

COUNTY OF YOLO  
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**



***For the Fiscal Year  
Ended June 30, 2015***

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***Prepared and Submitted by the Department of Financial Services  
HOWARD NEWENS, CPA, CIA  
Chief Financial Officer***

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 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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# **INTRODUCTORY SECTION**

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# County of Yolo

www.yolocounty.org

**HOWARD H. NEWENS, CIA, CPA**  
Chief Financial Officer

**DOUGLAS K. OLANDER, CPA**  
Assistant Chief Financial Officer

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## DEPARTMENT OF FINANCIAL SERVICES

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- *Financial Strategy Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Fee Collection*
- *Financial Systems Oversight*
- *Accounting & Financial Reporting*
- *Internal Audit*
- *Procurement*

June 30, 2016

The Honorable Jim Provenza, 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, 2015 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.

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: salaries and employee benefits, services and supplies, other charges, capital assets, other financing uses, special items, intrafund transfers and appropriations for contingencies. The Board of Supervisors must approve transfers between budget units. Department of Financial Services staff monitors budget status and reports to the Board of Supervisors every quarter, and reviews the status of appropriations 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 Chief Financial Officer prescribes standards of internal control and disseminates them to County departments. Internal Audit 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 Department of Financial Services. The Financial Oversight 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 Department of Financial Services.

## **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 for, among other things, passing ordinances, adopting the budget, appointing committees and commissions, and hiring the County Administrative Officer 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. Four department heads, namely the Assessor-Clerk Recorder, District Attorney, Public Guardian-Administrator, and 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 January 2015, all financial functions in the County were consolidated under the new Department of Financial Services headed by an appointed Chief Financial Officer, who assumes all the duties vested in the Auditor-Controller and Treasurer-Tax Collector.

## **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 87% of Yolo County's population of 209,079 resides in the four incorporated cities. Davis, with a population of 66,757, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 57,211, 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 51,272, is located across the Sacramento River from Sacramento, the State Capital. It is home to the Port of Sacramento, which is the leading export facility for rice in Northern California and an important infrastructure asset in the region. West Sacramento is also home to AAA baseball team, the Rivercats. Winters, population 6,954, 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 26,885, 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 2014 was \$801 million, an all-time high that represents an increase of 11% from calendar year 2013. Processing tomatoes remains Yolo County's leading commodity with a gross value of \$152 million, increasing from \$108 million in calendar year 2013 due to an increase in harvested acres and price per ton.

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 35,186 students and offers 104 undergraduate majors and 96 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (Business Management, Education, Law, Medicine, Veterinary Medicine, and Nursing). The School of Veterinary Medicine is the largest veterinary school in California and is the top-ranked school in the country.

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

Yolo County has a strong commitment to the reduction of greenhouse gas (GHG) emissions, which is balanced with its strong commitment to agriculture and the role of agriculture in reducing GHG emissions. The majority of GHG emissions are the result of infrastructure and development decisions: how we build our buildings, where we put them, and the quality and type of infrastructure that are required to serve them. The County's 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 2.4 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 1,122,000 and total taxable sales of \$35.4 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 but is currently contracting in relation to the private sector.

Businesses in Yolo County are served by an excellent infrastructure. The transportation system includes three interstate highways, major railways, a deep water port, a major metropolitan airport and smaller regional airports which provide ready access to Northern California, West Coast and national and international markets. Increasingly high technology and information services are becoming prominent economic sectors in the region. 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, the Federal government determined that the State's existing Managed Care Organization (MCO) tax, which leverages funding for local Medi-Cal assistance, is likely impermissible under Medicaid regulations. However, the Governor recently signed a new package that will bring the MCO tax into compliance with federal law and preserve key funding for county programs and services. Meanwhile, the California Legislative Analyst is projecting State General Fund revenues will exceed budgeted assumptions by \$3.6 billion in 2015-16, with further surpluses projected for 2016-17.

## Major Initiatives

In Yolo County, the Board of Supervisors continues to build on prior countywide strategic planning efforts with the adoption of the 2016-2019 Strategic Plan, which includes four primary Strategic Plan Goals with the overall guiding principle of providing fiscally sound, dynamic and responsive services. In accordance with the Strategic Plan guiding principle, 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 capital improvements, road maintenance and repair, and 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 has finalized the inaugural three-year capital improvement plan and is preparing financing strategies.

During the budget for the 2015-16 fiscal year, the Board of Supervisors adopted a recommendation to increase the county's General Reserve by \$1,117,533 for an estimated year-end balance of \$8,486,569. This increase brings the General Reserve above the minimum recommendations of the Government Finance Officers Association best practices. The Board of Supervisors also added \$1,000,000 to the CIP Reserve, increasing the balance to a total of \$3,000,000.

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. As part of this plan, a new enterprise resources planning system is currently being implemented. Modules for finance & procurement, human resources and payroll have gone live, with additional modules for time keeping, talent management and budgeting slated for implementation in the upcoming year.

## 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 Department of Financial Services, 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  
Chief Financial Officer

**COUNTY OF YOLO PUBLIC OFFICIALS  
AS OF JUNE 30, 2015**

**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	Freddie Oakley
County Clerk-Recorder	Freddie Oakley
District Attorney	Jeff Reisig
Public Guardian-Administrator	Cass Sylvia
Sheriff-Coroner	Ed Prieto

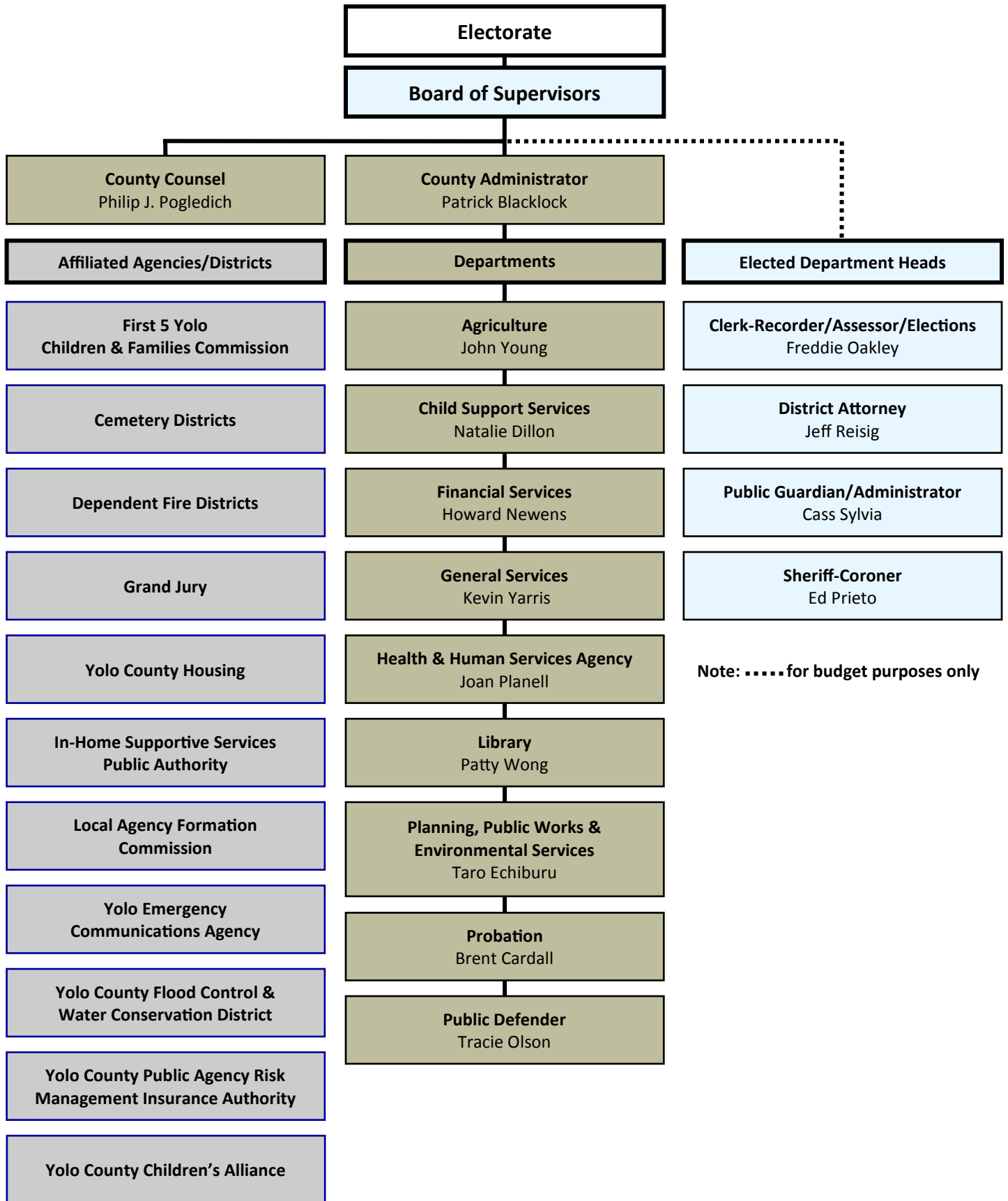
**Appointed Officials**

County Administrator Officer	Patrick Blacklock
County Counsel	Phil Pogledich

**Appointed Department Heads**

Assistant County Administrative Officer	Mindi Nunes
Chief Financial Officer	Howard Newens
Agriculture Commissioner	John Young
County Librarian	Patty Wong
Director of Health and Human Services	Joan Planell
Chief Probation Officer	Brent Cardall
Director of Planning, Public Works and Environmental Services	Taro Echiburu
Director of General Services	Kevin Yarris
Director of Child Support Services	Natalie Dillon
Public Defender	Tracie Olson

# Yolo County Organization



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## **FINANCIAL SECTION**

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## Independent Auditor’s Report

To the Honorable Board of Supervisors  
County of Yolo, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (County), as of and for the fiscal year ended June 30, 2015, 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 81 percent, 65 percent, and 90 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for First 5 Yolo and Yolo County Housing, is 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As described in Note 1.B. to the basic financial statements, effective July 1, 2014, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plans schedules of the proportionate share of the net pension liability and related ratios, schedule of changes in the net pension liability and related ratios, and schedules of contributions, other postemployment benefits schedule 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 June 29, 2016, 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  
June 29, 2016

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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, 2015

### 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.

As management of the County of Yolo, California (the County), we offer our readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's Basic Financial Statements, which immediately follow this section.

#### **Government-wide Financial Analysis** (in thousands)

Liabilities and deferred inflows of resources of the County exceeded its assets and deferred outflows of resources at June 30, 2015 by \$9,268 consisting of:

- \$157,692 represents the County's net investment in capital assets, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$118,925 is available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- (\$285,885) unrestricted deficit.

The County's total net position decreased by \$216,542 from the prior year:

- Net investment in capital assets increased by \$370. The increase consists of the following: (1) capital asset expenditures of \$9,595, (2) retirement of related debt of \$3,486, less (3) depreciation of \$10,589, (4) new debt to acquire capital assets net of unexpended proceeds of \$2,042 and (5) loss on retirements of \$80.
- The \$7,829 increase in restricted net position represents the change in resources that are subject to external restrictions on their use. The increase is mostly attributable to increases in restricted resources for health and sanitation and public assistance programs.
- Unrestricted net position decreased by \$224,741. The decrease is a result of the County implementing Government Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27", which requires the County to recognize liabilities, deferred outflows of resources, deferred inflows of resources, and expenses related to pensions. The implementation of the statement required the County to restate net position, a decrease of \$221,155, to reflect the net pension liability for adoption of new financial statement standard (See Note 20).

#### **Financial Analysis of County Funds** (in thousands)

As of June 30, 2015, the County's governmental funds reported a combined ending fund balances of \$141,316, an increase of \$6,659, or 5% from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$131,362 or 93% of ending fund balance. Of this amount:

- \$90,136 is restricted by law or externally imposed requirements,
- \$9,172 is committed for specific purposes,
- \$28,736 is assigned, and
- \$3,318 is unassigned fund balance.

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

### FINANCIAL HIGHLIGHTS (continued)

#### **Financial Analysis of County Funds** (in thousands) (continued)

As of June 30, 2015 the County's General Fund's total ending fund balance is \$56,898 an increase of \$3,496, or 7% from the prior year. The total fund balance available for spending is \$47,148 or 83% of ending total fund balance. Of this amount:

- \$11,349 is restricted by law or externally imposed requirements,
- \$3,741 is committed,
- \$28,687 is assigned and,
- \$3,371 is unassigned fund balance.

#### **Capital Assets and Long-Term Liabilities** (in thousands)

The County's capital assets (net of accumulated depreciation) decreased by \$1,074, or 0.5% to \$200,491. Capital asset additions during the year totaled \$9,595 and included \$8,055 related to construction in process, and \$1,540 for other capital assets. The County recorded depreciation of \$10,589 and a net loss due to retirements and disposals of \$80 for fiscal year ended June 30, 2015.

The County's long-term liabilities decreased to \$54,202. The net decrease of \$3,568, or 6%, is primarily made up of a \$1,390 decrease in capital leases payable, a \$936 decrease in certificates of participation, and an \$812 decrease in loans due to principal payments.

## 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).

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

### OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

#### Government-Wide Financial Statements (continued)

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.

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 that are 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 118 individual governmental funds combined into 23 fund groups 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 funds, all considered major funds. Data for the non-major funds are aggregated into a column titled Nonmajor Governmental Funds. Detail for the nonmajor governmental funds is provided in the combining statements located in the Supplementary Information section of this report.

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

### OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

#### **Fund Financial Statements** (continued)

The County of Yolo adopts an annual appropriated budget for the General, Public Safety, Roads and Transportation, and Mental Health Managed Care funds and for all nonmajor special revenue, debt service and capital project funds. Budgetary comparison schedules for major special revenue funds as well as the detailed budget comparison schedule for the General Fund, 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.

**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 solar electric generation, 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 six 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 52 agency funds and 68 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 changes in the net pension liability and related ratios and schedules of contributions for the County's pension plans and the schedule of funding progress for the County's other postemployment benefit plan 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

**COUNTY OF YOLO**

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2015**

**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)**

**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.

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

Summary of Net Position as of June 30								Total	
	Governmental Activities		Business-type Activities		Total		Dollar Change	Percent Change	
	2015	2014	2015	2014	2015	2014			
<b>Assets:</b>									
Current assets	\$ 180,904	\$ 167,303	\$ 27,691	\$ 25,458	\$ 208,595	\$ 192,761	\$ 15,834	8%	
Noncurrent:									
Capital assets	187,701	188,047	12,790	13,518	200,491	201,565	(1,074)	-1%	
Total assets	368,605	355,350	40,481	38,976	409,086	394,326	14,760	4%	
Deferred outflows of resources	19,767	157	325	-	20,092	157	19,935	100%	
<b>Liabilities:</b>									
Current liabilities	33,592	30,131	1,292	819	34,884	30,950	3,934	13%	
Non-current liabilities	336,109	130,749	29,966	25,510	366,075	156,259	209,816	134%	
Total liabilities	369,701	160,880	31,258	26,329	400,959	187,209	213,750	114%	
Deferred inflows of resources	36,749	-	738	-	37,487	-	37,487	100%	
Net position	\$ (18,078)	\$ 194,627	\$ 8,810	\$ 12,647	\$ (9,268)	\$ 207,274	\$ (216,542)	-104%	
<b>Net Position:</b>									
Net investment in capital assets	145,056	143,972	12,636	13,350	157,692	157,322	370	0%	
Restricted net position	100,873	92,982	18,052	18,114	118,925	111,096	7,829	7%	
Unrestricted net position	(264,007)	(42,327)	(21,878)	(18,817)	(285,885)	(61,144)	(224,741)	368%	
Total net position	\$ (18,078)	\$ 194,627	\$ 8,810	\$ 12,647	\$ (9,268)	\$ 207,274	\$ (216,542)	-104%	

As noted earlier, over time, net position may serve as useful indicators of a government's financial position. In the case of the County, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$9,268 at the close of the fiscal year. A summary of net position is as follows:

**Analysis of Assets and Liabilities**

**Current assets:** Current assets increased by \$15,834. The increase in current assets is attributable to the County's improving financial condition.

**Capital assets:** The \$1,074 decrease in capital assets is mostly attributable to \$9,595 of infrastructure and equipment acquisition during the year while depreciation expenses totaling of \$10,589 were incurred on existing county assets.

**Deferred outflows:** The \$19,935 increase in the deferred outflows is due to contributions to the pension system that are after the measurement date of the net pension liability.

**COUNTY OF YOLO**

**Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2015**

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

**Current liabilities:** The \$3,934 increase in current liabilities is partially attributable to the following: \$2,331 increase in due to other governments relating to unexpended grant allocations and a \$1,098 increase in accrued salaries and benefits.

**Non-current liabilities:** The \$209,816 increase in non-current liabilities is primarily attributable to \$200,441 increase in net pension liability due to the implementation of the new pension accounting standards and \$11,299 increase to the other postemployment benefits liability.

**Deferred inflows:** The \$37,487 increase is due to the implementation of the new pension accounting standards. \$35,853 of the increase is due to deferred inflows of resources related to differences in projected and actual earnings on pension plan investments during the current year and \$1,634 of the increase is due to the change in employer’s proportion.

**Analysis of Net Position**

The County’s total net position decreased by \$216,542 or 104%, 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 was \$157,692 at fiscal year end and consisted of the following: investment in capital assets (net of accumulated depreciation) of \$200,491, less the related debt (net of unexpended proceeds) of \$42,799. The \$370 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:

<b>Changes in Net Investment in Capital Assets</b>		
Balance, June 30, 2014		\$ 157,322
Changes in capital assets:		
Easements	\$ 80	
Infrastructure (includes CIP)	4,976	
Software	2,504	
Structures and improvements (includes CIP)	988	
Equipment	1,047	
Depreciation expense	(10,589)	
Net loss on asset retirements	(80)	(1,074)
Change in unexpended debt proceeds	(1,979)	(1,979)
Changes in related debt:		
New equipment leases	(63)	
Principal payments	3,486	3,423
Net change		370
Balance, June 30, 2015		\$ 157,692

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

#### Analysis of Net Position (continued)

**Restricted net position:** Total restricted net position increased by \$7,829. Highlights of the changes in restricted net position is as follows:

- \$566 decrease in the tobacco settlement receipts endowment due to the required annual disbursement.
- \$1,799 decrease in amounts restricted for capital projects. This amount includes a \$1,979 decrease in unexpended debt proceeds, a decrease of \$1,908 in county match funds for Jail and Juvenile Justice facilities and a \$1,932 increase in property taxes restricted for other general capital projects.
- \$1,506 increase in amounts restricted for public protection programs, with the largest increase of \$1,243 restricted for prosecution of consumer fraud and environmental protection crimes,
- \$1,798 increase in amounts restricted for roads and transportation, including \$3,072 increase in unexpended highway user taxes restricted for road construction and maintenance;
- \$2,229 increase in amounts restricted for health and sanitation programs. This amount includes an increase of \$3,366 in State mental health services funds and a \$1,730 decrease in State mental health realignment funds.
- \$4,415 increase in amounts restricted for public assistance programs. This amount includes an increase of \$7,453 for a change in reporting of housing loans receivable and a decrease of \$2,608 of unexpended State realignment funding for social service programs;
- \$297 increase in unexpended balances restricted for the County Library.
- \$10 increase in amounts restricted for recreation mostly attributable to the County's golf course.
- \$61 decrease in the amount restricted for landfill closure postclosure activities.

**Unrestricted net position:** Unrestricted net position decreased by \$224,741. The majority of the decrease was the result of the implementation of the new pension accounting standards and the County now displaying the net pension liability of \$200,441. The rest of the increased deficit is the result of the County not contributing the full actuarial required contribution (ARC) to the Other Postemployment Benefits (OPEB) plan, thus the shortfall is accrued as an OPEB liability in the amount of \$11,299.

**COUNTY OF YOLO**

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2015**

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

**Analysis of Statement of Activities**

Total net position decreased by \$216,542, or by 104% after restatement. Governmental activities net position decreased by \$212,705 and business-type activities net position decreased by \$3,837 for the fiscal year ended June 30, 2015.

