fund Balances - Ending	<u><u>\$ 56,360</u></u>	<u><u>\$ 3,882,480</u></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, 2014

Changes in fund balances - Total Component Unit Fire Districts funds (page 213) \$ (266,430)

Amounts reported for component units 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	\$ 819,844	
Less current year depreciation and loss on disposal of capital assets	<u>(307,710)</u>	
		512,134

Long-term debt proceeds reported as revenues in the funds statement are reported as increases to long-term debt balances in the statement of net position.		(3,854)
--	--	---------

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:		
Notes payable	3,782	
Loans payable	10,454	
Capital leases payable	<u>26,264</u>	
		40,500

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	(9,259)	
Change in interest payable	<u>6,043</u>	
		(3,216)

Change in net position of Component Unit Fire Districts (page 27)		<u><u>\$ 279,134</u></u>
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STATISTICAL SECTION

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COUNTY OF YOLO

Statistical Section

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

CONTENTS	PAGE
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.	216
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County’s most significant local revenue sources, the property tax.	221
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.	225
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.	229
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	231

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>6/30/2005</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>	<u>6/30/2014</u>
Governmental Activities										
Net investment in capital assets	\$ 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	\$ 143,971,864
Restricted	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	92,982,216
Unrestricted	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)	(42,327,041)
Subtotal governmental activities net position	169,118,660	201,233,623	205,819,540	191,052,163	176,107,468	166,550,592	137,101,834	160,795,673	178,056,683	194,627,039
Business-Type Activities										
Net investment in capital assets	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	13,350,030
Restricted	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	18,113,968
Unrestricted	(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)	(18,817,214)
Subtotal business-type activities net position	11,309,655	12,442,939	12,593,150	20,685,114	21,128,589	22,601,223	22,514,385	22,163,411	10,791,915	12,646,784
Primary Government										
Net investment in capital assets	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	157,321,894
Restricted	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	111,096,184
Unrestricted	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)	(61,144,255)
Total primary government net position	\$ 180,428,315	\$ 213,676,562	\$ 218,412,690	\$ 211,737,277	\$ 197,236,057	\$ 189,151,815	\$ 159,616,219	\$ 182,959,084	\$ 188,848,598	\$ 207,273,823

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)

	<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>	<u>6/30/2014</u>
Expenses										
Governmental Activities:										
General government	\$ 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	\$ 24,977,358
Public protection	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	87,982,661
Public ways and facilities	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	9,091,789
Health and sanitation	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	41,461,501
Public assistance	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	77,182,919
Education	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	6,689,369
Recreation and cultural services	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	2,012,644
Interest	735,593	595,961	1,065,118	1,259,520	1,634,044	997,621	1,273,586	1,251,240	1,227,602	2,578,994
Bond issuance cost	-	-	-	-	-	-	-	-	645,408	-
Subtotal governmental activities	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	251,977,235
Business-Type Activities:										
Airport	170,568	167,467	283,151	417,161	457,101	425,901	335,456	302,761	402,234	641,333
Central Landfill	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	8,970,185
Total Business-Type Activities	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	9,611,518
Total primary government expense	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	261,588,753
Program Revenues										
Governmental Activities:										
Charges for services	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	40,292,765
Operating grants and contributions	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	178,775,241
Capital grants and contributions	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	1,999,825
Subtotal governmental activities	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	221,067,831
Business-Type Activities:										
Airport	437,873	172,680	205,427	244,757	396,822	1,621,414	177,162	196,260	445,638	372,375
Central Landfill	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	10,104,977
Total Business-Type Activities	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	10,477,352
Total primary government program revenue	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	231,545,183
Net (expense)/revenue										
Governmental activities	(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)	(30,909,404)
Business-type activities	8,441,953	364,426	(341,517)	6,434,460	(242,705)	801,551	(524,001)	(622,986)	(8,896,014)	865,834
Total primary government net expenses	\$ (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)	\$ (30,043,570)