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

	<b>Changes in Net Position</b>						<b>Total</b>	
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Dollar</b>	<b>Percent</b>
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>Change</b>	<b>Change</b>
<b>Revenues:</b>								
<b>Program revenues:</b>								
Charges for services	\$ 34,175	\$ 40,292	\$ 10,548	\$ 10,140	\$ 44,723	\$ 50,432	\$ (5,709)	-11%
Operating grants and contributions	181,666	178,775	241	337	181,907	179,112	2,795	2%
Capital grants and contributions	1,454	2,000	-	-	1,454	2,000	(546)	-27%
Total program revenues	217,295	221,067	10,789	10,477	228,084	231,544	(3,460)	-1%
<b>General revenues:</b>								
Property taxes	44,242	40,937	-	-	44,242	40,937	3,305	8%
Sales and use taxes	4,057	3,878	-	-	4,057	3,878	179	5%
Unrestricted interest	1,690	343	-	873	1,690	1,216	474	39%
Other revenues	2,520	2,436	2	2	2,522	2,438	84	3%
Transfers	-	(114)	-	114	-	-	-	0%
Total general revenues	52,509	47,480	2	989	52,511	48,469	4,042	8%
<b>Total revenues</b>	<b>269,804</b>	<b>268,547</b>	<b>10,791</b>	<b>11,466</b>	<b>280,595</b>	<b>280,013</b>	<b>582</b>	<b>0%</b>
<b>Expenses:</b>								
General government	23,818	24,977	-	-	23,818	24,977	(1,159)	-5%
Public protection	92,197	87,983	-	-	92,197	87,983	4,214	5%
Public ways and facilities	9,085	9,092	-	-	9,085	9,092	(7)	0%
Health and sanitation	42,285	41,461	-	-	42,285	41,461	824	2%
Public assistance	87,555	77,183	-	-	87,555	77,183	10,372	13%
Education	6,499	6,689	-	-	6,499	6,689	(190)	-3%
Recreation and cultural services	1,895	2,013	-	-	1,895	2,013	(118)	-6%
Interest on long-term debts	2,211	2,579	-	-	2,211	2,579	(368)	-14%
Central landfill	-	-	10,054	8,970	10,054	8,970	1,084	12%
Airport	-	-	383	641	383	641	(258)	-40%
<b>Total expenses</b>	<b>265,545</b>	<b>251,977</b>	<b>10,437</b>	<b>9,611</b>	<b>275,982</b>	<b>261,588</b>	<b>14,394</b>	<b>6%</b>
<b>Increase in net position</b>	<b>4,259</b>	<b>16,570</b>	<b>354</b>	<b>1,855</b>	<b>4,613</b>	<b>18,425</b>	<b>(13,812)</b>	<b>75%</b>
<b>Net position - July 1</b>	<b>194,627</b>	<b>178,057</b>	<b>12,647</b>	<b>10,792</b>	<b>207,274</b>	<b>188,849</b>	<b>18,425</b>	<b>10%</b>
<b>Restatement, GASB 68-Pensions</b>	<b>(216,964)</b>	<b>-</b>	<b>(4,191)</b>	<b>-</b>	<b>(221,155)</b>	<b>-</b>	<b>(221,155)</b>	<b>100%</b>
<b>Net position - June 30</b>	<b>\$ (18,078)</b>	<b>\$ 194,627</b>	<b>\$ 8,810</b>	<b>\$ 12,647</b>	<b>\$ (9,268)</b>	<b>\$ 207,274</b>	<b>(216,542)</b>	<b>-104%</b>



# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

### 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 \$1,257, or by 0.5% to \$269,804. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall decrease of \$3,772, or by 2%, from the prior year.

- Charges for services decreased by \$6,117, or by 15%. The decrease is partially due to 1) \$2,880 decrease related to a change in accounting for solar energy rebates, 2) \$1,045 decrease in CMSP State health program refunds, 3) \$852 decrease in mental health Medi-Cal revenue, and 4) \$489 decrease in juvenile hall institutional care revenue.
- Operating grants and contributions increased by \$2,891, or by 2%. This category includes federal and state operating grants. The increase is mostly due \$2,508 paid by the State for prior years' mandated cost reimbursements that were deferred during the State's budget crises.
- Capital contributions and grants decreased by \$546, or by 27%. The primary cause was a reduction in development impact fees due to decreased new construction.

General revenues had an overall increase of \$5,029, or by 11%, from the prior year. The most significant changes are as follows:

- Property taxes increased by \$3,305, or by 8%, which is in-line with the County Assessor's delivered role which increased by 7% over the prior year.
- Transient occupancy tax increased by \$131, or by 37%, due to continued growth in occupancy in a major facility in Davis.
- Documentary taxes increased by \$386, or by 42%, due to continued improvement in the housing market.
- Sales and use taxes increased by \$179, or by 5%, due to the improving economy.
- Unrestricted interest and investment earnings increased by \$1,347. The prior year mark to market calculation included an \$821 correction reducing the earnings.

**Expenses:** Total expenses for the governmental activities were \$265,545, an increase of \$13,568, or by 5%, from the prior year. The most significant changes are as follows:

- Public Protection – The increase of \$4,214 is mostly attributable to the following:
  - \$725 related to utilities for criminal justice facilities. In prior years this expenditures was reported in the general fund as general government expenditures.
  - \$1,234 increase in salary and benefits for the District Attorney's department.
  - \$375 increase in salary and benefits for the Public Defender's department.
  - \$481 increase in salary and benefits for the Sheriff's patrol division.
  - \$1,065 increase in salary and benefits for the Sheriff's jail operations.
- Public Assistance – The increase of \$10,372, or 13% is due to increased State and Federal funding and related expenditures for the following programs: \$1,528 for Adult Protection Services, \$3,008 for CalWorks, \$1,473 for Child Welfare Services IV-E, \$625 for Medi-Cal administration and \$964 for In-Home Supportive Services administration. In addition cash assistance payments increased by \$1,216.
- Interest on Long-Term Debts – The decrease of \$368 is mostly due to \$512 less interest paid on the County's 2012 Certificates of Participation issue. Fiscal year 2013-14 scheduled interest on this issue was particularly high since it was the first year payment was required.

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

#### Analysis of Business-type Activities

The net position of business-type activities decreased by \$3,837, or 30%. The decrease is a result of implementing the new accounting and reporting standards which required the County to recognize pension liability and related deferred inflows and outflows of resources. As a result there was a restatement to decrease beginning net position by \$4,191. Total revenues were \$10,791 which decreased by \$675, or by 6%, and total expenses were \$10,437 which increased by \$826, or by 9%.

- Airport – Total program revenue for the airport decreased by \$166 to \$206. \$159 of the decrease is due to a reduction of grant funds received from the Federal Aviation Agency (FAA) to make improvements at the airport. Expenses decreased by \$258, or by 40%. \$148 of the decrease is a result of the County not staffing the airport with an airport manager as in the prior year. The remaining decrease is due to less grant eligible expenses during the current fiscal year.
- Landfill – Total program revenue increased by \$478, or by 5%. The most significant changes in program revenue are as follows: \$170 from increased disposal fees and \$210 from increased franchise fees. Total expenses increased by \$1,084, or by 12%. The increase is primarily due to implementing a new green waste processing program at a cost of \$1,020.

### 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 same functions reported as governmental activities in the Government-wide Financial Statements, excluding activities accounted for in internal service funds. 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 year (modified accrual basis of accounting). Such information is useful in assessing the County's near-term 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. These funds 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.

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 nonmajor funds are presented in detail in the sub-section Combining and Individual Fund Statements and Schedules in the Supplementary Information section.

## COUNTY OF YOLO

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

At June 30, 2015, the County's governmental funds reported combined ending fund balances of \$141,316 representing an increase of \$6,659 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance, \$9,954, 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 \$9,448, and (2) prepaid expenditures, deposits and inventory of \$506.
- Restricted fund balance of \$90,136 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$9,172 are amounts set aside for specific purposes by the Board of Supervisors, such as \$800 to fund OPEB.
- Assigned fund balance of \$28,736 represents amounts set aside by the Board of Supervisors, County Administrator and Department of Financial Services for specific purposes and can be re-directed for other purposes with less formality than committed funds. \$10,707 of these funds were appropriated to finance a projected deficit in the fiscal year 2015-16 budget.
- Unassigned fund balance, \$3,318, represents the residual classification for the County's General Fund of \$3,371 as well as governmental funds where expenditures exceeded other available fund balance in the amount of (\$53).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$3,496, from \$53,402 to \$56,898 at June 30, 2015. The nonspendable portion of fund balance was \$9,750, and the spendable portion was \$47,148, an increase of \$4,676 from the prior year spendable fund balance of \$42,472. 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 39% of General Fund expenditures while spendable fund balance equates to 32% of total General Fund expenditures. Of the General Fund's spendable fund balance, \$11,349, or 24%, is restricted, \$3,741, or 8%, is committed, \$28,687, or 61%, is assigned, and \$3,371, or 7% 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 and the required County match. These expenditures includes activities of the Sheriff, Probation and District Attorney departments. The PSF total fund balance increased from \$13 to \$197. Fund expenditures increased by \$2,438, from \$50,519 to \$52,957. The increase is approximately 5% and mainly due to salary and benefit increases.

The **Roads and Transportation Fund** is a major special revenue fund that finances the maintenance and construction of County roads and bridges from the receipts of dedicated gas taxes and state and federal grants. This fund also finances County transit services from a dedicated sales tax. Total fund balance increased by \$1,751 or by 8%. Fund revenues decreased by \$9,849 and fund expenditures decreased by \$7,255 due to the completion of the reconstruction of a major county road and two bridges in the prior year. The increase in fund balance was partially related to an increase of \$455 in highway user taxes distributed by the State to the County.

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 \$15,611, of which \$11,832 represents unexpended restricted Mental Health Services Act Funding (Proposition 63) and the remaining \$3,779 are also restricted from other mental health and alcohol and drug programs. Revenues increased by \$1,661 to \$23,762. The increase is partially related to a \$2,684 increase in Mental Health Services Act funding received from the State.

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

The following table presents the revenues from various sources as well as increases or decreases from the prior year in the governmental funds.

<b>Revenues in the Governmental Funds</b>						
Revenue Sources	2015		2014		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 52,991	19.3%	\$ 50,195	18.2%	\$ 2,796	5.6%
Licenses, permits, and franchises	7,792	2.9%	7,379	2.7%	413	5.6%
Fines, forfeitures and penalties	9,065	3.3%	8,215	3.0%	850	10.3%
Revenue from use of money and property	2,024	0.7%	766	0.3%	1,258	164.2%
Aid from other governments	181,603	66.2%	178,949	64.9%	2,654	1.5%
Charges for services	18,364	6.7%	23,918	8.7%	(5,554)	-23.2%
Other revenue	2,313	0.9%	6,094	2.2%	(3,781)	-62.0%
<b>Totals</b>	<b>\$ 274,152</b>	<b>100.0%</b>	<b>\$ 275,516</b>	<b>100.0%</b>	<b>\$ (1,364)</b>	<b>-0.5%</b>

Significant changes for major revenue sources are explained below.

- Taxes – This category includes property, transient occupancy, documentary and sales taxes. The increase of \$2,796 is consists of following:
  - Property taxes increased by \$2,297, or 5%, which was expected since the County Assessor's delivered role increased by 6.56% over the prior year.
  - Transient occupancy tax increased by \$131, or 37%, due to continued growth in occupancy in a major facility in Davis.
  - Documentary taxes increased by \$386, or 42%, due to continued improvement in the housing market.
  - Sales tax actually increased by 4% but reported numbers were \$18 less than the prior year due to a reporting adjustment for a delayed fund transfer of local transportation fund taxes.
  
- Licenses, permits, and franchises – This category includes regulatory-type payments. The increase of \$413 is attributable to the following:
  - Animal licenses decreased to \$406, a decline of \$5, or 1%.
  - Business licenses increased to \$88, an increase of \$7, or 9%.
  - Construction permits increased to \$915, an increase of \$139, or 18%.
  - Development impact fees decreased to \$1,489, a decline of \$602, or 29%.
  - Road privileges decreased to \$222, a decline of \$27, or 11%.
  - Zoning permits decreased to \$44, a decline of \$365, or 89%. Zoning permits are project related and the prior year included a project that accounted for over \$200 of the difference.
  - Permits from gravel mining increased to \$839, an increase of \$207, or 33%.
  - Franchise payments decreased to \$511, a decrease of \$393, or 43%. The Board of Supervisors recently amended the waste collection franchise agreements and fee structure which eliminated the amount deposited into the general fund.
  - Environmental health permits increased to \$3,022, an increase of \$1,450, or 92% as a result of a reporting change. A portion of these fees were reported under charges for services in prior years. In total these fees actually decreased by \$13.
  - Amounts not included above increased to \$256, an increase of \$2, or 0.6%.

## COUNTY OF YOLO

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

- Fines, forfeitures, and penalties – This category includes fines, forfeitures and penalties levied by the courts for vehicle and criminal offenses and from noncompliance of County ordinances. The increase of \$850 is mostly attributable to an increase of \$662 in the excess teeter reserve transfer.
- Revenue from the use of money and property – This category includes investment earnings, rents, concessions and royalties. The increase of \$1,258 is as follows:
  - Investment earnings increased by \$1,337. \$821 of the increase is due to an error in fiscal year 2012-13 that resulted in fiscal year's 2013-2014 amount to be understated. The balance of the increase is interest paid by the State to the County on deferred payments.
  - Rents decreased by \$62 as a result of non-renewal of leases.
  - Concessions decreased by \$22. \$14 of the decreased is attributable to delayed receipts from inmate phone use commission and the balance from decreased parks rafting concessions.
  - Royalties increased \$5 from increased water transfers.
- Aid from other governments – This category includes funding from state, federal and other local agencies. Approximately 95% of these funds are restricted to use. The following highlights some of the year-to-year changes included in the increase of \$2,654, or 2%:
  - State funding for mental health programs increased by \$3,419, most of this is due to an increase of \$2,684 from Mental Health Services Act funding (Proposition 63).
  - Federal funding for road construction decreased by \$9,149. The prior year included the completion of 3 large projects.
  - State and federal funding of social services and assistance programs increased by \$4,267.
  - State funding for other mandated programs increased by \$2,508 due to the State reimbursing Counties for amounts that were deferred during the State's budget fiscal crises.
- Charges for services – This category includes charges for services to the public, other governments, and between county departments. The \$5,554 decrease is partially due to the following:
  - \$3,389 decrease in Medi-Cal fees for mental health services.
  - \$1,554 decrease due to reporting change for environmental health fees.
  - \$572 decrease in probation services primarily due to the loss of providing institutional care services for other county inmates.
- Other revenue – This category includes all other revenues not accounted for in the other categories including other sales, unclaimed property and money, seized funds, assistance repayments and contributions and grants from non-governmental entities. The \$3,781 decrease is primarily due to the following:
  - \$2,880 of the decrease is due to a change in accounting for solar energy generation rebates and IRS interest subsidies. In the prior year these amounts were recorded in the general fund, in the current year they are reported in an internal service fund.
  - \$1,278 of the decrease is due to a multi-year refund received from the state from the County's participation in the State's CMSP indigent health program was received in the prior year.

# COUNTY OF YOLO

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

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

<b>Expenditures in the Governmental Funds</b>						
Function	2015		2014		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 28,148	10.6%	\$ 25,611	10.1%	\$ 2,537	9.9%
Public protection	88,685	33.3%	83,834	33.0%	4,851	5.8%
Public ways and facilities	9,825	3.7%	17,085	6.7%	(7,260)	-42.5%
Health and sanitation	41,509	15.6%	39,643	15.6%	1,866	4.7%
Public assistance	85,559	32.1%	74,812	29.5%	10,747	14.4%
Education	5,977	2.2%	6,033	2.4%	(56)	-0.9%
Recreation and cultural services	1,734	0.6%	1,707	0.7%	27	1.6%
Capital outlay	2,202	0.8%	618	0.2%	1,584	256.3%
Debt - principal	2,042	0.8%	1,945	0.8%	97	5.0%
Debt - interest and fiscal charges	915	0.3%	2,667	1.0%	(1,752)	-65.7%
	<u>\$ 266,596</u>	<u>100.0%</u>	<u>\$ 253,955</u>	<u>100.0%</u>	<u>\$ 12,641</u>	<u>5.0%</u>

Significant changes for major functions are explained below:

- General Government – The increase of \$2,537 is primarily related to increased salaries and benefit costs.
- Public Protection – The increase of \$4,851 is mostly attributable to the following:
  - \$725 related to utilities for criminal justice facilities. In prior years this expenditures was reported in the general fund as general government expenditures.
  - \$1,234 increase in salary and benefits for the District Attorney's office.
  - \$375 increase in salary and benefits for the Public Defender's office.
  - \$481 increase in salary and benefits for the Sheriff's patrol division.
  - \$1,065 increase in salary and benefits for the Sheriff's jail operations.
- Public Ways and Facilities – The decrease of \$7,260 is directly attributable to 3 large infrastructure projects that were completed in the prior fiscal year.
- Health and Sanitation – The increase of \$1,866 is primarily attributable to increased expenditures for mental health managed care due to higher receipts of state realignment funding to provide services to residents.
- Public Assistance – The increase of \$10,747, or 14% is due to increased State and Federal funding and related expenditures for the following programs: \$1,528 for Adult Protection Services, \$3,008 for CalWorks, \$1,473 for Child Welfare Services IV-E, \$625 for Medi-Cal administration and \$964 for In-Home Supportive Services administration. In addition cash assistance payments increased by \$1,216.
- Capital Outlay – The increase of \$1,584 is primarily related to the start of the design of the Monroe Jail Expansion for which AB900 funding was received and for the design of the Juvenile Detention Facility for which SB81 funds were made available.
- Interest on Long-Term Debts – The decrease of \$1,752 is due to a change in accounting for debt used to finance the construction of the solar arrays. Debt service was transferred to an internal services fund in fiscal year 2014-15.

## COUNTY OF YOLO

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2015

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

**Proprietary funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

#### Enterprise Funds

Total enterprise funds net position, which at year-end were comprised of the Yolo County Airport Fund and the Central Landfill Fund, decreased by \$3,872, after restatement, or by 30%, from the prior year.

The **Yolo County Airport Fund** total net position decreased by \$178 to \$2,012. The decrease is due to additional expenses related to complying with FAA regulations.

The **Yolo County Central Landfill** net position decreased by \$3,694, after restatement of \$4,191, or by 35%. Operating revenues increased by \$416, or by 4%. \$223 of the increase is due to renegotiated franchise fees with haulers. Operating expenses increased by \$1,099 of which \$307 was related to the increased closure-postclosure liability to comply with regulations and the remainder relates to expenses associated with the new green waste processing program.

#### GENERAL FUND BUDGETARY VARIANCES (in thousands)

The County's final budget appropriations for expenditures, including transfers out, for the General Fund differ from the original budget by supplemental appropriations of \$11,684, or 5%. The changes in appropriations to each object are as follows:

- Salary and benefits increased by \$2,144; \$277 increase from non-salary appropriations, \$1,676 increase from unanticipated revenue, \$191 increase from fund balance.
- Services and supplies decreased by \$1,225; \$1,747 decrease from non-salary appropriations, \$181 increase from contingency appropriations, \$285 increase from unanticipated revenue, \$56 increase from unappropriated fund balance.
- Other charges increased by \$1,604; \$152 decrease from non-salary appropriations, \$234 increase from contingency appropriations, \$1,518 increase from unanticipated revenue, \$4 increase from unappropriated fund balance.
- Capital asset appropriations increased by \$191; \$138 decrease from non-salary appropriations, \$153 increase from contingency appropriations, \$174 increase from unanticipated revenue, and \$2 increase from unappropriated fund balance.
- Other financing uses increased by \$9,647; \$1,227 increase from non-salary appropriations, \$687 increase from contingency appropriations, \$5,318 increase from unanticipated revenue, \$2,415 increase from fund balance.
- Intrafund transfers increased by \$578; \$532 increase from non-salary appropriations, \$109 increase from unanticipated revenue, \$63 decrease adjustment to fund balance.
- Appropriations for contingencies decreased by \$1,255 from transfers to other appropriations.

#### Revenue

General Fund estimated revenues, including transfers in, totaled \$217,148 the amount realized was \$214,809 for a net negative impact on fund balance (budget variance) of \$2,339.

#### Expenditures

The County's General Fund's final appropriations totaled \$244,538 and budgetary expenditures totaled \$223,460 for a net savings (positive budget variance) of \$21,078. Below is a summary of General Fund appropriations and budgetary actual by object.

**COUNTY OF YOLO**

**Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2015**

**GENERAL FUND BUDGETARY VARIANCES (in thousands) (continued)**

<b>General Fund Budgetary Results by Object</b>				
<u>Object</u>	<u>Original Appropriations</u>	<u>Final Appropriations</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries and benefits	\$ 82,772	\$ 84,916	\$ 78,586	\$ 6,330
Services and supplies	34,050	32,825	28,918	3,907
Other charges	40,190	41,794	39,716	2,078
Capital assets	3,306	3,497	2,781	716
Other financing uses	73,002	82,649	77,571	5,078
Intrafund transfers	(4,566)	(3,988)	(4,112)	124
Appropriations for contingency	4,100	2,845	-	2,845
	<u>232,854</u>	<u>244,538</u>	<u>223,460</u>	<u>21,078</u>

By year-end, appropriation savings and under realization of revenues combined to reduce the budget plan to draw upon fund balance by \$27,390 to \$8,650. Budgetary fund balance totaled \$37,751 at year end.