Continued

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

	<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>	<u>6/30/2014</u>
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 40,937,193
Sales and use taxes	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	3,877,511
Transient	64,942	83,740	91,026	87,709	102,388	47,374	303,350	321,379	233,368	356,758
Documentary	2,021,761	1,829,494	1,507,346	938,994	832,381	681,076	629,373	648,883	1,038,929	916,833
Other	171,548	88,028	-	-	-	-	-	-	-	-
Unrestricted interest and investment earnings	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	342,910
Rents, not restricted to specific programs	548,033	393,048	469,716	393,602	-	-	206,959	403,227	250,674	257,958
Revenue sharing	405,094	422,548	667,108	484,284	-	-	-	-	-	-
Franchise fees	547,667	632,783	481,064	471,848	-	214,016	733,226	773,587	723,715	904,160
Miscellaneous	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	-	-	-	-	-	-	-	9,000	16,200	(113,563)
Total governmental activities	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	47,479,760
Business-type activities:										
Unrestricted interest and investment earnings	454,357	768,858	1,231,622	1,657,504	686,180	664,530	437,163	281,012	20	873,712
Miscellaneous	-	-	-	-	-	6,553	-	-	1,709	1,760
Transfers	-	-	-	-	-	-	-	(9,000)	(16,200)	113,563
Total business-type activities	454,357	768,858	1,231,622	1,657,504	686,180	671,083	437,163	272,012	(14,471)	989,035
Total primary government	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	48,468,795
Change in Net Position										
Governmental activities	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	16,570,356
Business-type activities	8,896,310	1,133,284	890,105	8,091,964	443,475	1,472,634	(86,838)	(350,974)	(8,910,485)	1,854,869
Total primary government	\$ 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	\$ 18,425,225

Source:
 County of Yolo Comprehensive Annual Report

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

	<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>	<u>6/30/2014</u>
General Fund										
Nonspendable							\$ 12,160,504	\$ 12,221,639	\$ 11,649,188	\$ 10,930,232
Restricted							1,477,353	1,804,705	12,231,027	16,076,088
Committed							600,000	600,000	300,000	2,164,934
Assigned							11,257,809	13,067,120	12,896,564	16,989,458
Unassigned							2,196,807	678,033	2,977,674	7,241,582
Reserved	\$ 9,878,515	\$ 6,839,025	\$ 1,495,965	\$ 8,609,344	\$ 722,479	\$ 485,039	-	-	-	-
Unreserved	19,527,677	18,591,440	24,418,253	2,291,221	1,758,890	848,117	-	-	-	-
Subtotal General Fund	<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>	<u>53,402,294</u>
All Other Governmental Funds										
Nonspendable							261,837	304,035	211,047	250,263
Restricted							38,024,117	45,549,916	61,953,526	75,833,487
Committed							5,134,284	5,947,717	7,482,155	5,174,004
Unassigned							(492,280)	(172,000)	(3,649)	(3,380)
Reserved	4,491,562	6,862,536	4,701,540	8,400,701	9,846,226	4,406,857				
Unreserved, reported in:										
Special revenue funds	53,993,905	57,622,209	55,401,685	48,980,843	47,514,294	50,248,434				
Capital project funds	434,388	735,569	(196,777)	846,630	5,379,513	5,530,935				
Debt service funds	683,021	901,085	1,436,942	267,494	1,147,293	1,349,603				
Total all other governmental funds	<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>	<u>81,254,374</u>
Total all governmental funds	<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>	<u>\$ 134,656,668</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)