**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, 2015, is \$200,491. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2014-15 the County's net investment in capital assets decreased by \$1,074, or by 0.5%, in both the governmental activities and business-type activities. The decrease in investment in capital assets is primarily due to depreciation of existing assets exceeding additions.

<b>Capital Assets as of June 30 (Net of Depreciation)</b>						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 6,372	\$ 6,372	\$ 2,445	\$ 2,445	\$ 8,817	\$ 8,817
Easements	1,012	933	-	-	1,012	933
Construction in progress	12,078	9,602	-	-	12,078	9,602
Infrastructure	60,125	60,615	-	-	60,125	60,615
Software	3,463	1,437	-	-	3,463	1,437
Structures and improvements	100,146	104,275	10,243	10,910	110,389	115,185
Equipment	4,505	4,813	102	163	4,607	4,976
<b>Total</b>	<b>\$ 187,701</b>	<b>\$ 188,047</b>	<b>\$ 12,790</b>	<b>\$ 13,518</b>	<b>\$ 200,491</b>	<b>\$ 201,565</b>



**COUNTY OF YOLO**

**Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2015**

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

**Capital assets** (continued)

Changes in capital assets	
Balance, June 30, 2014	\$ 201,565
Changes in capital assets:	
Easements	79
Construction in process	2,476
Infrastructure	2,501
Software	2,504
Structures and improvements	988
Equipment	1,047
Depreciation expense	(10,589)
Net loss on asset retirements	(80)
Net change	(1,074)
Balance, June 30, 2015	<u>\$ 200,491</u>

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

**Long-term liabilities**

Long-term liabilities decreased \$3,568 from \$57,770 to \$54,202, or 6%.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2015	2014	2015	2014	2015	2014	Dollar Change	Percent Change
	Special assessment debt	\$ 7,113	\$ 7,385	\$ -	\$ -	\$ 7,113	\$ 7,385	\$ (272)
Certificates of participation	24,924	25,860	-	-	24,924	25,860	(936)	-3.6%
Capital leases payable	7,200	8,588	3	5	7,203	8,593	(1,390)	-16.2%
Compensated absences	7,786	7,825	236	224	8,022	8,049	(27)	-0.3%
Notes payable	-	-	151	163	151	163	(12)	-7.4%
Loans	4,228	5,040	-	-	4,228	5,040	(812)	-16.1%
Short Doyle/Medi-Cal audit disallowances	1,649	1,649	-	-	1,649	1,649	-	0.0%
Pollution remediation settlement	340	440	-	-	340	440	(100)	-22.7%
Estimated self-insurance claims	572	591	-	-	572	591	(19)	-3.2%
	<u>\$ 53,812</u>	<u>\$ 57,378</u>	<u>\$ 390</u>	<u>\$ 392</u>	<u>\$ 54,202</u>	<u>\$ 57,770</u>	<u>\$ (3,568)</u>	<u>-6.2%</u>

Standard & Poor’s Rating Services has rated the County’s certificates of participation to ‘A-’ for its long-term rating and underlying rating (SPUR) since May, 2014.

Standard & Poor’s Rating Services has raised its underlying rating (SPUR) to “AA” from ‘AA-’ on the County’s special tax bonds, issued on behalf of Community Facilities District No. 1989-1. The date of this rating is October 12, 2015.

The legal debt margin for the County at the end of the fiscal year is \$281.8 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, 2015

#### ECONOMIC FACTORS AND 2015-16 BUDGET

The following factors were considered in preparing the County's budget for the 2015-16 fiscal year which increased 10% over the prior year's budget.

- Property tax revenues are expected to increase 5% due to continued improvement in the housing market.
- Sales tax revenues, including "triple-flip" in lieu payments are expected to increase by 4%.
- The 2015-16 budget includes the use of \$10 million in one-time available fund balance.
- The general reserve is expected to increase by \$1.1 million to a total of \$8.5 million, or approximately 6% of General Fund expenditures as defined in the County's Policy on Fund Balances and Reserves.
- The 2015-16 budget includes modest salary increases of 2% for most employees and continued savings through employee payment of the member share of pensions.
- The 2015-16 budget implemented the first year of a 15-year OPEB pre-funding plan that was approved by the Board of Supervisors in December 2014.

The County's financial condition has improved significantly over the past several years and should continue to improve in the near term. However, economic conditions are projected to weaken over the next several years, and the long-term impact of the 2011 Realignment programs is 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](mailto:auditor@yolocounty.org). The complete report is also available at the County web site at <http://www.yolocounty.org>.



Howard Newens, CPA, CIA  
Chief Financial Officer

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

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**COUNTY OF YOLO**  
Statement of Net Position  
June 30, 2015

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
<b>ASSETS</b>						
Current Assets:						
Cash and investments	\$ 123,968,823	\$ 8,169,869	\$ 132,138,692	\$ 4,211,678	\$ 486,269	\$ 3,002,978
Cash with fiscal agent	42,144	--	42,144	--	500,471	--
Imprest cash	32,100	1,950	34,050	270	--	--
Restricted cash and investments	10,829,041	18,052,586	28,881,627	--	--	5,213,047
Receivables (net of allowance for uncollectible)	45,150,067	1,520,105	46,670,172	30,954	864,721	815,547
Inventory	374,411	--	374,411	--	--	51,352
Prepaid expenses and deposits	402,008	51,955	453,963	6,186	--	243,784
Internal balances	105,014	(105,014)	--	--	--	--
Total Current Assets	<u>180,903,608</u>	<u>27,691,451</u>	<u>208,595,059</u>	<u>4,249,088</u>	<u>1,851,461</u>	<u>9,326,708</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	19,461,944	2,444,978	21,906,922	105,114	--	4,215,271
Depreciable, net	168,239,333	10,344,643	178,583,976	3,637,914	1,733	17,816,484
Other assets, net	--	--	--	--	--	453,814
Total Noncurrent Assets	<u>187,701,277</u>	<u>12,789,621</u>	<u>200,490,898</u>	<u>3,743,028</u>	<u>1,733</u>	<u>22,485,569</u>
Total Assets	<u>368,604,885</u>	<u>40,481,072</u>	<u>409,085,957</u>	<u>7,992,116</u>	<u>1,853,194</u>	<u>31,812,277</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred loss on defeasance	141,693	--	141,693	--	--	--
Deferred outflows related to pensions	19,625,079	325,560	19,950,639	--	228,356	234,723
Total Deferred Outflows of Resources	<u>19,766,772</u>	<u>325,560</u>	<u>20,092,332</u>	<u>--</u>	<u>228,356</u>	<u>234,723</u>

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

**COUNTY OF YOLO**

Statement of Net Position

June 30, 2015

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	6,695,320	1,030,105	7,725,425	93,406	648,820	535,274
Interest payable	180,435	83	180,518	2,483	72	20,758
Accrued salaries and benefits	6,970,761	103,767	7,074,528	16,712	30,204	--
Due to other governmental agencies	9,276,760	--	9,276,760	121,491	--	452,800
Other accrued liabilities	--	--	--	--	--	53,343
Deposits from others	--	4,250	4,250	--	--	244,385
Unearned revenue	2,004,021	--	2,004,021	--	182,995	327,990
Estimated self-insurance claims payable	65,957	--	65,957	--	--	--
Compensated absences	4,828,000	146,000	4,974,000	18,377	11,420	43,568
Other current liabilities	--	--	--	--	--	333,808
Capital leases payable	1,587,139	2,341	1,589,480	28,073	1,800	--
Certificates of participation	965,000	--	965,000	--	--	--
Special assessment debt with government commitment	280,000	--	280,000	--	--	--
Notes and loans payable	637,971	6,071	644,042	15,415	--	5,331,653
Pollution remediation settlement	100,000	--	100,000	--	--	--
<b>Total Current Liabilities</b>	<b>33,591,364</b>	<b>1,292,617</b>	<b>34,883,981</b>	<b>295,957</b>	<b>875,311</b>	<b>7,343,579</b>
Noncurrent Liabilities:						
Long-term liabilities due beyond one year	45,348,434	235,312	45,583,746	113,118	11,420	6,603,051
Unearned revenue-net of current portion	--	--	--	--	--	123,535
Other postemployment benefits	94,034,000	--	94,034,000	--	--	358,889
Net pension liability	196,726,695	3,714,700	200,441,395	--	1,244,672	2,388,659
Estimated closure and postclosure cost	--	26,015,445	26,015,445	--	--	--
<b>Total Noncurrent Liabilities</b>	<b>336,109,129</b>	<b>29,965,457</b>	<b>366,074,586</b>	<b>113,118</b>	<b>1,256,092</b>	<b>9,474,134</b>
<b>Total Liabilities</b>	<b>369,700,493</b>	<b>31,258,074</b>	<b>400,958,567</b>	<b>409,075</b>	<b>2,131,403</b>	<b>16,817,713</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows related to pensions	36,749,196	738,091	37,487,287	--	228,690	691,128
<b>NET POSITION</b>						
Net investment in capital assets	145,056,105	12,635,964	157,692,069	3,586,422	(67)	14,223,348
Restricted for:						
Nonexpendable	9,448,738	--	9,448,738	6,186	--	--
General government	6,442,373	--	6,442,373	--	--	--
Public protection	12,988,857	--	12,988,857	14,076	--	--
Public ways and facilities	24,120,796	--	24,120,796	--	--	--
Health and sanitation	29,158,065	--	29,158,065	--	--	--
Public assistance	13,292,698	--	13,292,698	--	--	1,013,316
Education	5,314,105	--	5,314,105	--	--	--
Recreation & cultural	107,255	--	107,255	--	--	--
Debt service	--	15,683	15,683	--	--	--
Closure and postclosure care	--	18,036,903	18,036,903	--	--	--
Unrestricted	(264,007,024)	(21,878,083)	(285,885,107)	3,976,357	(278,476)	(698,505)
<b>Total Net Position</b>	<b>\$ (18,078,032)</b>	<b>\$ 8,810,467</b>	<b>\$ (9,267,565)</b>	<b>\$ 7,583,041</b>	<b>\$ (278,543)</b>	<b>\$ 14,538,159</b>

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, 2015

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 23,818,295	\$ 6,473,547	\$ 13,851,580	\$ 1,454,413
Public protection	92,197,448	12,498,458	48,121,072	--
Public ways and facilities	9,084,534	353,523	8,692,539	--
Health and sanitation	42,284,657	10,976,597	28,525,770	--
Public assistance	87,554,833	744,015	80,872,043	--
Education	6,498,714	2,161,334	1,522,740	--
Recreation and cultural services	1,895,022	967,489	79,542	--
Interest	2,211,577	--	--	--
Total Governmental Activities	<u>265,545,080</u>	<u>34,174,963</u>	<u>181,665,286</u>	<u>1,454,413</u>
Business-Type Activities:				
Airport	383,009	162,181	44,050	--
Central Landfill	10,053,914	10,386,289	196,766	--
Total Business-Type Activities:	<u>10,436,923</u>	<u>10,548,470</u>	<u>240,816</u>	<u>--</u>
<b>Total primary government</b>	<u>\$ 275,982,003</u>	<u>\$ 44,723,433</u>	<u>\$ 181,906,102</u>	<u>\$ 1,454,413</u>
<b>Component Units:</b>				
Fire Districts	\$ 2,264,891	\$ 529,064	\$ 85,884	\$ 47,373
First 5 Yolo	4,124,802	--	2,843,591	--
Yolo County Housing	18,337,955	4,397,591	14,526,574	709,454
Total component units	<u>\$ 24,727,648</u>	<u>\$ 4,926,655</u>	<u>\$ 17,456,049</u>	<u>\$ 756,827</u>

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Transient Occupancy Tax

Documentary Tax

Unrestricted interest and investment earnings

Rents, not restricted to specific programs

Franchise fees

Gain on disposal of capital assets

Total General Revenues

Changes in Net Position

Net position - July 1, restated

Net position - June 30

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



Net (Expense) Revenue and  
Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo	Yolo County Housing
\$ (2,038,755)		\$ (2,038,755)			
(31,577,918)		(31,577,918)			
(38,472)		(38,472)			
(2,782,290)		(2,782,290)			
(5,938,775)		(5,938,775)			
(2,814,640)		(2,814,640)			
(847,991)		(847,991)			
<u>(2,211,577)</u>		<u>(2,211,577)</u>			
<u>(48,250,418)</u>		<u>(48,250,418)</u>			
	\$ (176,778)	(176,778)			
	529,141	529,141			
	<u>352,363</u>	<u>352,363</u>			
<u>(48,250,418)</u>	<u>352,363</u>	<u>(47,898,055)</u>			
			\$ (1,602,570)		
				\$ (1,281,211)	
					\$ 1,295,664
			<u>(1,602,570)</u>	<u>(1,281,211)</u>	<u>1,295,664</u>
44,241,948	--	44,241,948	1,732,051	--	--
4,057,399	--	4,057,399	--	--	--
487,668	--	487,668	--	--	--
1,302,946	--	1,302,946	--	--	--
1,689,973	225	1,690,198	30,554	3,364	5,259
189,519	--	189,519	--	--	--
510,998	--	510,998	--	--	--
28,792	1,600	30,392	--	--	--
<u>52,509,243</u>	<u>1,825</u>	<u>52,511,068</u>	<u>1,762,605</u>	<u>3,364</u>	<u>5,259</u>
4,258,825	354,188	4,613,013	160,035	(1,277,847)	1,300,923
<u>(22,336,857)</u>	<u>8,456,279</u>	<u>(13,880,578)</u>	<u>7,423,006</u>	<u>999,304</u>	<u>13,237,236</u>
<u>\$ (18,078,032)</u>	<u>\$ 8,810,467</u>	<u>\$ (9,267,565)</u>	<u>\$ 7,583,041</u>	<u>\$ (278,543)</u>	<u>\$ 14,538,159</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, 2015

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b>ASSETS</b>						
Assets:						
Cash and investments	\$ 36,502,028	\$ 216,852	\$ 24,821,264	\$ 20,709,390	\$ 37,125,679	\$ 119,375,213
Cash with fiscal agent	8,888	--	--	--	33,256	42,144
Imprest cash	26,755	4,340	50	--	955	32,100
Restricted cash and investments	10,221,434	--	--	--	607,607	10,829,041
Receivable (net):						
Taxes receivable	5,714,346	--	1,243	--	20,455	5,736,044
Accounts receivable	1,083,356	350,308	669	61,196	316,924	1,812,453
Due from other governments	16,072,410	5,428,752	533,767	5,196,612	2,713,125	29,944,666
Loans receivable	--	--	--	--	7,403,677	7,403,677
Due from other funds	3,218,000	155,261	--	--	--	3,373,261
Inventory	255,658	--	6,575	--	16,879	279,112
Deposits	85,709	--	--	--	--	85,709
Prepaid items	133,658	--	--	--	7,166	140,824
Total Assets	<u>\$ 73,322,242</u>	<u>\$ 6,155,513</u>	<u>\$ 25,363,568</u>	<u>\$ 25,967,198</u>	<u>\$ 48,245,723</u>	<u>\$ 179,054,244</u>

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

**COUNTY OF YOLO**

Balance Sheet

Governmental Funds

June 30, 2015

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities:						
Interest payable	\$ --	\$ --	\$ --	\$ --	\$ 6,307	\$ 6,307
Accounts payable	1,786,942	487,400	328,037	2,174,893	1,675,116	6,452,388
Accrued salaries and benefits	3,747,171	1,896,150	229,518	381,996	691,517	6,946,352
Due to other governments	3,255,117	33,334	83	5,202,559	785,667	9,276,760
Due to other funds	50,048	2,787,000	--	--	536,213	3,373,261
Unearned revenue	1,778,067	--	--	--	225,954	2,004,021
Total Liabilities	<u>10,617,345</u>	<u>5,203,884</u>	<u>557,638</u>	<u>7,759,448</u>	<u>3,920,774</u>	<u>28,059,089</u>
Deferred Inflows of Resources:						
Unavailable revenue	<u>5,807,056</u>	<u>754,493</u>	<u>457,891</u>	<u>2,596,372</u>	<u>63,241</u>	<u>9,679,053</u>
Fund Balances:						
Nonspendable	9,750,183	--	6,575	--	197,625	9,954,383
Restricted	11,348,478	197,136	24,341,464	15,611,378	38,636,999	90,135,455
Committed	3,741,197	--	--	--	5,430,360	9,171,557
Assigned	28,686,687	--	--	--	49,771	28,736,458
Unassigned	3,371,296	--	--	--	(53,047)	3,318,249
Total Fund Balances	<u>56,897,841</u>	<u>197,136</u>	<u>24,348,039</u>	<u>15,611,378</u>	<u>44,261,708</u>	<u>141,316,102</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 73,322,242</u>	<u>\$ 6,155,513</u>	<u>\$ 25,363,568</u>	<u>\$ 25,967,198</u>	<u>\$ 48,245,723</u>	<u>\$ 179,054,244</u>

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

**COUNTY OF YOLO**

Reconciliation of the Governmental Funds Balance Sheet  
to the Government-Wide Statement of Net Position - Governmental Activities  
June 30, 2015

Fund Balance - Total Governmental Funds (page 30)	\$ 141,316,102
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	159,434,788
Deferred loss on defeasance is not available to pay for current-period expenditures and, is therefore not reported in the governmental funds.	141,693
Deferred outflows related to pensions is not reported in governmental funds.	19,625,079
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.	9,679,053
Internal service funds are used by the County to charge the cost of unemployment and dental insurance, fleet services, telephone services and electricity charges 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:	6,452,847
Deferred inflows related to pensions is not reported in the governmental funds.	(36,749,196)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Other postemployment benefits	(94,034,000)
Net pension liability	(196,726,695)
Pollution remediation obligation	(340,000)
Certificates of participation	(3,093,593)
Capital leases payable	(7,199,676)
Notes and loans payable	(19,210)
Compensated absences	(7,750,851)
Interest payable	(52,371)
Short Doyle/Medi-Cal audit disallowances	(1,648,885)
Special assessments debt with government commitment	(7,113,117)
	(18,078,032)
Net position of Governmental Activities (page 24)	\$ (18,078,032)

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, 2015

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b>Revenues:</b>						
Taxes	\$ 43,979,033	\$ --	\$ 2,009,497	\$ --	\$ 7,002,914	\$ 52,991,444
Licenses and permits	6,621,176	6,217	218,681	--	945,509	7,791,583
Fines, forfeitures and penalties	4,747,121	18,148	10,000	391,721	3,898,076	9,065,066
Revenue from use of money and property	1,631,369	11,980	70,597	64,793	245,495	2,024,234
Aid from other governments	106,346,300	24,937,969	8,769,112	22,301,248	19,248,538	181,603,167
Charges for services	10,496,914	2,096,690	380,737	999,378	4,390,235	18,363,954
Other	1,589,088	45,095	22,059	5,018	651,594	2,312,854
<b>Total Revenues</b>	<b>175,411,001</b>	<b>27,116,099</b>	<b>11,480,683</b>	<b>23,762,158</b>	<b>36,382,361</b>	<b>274,152,302</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	27,440,370	--	--	--	707,881	28,148,251
Public protection	22,216,973	47,832,418	--	--	18,635,914	88,685,305
Public ways and facilities	--	--	9,814,167	--	10,606	9,824,773
Health and sanitation	11,676,752	3,377,895	--	22,862,939	3,591,390	41,508,976
Public assistance	81,618,866	1,706,217	--	--	2,234,166	85,559,249
Education	133,685	--	--	--	5,843,584	5,977,269
Recreation and cultural services	870,574	--	--	--	863,653	1,734,227
Capital outlay	--	--	--	--	2,201,608	2,201,608
<b>Debt Service:</b>						
Principal	1,338,832	36,492	5,751	9,610	651,170	2,041,855
Interest and fiscal charges	139,342	3,525	808	783	770,536	914,994
<b>Total Expenditures</b>	<b>145,435,394</b>	<b>52,956,547</b>	<b>9,820,726</b>	<b>22,873,332</b>	<b>35,510,508</b>	<b>266,596,507</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,975,607	(25,840,448)	1,659,957	888,826	871,853	7,555,795
<b>Other Financing Sources (Uses):</b>						
Transfers in	2,382,841	26,808,099	45,300	402,164	2,532,863	32,171,267
Transfers out	(28,934,871)	(783,567)	--	(1,644,475)	(1,850,777)	(33,213,690)
Capital lease proceeds	23,598	--	13,950	--	25,834	63,382
Sale of capital assets	48,372	--	32,000	--	2,308	82,680
<b>Total Other Financing Sources (Uses)</b>	<b>(26,480,060)</b>	<b>26,024,532</b>	<b>91,250</b>	<b>(1,242,311)</b>	<b>710,228</b>	<b>(896,361)</b>
<b>Changes in fund balances</b>	<b>3,495,547</b>	<b>184,084</b>	<b>1,751,207</b>	<b>(353,485)</b>	<b>1,582,081</b>	<b>6,659,434</b>
Fund balances - beginning	53,402,294	13,052	22,596,832	15,964,863	42,679,627	134,656,668
Fund balances - ending	<b>\$ 56,897,841</b>	<b>\$ 197,136</b>	<b>\$ 24,348,039</b>	<b>\$ 15,611,378</b>	<b>\$ 44,261,708</b>	<b>\$ 141,316,102</b>