	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	6/30/2014
Revenues:										
Taxes	\$ 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	\$ 50,195,316
Licenses, permits, and franchises	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	7,379,493
Fines, forfeitures and penalties	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	8,214,566
Revenue from use of money and property	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	766,322
Aid from other governments	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	178,949,280
Charges for services	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	23,917,712
Other	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	6,093,890
Total Revenues	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	275,516,579
Expenditures:										
General government	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	25,611,212
Public protection	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	83,833,962
Public ways and facilities	6,548,698	7,068,983	10,305,521	14,341,347	11,671,463	8,795,713	10,567,167	10,457,592	11,392,238	17,085,002
Health and sanitation	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	39,642,851
Public assistance	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	74,811,868
Education	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	6,032,442
Recreation and cultural services	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	1,707,386
Capital outlay	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	618,154
Debt service:										
Principal	440,430	426,539	671,349	739,682	772,949	10,275,213	1,148,596	1,344,742	1,615,893	1,945,051
Interest and fiscal charges	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	2,666,911
Bond issuance costs	-	-	-	-	310,024	78,000	-	-	645,408	-
Total Expenditures	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	253,954,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	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	21,561,740
Other Financing Sources (Uses):										
Proceeds from sale of tobacco settlement revenue	-	9,139,612	-	-	-	-	-	-	-	-
Transfers in	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	44,709,898
Transfers out	(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)	(45,407,374)
Sale of capital assets	67,359	22,679	79,909	244,686	160,605	51,477	560,698	95,905	59,734	84,234
Payment to refunding agent	-	-	-	-	-	-	572,712	-	(3,281,022)	-
Debt issuance	-	-	10,581,379	-	6,467,465	7,747,260	-	876,628	26,081,075	4,010,638
Total Other Financing Sources (Uses)	(103,063)	8,924,433	10,372,097	244,686	6,291,385	7,505,642	144,712	275,790	22,145,708	3,397,396
Net change in fund balance	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	24,959,136
Fund balance, beginning	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
Prior period adjustment	(401,938)	17,906	(826,721)	2,525,487	-	(6,087,304)	-	-	-	-
Fund balance, restated beginning	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	109,697,532
Fund balance, ending	\$ 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	\$ 134,656,668
Debt service as a percentage of noncapital expenditures	0.63%	0.52%	0.75%	0.79%	0.95%	4.63%	1.08%	1.15%	1.46%	1.93%
Total debt service	\$ 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	\$ 4,611,962
Total capital expenditures	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	15,443,529
Non capital expenditures	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	238,511,310

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>
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
2013 - 2014	20,338,688,345	1,243,242,012	502,457,766	(907,094,942)	21,177,293,181	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>	
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
2013 - 2014	0.99997	0.00000	0.06379	0.00003	1.06379

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, 2014 AND JUNE 30, 2005**

<u>Taxpayer</u>	<u>Nature of Business</u>	<u>FY 2013-14</u>			<u>FY 2004-05</u>		
		<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Pacific Gas & Electric	Utility	\$ 288,289,895	1	1.42%	\$ 173,638,485	1	1.20%
Dayton Hudson Corp	Distribution/Warehouse	115,951,511	2	0.57%	88,091,910	4	0.61%
MSHQ LLC (Money Store)	Finance	115,045,934	3	0.57%	90,007,348	3	0.62%
Walgreen Co.	Distribution/Warehouse	101,838,753	4	0.50%	107,829,788	2	0.75%
Westcore Delta LLC	Real Estate Developer	71,136,880	5	0.35%			
Conaway Preservation Group	Agricultural	67,813,053	6	0.33%			
Pacific Coast Producers	Food processor	61,057,619	7	0.30%	51,660,755	7	0.36%
Mori Seiki Davis Land Holding Inc	Manufacturing	53,573,827	8	0.26%			
Pacific Bell	Communications provider	52,180,789	9	0.26%	42,906,566	10	0.30%
Seminis Vegetable Seeds Inc	Agricultural	48,696,928	10	0.24%			
Farmers Rice Co-op	Rice mill				59,518,366	5	0.41%
Sacramento Foodco Inv LLC	Distribution/Warehouse				52,970,840	6	0.37%
JB Management LP	Property management				51,495,109	8	0.36%
Harsch Investment Corp	Real Estate Developer				42,914,799	9	0.30%
		<u>\$ 975,585,189</u>		<u>4.80%</u>	<u>\$ 761,033,966</u>		<u>5.28%</u>

Source:

2013-14 Compiled by Yolo County Auditor-Controller and Treasurer-Tax Collector

2004-05 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
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%
2014	280,414,636	277,079,018	98.81%	N/A	277,079,018	98.81%

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>			
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%
2012-2013	-	7,585,000	5,810,882	26,060,000	4,907,057	174,904	6,757	44,544,600	0.22%	0.50%
2013-2014	-	7,330,000	5,039,976	25,840,000	8,588,554	163,247	4,592	46,966,369	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>
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%
2013-2014	21,177,293,181	264,716,165	-	264,716,165	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, 2014

2013-2014 Assessed Valuation: \$ 21,177,293,181

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2014</u>
Los Rios Community College District	8.929%	\$ 33,061,408
Solano County Community College District	1.726%	3,834,343
Yuba Joint Community College District	27.257%	34,198,327
Davis Joint Unified School District	99.750%	16,653,263
Davis Joint Unified School District Community Facilities District No. 1	99.750%	19,690,650
Davis Joint Unified School District Community Facilities District No. 2	100.000%	24,185,000
Esparto Unified School District	100.000%	2,310,000
Pierce Joint Unified School District	23.918%	923,484
River Delta JUSD School Facilities Improvement District No. 2	50.833%	4,191,179
Washington Unified School District	100.000%	57,878,895
Winters Joint Unified School District	78.997%	2,472,606
Woodland Joint Unified School District	98.888%	24,089,117
Cacheville Community Service District GO Bond	100.000%	38,000
City of Davis Community Facilities Districts	100.000%	26,344,042
City of West Sacramento Community Facilities Districts	100.000%	129,312,375
City of Woodland Community Facilities District No. 1	100.000%	39,270,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	7,330,000
Yolo County 1915 Act Bonds	100.000%	1,635,000
City 1915 Act Bonds	100.000%	30,252,683
Total Overlapping Tax and Assessment Debt		<u>\$ 457,670,372</u>
 <u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 25,840,000
Yolo County Board of Education Certificates of Participation	100.000%	6,899,042
Los Rios Community College District Certificates of Participation	8.929%	506,274
Yuba Joint Community College District Certificates of Participation	27.257%	4,902,559
Davis Joint Unified School District Certificates of Participation	99.750%	13,422,630
Washington Unified School District Certificates of Participation	100.000%	65,260,000
Winters Joint Unified School District Certificates of Participation	78.997%	932,165
Woodland Joint Unified School District Certificates of Participation	98.888%	11,742,950
City of West Sacramento General Fund Obligations	100.000%	33,072,212
City of Woodland Public Improvement Corporation	100.000%	18,825,656
Total Direct and Overlapping General Obligation Debt		<u>\$ 181,403,488</u>
 <u>Overlapping Tax Increment Debt (Successor Agencies):</u>	 100.000%	 <u>165,795,000</u>
Combined Total Debt		<u><u>\$ 804,868,860</u></u> 1)

(continued)

**COUNTY OF YOLO, CALIFORNIA
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
 JUNE 30, 2014**

TOTAL DIRECT DEBT	\$ 25,840,000
TOTAL OVERLAPPING DEBT	<u>\$ 779,028,860</u>
COMBINED TOTAL DEBT	<u><u>\$ 804,868,860</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 2013-14 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	2.16%
Total Direct Debt (\$25,840,000)	0.12%
Combined Total Debt	3.80%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$26,060,000)	0.12%
Combined Total Debt	3.80%

Ratios to Redevelopment Incremental Valuations (\$3,606,414,045):

Total overlapping tax increment debt.....	4.60%
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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)
2005	187,575	\$ 6,224,413	\$ 33,416	91,800	87,100	5.1%	29,429
2006	190,500	6,797,089	35,847	93,300	88,800	4.8%	29,460
2007	195,354	7,290,595	37,515	97,200	92,100	5.3%	29,493
2008	198,326	7,610,975	38,604	98,300	91,600	6.8%	29,507
2009	200,931	7,563,490	37,857	98,300	87,700	10.8%	29,591
2010	200,484	7,622,653	37,903	97,800	86,300	11.8%	29,440
2011	201,071	8,268,001	40,892	96,800	85,300	11.9%	29,366
2012	204,349	8,534,462	41,811	98,400	87,900	10.7%	29,404
2013	205,999	8,890,023	43,452	97,700	89,100	8.8%	29,250
2014	206,381	N/A	N/A	97,100	90,500	6.8%	29,185

Detail of estimated population, as of January 1, 2014 (1):