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, 2015

Changes in fund balances - Total Governmental Funds (page 32)		\$ 6,659,434
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	\$ 9,451,626	
Less current year depreciation and loss on disposal of capital assets	<u>(8,820,260)</u>	631,366
Governmental funds do not report the transfer of capital assets and debt to proprietary funds. However, internal services funds report these transfers as capital contributions.		
Assets transferred to internal services fund	(28,172,945)	
Debt and related balances transferred to internal services fund	<u>27,695,706</u>	(477,239)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(1,030,937)	
Other governmental revenue	198,770	
Charges for services	<u>1,951,296</u>	1,119,129
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.		
		(63,382)
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	170,000	
Capital leases	1,452,260	
Loan payable	49,595	
Pollution remediation settlement	100,000	
Special assessment debt	<u>270,000</u>	2,041,855
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Other postemployment benefits	(11,299,000)	
Pension expense associated with pension liability	3,113,084	
Change in compensated absences	40,458	
Amortization of deferred loss on refunding	(15,092)	
Amortization of debt premium	3,178	
Change in accrued interest	<u>4,036</u>	(8,153,336)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.		
		<u>2,500,998</u>
Change in net position of Governmental Activities (page 27)		<u><u>\$ 4,258,825</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, 2015

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 50,987	\$ 8,118,882	\$ 8,169,869	\$ 4,593,610
Imprest cash	--	1,950	1,950	--
Restricted cash and investments	15,683	18,036,903	18,052,586	--
Accounts receivable, net	13,587	1,506,518	1,520,105	251,007
Due from other governments	--	--	--	2,220
Inventory	--	--	--	95,299
Prepaid expenses	--	51,955	51,955	175,475
<b>Total Current Assets</b>	<u>80,257</u>	<u>27,716,208</u>	<u>27,796,465</u>	<u>5,117,611</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Land	53,000	2,391,978	2,444,978	--
Construction in progress	--	--	--	143,178
Depreciable:				
Structures and improvements	4,249,525	26,981,588	31,231,113	31,075,665
Equipment	--	1,154,709	1,154,709	6,943,201
Software	--	27,950	27,950	120,490
Accumulated depreciation	(2,199,799)	(19,869,330)	(22,069,129)	(10,016,045)
<b>Total Noncurrent Assets</b>	<u>2,102,726</u>	<u>10,686,895</u>	<u>12,789,621</u>	<u>28,266,489</u>
<b>Total Assets</b>	<u>2,182,983</u>	<u>38,403,103</u>	<u>40,586,086</u>	<u>33,384,100</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	--	325,560	325,560	--
<b>LIABILITIES</b>				
Current Liabilities:				
Interest payable	--	83	83	121,757
Accounts payable	17,149	1,012,956	1,030,105	242,932
Accrued salaries and benefits	--	103,767	103,767	24,409
Compensated absences	--	146,000	146,000	22,000
Current portion of certificates of participation	--	--	--	785,000
Deposits	2,750	1,500	4,250	--
Current portion of estimated self-insurance claims payable	--	--	--	65,957
Current portion of capital lease	--	2,341	2,341	--
Current portion of loans payable	--	--	--	348,757
Current portion of notes payable	6,071	--	6,071	--
<b>Total Current Liabilities</b>	<u>25,970</u>	<u>1,266,647</u>	<u>1,292,617</u>	<u>1,610,812</u>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	506,616
Estimated closure and postclosure cost	--	26,015,445	26,015,445	--
Compensated absences	--	90,067	90,067	13,250
Certificates of participation	--	--	--	21,045,173
Loans payable	--	--	--	3,860,416
Notes payable	145,245	--	145,245	--
Net pension liability	--	3,714,700	3,714,700	--
<b>Total Liabilities</b>	<u>171,215</u>	<u>31,086,859</u>	<u>31,258,074</u>	<u>27,036,267</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	--	738,091	738,091	--
<b>NET POSITION</b>				
Net investment in capital assets	1,951,410	10,684,554	12,635,964	2,227,143
Restricted for:				
Debt service	15,683	--	15,683	--
Closure and postclosure care	--	18,036,903	18,036,903	--
Unrestricted	44,675	(21,817,744)	(21,773,069)	4,120,690
<b>Total Net Position</b>	<u>\$ 2,011,768</u>	<u>\$ 6,903,713</u>	<u>8,915,481</u>	<u>\$ 6,347,833</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(105,014)	
<b>Net Position of Business-type Activities (page 24)</b>			<u>\$ 8,810,467</u>	

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, 2015

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>Operating Revenues:</b>				
Concessions and leases	\$ 162,181	\$ --	\$ 162,181	\$ --
Charges for services	--	10,163,481	10,163,481	7,493,687
Other revenue	--	222,808	222,808	1,211,799
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Revenues	162,181	10,386,289	10,548,470	8,705,486
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Operating Expenses:</b>				
Salaries and employee benefits	7,877	2,603,467	2,611,344	855,084
Services and supplies	205,920	5,588,400	5,794,320	5,306,196
Other operating	1,632	429,699	431,331	--
Closure and postclosure cost	--	874,180	874,180	--
Depreciation	164,787	563,461	728,248	1,097,232
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Expenses	380,216	10,059,207	10,439,423	7,258,512
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Operating Income (Loss)</b>	<u>(218,035)</u>	<u>327,082</u>	<u>109,047</u>	<u>1,446,974</u>
<b>Non-Operating Revenues (Expenses):</b>				
Noncapital grants and contributions	44,050	196,766	240,816	--
Interest income	225	--	225	9,512
Interest expense	(3,751)	(29,071)	(32,822)	(1,303,797)
Other	--	--	--	860,951
Gain on disposal of capital assets	--	1,600	1,600	3,018
	<hr/>	<hr/>	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	40,524	169,295	209,819	(430,316)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Income (Loss) Before Capital Contributions and Transfers</b>	<u>(177,511)</u>	<u>496,377</u>	<u>318,866</u>	<u>1,016,658</u>
Capital contributions	--	--	--	477,239
Transfers in	--	--	--	1,042,423
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Changes in Net Position</b>	<u>(177,511)</u>	<u>496,377</u>	<u>318,866</u>	<u>2,536,320</u>
Net Position - Beginning of Year, restated	<u>2,189,279</u>	<u>6,407,336</u>		<u>3,811,513</u>
	<hr/>	<hr/>		<hr/>
Net Position - End of Year	<u>\$ 2,011,768</u>	<u>\$ 6,903,713</u>		<u>\$ 6,347,833</u>
				<hr/>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			35,322	
<b>Change in Net Position of Business-type Activities (page 27)</b>			<u>\$ 354,188</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, 2015

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Activities
	County	Central		Internal
Airport	Landfill		Service Funds	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash receipts from customers	\$ 225,842	\$ 9,722,017	\$ 9,947,859	\$ 8,466,232
Cash paid to suppliers for goods and services	(197,258)	(5,655,361)	(5,852,619)	(5,479,699)
Cash paid to employees for services	(7,877)	(2,655,507)	(2,663,384)	(852,408)
Net Cash Provided by Operating Activities	20,707	1,411,149	1,431,856	2,134,125
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Noncapital grants and contributions	237,553	245,206	482,759	--
Transfers in from other funds	--	--	--	1,042,423
Interfund loans repayment received	--	8,983,969	8,983,969	--
Payment on due from other funds	(191,816)	--	(191,816)	--
Interest payments	--	(28,805)	(28,805)	(3,856)
Net Cash Provided by Noncapital Financing Activities	45,737	9,200,370	9,246,107	1,038,567
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal repayments related to capital debt	(11,931)	(2,251)	(14,182)	(1,526,998)
Interest payments related to capital debt	(3,751)	(183)	(3,934)	(1,307,546)
Federal interest subsidy	--	--	--	860,951
Proceeds from sales of capital assets	--	1,600	1,600	25,897
Payments related to the acquisition of capital assets	--	--	--	(11,765)
Net Cash Used by Capital and Related Financing Activities	(15,682)	(834)	(16,516)	(1,959,461)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	225	--	225	9,512
Net Cash Provided by Investing Activities	225	--	225	9,512
<b>Net Change in Cash and Cash Equivalents</b>	50,987	10,610,685	10,661,672	1,222,743
Cash and Cash Equivalents, Beginning of Year	15,683	15,547,050	15,562,733	3,370,867
Cash and Cash Equivalents, End of Year	\$ 66,670	\$ 26,157,735	\$ 26,224,405	\$ 4,593,610
<b>Reconciliation of cash and cash equivalents to the statement of net position:</b>				
Cash and investments	\$ 50,987	\$ 8,118,882	\$ 8,169,869	\$ 4,593,610
Imprest cash	--	1,950	1,950	--
Restricted cash and investments	15,683	18,036,903	18,052,586	--
	\$ 66,670	\$ 26,157,735	\$ 26,224,405	\$ 4,593,610

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, 2015

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>				
Operating income (loss)	\$ (218,035)	\$ 327,082	\$ 109,047	\$ 1,446,974
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	164,787	563,461	728,248	1,097,232
Changes in assets, deferred outflows, liabilities and deferred inflows:				
(Increase) decrease in:				
Accounts receivable, net	62,674	(664,272)	(601,598)	(245,730)
Due from other governments	--	--	--	6,476
Inventory	--	--	--	1,325
Prepaid expenses	--	31,173	31,173	(142,647)
Deferred outflows	--	(325,560)	(325,560)	--
Increase (decrease) in:				
Accounts payable	10,294	473,641	483,935	(13,577)
Accrued salaries and benefits	--	(1,217)	(1,217)	690
Estimated closure and postclosure cost	--	732,104	732,104	--
Compensated absences	--	12,451	12,451	1,986
Deposits	1,000	--	1,000	--
Unearned revenue	(13)	--	(13)	--
Estimated self-insurance claims payable	--	--	--	(18,604)
Net pension liability	--	(475,805)	(475,805)	--
Deferred inflows	--	738,091	738,091	--
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 20,707</u>	<u>\$ 1,411,149</u>	<u>\$ 1,431,856</u>	<u>\$ 2,134,125</u>
<b>Noncash investing, capital, and financing activities:</b>				
Purchase of capital assets via accounts payable	\$ --	\$ --	\$ --	\$ 131,413
Capital assets transferred in	--	--	--	28,172,945
Interest payable transferred in	--	--	--	129,109
Certificates of participation transferred in	--	--	--	22,595,426
Loans payable transferred in	--	--	--	4,971,171
Amortization of bond premium	--	--	--	253

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

**COUNTY OF YOLO**

Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2015

	Investment Trust	Agency Funds
<b>ASSETS</b>		
Pooled cash and investments	\$ 227,074,161	\$ 36,523,886
Cash with fiscal agent	--	5,605,485
Taxes receivable	--	3,197,123
Accounts receivable	--	2,410
Due from other governments	--	2,058,321
Total Assets	<u>227,074,161</u>	<u>47,387,225</u>
<b>LIABILITIES</b>		
Agency funds held for others	<u>--</u>	<u>47,387,225</u>
Total Liabilities	<u>--</u>	<u>47,387,225</u>
<b>NET POSITION</b>	<u>\$ 227,074,161</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, 2015

	<u>Investment Trust</u>
<b>Additions:</b>	
Contributions to investment pool	\$ 479,336,613
Interest and investment income	<u>663,617</u>
Total additions	<u>480,000,230</u>
<b>Deductions:</b>	
Distributions from investment pool	<u>412,866,635</u>
Total deductions	<u>412,866,635</u>
Change in net position	67,133,595
<b>Net position, beginning</b>	<u>159,940,566</u>
<b>Net position, ending</b>	<u><u>\$ 227,074,161</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, 2015

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 as follows:

- 1) The component unit's governing body is substantially the same as the County's and there is a financial benefit or burden relationship between the County and the component unit or management of the County has operational responsibility of the component unit.
- 2) The component unit provides service entirely, or almost entirely, to the County or otherwise exclusively, or almost exclusively, benefits the County even though it does not provide services to it.
- 3) The component unit's total debt outstanding, including leases, is expected to be repaid entirely or almost entirely with resources of the County.

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 Department of Financial Services 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, 2015

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, Rolling Acres Permanent Road Division, El Macero County Service Area, Snowball County Service Area No. 6, County Service Area No. 9, North Davis Meadows County Service Area No. 10, Dunnigan County Service Area No. 11, Willowbank County Service Area No. 12, Esparto County Service Area No. 14, Madison County Service Area, and Wild Wings County Service Area.

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

*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, 2015

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, Winters and No Mans Land.

*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. First 5 Yolo'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 First 5 Yolo at 502 Mace Blvd. Suite 11, Davis, CA 95618.

*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 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, 2015

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. 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.

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 result of the implementation of these two GASB statements are included in the government-wide statements, Note 5 “Deferred Outflows and Inflows of Resources, Note 12 “Pension Plans”, and Note 20 “Prior Period Restatement.”

### 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.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

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

#### *Government-Wide Financial Statements* (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position are available, unrestricted resources are used only after restricted resources are depleted.

#### *Fund Financial Statements*

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are separately aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services and concessions and leases, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as noncapital grants and contributions, investment earnings, and proceeds from sale of assets and non-operating expenses, result from nonexchange transactions or ancillary activities.

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 revenue and the required general fund County "maintenance of effort" match.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

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

#### *Fund Financial Statements* (continued)

- The *Roads and Transportation Fund* is used to account for the planning, design, construction, maintenance and administration of County roads. Funding primarily comes from property taxes, local sales and state highway user taxes, along with state and federal highway improvement grants.
- The *Mental Health Managed Care Fund* accounts for restricted funding of mental health care services to qualified residents in Yolo County.

The 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 solar electric generation, 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.



## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

### 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 eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes, are accrued when their receipt occurs within sixty (60) days after the end of the accounting period so as to be both measurable and available. Sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within ninety (90) days after the end of the accounting period so as to be both measurable and available. Expenditure-driven grant revenues are accrued when their receipt occurs within one year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. Capital asset acquisitions and principal payments on long-term debt and capital leases are reported as expenditures in governmental funds. Proceeds of long-term debt and capital leases are reported as other financing sources.

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.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

### F. Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy.

Statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instrumentalities, California municipal obligations including those issued by the State and any other local agency within the state, other states municipal obligations, 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, 2015, the County Treasurer did not enter into any legally binding guarantees to support the participants' equity in the investment pool.

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

### G. Other Assets

#### Inventory

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

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

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

**G. Other Assets** (continued)

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Reported prepaid amounts of governmental funds are not in spendable form and thus, an equivalent portion of fund balance is shown as nonspendable.

**H. Property Tax Levy, Collection and Maximum Rates**

The State of California’s (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than 2% per year unless the property is sold or transferred. The appropriate levy is based on the assessed value as of the valuation date. The State Legislature has determined the method of distribution of receipts from a 1% tax levy among the County, cities, school districts, and other districts.

The County assesses properties and bills for and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Due dates (delinquent after)	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 in governmental funds, 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.

# COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

## I. Capital Assets

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

The estimated useful lives are as follows:

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

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

## J. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*," the County recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources which is defined as a consumption of net position by the County that is applicable to a future reporting period. See Note 5 for a detailed listing of the deferred outflows of resources the County has recognized.

In addition to liabilities, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources which is defined as an acquisition of net position by the County that is applicable to a future reporting period. See Note 5 for a detailed listing of the deferred inflows of resources the County has recognized.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

### **K. 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.

### **L. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Yolo County and the Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA) Plans in the California Public Employee's Retirement System (CalPERS) and additions to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit provisions contracted with CalPERS. Pension investments are reported at fair value.

### **M. 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, are not in spendable form 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, 2015

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

### N. 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 restricted, committed, or 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, 2015

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

### N. **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 postemployment 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 proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – Includes the cost of capital assets, 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.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

N. **Fund Equity** (continued)

- *Unrestricted Net Position* – Net position of the County not restricted for any project or purpose.

O. **Estimates**

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

Note 2: **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 amount of involuntary participation as of June 30, 2015 was \$180,831,136.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy in order of priority are; public trust, safety, liquidity and return on investment. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code.

The Board of Supervisors reviews and approves the investment policy annually. The oversight committee reviews investment activity and results quarterly. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.



**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

At June 30, 2015, total cash and investments were as follows:

Cash:	
Cash on hand	\$ 107,729
Cash in bank	10,266,732 *
Cash with fiscal agents	9,973,233
Imprest cash	34,320
Total cash	20,382,014
Investments	
Pooled	413,532,652
Non-pool investments	9,800,092
Total investments	423,332,744
Total cash and investments	\$ 443,714,758

\* At year-end, the carrying amount of the County's cash deposits was \$10,266,732 and the bank balance was \$13,066,075. The difference between the bank balance and the carrying amount represents outstanding warrants.

Total cash and investments at June 30, 2015 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	\$ 132,065,117	\$ 18,226,166	\$ 42,144	\$ 10,655,461	\$ 73,575	\$ 34,050	\$ 161,096,513
Component units	4,697,947	-	3,503,449	5,213,047	-	270	13,414,713
Investment trust funds	227,074,161	-	-	-	-	-	227,074,161
Agency funds	36,512,920	-	5,206,778	398,707	10,966	-	42,129,371
Total Cash and investments	\$ 400,350,145	\$ 18,226,166	\$ 8,752,371	\$ 16,267,215	\$ 84,541	\$ 34,320	\$ 443,714,758

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

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

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

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, 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
Supranationals Securities	5 years	30%	10%

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 (CCMRF) can be invested in securities with maturities up to and including 30 years. The CCMRF is reported in the "Habitat and Resource Management Program" special revenue fund.

**Investments Authorized by Debt Agreements**

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

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

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

At June 30, 2015 the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM* (Years)
<b>Investments in Investment Pool</b>					
Negotiable Certificates of Deposit	.34% - 9.0%	8/11/2015 - 9/11/2017	\$ 42,345,000	\$ 42,415,550	1.11
Commercial Paper	0%	7/7/2015 - 11/9/2015	10,540,000	10,533,549	0.20
Corporate Notes	.58% - 8.875%	9/4/2015 - 10/15/2019	74,175,000	75,063,626	1.89
US Treasury Bonds	0% - 2.875%	8/15/2015 - 5/31/2018	51,740,000	53,069,885	2.13
Federal Agencies - No discount	.356% - 8.75%	7/17/15 - 10/1/2043	109,998,437	110,946,470	1.96
Supranational Securities	1.00%	6/15/2018	1,350,000	1,348,802	2.96
Municipal Bonds	.65% - .78%	12/1/2015 - 5/2/2016	3,275,000	3,291,279	0.74
Local Government Investment Pool (CAMP)	Variable	8/1/2015	50,129,763	50,129,763	0.09
Local Government Investment Pool (LAIF)	Variable	2/24/2015	66,268,167	66,310,212	0.66
Money Market Mutual Funds	Variable	7/10/2015	423,516	423,516	0.03
<b>Total investments in investment pool</b>			<b>410,244,883</b>	<b>413,532,652</b>	<b>1.28</b>
<b>Investments Outside Investment Pool</b>					
Municipal Bonds	0% - 5.00%	7/1/2015 - 8/1/2024	8,315,000	8,704,861	3.92
Local Government Investment Pool (CAMP)	Variable	8/1/2015	524,934	524,934	0.09
Money Market Mutual Funds	Variable	7/28/2015	570,297	570,297	0.08
<b>Total investments outside investment pool</b>			<b>9,410,231</b>	<b>9,800,092</b>	<b>3.45</b>
<b>Total Investments</b>			<b>\$ 419,655,114</b>	<b>\$ 423,332,744</b>	

\*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.

#### Credit Risk

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

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

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

**Credit Risk** (continued)

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of total investments of the investment pool and total investments invested outside the investment pool as of June 30, 2015.

	Credit Ratings		Percentage	Amount
	S&P/Fitch	Moody's		
<b>Investments in Investment Pool</b>				
Negotiable Certificates of Deposit	AA-	Aa2	0.80%	\$ 3,305,210
Negotiable Certificates of Deposit	AA-	Aa3	1.73%	7,152,453
Negotiable Certificates of Deposit	A-1+	P-1	0.66%	2,720,210
Negotiable Certificates of Deposit	A-1	P-1	5.86%	24,237,119
Negotiable Certificates of Deposit	A+	Aa2	1.21%	5,000,558
Commercial Paper	A-1	P-1	2.55%	10,533,549
Corporate Notes	AAA	Aaa	3.05%	12,627,068
Corporate Notes	AA+	Aa1	0.89%	3,673,204
Corporate Notes	AA+	A1	1.10%	4,533,511
Corporate Notes	AA	Aa1	1.01%	4,172,578
Corporate Notes	AA	Aa2	0.81%	3,359,429
Corporate Notes	AA-	Aa3	1.82%	7,524,152
Corporate Notes	AA-	A1	1.03%	4,252,917
Corporate Notes	A+	A1	2.71%	11,214,236
Corporate Notes	A+	A2	0.87%	3,580,586
Corporate Notes	A	A1	0.73%	3,016,814
Corporate Notes	A	A2	1.85%	7,637,499
Corporate Notes	A	A3	0.74%	3,056,428
Corporate Notes	A-	A2	0.72%	2,965,064
Corporate Notes	A-	A3	0.83%	3,450,140
US Treasury Bonds *	AA+	Aaa	12.82%	53,069,885
Federal Agencies - No discount	AA+	Aaa	26.83%	110,946,470
Supranational Securities	AAA	Aaa	0.33%	1,348,802
Municipal Bonds	AAA	Aa1	0.19%	771,249
Municipal Bonds	AA-	Not Rated	0.61%	2,520,030
Local Government Investment Pool (CAMP)	AAAm	Not Rated	12.12%	50,129,763
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	16.03%	66,310,212
Money Market Mutual Funds	AAAm	Not Rated	0.10%	423,516
Total			<u>100.00%</u>	<u>413,532,652</u>
<b>Investments Outside Investment Pool</b>				
Municipal Bonds	AAA	Aaa	23.49%	2,302,920
Municipal Bonds	AAA	Aa1	4.47%	437,753
Municipal Bonds	AAA	Aa2	4.63%	454,172
Municipal Bonds	AAA	NR	2.95%	289,210
Municipal Bonds	AA+	Aaa	7.64%	749,126
Municipal Bonds	AA+	Aa1	9.31%	912,016
Municipal Bonds	AA	Aa2	14.19%	1,390,187
Municipal Bonds	AA	Aa3	5.52%	541,186
Municipal Bonds	AA-	Aa2	4.25%	416,290
Municipal Bonds	AA-	Aa3	5.63%	551,320
Municipal Bonds	AA-	A3	6.74%	660,681
Local Government Investment Pool (CAMP)	AAAm	Not Rated	5.36%	524,934
Money Market Mutual Funds	AAAm	Not Rated	5.82%	570,297
Total			<u>100.00%</u>	<u>9,800,092</u>
<b>Total Investments</b>				<u>\$423,332,744</u>

\* Under GASB 40, U.S. Treasury securities are not considered to have a credit risk

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

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, 2015 are as follows:

Federal National Mortgage Association	Federal Agency Bonds/Notes	\$ 50,947,890	12.03%
Federal Home Loan Bank	Federal Agency Bonds/Notes	38,008,191	8.98%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	21,990,389	5.19%

### 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 not 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 not 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 \$12.8 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. Securities are not held in broker accounts.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

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, 2015, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$66,310,212, 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 \$21.5 billion. Of that amount, 97.92% was invested in non-derivative financial products and 2.08% 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, 2015 was \$50,654,697 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, 2015:

#### **Statement of Net Assets**

Cash and investments	\$ 418,576,311
Net position held for pool participants	\$ 418,576,311
Equity of internal pool participants	\$ 191,502,150
Equity of external pool participants	227,074,161
Total net position	\$ 418,576,311

#### **Statement of Change in Net Position**

Net position at July 1, 2014	\$ 329,757,576
Net change in investments by pool participants	88,818,735
Net position at June 30, 2015	\$ 418,576,311

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 3: **Receivables**

Receivables as of June 30, 2015, 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	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
<b>Governmental Activities:</b>							
General	\$ 5,721,082	\$ 1,218,330	\$ 16,072,410	\$ -	\$ 23,011,822	\$ (141,710)	\$ 22,870,112
Public Safety	-	11,369,612	5,428,752	-	16,798,364	(11,019,304)	5,779,060
Roads and Transportation	1,243	22,880	533,767	-	557,890	(22,211)	535,679
Mental Health Managed Care	-	113,406	5,196,612	-	5,310,018	(52,210)	5,257,808
Nonmajor Governmental Funds	20,455	317,127	2,713,125	7,403,677	10,454,384	(203)	10,454,181
<b>Total Governmental Funds</b>	<b>5,742,780</b>	<b>13,041,355</b>	<b>29,944,666</b>	<b>7,403,677</b>	<b>56,132,478</b>	<b>(11,235,638)</b>	<b>44,896,840</b>
Internal Service Funds	-	251,007	2,220	-	253,227	-	253,227
<b>Total Governmental Activities:</b>	<b>\$ 5,742,780</b>	<b>\$ 13,292,362</b>	<b>\$ 29,946,886</b>	<b>\$ 7,403,677</b>	<b>\$ 56,385,705</b>	<b>\$ (11,235,638)</b>	<b>\$ 45,150,067</b>
<b>Business-type Activities:</b>							
Airport	\$ -	\$ 13,587	\$ -	\$ -	\$ 13,587	\$ -	\$ 13,587
Landfill	-	1,642,884	-	-	1,642,884	(136,366)	1,506,518
<b>Total Business-type Activities:</b>	<b>\$ -</b>	<b>\$ 1,656,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,656,471</b>	<b>\$ (136,366)</b>	<b>\$ 1,520,105</b>
<b>Component Units:</b>							
Fire Districts	\$ 3,249	\$ 24,000	\$ 3,705	\$ -	\$ 30,954	\$ -	\$ 30,954
First 5 Yolo	-	-	864,721	-	864,721	-	864,721
Yolo County Housing	-	460,308	355,239	-	815,547	-	815,547
<b>Agency Funds</b>	<b>\$ 3,197,123</b>	<b>\$ 2,410</b>	<b>\$ 2,058,321</b>	<b>\$ -</b>	<b>\$ 5,257,854</b>	<b>\$ -</b>	<b>\$ 5,257,854</b>

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”. 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, 2015

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 Unavailable	Amount Restricted
Taxes	\$ 5,736,044	\$ 105,707	\$ 5,630,337	\$ 5,630,337	\$ -
Accounts receivable	1,812,453	1,398,992	413,461	413,461	-
Due from other governments	29,944,666	26,309,411	3,635,255	3,635,255	-
Loans receivable	7,403,677	-	7,403,677	-	7,403,677
	<u>\$ 44,896,840</u>	<u>\$ 27,814,110</u>	<u>\$ 17,082,730</u>	<u>\$ 9,679,053</u>	<u>\$ 7,403,677</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, 2015 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	553,449
State and federal welfare assistance	1,008,792
Environmental health fees	162,826
Total General Fund	<u>1,778,067</u>

Nonmajor Governmental Funds:

District Attorney investigation advances	206,138
Golf fees	19,816
	<u>225,954</u>
Total	<u>\$ 2,004,021</u>



# COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 5: **Deferred Outflows and Inflows of Resources**

***Deferred Outflows:***

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” the County recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the County that is applicable to a future reporting period. The County has two items that are reportable on the Government-wide Statement of Net Position: the first item relates to the outflows related to pensions (see Note 12 for the detail) and the second item relates to losses on defeasance of long-term debt. Deferred outflows of resources that are reported in the proprietary funds are included in the Government-wide Statement of Net Position.

Deferred outflows of resources balances as of June 30, 2015 were as follows:

Governmentwide Deferred Outflows	
Governmental Activities	
Loss on defeasance	\$ 141,693
Pensions	<u>19,625,079</u>
Total Governmental Activities	19,766,772
Business-type Activities	
Pensions	<u>325,560</u>
Total Governmentwide Deferred Outflows	<u><u>\$ 20,092,332</u></u>

***Deferred Inflows:***

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” the County recognized deferred inflows of resources in the government-wide, governmental fund and proprietary fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period. The County has one item that is reportable on the Government-wide Statement of Net Position: it relates to inflows related to pensions (see Note 12 for the detail). Deferred inflows of resources that are reported in the proprietary funds are included in the Government-wide Statement of Net Position.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include additional deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. The County has various amounts of deferred inflows of resources reported on the Governmental Fund Balance sheet.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 5: **Deferred Outflows and Inflows of Resources** (continued)

***Deferred Inflows:*** (continued)

Deferred inflows of resources balances as of June 30, 2015 were as follows:

General Fund:	
Unapportioned property taxes	\$ 5,630,337
Miscellaneous accounts receivable	59,203
Amounts due from other governments	117,516
	<u>5,807,056</u>
Public Safety Fund:	
Amounts due from the State	422,698
Court fines, fees and penalties	331,795
	<u>754,493</u>
Roads and Transportation Fund:	
Miscellaneous accounts receivable	669
Local transportation fund sales tax	198,770
State transit assistance funds	258,452
	<u>457,891</u>
Mental Health Managed Care Fund:	
Miscellaneous accounts receivable	1,572
Medi-Cal services due from State	2,537,371
Drug and Alcohol grant funding	57,429
	<u>2,596,372</u>
Nonmajor Governmental Funds:	
Consumer Fraud-Environmental Protection settlements receivable	16,500
Miscellaneous grant funding	46,735
Library fines receivable	6
	<u>63,241</u>
	<u>\$ 9,679,053</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 6: **Interfund Transactions**

**Interfund Receivables/Payables**

The composition of interfund balances as of June 30, 2015 is as follows:

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Public Safety	\$ 2,787,000
	Nonmajor Governmental Funds	431,000
		<u>3,218,000</u>
Public Safety	General	50,048
	Nonmajor Governmental Funds	105,213
		<u>155,261</u>
	Total	<u>\$ 3,373,261</u>

The General Fund made short-term loans totaling \$3,218,000 to other governmental funds.

The Public Safety Fund is due \$50,048 from the General Fund for Homeland Security Grant equipment purchases and the remaining \$105,213 is due from the nonmajor governmental funds for state realignment funding received in August 2015.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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, 2015:

Transfer from	Transfer to	Amount
General	Public Safety	\$ 26,808,099
	Roads and Transportation	45,300
	Mental Health Managed Care	402,164
	Nonmajor Governmental Funds	1,086,599
	Internal Service Funds	592,709
		<u>28,934,871</u>
Public Safety	General	<u>783,567</u>
Mental Health Managed Care	General	1,599,274
	Internal Services Funds	45,201
		<u>1,644,475</u>
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,446,264
	Internal Services Funds	404,513
		<u>1,850,777</u>
		<u>1,850,777</u>
	Total	<u>\$ 33,213,690</u>

**Transfer Highlights**

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

Transfers from the General Fund include \$26.8 million to fund Public Safety programs, \$0.4 million for mental health programs, \$0.6 million for capital projects, \$0.6 million for equipment replacement and the remaining \$0.5 million to fund other programs.

The \$0.8 million transfer from the Public Safety Fund to the General Fund is for repayment of financing prior years’ deficits.

The \$1.6 million transfers from Mental Health Managed Care include \$1.6 million transfer to the General Fund for repayment of financing prior years’ deficits and a \$45,201 transfer to the Equipment Replacement Fund Internal Service Fund (ISF).

The \$1.8 million of transfers from Nonmajor Governmental Funds include \$1.4 million for the transfer of parcel tax receipts to fund Davis Library operations, \$0.4 million transfer to close out a capital project fund and the remaining amount is for transfers between County Service Area funds and transfers to the Equipment Replacement ISF.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

Note 7: **Capital Assets**

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Additions	Retirements	Transfers	Balance June 30, 2015
<b>Governmental Activities:</b>					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,372,063	\$ --	\$ --	\$ --	\$ 6,372,063
Easements	933,127	78,565	--	--	1,011,692
Construction in process	9,602,407	8,055,018	--	(5,579,236)	12,078,189
Total capital assets, not being depreciated	<u>16,907,597</u>	<u>8,133,583</u>	<u>--</u>	<u>(5,579,236)</u>	<u>19,461,944</u>
<i>Capital assets, being depreciated:</i>					
Infrastructure	91,967,783	--	--	2,500,507	94,468,290
Software	5,982,385	--	(215,309)	2,504,490	8,271,566
Structures and improvements	164,662,439	--	--	988,019	165,650,458
Equipment	31,681,494	1,461,221	(2,829,702)	(413,780)	29,899,233
Total capital assets, being depreciated	<u>294,294,101</u>	<u>1,461,221</u>	<u>(3,045,011)</u>	<u>5,579,236</u>	<u>298,289,547</u>
Less accumulated depreciation for:					
Infrastructure	(31,353,098)	(2,990,077)	--	--	(34,343,175)
Software	(4,545,321)	(478,105)	215,309	--	(4,808,117)
Structures and improvements	(60,387,004)	(5,117,571)	--	--	(65,504,575)
Equipment	(26,869,431)	(1,274,833)	2,749,917	--	(25,394,347)
Total accumulated depreciation	<u>(123,154,854)</u>	<u>(9,860,586)</u>	<u>2,965,226</u>	<u>--</u>	<u>(130,050,214)</u>
Total capital assets, being depreciated, net	<u>171,139,247</u>	<u>(8,399,365)</u>	<u>(79,785)</u>	<u>5,579,236</u>	<u>168,239,333</u>
Governmental Activities Capital Assets, Net	<u>\$ 188,046,844</u>	<u>\$ (265,782)</u>	<u>\$ (79,785)</u>	<u>\$ --</u>	<u>\$ 187,701,277</u>
<b>Business-type Activities:</b>					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 2,444,978	\$ --	\$ --	\$ --	\$ 2,444,978
Total capital assets, not being depreciated	<u>2,444,978</u>	<u>--</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	1,161,922	--	(7,213)	--	1,154,709
Total capital assets, being depreciated	<u>32,420,985</u>	<u>--</u>	<u>(7,213)</u>	<u>--</u>	<u>32,413,772</u>
Less accumulated depreciation for:					
Software	(27,950)	--	--	--	(27,950)
Structures and improvements	(20,321,089)	(667,516)	--	--	(20,988,605)
Equipment	(999,055)	(60,732)	7,213	--	(1,052,574)
Total accumulated depreciation	<u>(21,348,094)</u>	<u>(728,248)</u>	<u>7,213</u>	<u>--</u>	<u>(22,069,129)</u>
Total capital assets, being depreciated, net	<u>11,072,891</u>	<u>(728,248)</u>	<u>--</u>	<u>--</u>	<u>10,344,643</u>
Business-Type Activities Capital Assets, Net	<u>\$ 13,517,869</u>	<u>\$ (728,248)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,789,621</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

**Depreciation**

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 986,942
Public protection	2,387,740
Public ways and facilities	3,017,889
Health and sanitation	907,869
Public assistance	536,993
Education	651,742
Recreation and cultural services	274,179
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>1,097,232</u>
Total depreciation expense – Governmental Activities	<u>\$ 9,860,586</u>

Business-type activities:

Airport	\$ 164,787
Central Landfill	<u>563,461</u>
Total depreciation expense – Business-type Activities	<u>\$ 728,248</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

**Discretely presented component units**

Capital assets activity for the component units for the year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Additions	Transfers and Retirements	Balance June 30, 2015
<b>Fire Districts</b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 105,114	\$ --	\$ --	\$ 105,114
Construction in process	164,084	313,983	(478,067)	--
Total capital assets, not being depreciated	<u>269,198</u>	<u>313,983</u>	<u>(478,067)</u>	<u>105,114</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	2,158,339	--	478,067	2,636,406
Equipment	5,301,472	10,891	--	5,312,363
Total capital assets, being depreciated	<u>7,459,811</u>	<u>10,891</u>	<u>478,067</u>	<u>7,948,769</u>
Less accumulated depreciation for:				
Structures and improvements	(704,295)	(83,663)	--	(787,958)
Equipment	(3,260,996)	(261,901)	--	(3,522,897)
Total accumulated depreciation	<u>(3,965,291)</u>	<u>(345,564)</u>	<u>--</u>	<u>(4,310,855)</u>
Total capital assets, being depreciated, net	<u>3,494,520</u>	<u>(334,673)</u>	<u>478,067</u>	<u>3,637,914</u>
Fire Districts Capital Assets, Net	<u>\$ 3,763,718</u>	<u>\$ (20,690)</u>	<u>\$ --</u>	<u>\$ 3,743,028</u>
<b>First 5 Yolo:</b>				
Equipment	\$ 8,669	\$ --	\$ --	\$ 8,669
Accumulated depreciation - equipment	(5,202)	(1,734)	--	(6,936)
First 5 Yolo Capital Assets, Net	<u>\$ 3,467</u>	<u>\$ (1,734)</u>	<u>\$ --</u>	<u>\$ 1,733</u>
	Balance July 1, 2014	Additions	Transfers and Retirements	Balance June 30, 2015
<b>Yolo County Housing:</b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,921,298	\$ 90,000	\$ --	\$ 4,011,298
Construction in process	302,575	57,926	(156,528)	203,973
Total capital assets, not being depreciated	<u>4,223,873</u>	<u>147,926</u>	<u>(156,528)</u>	<u>4,215,271</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	37,151,617	6,165,107	(2,977,730)	40,338,994
Equipment	885,330	5,647	--	890,977
Total capital assets, being depreciated	<u>38,036,947</u>	<u>6,170,754</u>	<u>(2,977,730)</u>	<u>41,229,971</u>
Less accumulated depreciation:	<u>(22,626,824)</u>	<u>(947,994)</u>	<u>161,331</u>	<u>(23,413,487)</u>
Total capital assets, being depreciated, net	<u>15,410,123</u>	<u>5,222,760</u>	<u>(2,816,399)</u>	<u>17,816,484</u>
Yolo County Housing Capital Assets, Net	<u>\$ 19,633,996</u>	<u>\$ 5,370,686</u>	<u>\$ (2,972,927)</u>	<u>\$ 22,031,755</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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>	
2016	\$ 1,777,920
2017	1,838,363
2018	1,799,161
2019	1,678,569
2020	1,287,672
2021-2023	<u>4,039,920</u>
Total	<u>\$ 12,421,605</u>

Rent expenditures were \$1,973,925 for the year ended June 30, 2015.

**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, 2015</u>
Governmental activities:		
Buildings	5.145% - 8.0%	\$ 4,209,292
Equipment	0% - 24.692%	<u>2,990,384</u>
		7,199,676
Business-type activities:		
Equipment	3.77%	<u>2,341</u>
Total		<u>\$ 7,202,017</u>
Component units:		
Fire Districts - Equipment	3.29% - 5.36%	<u>\$ 86,601</u>
First 5 Yolo - Equipment	3.77%	<u>\$ 1,800</u>



**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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	4,059,019	11,274	271,604	8,669
Less: Accumulated Depreciation	(4,164,653)	(6,442)	(149,383)	(6,936)
Net Book Value	<u>\$ 7,824,675</u>	<u>\$ 4,832</u>	<u>\$ 122,221</u>	<u>\$ 1,733</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, 2015:

Year Ending June 30	Governmental	Business-Type	Component Units	
	Activities	Activities	Fire Districts	First 5 Yolo
2016	\$ 1,930,316	\$ 2,435	\$ 30,922	\$ 1,872
2017	1,804,763	-	30,922	-
2018	554,181	-	30,923	-
2019	409,538	-	-	-
2020	391,662	-	-	-
2021-2025	3,979,486	-	-	-
2026-2030	128,859	-	-	-
2031-2035	149,367	-	-	-
2036-2040	18,790	-	-	-
Total Future Minimum Lease Payments	9,366,962	2,435	92,767	1,872
Less: Interest	(2,167,286)	(94)	(6,166)	(72)
Present Value of Minimum Lease Payments	<u>\$ 7,199,676</u>	<u>\$ 2,341</u>	<u>\$ 86,601</u>	<u>\$ 1,800</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 9: **Long-Term Liabilities**

Long-term debt at June 30, 2015 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, 2015</u>
<b>Governmental Activities:</b>						
<b>Special assessment bonds with government commitment:</b>						
Davis Library 2002 Refunding Special Tax Bonds – Refinanced 1992 Special Tax Bonds	2003	2022	2.00 - 5.00%	\$35,000 - \$195,000	\$ 2,330,000	\$ 1,285,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$30,000 - \$400,000	6,405,000	5,775,000
<b>Loans Payable:</b>						
Bank of America Loan - Finance construction of the Solar Array	2010	2026	3.90 – 4.75%	\$131,951 - \$591,532	4,784,759	2,309,787
California Energy Commission Loan Finance construction of the Solar Array	2010	2024	3.00%	\$103,941 - \$222,830	2,500,000	1,899,386
Trak-It Loan	2011	2021	0%	Variable	235,250	19,210
<b>Certificates of Participation:</b>						
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	24,905,000
<b>Business-Type Activities:</b>						
<b>Notes payable:</b>						
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924 - \$15,233	249,333	151,316
<b>Component Unit Fire Districts:</b>						
<b>Loan payable:</b>						
County of Yolo (financed Rescue squad vehicle)	2004	2018	3.00%	\$3,256 - \$4,264	51,000	14,599
USDA (financed fire truck purchase)	2004	2019	3.00%	\$4,444 - \$6,693	110,000	55,406

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2015:

	Balance			Balance		Due Within
	July 1, 2014	Additions	Deletions	June 30, 2015		One Year
<b>Governmental Activities (including ISF):</b>						
Special assessment debt with government commitment	\$ 7,330,000	\$ -	\$ 270,000	\$ 7,060,000	\$ 280,000	
Bond premium	55,632	-	2,515	53,117	-	
2012 Refunding Certificates of participation	3,250,000	-	170,000	3,080,000	180,000	
COP premium	14,256	-	663	13,593	-	
2012 Certificates of participation, Series A & B	22,590,000	-	765,000	21,825,000	785,000	
COP premium	5,426	-	253	5,173	-	
Capital leases payable	8,588,554	63,382	1,452,260	7,199,676	1,587,139	
Compensated absences	7,824,573	1,587,584	1,626,056	7,786,101	4,828,000	
Solar array acquisition loans	4,971,171	-	761,998	4,209,173	348,757	
Permitting counter software acquisition loan	68,805	-	49,595	19,210	19,210	
Short-Doyle/Medi-Cal audit disallowances	1,648,885	-	-	1,648,885	270,004	
Pollution remediation obligation	440,000	-	100,000	340,000	100,000	
Estimated self-insurance claims payable	591,177	2,115,186	2,133,790	572,573	65,957	
<b>Total Governmental Activities</b>						
Long-term liabilities	\$ 57,378,479	\$ 3,766,152	\$ 7,332,130	\$ 53,812,501	\$ 8,464,067	
<b>Business-type Activities</b>						
Notes payable	\$ 163,247	\$ -	\$ 11,931	\$ 151,316	\$ 6,071	
Capital leases payable	4,592	-	2,251	2,341	2,341	
Compensated absences	223,616	31,131	18,680	236,067	146,000	
<b>Total Business-type Activities</b>						
Long-term liabilities	\$ 391,455	\$ 31,131	\$ 32,862	\$ 389,724	\$ 154,412	
<b>Component Units:</b>						
<b>Fire Protection Districts</b>						
Notes payable	\$ 18,497	\$ -	\$ 3,898	\$ 14,599	\$ 4,016	
Loans payable	66,323	-	10,917	55,406	11,399	
Capital lease payable	113,789	-	27,188	86,601	28,073	
Compensated absences	21,445	-	3,068	18,377	18,377	
	\$ 220,054	\$ -	\$ 45,071	\$ 174,983	\$ 61,865	
<b>First 5 Yolo</b>						
Capital lease payable	\$ 3,531	\$ -	\$ 1,731	\$ 1,800	\$ 1,800	
Compensated absences	22,530	23,886	23,576	22,840	11,420	
	\$ 26,061	\$ 23,886	\$ 25,307	\$ 24,640	\$ 13,220	

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Amounts Due Within One Year
<b>Component Units: (continued)</b>					
<b>Yolo County Housing</b>					
Notes Payable:					
Office Mortgage 1	\$ 956,718	\$ -	\$ 146,328	\$ 810,390	\$ 71,670
Esparto CDBG	14,395	-	2,863	11,532	2,950
USDA Davis Note	607	-	607	-	-
NHCCDC:					
Cottonwood RHCP	368,800	-	-	368,800	-
Cottonwood	1,624,256	-	32,648	1,591,608	33,532
Crosswood:					
First Northern Bank	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	-	-
CBRE HMF, Inc.	-	3,375,500	38,235	3,337,265	51,778
PNC Bank	-	1,571,723	-	1,571,723	1,571,723
CalAHA	-	3,696,331	-	3,696,331	3,600,000
Total notes payable	<u>5,479,749</u>	<u>8,643,554</u>	<u>2,735,654</u>	<u>11,387,649</u>	<u>5,331,653</u>
Compensated absences	153,022	21,247	-	174,269	43,568
Family self sufficiency escrows	53,576	31,509	-	85,085	-
Farmworker Housing Grant	331,269	-	-	331,269	-
Total Yolo County Housing long-term liabilities	<u>\$ 6,017,616</u>	<u>\$ 8,696,310</u>	<u>\$ 2,735,654</u>	<u>\$ 11,978,272</u>	<u>\$ 5,375,221</u>

**Compensated absences**

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, \$35,250 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 51.69%, Public Safety Fund 29.08%, Mental Health Managed Care Fund 3.34%, Roads and Transportation Fund 3.74%, Enterprise Funds 2.95%, Internal Service Funds 0.44%, and Nonmajor Governmental Funds 8.76%.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

As of June 30, 2015, 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
2016	\$ 367,967	\$ 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	394,204	97,093	340,000	288,008	980,000	1,043,918
2021-2025	2,142,900	269,936	1,380,000	1,213,981	5,500,000	4,487,169
2026-2030	305,247	8,957	1,160,000	923,649	6,440,000	3,017,390
2031-2035	-	-	1,485,000	585,167	6,580,000	1,315,778
2036-2040	-	-	1,485,000	159,250	1,430,000	39,325
	<u>\$ 4,228,383</u>	<u>\$ 883,626</u>	<u>\$ 7,060,000</u>	<u>\$ 4,462,532</u>	<u>\$ 24,905,000</u>	<u>\$ 14,502,719</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, 2015, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2016	\$ 6,071	\$ 1,770
2017	12,355	3,327
2018	12,646	3,036
2019	12,944	2,738
2020	13,248	2,434
2021-2025	71,068	7,342
2026-2030	22,984	540
	<u>\$ 151,316</u>	<u>\$ 21,187</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

As of June 30, 2015 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
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	-	-	6,693	157
2021-2025	-	-	-	-
	<u>\$ 14,599</u>	<u>\$ 798</u>	<u>\$ 55,406</u>	<u>\$ 6,244</u>

Yolo County Housing

Year Ending June 30:	Office Mortgages		Government Loans		NHCDC Mortgages		Crosswood	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 71,670	\$ 20,479	\$ 2,950	\$ 291	\$ 33,532	\$ 50,163	\$ 5,223,501	\$ 153,286
2017	69,513	18,744	3,039	201	403,550	48,945	55,405	117,063
2018	71,188	17,021	3,132	108	35,868	47,827	57,323	108,965
2019	72,952	15,258	2,411	18	37,023	46,672	59,366	107,030
2020	74,587	11,499	-	-	38,091	45,604	61,333	105,029
2021-2025	400,368	30,062	-	-	210,213	208,263	333,161	492,625
2026-2030	50,112	531	-	-	246,322	172,154	394,606	431,181
2031-2035	-	-	-	-	955,809	15,031	467,383	358,404
2036-2040	-	-	-	-	-	-	533,582	272,205
2041-2045	-	-	-	-	-	-	655,678	170,108
2046-2050	-	-	-	-	-	-	667,650	50,588
2051-2055	-	-	-	-	-	-	96,331	642
	<u>\$ 810,390</u>	<u>\$ 113,594</u>	<u>\$ 11,532</u>	<u>\$ 618</u>	<u>\$ 1,960,408</u>	<u>\$ 634,659</u>	<u>\$ 8,605,319</u>	<u>\$ 2,367,126</u>

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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, 2015 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 \$7,060,000 as of June 30, 2015 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, 2015 is \$11,522,532. The special assessment tax is projected to produce 419% 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 0.67%. During the year, \$2,069,316 in Special Tax Revenue was received by the Bond fund, of which \$638,627 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, 2015

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, 2015 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, 2015 is \$434,027. 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, 2015, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$435,000 and \$1,090,000, 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, 2015 was \$2,805,655. 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, 2015

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 landfill closure and postclosure care cost as of June 30, 2014 was \$25,283,341, as of June 30, 2015 the cost increased by \$874,180 to \$26,157,521. The cost is based on approximately 27.15% usage (filled) of the landfill. It is estimated that an additional \$70,188,110 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, \$96,345,631, 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, 2015. 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 cost of \$26,157,521 as of June 30, 2015 less costs paid to date of \$142,076 nets to the estimated liability of \$26,015,445 at June 30, 2015. 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, 2015, 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, 2015

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 as of at June 30, 2015 is as follows:

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>						
<u>Amounts to remain intact</u>						
Tobacco Securitization principal	\$ 9,275,158	\$ -	\$ -	\$ -	\$ -	\$ 9,275,158
Grasslands Park permanent fund	-	-	-	-	173,580	173,580
<u>Nonspendable in form</u>						
Inventories	255,658	-	6,575	-	16,879	279,112
Prepaid items and deposits	219,367	-	-	-	7,166	226,533
<b>Total nonspendable</b>	<b>9,750,183</b>	<b>-</b>	<b>6,575</b>	<b>-</b>	<b>197,625</b>	<b>9,954,383</b>
<b>Restricted for:</b>						
Purpose of the fund	-	197,136	24,341,464	15,611,378	38,636,999	78,786,977
State Indian gaming funds	272,133	-	-	-	-	272,133
Intergovernmental transfer agreement	2,911,514	-	-	-	-	2,911,514
Social services programs	5,511,581	-	-	-	-	5,511,581
Environmental health programs	1,075,401	-	-	-	-	1,075,401
New financial system lease proceeds	819,770	-	-	-	-	819,770
Public health programs	747,276	-	-	-	-	747,276
Other	10,803	-	-	-	-	10,803
<b>Total restricted</b>	<b>11,348,478</b>	<b>197,136</b>	<b>24,341,464</b>	<b>15,611,378</b>	<b>38,636,999</b>	<b>90,135,455</b>
<b>Committed for:</b>						
Reserve for OPEB	800,000	-	-	-	-	800,000
Development impact fees	2,941,197	-	-	-	-	2,941,197
Information technology cost recovery	-	-	-	-	71,552	71,552
Esparto bridge	-	-	-	-	185,030	185,030
Esparto park improvements	-	-	-	-	292,969	292,969
Cache Creek resource management	-	-	-	-	4,116,311	4,116,311
Agriculture conservation	-	-	-	-	326,884	326,884
Inclusionary housing program	-	-	-	-	371,933	371,933
Tobacco enforcement	-	-	-	-	65,681	65,681
<b>Total committed</b>	<b>3,741,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,430,360</b>	<b>9,171,557</b>
<b>Assigned for:</b>						
General plan cost recovery	216,317	-	-	-	-	216,317
Esparto street print	50,000	-	-	-	-	50,000
Agriculture-rodent bait clean up fund	58,439	-	-	-	-	58,439
Board of Supervisors hospital donations	10,684	-	-	-	-	10,684
Unfunded liabilities	890,000	-	-	-	-	890,000
Strategic utilization fund	3,971,662	-	-	-	-	3,971,662
Grants to community organizations	327,478	-	-	-	-	327,478
General reserve	7,369,096	-	-	-	-	7,369,096
Capital improvement plan	2,000,000	-	-	-	-	2,000,000
Road maintenance	750,000	-	-	-	-	750,000
Audit disallowances	650,000	-	-	-	-	650,000
Miscellaneous supplies and services	160,054	-	-	-	-	160,054
Health and human services contingency	1,504,217	-	-	-	-	1,504,217
Appropriated in FY 2015-16	10,706,630	-	-	-	-	10,706,630
Other	22,110	-	-	-	49,771	71,881
<b>Total assigned</b>	<b>28,686,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,771</b>	<b>28,736,458</b>
Unassigned	3,371,296	-	-	-	(53,047)	3,318,249
<b>Total fund balance</b>	<b>\$ 56,897,841</b>	<b>\$ 197,136</b>	<b>\$ 24,348,039</b>	<b>\$ 15,611,378</b>	<b>\$ 44,261,708</b>	<b>\$ 141,316,102</b>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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, 2015 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	9,275,158	<u>\$ 9,448,738</u>
General Government:		
Capital Projects	6,003,721	
Other	438,652	<u>6,442,373</u>
Public Protection:		
Sheriff	2,473,418	
District Attorney	6,901,076	
Probation	2,188,439	
Clerk-Recorder	569,270	
County Service Areas	377,723	
Other	478,931	<u>12,988,857</u>
Public Ways and Facilities:		
Roads	23,051,320	
Street Lighting	1,043,116	
Transit	26,360	<u>24,120,796</u>
Health and Sanitation:		
Public Health	7,916,573	
Alcohol and Drug	11,831,446	
Mental Health	6,017,243	
County Service Areas	3,392,803	<u>29,158,065</u>
Public Assistance:		
Social Service Programs	5,579,831	
Housing Assistance	7,660,730	
Other	52,137	<u>13,292,698</u>
Education:		
County Library	5,314,105	<u>5,314,105</u>
Recreation and Cultural:		
Recreation facilities	<u>107,255</u>	<u>107,255</u>
Total Governmental Activities	100,872,887	100,872,887
<u>Business-type Activities</u>		
Airport debt service reserve requirements	15,683	15,683
Central Landfill Closure/postclosure	18,036,903	18,036,903
Total Business-type Activities	<u>18,052,586</u>	<u>18,052,586</u>
Total Primary Government	<u>\$ 118,925,473</u>	<u>\$ 118,925,473</u>

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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

Included in governmental activities restricted net position at June 30, 2015 is net position restricted by enabling legislation of \$79,640,211.

Note 12: **Pension Plans**

Plan Description

The County of Yolo has established agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. All qualified permanent and probationary employees are eligible to participate in the County's separate Safety and Miscellaneous Plans.

The County has historically allowed certain component units and outside agencies to participate in the County's Miscellaneous Plan. These participating agencies include:

First 5 Yolo (Discrete Component Unit)

Yolo County Superior Courts

Yolo County Local Agency Formation Commission (LAFCO)

Yolo County Habitat JPA

Each of the participating reporting units, component units, and outside entities were assigned a portion of the liability based on their percentage of the required actuarial contributions for fiscal year 2013-14. As such the County of Yolo Miscellaneous Plan is treated as a cost-sharing multiple-employer defined benefit pension plan.

The following three other component units have established their own pension plans:

The Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA), a blended component unit, has established a multiple-employer cost-sharing defined benefit plan administered by CalPERS. All qualifying employees of the YCIHSS-PA are eligible to participate in the YCIHSS-PA Plan.

The Yolo County Housing (YCH), a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. YCH issues a separate annual financial statements which contains required details and disclosures of the plan. Copies YCH's financial statements can be obtained from Yolo County Housing, 147 W. Main Street, Woodland, CA 95695.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

#### Note 12: **Pension Plans** (continued)

##### Plan Description (continued)

The Esparto Fire Protection District, a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. The Fire Protection District has two participating employees (who are active) and contributed \$7,567 for the year ended June 30, 2014 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as a whole. Additional information on the plan can be obtained from Esparto Fire Protection District, 16960 Yolo Ave, Esparto, CA 95627.

CalPERS issues publicly available comprehensive annual financial reports that provide a full description of the pension plans including benefit provisions, assumptions, and membership information. Copies of the CalPERS annual report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811, or visiting [www.calpers.ca.gov](http://www.calpers.ca.gov).

##### Benefits Provided

The County and YCIHSS-PA select optional benefit provisions from the options with CalPERS and adopts these benefits through memorandum of understanding with various bargaining units. The defined benefit plans provide service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public members and beneficiaries.

Under the options the County and YCIHSS-PA have selected, all full time and part-time permanent employees and extra help employees who have worked over 1,000 hours are required to participate in the plans. County 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 are based on years of credited service, equal to one year of full time employment. Members with five years of total service and who have reached the plan-specified age are eligible to retire. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following options: the Basic Death Benefit, the Optional Settlement 2W Death Benefit, or the Special Death Benefit. The cost of living adjustments for each plan are the Standard Benefit of 2% per year beginning the second calendar year after the year of retirement.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

**Benefits Provided**

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	County - Miscellaneous Plan	
	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% at 55	2.0% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8.000%	6.250%
Required employer contribution rates	20.558%	20.558%

	County - Safety Plan			
	Peace Officer		Local Sheriff	
	Classic Member	PEPRA Member	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	3.0% at 55	2.7% at 57	3.0% at 50	2.7% at 57
Benefit vesting schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	50-55	50-57	50-55	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%	3.0%	2.0% to 2.7%
Required employee contribution rates	9.000%	10.500%	9.000%	10.500%
Required employer contribution rates	27.114%	27.114%	27.114%	27.114%

The County pays member contributions for County elected officials in the amount of 7% of the 8% required classic member contribution for the County Miscellaneous Plan and provides 8% of the 9% required classic member contribution for the County Safety Plan.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

**Benefits Provided** (continued)

	YCIHSS-PA Plan	
	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% at 55	2.0% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.250%
Required employer contribution rates	13.017%	13.017%

**Employees Covered**

At June 30, 2015, the following employees were covered by the benefit terms for each Plan:

	County of Yolo		
	Miscellaneous	Safety	YCIHSS-PA
Active members	1,075	283	4
Transferred members	668	139	3
Terminated members	771	87	-
Retired members and beneficiaries	1,675	273	1
Total	4,189	782	8

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate provides the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance the unfunded actuarial accrued liability. The County and YCIHSS-PA are required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the measurement year ended June 30, 2014, the contributions recognized as part of the pension expense for the County and YCIHSS-PA plans were as follows:

	County of Yolo		
	Miscellaneous Plan	Safety Plan	YCIHSS-PA Plan
Contributions - Employer	\$ 13,384,359	\$ 5,331,222	\$ 23,843

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

Actuarial Assumptions

The total pension liability in the June 30, 2013 actuarial valuations were determined using the following actuarial method and assumptions.

	County of Yolo		
	Miscellaneous Plan	Safety Plan	YCIHSS-PA Plan
Valuation Date	June 30, 2013	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014	June 30, 2014
Actuarial Cost Method	(1)	(1)	(1)
Actuarial Assumptions:			
Discount Rate	7.50%	7.50%	7.50%
Inflation	2.75%	2.75%	2.75%
Projected Salary Increase	(2)	(2)	(2)
Payroll Growth	3.00%	3.00%	3.00%
Investment Rate of Return	7.5% (3)	7.5% (3)	7.5% (3)
Mortality Rate	(4)	(4)	(4)
Post Retirement Increase	2.75%	2.75%	2.75%

(1) Entry Age Normal Cost Method

(2) 3.30% to 14.2%, varies by entry age, service, and type of employment.

(3) Net of pension plan investment and administrative expenses; includes inflation.

(4) The mortality table used was developed based on CalPERS's specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report available on CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

#### Note 12: **Pension Plans** (continued)

##### Discount Rate

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the 20 year municipal bond index rate should be used in the discount rate for each Plan, CalPERS stress tested plans that would most likely result in a different discount rate from the actuarially assumed rate. Based on the testing none of the tested plans run out of assets, therefore CalPERS determined the current 7.50% discount rate is appropriate. The CalPERS Stress Test results are available on CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

According to paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using the lower discount rate resulted in a slightly higher total pension liability and net pension liability. The difference was not material to the financial statements of the County.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require CalPERS Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as it has changed its methodology.

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimates ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset class, expected compound returns were calculated for each fund. The expected return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using the short-term and long-term returns. The expected rate was the set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

Discount Rate (continued)

The table below reflects the long-term expected real rate of return by asset class net of administrative expenses:

	<u>New Strategic Allocation</u>	<u>Real Return, Years 1 -10 (A)</u>	<u>Real Return 11+ (B)</u>
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	<u>100.00%</u>		

(A) An expected inflation rate of 2.50% was used for this period.

(B) An expected inflation rate of 3.00% was used for this period.

Net Pension Liability

The County of Yolo's and YCIHSS-PA net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability for each plan was measured as of June 30, 2014 using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using actuarial update procedures.

The proportion of its net pension liability was based on a projection of the Plans long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The proportionate share of the net pension liability for each cost-sharing Plan was 92.05940% and 0.00124% for the County Miscellaneous Plan and YCIHSS-PA Plan, respectively as of June 30, 2014 and 93.43090% and 0.00127%, respectively as of June 30, 2013.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

Net Pension Liability (continued)

Changes in the Net Pension Liability – Cost Sharing Plans

The proportionate share of the Miscellaneous and YCHISS-PA Plans’ collective net pension liabilities over the measurement period are as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
<u>County of Yolo Miscellaneous Plan</u>			
Balance at June 30, 2013	\$ 533,615,444	\$ 353,728,301	\$ 179,887,143
Balance at June 30, 2014	549,933,708	400,502,588	149,431,120
Net changes during 2013-14	<u>\$ 16,318,264</u>	<u>\$ 46,774,287</u>	<u>\$ (30,456,023)</u>
<u>YCHISS-PA Plan</u>			
Balance at June 30, 2013	\$ 400,062	\$ 297,454	\$ 102,608
Balance at June 30, 2014	423,870	346,898	76,972
Net changes during 2013-14	<u>\$ 23,808</u>	<u>\$ 49,444</u>	<u>\$ (25,636)</u>

Change in the Net Pension Liability – Agent Plan

The change in the Net Pension Liability for the Safety Plan is as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
<b>Balance at June 30, 2013</b>	<u>\$ 163,814,963</u>	<u>\$ 104,986,932</u>	<u>\$ 58,828,031</u>
<b>Changes in the fiscal year:</b>			
Service Cost	5,368,453	-	5,368,453
Interest on the total pension liability	12,226,316	-	12,226,316
Contribution - employer	-	5,331,222	(5,331,222)
Contribution - member	-	1,832,230	(1,832,230)
Net investment income	-	18,326,045	(18,326,045)
Benefit payments, including refunds of member contributions	(6,963,280)	(6,963,280)	-
<b>Net Changes</b>	<u>10,631,489</u>	<u>18,526,217</u>	<u>(7,894,728)</u>
<b>Balance at June 30, 2014</b>	<u>\$ 174,446,452</u>	<u>\$ 123,513,149</u>	<u>\$ 50,933,303</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate:

The following table presents the net pension liability for the County of Yolo and YCIHSS-PA for each plan, calculated using the discount rate for each plan as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1 percentage point higher or lower than the current discount rate.