Incorporated Cities

Davis	66,656
West Sacramento	50,836
Winters	6,979
Woodland	57,223
Total of Incorporated Cities	181,694
Total of Unincorporated Areas	24,687
Total Population	<u>206,381</u>

Sources:

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

**COUNTY OF YOLO, CALIFORNIA
 PRINCIPAL EMPLOYERS (UNAUDITED)
 JUNE 30, 2014 AND JUNE 30, 2005**

Fiscal Year End June 30, 2014				Fiscal Year End June 30, 2005			
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	13.97%	University of California, Davis	13,859	1	15.91%
State of California, (various)	2,704	2	2.99%	Cache Creek Casino	2,500	2	2.87%
U.S. Government	2,182	3	2.41%	U.S. Postal Service	2,300	3	2.64%
Cache Creek Casino	2,000	4	2.21%	State of California	1,946	4	2.23%
County of Yolo	1,350	5	1.49%	County of Yolo	1,520	5	1.75%
Woodland Joint Unified Sch Dist.	936	6	1.03%	Woodland Joint Unified School District	1,155	6	1.33%
Clark Pacific Corp.	850	7	0.94%	Target Corp.	1,048	7	1.20%
Raley's Family of Fine Stores	805	8	0.89%	Raley's Inc.	923	8	1.06%
Woodland Healthcare	783	9	0.87%	Woodland Healthcare	876	9	1.01%
Sutter Davis Hospital	750	10	0.83%	Rex Moore Electric Contractors & Eng.	646	10	0.74%
Total ten largest	<u>24,999</u>			Total ten largest	<u>26,773</u>		
Total all others	<u>65,501</u>			Total all others	<u>60,327</u>		
Total County employment (3)	<u><u>90,500</u></u>			Total County employment (3)	<u><u>87,100</u></u>		

Source:

- (1) Sacramento Business Journal, August 22, 2014
- (2) Sacramento Business Journal, October 14, 2005
- (3) State of California, Employment Development Department, Labor Market Division.

**COUNTY OF YOLO, CALIFORNIA
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM (UNAUDITED)
 LAST TEN FISCAL YEARS**

Function/Program	Full-Time Equivalent Employees as of June, 30									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Government										
Administration	25	29	37	36	36	29	32	31	30	31
Finance	60	61	61	66	66	56	54	54	51	54
Facilities	19	23	24	23	23	19	14	14	12	14
Other	78	83	92	96	95	78	67	67	65	65
	<u>182</u>	<u>196</u>	<u>214</u>	<u>221</u>	<u>220</u>	<u>182</u>	<u>167</u>	<u>166</u>	<u>158</u>	<u>164</u>
Public Protection										
Child Support Enforcement	97	94	78	78	69	53	53	57	54	54
District Attorney	102	105	109	115	110	99	99	101	100	103
Public Defender	32	33	35	36	36	35	33	33	31	34
Sheriff-Coroner	247	262	274	277	278	267	267	271	254	261
Probation	109	114	131	146	145	140	138	135	127	120
Other	81	83	81	80	76	59	54	55	53	53
	<u>668</u>	<u>691</u>	<u>708</u>	<u>732</u>	<u>714</u>	<u>653</u>	<u>644</u>	<u>652</u>	<u>619</u>	<u>625</u>
Public Ways & Facilities	48	48	49	49	49	45	44	44	44	45
Health & Sanitation										
Public Health	135	136	137	136	120	100	84	86	83	91
Mental Health	110	126	138	174	120	103	88	88	78	85
Alcohol & Drug	35	33	33	6	0	0	0	0	0	0
	<u>280</u>	<u>295</u>	<u>308</u>	<u>316</u>	<u>240</u>	<u>203</u>	<u>172</u>	<u>174</u>	<u>161</u>	<u>176</u>
Public Assistance										
Employment & Social Services	358	353	367	373	373	310	278	294	307	353
Other	7	7	6	5	6	5	5	4	4	4
	<u>365</u>	<u>360</u>	<u>373</u>	<u>378</u>	<u>379</u>	<u>315</u>	<u>283</u>	<u>298</u>	<u>311</u>	<u>357</u>
Education										
County Library	33	36	36	37	37	38	38	38	39	38
Agriculture Education	4	4	5	5	5	5	3	3	2	2
	<u>37</u>	<u>40</u>	<u>41</u>	<u>42</u>	<u>42</u>	<u>43</u>	<u>41</u>	<u>41</u>	<u>41</u>	<u>40</u>
Recreation and Cultural - Parks	7	7	14	16	15	14	10	10	8	8
County Landfill	24	24	24	27	27	27	25	25	25	25
County Airport	1	1	1	1	1	0	0	0	0	0
Total FTE's	<u>1,612</u>	<u>1,662</u>	<u>1,732</u>	<u>1,782</u>	<u>1,687</u>	<u>1,482</u>	<u>1,386</u>	<u>1,410</u>	<u>1,367</u>	<u>1,440</u>