	<u>Discount Rate</u> <u>1% Decrease</u> <u>6.50%</u>	<u>Current</u> <u>Discount Rate</u> <u>7.50%</u>	<u>Discount Rate</u> <u>1% Increase</u> <u>8.50%</u>
<b>Net Pension Liability:</b>			
County of Yolo - Miscellaneous Plan	\$ 219,964,141	\$ 149,431,120	\$ 90,791,957
County of Yolo - Safety Plan	75,207,587	50,933,303	30,943,395
YCIHSS-PA Plan	133,203	76,972	30,305

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 12: **Pension Plans** (continued)

**Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2015, the County recognized pension expense of \$10,946,318, \$5,810,352, and \$16,393 for the Miscellaneous Plan, Safety Plan, and YCIHSS-PA Plan respectively. At June 30, 2014, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	All Plans	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer pension contributions subsequent to the measurement date	\$ 19,950,639	-
Change in employer's proportion	-	(1,633,815)
Net differences between projected and actual earnings on plan investments	-	(35,853,472)
Total	\$ 19,950,639	\$ (37,487,287)

The \$19,950,639 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expenses as follows:

Year Ended June 30:	All Plans Amount
2016	\$ (9,982,141)
2017	(9,575,891)
2018	(8,965,888)
2019	(8,963,367)
Total	\$ (37,487,287)

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

### 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 defined benefit OPEB 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, 2015 is \$1,804,529. 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, 2015

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	\$ 18,303,000
Interest on net OPEB obligation	3,343,000
Adjustment to annual required contribution	<u>(5,261,000)</u>
 Annual OPEB cost	 16,385,000
 Contributions made	 <u>(5,086,000)</u>
Net increase in net OPEB obligation	11,299,000
 Net OPEB obligation, beginning of year	 82,735,000
 Net OPEB obligation, end of year	 <u><u>\$ 94,034,000</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
2013	\$ 15,255,000	26.1%	\$ 72,175,000
2014	15,425,000	31.5%	82,735,000
2015	16,385,000	31.0%	94,034,000

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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, 2015

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, 2015

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:

	2015	2014
Unpaid claims – July 1	\$ 297,470	\$ 172,514
Incurred claims (including IBNRs)	1,931,472	1,929,183
Claim payments	<u>(1,935,065)</u>	<u>(1,804,227)</u>
Unpaid claims – June 30	<u>\$ 293,877</u>	<u>\$ 297,470</u>
 Current portion	 <u>\$ 36,537</u>	 <u>\$ 40,130</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

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 \$278,696 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>2015</u>	<u>2014</u>
Unpaid claims – July 1	\$ 293,707	\$ 552,295
Incurred claims (including IBNRs)	183,714	(84,534)
Claim payments	<u>(198,725)</u>	<u>(174,054)</u>
Unpaid claims – June 30	<u>\$ 278,696</u>	<u>\$ 293,707</u>
Current portion	<u>\$ 29,420</u>	<u>\$ 51,692</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, 2015

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 \$60.6 million may be payable upon future performance under these contracts and purchase orders.

The County has active construction projects as of June 30, 2015. 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>
Jail expansion	\$ 8,525	\$ 620
Juvenile detention facilities	545	406
Road improvements	2,429	2,544
	<u>\$ 11,499</u>	<u>\$ 3,570</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 \$440,000 through fiscal year 2014-15. The remaining \$340,000 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, 2015

### 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. 72, "*Fair Value Measurement and Application*", issued in February 2015, will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement will also enhance the fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. This statement is effective for fiscal years beginning after June 15, 2015.

GASB Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*," issued June 2015, will improve financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and nonemployer contributing entities. This statement is effective for fiscal years beginning after June 15, 2015.

GASB Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*," issued June 2015, will improve the usefulness of information about postemployment benefits other than pensions included in the general-purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This statement is effective for fiscal years beginning after June 15, 2016.

GASB Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*," issued June 2015, will improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions or OPEB. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This statement is effective for fiscal years beginning after June 15, 2017.

GASB Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*," issued June 2015, reduces the GAAP hierarchy to two different categories of authoritative GAAP and addresses the use of authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This statement is effective for fiscal years beginning after June 15, 2015.

GASB Statement No. 77, "*Tax Abatement Disclosures*," issued August 2015, improves financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. This statement is effective for fiscal years beginning after December 15, 2015.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2015

Note 17: **Future Accounting Pronouncements** (continued)

GASB Statement No. 78, “*Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*,” issued December 2015, addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pension. This statement is effective for fiscal years beginning after December 15, 2015.

GASB Statement No. 79, “*Certain External Investment Pools and Pool Participants*,” issued December 2015, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. This statement is effective for fiscal years beginning after June 15, 2015.

GASB Statement No. 80, “*Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*,” issued January 2016, amends the blending requirements for component units incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. This statement is effective for fiscal years beginning after June 15, 2016.

GASB Statement No. 81, “*Irrevocable Split-Interest Agreements*,” issued March 2016, requires a government that receives resources pursuant to an irrevocable split-interest agreement to recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This statement also requires that a government recognize revenue when the resources become applicable to the reporting period. This statement is effective for fiscal years beginning after December 15, 2016.

GASB Statement No. 82, “*Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*,” issued March 2016, addresses issues related to the presentation of payroll-related measures in required supplementary information, selection of assumptions and classification of employer-paid member contributions. This statement is effective for fiscal years beginning after June 15, 2016.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

### 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, 2015:

#### Component Units

##### **Fire Districts**

The County disbursed \$36,989 to the districts for casino mitigation grants and \$6,907 for fire protection services. The Fire Districts paid the County \$12,912 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, 2015 was \$14,599. The other \$8,513 was for legal, accounting and inspection services.

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

The Commission paid the County \$94,017 during the year, of which \$55,884 was for a grant to the County Library, \$22,750 for 2014-15 OPEB contribution and the balance of \$15,383 was for legal, accounting, payroll, courier services and participation in insurance programs.

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

YCH paid the County \$123,444 for participating in the dental plan, fleet services, board clerk, legal, graphics, courier service, and for participating in the County's emergency services program. The County paid YCH \$146,319, \$45,002 for property management for mental health clients and for transitional housing for emancipated foster children and \$101,317 for Bridge to Housing program. YCH has an outstanding promissory note (secured by deed of trust) due the County in the amount of \$12,256 as of June 30, 2015. Payments to the County for scheduled repayments of the loan totaled \$2,447 during the year.

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

#### Issuance of Refunding Bonds

On November 17, 2015, the County of Yolo Community Facilities District No 1989-1 (Davis Branch Library) issued 2015 Refunding Special Tax Bonds in the amount of \$6,660,000 to achieve interest cost savings by refunding the CFD's remaining outstanding obligations of the 2002 Refunding Special Tax Bonds and 2008 Special Tax Bonds and to pay cost of issuance for the 2015 bonds. Principal and interest are payable on June 1 and December 1 of each year with interest rates on the serial and term bonds of 2.00% to 3.25%. The bonds will be paid off on December 1, 2037.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2015

Note 20: **Prior Period Restatement**

During the year ended June 30, 2015, the County of Yolo implemented GASB Statements No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*.

As a result of the implementation of these statements, the County restated the following beginning balances to recognize the effects of the net pension liability and deferred outflows as of June 30, 2014.

	As Previously Reported, June 30, 2014	Adjustment for Restatement	As Restated, June 30, 2014
<b><i>Governmental Activities:</i></b>			
Beginning Net Position	\$ 194,627,039	\$ (216,963,896)	\$ (22,336,857)
<b><i>Business Type Activities:</i></b>			
Beginning Net Position	12,646,784	(4,190,505)	8,456,279
<b><i>Yolo County Central Landfill</i></b>			
Beginning Net Position	10,597,841	(4,190,505)	6,407,336
<b><i>First 5 Yolo - Discrete Component Unit</i></b>			
Beginning Net Position	2,130,748	(1,131,444)	999,304
<b><i>Yolo County Housing - Discrete Component Unit</i></b>			
Beginning Net Position	16,079,119	(2,841,883)	13,237,236

Note 21: **Deficit Fund Equity**

As of June 30, 2015 the following individual funds had deficit fund equity balances:

**North Davis Meadows County Service Area No. 10**

At the end of the fiscal year this fund had a deficit of \$25,404. The deficit was caused by increasing costs of providing water service and expenditures related to water system consolidation with a neighboring city. The deficit and future consolidation costs will be funded with increased assessments and potential State funding. A Proposition 218 vote was passed on May 31, 2016 to increase the assessment.

**Willowbank County Service Area No. 12**

At the end of the fiscal year this fund had a deficit of \$24,138. The deficit was caused by one-time engineering expenditures to study alternative sources of irrigation water. This fund's regular annual assessment averages \$4,500. The next year's assessment was increased to \$32,670 to finance the deficit.



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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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Required Supplemental Information  
Pension Plans

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COUNTY OF YOLO

Required Supplementary Information  
Miscellaneous Plan

**Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios**

Last 10 Years\*

	<u>2014</u>
Proportion of the net pension liability	92.0594%
Proportionate share of the net pension liability	\$ 149,431,120
Covered-employee payroll	\$ 65,402,970
Proportionate share of the net pension liability as a percentage of covered-employee payroll	228.48%
Plan fiduciary net position as a percentage of the total pension liability	72.83%

**Notes to Schedule:**

- a) Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013.
- b) Changes of Assumptions: There were no changes of assumptions.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only one year is shown.

**COUNTY OF YOLO**

Required Supplementary Information  
Miscellaneous Plan

**Schedule of Contributions**

Last 10 Years\*

	<u>2014</u>	<u>2015</u>
Actuarially determined contribution	\$ 13,384,359	\$ 13,968,825
Contributions in relation to the actuarially determined contributions	<u>(13,384,359)</u>	<u>(13,968,825)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 65,402,970	\$ 67,336,096
Contributions as a percentage of covered-employee payroll	20.46%	20.74%

**Notes to Schedule:**

Methods and assumptions used to determine contribution rates:

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 24 Years as of Valuation Date
- d) Asset valuation method: 15 Year Smoothed Market
- e) Inflation: 2.75%
- f) Salary increases: Varies by Entry Age and Service
- g) Payroll growth: 3%
- h) Investment rate of return: 7.5% of Net Pension Plan Investment and Administrative Expense; includes inflation
- i) Retirement age: The probabilities of retirement are based on the 2010 CalPERS experience study for the period of 1997 to 2007.
- j) Mortality: The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period of 1997 to 2007. Pre-Retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only two years are shown.

**COUNTY OF YOLO**

Required Supplementary Information  
Safety Plan

**Schedule of Changes in the Net Pension Liability and Related Ratios**

Last 10 Years\*

	<u>2014</u>
<b>Total Pension Liability</b>	
Service cost	\$ 5,368,453
Interest on total pension liability	12,226,316
Benefit payments, including refunds of employee contributions	<u>(6,963,280)</u>
<b>Net change in total pension liability</b>	10,631,489
<b>Total pension liability - beginning</b>	<u>163,814,963</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 174,446,452</u></u>
 <b>Plan Fiduciary Net Position</b>	
Contributions - employer	\$ 5,331,222
Contributions - employee	1,832,230
Net investment income	18,326,045
Benefit payments, including refunds of employee contributions	<u>(6,963,280)</u>
<b>Net change in plan fiduciary net position</b>	18,526,217
<b>Plan fiduciary net position - beginning</b>	<u>104,986,932</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 123,513,149</u></u>
 Net pension liability - ending (a)-(b)	<u><u>\$ 50,933,303</u></u>
 Plan fiduciary net position as a percentage of the total pension liability	70.80%
 Covered - employee payroll	\$ 20,367,450
 Net pension liability as percentage of covered-employee payroll	250.07%

**Notes to Schedule:**

- a) Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013.
- b) Changes of Assumptions: There were no changes of assumptions.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only one year is shown.

**COUNTY OF YOLO**

Required Supplementary Information  
Safety Plan

**Schedule of Contributions**

Last 10 Years\*

	<u>2014</u>	<u>2015</u>
Actuarially determined contribution	\$ 5,331,222	\$ 5,958,992
Contributions in relation to the actuarially determined contributions	(5,331,222)	(5,958,992)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 20,367,450	\$ 20,704,187
Contributions as a percentage of covered-employee payroll	26.18%	28.78%

**Notes to Schedule:**

Methods and assumptions used to determine contribution rates:

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 24 Years as of Valuation Date
- d) Asset valuation method: 15 Year Soothed Market
- e) Inflation: 2.75%
- f) Salary increases: Varies by Entry Age Service
- g) Payroll growth: 3%
- h) Investment rate of return: 7.50% Net of Pension Plan Investment and Administrative Expense; includes Inflation
- i) Retirement age: The probabilities of retirement are based on the 2010 CalPERS experience study for the period of 1997 to 2007.
- j) Mortality: The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period of 1997 to 2007. Pre-Retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only two years are shown.



COUNTY OF YOLO

Required Supplementary Information  
Yolo County IHSS-PA Plan

**Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios**

Last 10 Years\*

	<u>2014</u>
Proportion of the net pension liability	0.00124%
Proportionate share of the net pension liability	\$ 76,972
Covered-employee payroll	\$ 198,286
Proportionate share of the net pension liability as a percentage of covered-employee payroll	38.82%
Plan fiduciary net position as a percentage of the total pension liability	80.43%

**Notes to Schedule:**

- a) Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013.
- b) Changes of Assumptions: There were no changes of assumptions.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only one year is shown.

**COUNTY OF YOLO**

Required Supplementary Information  
Yolo County IHSS-PA Plan

**Schedule of Contributions**

Last 10 Years\*

	2014	2015
Contractually required contribution (actuarially determined)	\$ 23,843	\$ 22,822
Contributions in relation to the actuarially determined contributions	(23,843)	(22,822)
Contribution deficiency (excess)	\$ -	\$ -
 Covered-employee payroll**	 \$ 198,286	 \$ 204,235
 Contributions as a percentage of covered-employee payroll	 12.02%	 11.17%

**Notes to Schedule:**

Methods and assumptions used to determine contribution rates:

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 24 years as of Valuation Date
- d) Asset valuation method: 15 Year Smoothed Market
- e) Inflation: 2.75%
- f) Salary increases: Varies by Entry Age and Service
- g) Payroll growth: 3%
- h) Investment rate of return: 7.50% Net of Pension Plan Investment and Administrative Expense; includes Inflation
- i) Retirement age: The probabilities of retirement are based on the 2010 CalPERS experience study for the period of 1997 to 2007.
- j) Mortality: The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period of 1997 to 2007. Pre-Retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

\*Fiscal year 2015 (measurement year 2014) was the first year of implementation, therefore only two years are shown.

\*\*2015 Payroll from prior year (\$198,286) was assumed to increase by the 3% payroll growth assumption.

Required Supplemental Information  
Other Postemployment Benefits (OPEB)

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**COUNTY OF YOLO**

**Required Supplementary Information  
For the Fiscal Year Ended June 30, 2015**

**SCHEDULE OF FUNDING PROGRESS**

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.

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Required Supplemental Information  
Budgetary Basis

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**COUNTY OF YOLO**

Budgetary Comparison Schedule  
General Fund  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 24,626,749	\$ 27,389,894	\$ 46,401,331	\$ 19,011,437
Resources (inflows):				
Taxes	44,653,210	43,153,210	44,035,828	882,618
Licenses, permits, and franchises	6,781,938	6,781,938	6,649,794	(132,144)
Fines, forfeitures and penalties	1,923,400	3,423,400	4,751,873	1,328,473
Revenue from use of money and property	1,093,984	1,040,833	1,626,785	585,952
Aid from other governments	106,797,813	111,892,169	105,578,698	(6,313,471)
Charges for services	9,292,570	9,487,198	10,487,633	1,000,435
Other revenue	881,495	1,224,003	2,064,456	840,453
Other financing sources	36,802,661	40,145,642	39,614,068	(531,574)
Total resources (inflows)	208,227,071	217,148,393	214,809,135	(2,339,258)
Amounts available for appropriation	232,853,820	244,538,287	261,210,466	16,672,179
Charges to appropriations (outflows):				
Current:				
General government	78,642,169	82,131,392	72,626,130	9,505,262
Public protection	23,929,547	24,429,301	22,716,713	1,712,588
Health and sanitation	16,785,361	18,092,241	15,474,140	2,618,101
Public assistance	111,636,601	118,025,211	111,638,203	6,387,008
Education	249,600	249,600	133,685	115,915
Recreation and cultural services	1,610,542	1,610,542	870,686	739,856
Total charges to appropriations	232,853,820	244,538,287	223,459,557	21,078,730
Budgetary fund balances, June 30	\$ --	\$ --	\$ 37,750,909	\$ 37,750,909