Source:
 Authorized position resolution report

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Tax Collector										
Number of tax bills issued	59,743	60,834	62,065	63,954	64,454	63,882	63,055	63,013	63,381	63,544
County Counsel										
Annual attorney hours	8,292	11,132	12,928	12,506	10,456	10,184	9,980	9,931	9,872	10,163
Public Protection										
Sheriff										
Total patrol calls for service	38,630	38,751	38,249	38,508	34,484	39,331	32,785	28,265	31,180	35,575
Total jail bookings	10,170	9,384	10,631	10,187	9,706	9,243	8,385	7,635	7,397	8,353
Average jail population	440	416	421	427	412	413	414	404	440	455
Animal shelter average daily population	267	240	255	231	191	144	177	109	100	107
Probation										
Total minors booked	704	746	1,170	1,446	1,396	1,446	703	542	490	741
Total minors released	693	765	1,148	1,371	1,389	1,173	691	546	494	736
Average Juvenile Hall daily population	35	30	57	76	75	75	52	37	24	24
District Attorney										
Total felony cases filed	3,328	3,077	2,937	1,971	1,904	1,659	1,785	1,857	2,086	2,315
Total misdemeanor cases filed	5,270	4,905	4,798	4,836	4,857	4,179	4,380	4,073	3,236	3,540
Agriculture										
Pesticides permits issued	643	620	640	549	623	641	660	74	609	670
Phytosanitary certificates issued	3,793	3,601	3,907	4,300	5,339	6,357	6,646	6,601	7,436	7,179
Phytofield acres inspected	18,303	19,558	15,638	15,422	17,761	20,606	20,532	26,657	28,279	29,180
Weights & Measures devices	7,833	7,757	8,349	8,589	8,678	8,302	8,415	8,780	8,955	8,942
Pounds of rodent bait manufactured	79,149	67,134	65,190	63,745	56,365	55,400	69,835	63,800	52,075	47,425
Buildings Division										
Number of permits issued	1,052	1,129	1,114	1,026	898	880	651	602	686	737
Recorder										
Total documents recorded	62,259	59,047	49,392	40,544	42,534	37,179	39,276	39,246	44,012	32,238
Public Ways & Facilities										
No data										

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
(continued)										
Health & Sanitation										
Health Department										
Primary care clinic visits **	10,430	9,624	11,000	14,045	7,572	9,971	5,634	8,238	N/A	N/A
Detention Health sick calls	6,522	7,261	5,900	8,400	5,840	5,554	8,658	14,402	13,821	8,702
Adult Day Health Center										
average daily attendance	45	46	44	46	48	46	43	41	43	48
Women, Infants & Children (WIC) caseload	4,550	4,725	4,725	4,775	5,275	5,725	5,725	5,562	5,615	5,243
Mental Health Numbers of service units	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	2,594,877
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases	22	15	25	76	75	54	48	58	45	17
Elder abuse reports	133	107	298	411	488	315	343	380	501	663
Average annual food stamp cases	3,286	3,407	3,792	4,095	4,873	5,935	6,528	7,431	7,622	8,288
Value of foods stamps issued	\$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	\$30,310,869
Average monthly In-Home Support hours	98,055	106,102	120,772	149,597	164,622	183,580	164,763	161,541	149,687	182,333
Education										
Library										
Total circulation	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	1,090,149
Recreation & Cultural										
Boat launch passes sold	N/A	N/A	N/A	N/A	N/A	67	74	78	80	68
Cars and day use passes sold	N/A	N/A	N/A	N/A	6979	5,765	5,475	4,623	4,035	4,062
Camping nights	N/A	N/A	N/A	N/A	2801	2,275	2,903	3,058	2,863	2,064
Sanitation Enterprise Fund										
Total tonnage entering landfill	196,513	194,231	183,242	175,315	197,239	200,597	178,935	161,911	271,743	356,311
Total tonnage recycled	88,357	91,467	96,241	107,798	110,325	108,388	99,290	169,222	104,473	182,798
Total tonnage disposed	284,870	285,698	285,698	283,113	307,564	308,985	278,225	331,133	167,270	173,513

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 NINE FISCAL YEARS**

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government									
Vehicles	49	33	43	45	43	43	80	95	98
Motorized heavy equipment	2	2	0	1	1	1	1	3	4
Office buildings	4	5	5	5	5	5	5	5	5
Other Structures	2	3	3	3	3	1	1	1	1
Leased storage facility	0	1	1	1	1	1	1	1	1
Microwave towers	0	2	2	2	2	2	2	2	2
Communication sites	3	3	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1	1	1
Solar Arrays	0	0	0	0	0	1	1	3	3
Airports	1	1	1	1	1	1	1	1	1
Public Protection									
Sheriff									
Vehicles	107	92	101	112	86	95	111	112	116
Watercraft	4	4	4	4	3	5	6	7	7
Motorized heavy equipment	0	0	1	1	1	1	2	2	2
Office buildings	1	1	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2	2	2
Storage facilities	0	0	1	1	1	1	1	1	1
District Attorney									
Vehicles	43	45	47	51	42	43	39	39	40
Office Buildings	1	1	1	1	1	1	1	1	1
Probation									
Vehicles	30	35	31	40	37	35	33	34	39
Office buildings	2	1	1	1	1	1	1	1	1
Leased office facilities	1	1	1	1	1	1	1	1	1
Detention facilities	1	1	1	1	1	1	1	1	1
Other									
Vehicles	40	40	41	46	35	36	43	42	44
Motorized heavy equipment	0	0	1	3	1	1	1	0	0
Courthouses	1	1	1	1	1	1	1	1	1
County owned office buildings	3	3	3	3	3	3	3	1	1
Leased office buildings	2	2	2	2	2	1	1	1	1
Storage facilities	1	1	1	1	1	1	1	1	1

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Ways & Facilities									
Road Department									
Vehicles	32	31	32	31	33	31	26	29	26
Motorized heavy equipment	47	49	27	27	19	19	22	22	23
Office buildings	2	2	2	2	2	2	2	2	2
Road miles maintained	796	796	796	760	763	762	759	757	757
Bridges	174	174	174	170	158	158	158	158	158
Culverts	1,650	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	41
Office buildings	5	3	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	1,006
Sewer connections	876	876	876	876	876	876	876	876	876
Landfill facilities:									
Vehicles	12	12	12	15	9	10	12	12	11
Motorized heavy equipment	6	8	7	6	6	6	7	8	8
Operating landfill	1	1	1	1	1	1	1	1	1
Buildings	1	1	3	3	3	3	3	3	3
Public Assistance									
Vehicles	65	59	64	64	53	55	43	43	46
Motorized heavy equipment	1	1	1	1	1	1	1	1	1
Leased office buildings	1	1	1	1	1	1	1	1	1
County owned office buildings	1	1	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1	1	1
Education									
Vehicles	8	8	8	8	6	6	6	6	6
Office buildings	1	1	1	1	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2	1	1	1	1
County owned Libraries	6	6	6	6	6	6	6	6	6

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
Recreation & Cultural									
Parks									
Vehicles	7	7	12	15	13	13	7	9	11
Motorized heavy equipment	7	7	4	4	5	5	5	7	7
Boat Ramps	3	3	3	3	3	3	3	3	3
Golf course	0	0	0	1	1	1	1	1	1
Parks	7	7	7	7	7	7	7	7	7
Museum	1	1	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1	1	1

Source:
 County of Yolo Auditor-Controller

9 years of data is available.

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