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

General Fund

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 44,035,828	\$ --	\$ (56,795)	\$ --	\$ --	\$ 43,979,033
Licenses, permits, and franchises	6,649,794	--	(28,618)	--	--	6,621,176
Fines, forfeitures and penalties	4,751,873	--	(4,752)	--	--	4,747,121
Revenue from use of money and property	1,626,785	--	4,584	--	--	1,631,369
Aid from other governments	105,578,698	--	767,602	--	--	106,346,300
Charges for services	10,487,633	--	9,281	--	--	10,496,914
Other revenue	2,064,456	--	4,632	(480,000)	--	1,589,088
Other financing sources	39,614,068	--	(37,159,375)	(2,454,693)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 214,809,135</u>	<u>\$ --</u>	<u>\$ (36,463,441)</u>	<u>\$ (2,934,693)</u>	<u>\$ --</u>	<u>\$ 175,411,001</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
General government	\$ 72,626,130	\$ (35,696,078)	\$ (360,338)	\$ (8,983,969)	\$ (145,375)	\$ 27,440,370
Public protection	22,716,713	(484,847)	8,802	--	(23,695)	22,216,973
Health and sanitation	15,474,140	(3,731,310)	(29,804)	--	(36,274)	11,676,752
Public assistance	111,638,203	(30,020,578)	2,841	--	(1,600)	81,618,866
Education	133,685	--	--	--	--	133,685
Recreation and cultural services	870,686	(1,069)	6,807	--	(5,850)	870,574
<b>Debt Service:</b>						
Principal	--	1,208,022	130,810	--	--	1,338,832
Interest and fiscal charges	--	139,120	222	--	--	139,342
Other financing uses	--	68,586,740	(39,651,869)	(28,934,871)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 223,459,557</u>	<u>\$ --</u>	<u>\$ (39,892,529)</u>	<u>\$ (37,918,840)</u>	<u>\$ (212,794)</u>	<u>\$ 145,435,394</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>General Government</b>				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 1,547,842	\$ 1,540,511	\$ 1,540,511	\$ -
Services and supplies	218,132	226,963	226,963	-
Other charges	-	4,808	4,808	-
Other financing uses	7,200	8,400	8,400	-
Subtotal	<u>1,773,174</u>	<u>1,780,682</u>	<u>1,780,682</u>	<u>-</u>
County Administration				
Salaries and benefits	2,473,279	2,473,279	2,359,252	114,027
Services and supplies	1,046,614	1,013,746	853,410	160,336
Other charges	-	31,268	31,267	1
Other financing uses	2,000	8,000	6,850	1,150
Expense transfer reimbursement	4,400	-	-	-
Subtotal	<u>3,526,293</u>	<u>3,526,293</u>	<u>3,250,779</u>	<u>275,514</u>
CAO - Tribal Office				
Services and supplies	449,586	441,471	17,681	423,790
Other charges	467,897	467,897	315,519	152,378
Other financing uses	5,610,242	5,618,357	5,618,357	-
Subtotal	<u>6,527,725</u>	<u>6,527,725</u>	<u>5,951,557</u>	<u>576,168</u>
Total Legislative and Administrative	<u>11,827,192</u>	<u>11,834,700</u>	<u>10,983,018</u>	<u>851,682</u>
Human Resources:				
Human Resources				
Salaries and benefits	1,412,108	1,468,574	1,468,573	1
Services and supplies	113,351	113,666	113,665	1
Other charges	-	3,084	3,083	1
Other financing uses	4,800	4,800	4,800	-
Expense transfer reimbursement	(70,000)	(22,523)	(22,523)	-
Subtotal	<u>1,460,259</u>	<u>1,567,601</u>	<u>1,567,598</u>	<u>3</u>
County-wide Benefits				
Salaries and benefits	4,363,050	4,363,050	298,941	4,064,109
Services and supplies	137,580	137,580	81,183	56,397
Subtotal	<u>4,500,630</u>	<u>4,500,630</u>	<u>380,124</u>	<u>4,120,506</u>
Total Human Resources	<u>5,960,889</u>	<u>6,068,231</u>	<u>1,947,722</u>	<u>4,120,509</u>
Finance:				
Financial Services				
Salaries and benefits	2,575,082	2,571,864	2,430,587	141,277
Services and supplies	711,525	711,525	687,024	24,501
Other charges	-	3,188	3,187	1
Other financing uses	10,000	10,030	10,030	-
Expense transfer reimbursements	(56,332)	(56,332)	(65,113)	8,781
Subtotal	<u>3,240,275</u>	<u>3,240,275</u>	<u>3,065,715</u>	<u>174,560</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>General Government</u></b> (continued)				
Assessor				
Salaries and benefits	2,747,983	2,747,983	2,519,125	228,858
Services and supplies	248,519	248,335	236,443	11,892
Other charges	-	2,384	2,384	-
Capital assets	3,840	1,640	-	1,640
Other financing uses	14,000	14,000	14,000	-
Subtotal	<u>3,014,342</u>	<u>3,014,342</u>	<u>2,771,952</u>	<u>242,390</u>
General Services - Purchasing				
Salaries and benefits	314,390	363,988	363,987	1
Services and supplies	38,313	38,082	38,081	1
Other charges	-	404	403	1
Other financing uses	1,200	1,200	1,200	-
Subtotal	<u>353,903</u>	<u>403,674</u>	<u>403,671</u>	<u>3</u>
Total Finance	<u>6,608,520</u>	<u>6,658,291</u>	<u>6,241,338</u>	<u>416,953</u>
Counsel:				
County Counsel				
Salaries and benefits	1,841,294	1,744,538	1,505,587	238,951
Services and supplies	338,813	338,813	226,667	112,146
Other charges	2,800	2,800	2,573	227
Other financing uses	4,400	4,400	4,400	-
Expense transfer reimbursement	(568,280)	(471,524)	(471,525)	1
Total Counsel	<u>1,619,027</u>	<u>1,619,027</u>	<u>1,267,702</u>	<u>351,325</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	630,538	627,214	627,214	-
Services and supplies	875,724	780,973	780,973	-
Other charges	21,800	30,170	30,169	1
Expense transfer reimbursement	499,579	613,781	613,781	-
Total Election	<u>2,027,641</u>	<u>2,052,138</u>	<u>2,052,137</u>	<u>1</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	1,461,516	1,497,000	1,496,999	1
Services and supplies	492,892	752,510	752,510	-
Other charges	2,478	1,492	1,492	-
Capital assets	-	75,000	75,000	-
Other financing uses	1,600	1,600	1,600	-
Expense transfer reimbursement	(60,000)	(157,369)	(157,369)	-
Subtotal	<u>1,898,486</u>	<u>2,170,233</u>	<u>2,170,232</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>General Government (continued)</b>				
General Services - Utilities				
Services and supplies	810,670	712,768	712,768	-
Other charges	26,048	19,789	19,788	1
Expense transfer reimbursement	(339,000)	(336,860)	(336,861)	1
Subtotal	497,718	395,697	395,695	2
Total Property Management	2,396,204	2,565,930	2,565,927	3
Other General Government:				
PPW - Surveyor & Engineer				
Salaries and benefits	-	10,000	4,040	5,960
Services and supplies	70,000	60,000	19,369	40,631
Subtotal	70,000	70,000	23,409	46,591
Human Resources - Risk Management				
Salaries and benefits	19,368	47,274	47,274	-
Services and supplies	138,022	185,031	185,031	-
Subtotal	157,390	232,305	232,305	-
General Services - Information Technology				
Salaries and benefits	3,382,095	3,062,334	3,062,333	1
Services and supplies	884,131	768,421	765,951	2,470
Other charges	123,560	125,254	125,254	-
Capital assets	59,500	287,600	266,466	21,134
Other financing uses	14,400	14,400	14,400	-
Expense transfer reimbursement	(2,499,407)	(2,130,504)	(2,130,504)	-
Subtotal	1,964,279	2,127,505	2,103,900	23,605
General Services - Graphics				
Salaries and benefits	67,869	77,035	77,034	1
Services and supplies	39,180	36,346	36,345	1
Other charges	3,410	3,519	3,519	-
Capital assets	23,500	23,248	23,247	1
Other financing uses	400	400	400	-
Expense transfer reimbursement	(38,377)	(34,358)	(34,359)	1
Subtotal	95,982	106,190	106,186	4
Development Impact Fees				
Other charges	35,000	-	-	-
Other financing uses	-	85,000	85,000	-
Subtotal	35,000	85,000	85,000	-

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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>General Government</u></b> (continued)				
Other General - Expenditures				
Salaries and benefits	156,032	371,454	371,453	1
Services and supplies	1,572,669	1,803,815	1,803,815	-
Other charges	2,596,605	4,148,291	4,148,290	1
Capital assets	2,084,187	1,704,135	1,704,135	-
Other financing uses	34,747,828	37,233,734	37,233,734	-
Expense transfer reimbursement	(858,113)	(877,314)	(877,314)	-
Subtotal	<u>40,299,208</u>	<u>44,384,115</u>	<u>44,384,113</u>	<u>2</u>
Pomona Fund				
Services and supplies	40,000	-	-	-
Other charges	545,340	585,340	187,669	397,671
Other financing uses	141,356	141,356	93,178	48,178
Subtotal	<u>726,696</u>	<u>726,696</u>	<u>280,847</u>	<u>445,849</u>
Demeter Fund				
Services and supplies	-	2,670	2,669	1
Subtotal	<u>-</u>	<u>2,670</u>	<u>2,669</u>	<u>1</u>
Ceres Endowment Fund				
Services and supplies	15,000	15,000	13,175	1,825
Other financing uses	739,141	739,141	336,682	402,459
Subtotal	<u>754,141</u>	<u>754,141</u>	<u>349,857</u>	<u>404,284</u>
Appropriations for contingencies	<u>4,100,000</u>	<u>2,844,453</u>	<u>-</u>	<u>2,844,453</u>
Total Other General	<u>48,202,696</u>	<u>51,333,075</u>	<u>47,568,286</u>	<u>3,764,789</u>
<b>Total General Government</b>	<u>78,642,169</u>	<u>82,131,392</u>	<u>72,626,130</u>	<u>9,505,262</u>
<b><u>Public Protection</u></b>				
Judicial:				
Child Support Services				
Salaries and benefits	5,027,432	4,944,822	4,871,382	73,440
Services and supplies	917,462	977,669	977,669	-
Other charges	-	22,403	22,402	1
Expense transfer reimbursement	-	-	(11,491)	11,491
Subtotal	<u>5,944,894</u>	<u>5,944,894</u>	<u>5,859,962</u>	<u>84,932</u>
Public Defender				
Salaries and benefits	5,195,310	5,274,119	5,274,118	1
Services and supplies	628,386	604,934	602,169	2,765
Other charges	8,919	5,587	5,587	-
Other financing uses	14,400	14,400	14,400	-
Expense transfer reimbursement	(120,154)	(1,597)	(1,597)	-
Subtotal	<u>5,726,861</u>	<u>5,897,443</u>	<u>5,894,677</u>	<u>2,766</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Protection</b> (continued)				
County Counsel - Indigent Defense Contracts				
Services and supplies	1,451,326	1,451,326	1,413,985	37,341
Subtotal	1,451,326	1,451,326	1,413,985	37,341
Grand Jury				
Services and supplies	32,545	51,741	51,742	(1)
Other charges	855	855	854	1
Other financing uses	1,600	1,600	1,600	-
Subtotal	35,000	54,196	54,196	-
 Total Judicial	 13,158,081	 13,347,859	 13,222,820	 125,039
Protective Inspection:				
Agriculture				
Salaries and benefits	1,794,799	1,819,449	1,819,448	1
Services and supplies	881,641	619,337	582,841	36,496
Other charges	20,585	26,185	26,148	37
Capital assets	-	6,490	6,490	-
Other financing uses	-	225,564	225,564	-
Total Protective Inspection	2,697,025	2,697,025	2,660,491	36,534
Other Protection:				
County Clerk - Administration				
Salaries and benefits	808,281	941,488	941,489	(1)
Services and supplies	24,350	34,650	34,649	1
Expense transfer reimbursement	(832,631)	(976,135)	(976,136)	1
Subtotal	-	3	2	1
County Administrator - Emergency Services				
Salaries and benefits	326,634	278,825	278,824	1
Services and supplies	98,127	262,854	262,853	1
Other charges	170,818	230,049	230,049	-
Capital assets	49,837	-	-	-
Other financing uses	1,200	51,248	51,248	-
Subtotal	646,616	822,976	822,974	2
Sheriff - Animal Services				
Salaries and benefits	1,460,788	1,501,975	1,501,975	-
Services and supplies	548,954	564,310	564,310	-
Capital assets	50,000	51,643	51,643	-
Subtotal	2,059,742	2,117,928	2,117,928	-

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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Public Protection</u></b> (continued)				
County Clerk - Recorder				
Salaries and benefits	713,526	748,846	748,846	-
Services and supplies	129,200	123,717	123,716	1
Other charges	4,225	4,210	4,209	1
Capital assets	-	1,114	1,114	-
Expense transfer reimbursement	333,052	361,304	361,304	-
Subtotal	1,180,003	1,239,191	1,239,189	2
Public Administrator - Guardian				
Salaries and benefits	644,373	670,410	670,410	-
Services and supplies	208,243	201,112	201,111	1
Other charges	4,050	1,893	1,892	1
Capital assets	20,000	19,490	19,490	-
Other financing uses	2,400	2,400	2,400	-
Subtotal	879,066	895,305	895,303	2
PPW - General Plan Recovery Fee				
Other financing uses	189,200	189,200	146,200	43,000
Subtotal	189,200	189,200	146,200	43,000
PPW - Planning				
Salaries and benefits	1,546,011	1,546,011	1,234,537	311,474
Services and supplies	1,548,803	1,542,933	371,400	1,171,533
Other charges	-	5,870	5,869	1
Capital assets	25,000	25,000	-	25,000
Subtotal	3,119,814	3,119,814	1,611,806	1,508,008
Total Other Protection	8,074,441	8,384,417	6,833,402	1,551,015
<b>Total Public Protection</b>	<b>23,929,547</b>	<b>24,429,301</b>	<b>22,716,713</b>	<b>1,712,588</b>
<b><u>Health and Sanitation</u></b>				
Health:				
Health - Community Health Protection				
Salaries and benefits	4,014,702	4,014,702	3,769,346	245,356
Services and supplies	1,436,029	1,347,042	1,004,537	342,505
Other charges	11,907	12,822	12,821	1
Other financing uses	-	37,296	-	37,296
Expense transfer reimbursement	(188,140)	(100,068)	(100,069)	1
Subtotal	5,274,498	5,311,794	4,686,635	625,159
Health - Community Health Protection-IGT				
Salaries and benefits	1,238,140	1,238,140	694,187	543,953
Services and supplies	1,447,929	1,253,411	201,625	1,051,786
Other charges	-	510	509	1
Capital assets	-	170,733	170,732	1
Other financing uses	-	10,000	10,000	-
Expense transfer reimbursement	80,563	93,838	11,194	82,644
Subtotal	2,766,632	2,766,632	1,088,247	1,678,385

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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Health and Sanitation</u></b> (continued)				
PPW - Env Hlth-Safe Drinking Water Grant				
Salaries and benefits	42,928	-	-	-
Subtotal	42,928	59,670	59,670	-
PPW - Environmental Health				
Salaries and benefits	2,818,646	2,817,456	2,677,848	139,608
Services and supplies	491,085	485,423	417,331	68,092
Other charges	2,500	8,162	8,161	1
Capital assets	25,000	26,190	25,683	507
Expense transfer reimbursement	-	-	(11,267)	11,267
Subtotal	3,337,231	3,337,231	3,117,756	219,475
Health - Child Health Disability Prog.				
Salaries and benefits	1,980,406	1,964,237	1,940,137	24,100
Services and supplies	171,018	187,214	187,131	83
Other charges	63,000	62,973	1,403	61,570
Expense transfer reimbursement	107,577	107,577	98,251	9,326
Subtotal	2,322,001	2,322,001	2,226,922	95,079
Health - 1991 Realignment				
Other financing uses	1,518,775	2,144,056	2,144,055	1
Subtotal	1,518,775	2,144,056	2,144,055	1
Total Health	15,262,065	15,941,384	13,323,285	2,618,099
Hospital Care:				
Health - Indigent Health Care				
Salaries and benefits	21,646	12,071	12,071	-
Services and supplies	1,501,650	634,569	634,568	1
Other financing uses	-	1,504,217	1,504,216	1
Subtotal	1,523,296	2,150,857	2,150,855	2
Total Hospital Care	1,523,296	2,150,857	2,150,855	2
<b>Total Health &amp; Sanitation</b>	16,785,361	18,092,241	15,474,140	2,618,101
<b><u>Public Assistance</u></b>				
Administration:				
DESS - Public Assist & Support Services				
Salaries and benefits	29,965,526	31,978,599	31,978,598	1
Services and supplies	12,597,835	12,546,385	12,539,532	6,853
Other charges	7,973,245	7,895,067	7,895,067	-
Capital assets	150,000	307,149	307,149	-
Other financing uses	286,898	195,215	195,214	1
Expense transfer reimbursement	(125,000)	(238,033)	(238,034)	1
Subtotal	50,848,504	52,684,382	52,677,526	6,856
DESS - Co Local Rev Fd -Protective Srvs				
Other financing uses	3,724,550	4,593,368	4,593,368	-
Subtotal	3,724,550	4,593,368	4,593,368	-

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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Assistance</b> (continued)				
DESS - 1991 Realignment				
Other financing uses	13,344,621	13,644,621	12,227,633	1,416,988
Subtotal	13,344,621	13,644,621	12,227,633	1,416,988
Total Administration	67,917,675	70,922,371	69,498,527	1,423,844
Aid Programs:				
DESS - TANF/CalWORKS/Foster Care				
Services and supplies	70,000	-	-	-
Other charges	26,882,471	26,855,240	26,293,365	561,875
Other financing uses	-	182,231	182,231	-
Subtotal	26,952,471	27,037,471	26,475,596	561,875
DESS - Co Local Rev Fd -Protective Svcs				
Other financing uses	5,314,511	6,129,894	6,129,894	-
Subtotal	5,314,511	6,129,894	6,129,894	-
DESS - Wraparound Services				
Services and supplies	130,000	124,000	7,237	116,763
Other charges	-	6,000	6,000	-
Subtotal	130,000	130,000	13,237	116,763
DESS - CalWORKS MOE				
Other financing uses	5,205,760	5,205,760	3,626,561	1,579,199
Subtotal	5,205,760	5,205,760	3,626,561	1,579,199
DESS - Family Support				
Other financing uses	547,975	3,021,825	3,021,825	-
Subtotal	547,975	3,021,825	3,021,825	-
Total Aid Programs	38,150,717	41,524,950	39,267,113	2,257,837
General Relief:				
DESS - General Assistance				
Salaries and benefits	112,619	127,619	126,741	878
Services and supplies	40,000	40,000	40,000	-
Other charges	270,061	255,061	202,516	52,545
Subtotal	422,680	422,680	369,257	53,423
Total General Relief	422,680	422,680	369,257	53,423
Veterans Services:				
General Services - Veterans Services				
Salaries and benefits	196,798	207,886	207,886	-
Services and supplies	35,021	29,466	29,466	-
Other charges	1,165	1,120	1,119	1
Capital Assets	21,383	25,576	25,575	1
Other financing uses	800	800	800	-
Subtotal	255,167	264,848	264,846	2
Total Veterans Services	255,167	264,848	264,846	2

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>(Budgetary</u>	<u>Positive</u>
			<u>Basis)</u>	<u>(Negative)</u>
<b><u>Public Assistance</u></b> (continued)				
Other Public Assistance:				
County Administrator - Housing				
Salaries and benefits	108,543	108,543	22,573	85,970
Services and supplies	53,953	53,953	31,921	22,032
Other charges	700,000	700,000	-	700,000
Other financing uses	1,550,000	1,550,000	-	1,550,000
Subtotal	<u>2,412,496</u>	<u>2,412,496</u>	<u>54,494</u>	<u>2,358,002</u>
DESS - Workforce Investment Act				
Salaries and benefits	1,041,694	1,041,694	1,032,517	9,177
Services and supplies	687,730	611,622	520,489	91,133
Other charges	233,694	233,694	88,687	145,007
Expense transfer reimbursement	159,153	235,261	235,260	1
Subtotal	<u>2,122,271</u>	<u>2,122,271</u>	<u>1,876,953</u>	<u>245,318</u>
DESS - Community Services Block Grant				
Salaries and benefits	79,499	79,499	39,352	40,147
Services and supplies	263,663	246,240	241,699	4,541
Other charges	7,082	27,082	23,188	3,894
Expense transfer reimbursement	5,351	2,774	2,774	-
Subtotal	<u>355,595</u>	<u>355,595</u>	<u>307,013</u>	<u>48,582</u>
Total Other Public Assistance	<u>4,890,362</u>	<u>4,890,362</u>	<u>2,238,460</u>	<u>2,651,902</u>
<b>Total Public Assistance</b>	<u>111,636,601</u>	<u>118,025,211</u>	<u>111,638,203</u>	<u>6,387,008</u>
<b><u>Education</u></b>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	12,100	13,256	13,255	1
Services and supplies	237,500	236,344	120,430	115,914
Subtotal	<u>249,600</u>	<u>249,600</u>	<u>133,685</u>	<u>115,915</u>
Total Ag. Education	<u>249,600</u>	<u>249,600</u>	<u>133,685</u>	<u>115,915</u>
<b>Total Education</b>	<u>249,600</u>	<u>249,600</u>	<u>133,685</u>	<u>115,915</u>
<b><u>Recreation and Cultural Services</u></b>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	629,154	620,599	557,124	63,475
Services and supplies	176,988	207,178	201,757	5,421
Other charges	10,000	10,000	6,513	3,487
Capital assets	793,600	771,965	104,492	667,473
Other financing uses	800	800	800	-
Subtotal	<u>1,610,542</u>	<u>1,610,542</u>	<u>870,686</u>	<u>739,856</u>
<b>Total Recreation and Cultural Services</b>	<u>1,610,542</u>	<u>1,610,542</u>	<u>870,686</u>	<u>739,856</u>
<b>Total General Fund</b>	<u>\$ 232,853,820</u>	<u>\$ 244,538,287</u>	<u>\$ 223,459,557</u>	<u>\$ 21,078,730</u>

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Public Safety  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 94,869	\$ 95,785	\$ (1,093,486)	\$ (1,189,271)
Resources (inflows):				
Licenses, permits, and franchises	1,560	1,560	6,217	4,657
Fines, forfeitures and penalties	8,000	16,085	18,148	2,063
Revenue from use of money and property	3,000	10,300	11,980	1,680
Aid from other governments	23,418,878	24,893,898	24,345,248	(548,650)
Charges for services	2,113,661	2,145,173	2,096,607	(48,566)
Other revenue	25,370	25,370	45,095	19,725
Other financing sources	26,677,932	28,996,600	27,464,945	(1,531,655)
Total resources (inflows)	52,248,401	56,088,986	53,988,240	(2,100,746)
Amounts available for appropriation	52,343,270	56,184,771	52,894,754	(3,290,017)
Charges to appropriations (outflows):				
Current:				
Public protection	46,853,661	49,329,926	48,042,361	1,287,565
Health and sanitation	3,562,120	3,562,120	3,380,087	182,033
Public assistance	1,793,681	1,793,681	1,703,968	89,713
Other financing uses	133,808	1,499,044	1,392,323	106,721
Total charges to appropriations	52,343,270	56,184,771	54,518,739	1,666,032
Budgetary fund balances, June 30	\$ --	\$ --	\$ (1,623,985)	\$ (1,623,985)

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Public Safety

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Licenses, permits, and franchises	\$ 6,217	\$ --	\$ --	\$ --	\$ --	\$ 6,217
Fines, forfeitures and penalties	18,148	--	--	--	--	18,148
Revenue from use of money and property	11,980	--	--	--	--	11,980
Aid from other governments	24,345,248	--	592,721	--	--	24,937,969
Charges for services	2,096,607	--	83	--	--	2,096,690
Other revenue	45,095	--	--	--	--	45,095
Other financing sources	27,464,945	--	(656,846)	(26,808,099)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 53,988,240</u>	<u>\$ --</u>	<u>\$ (64,042)</u>	<u>\$ (26,808,099)</u>	<u>\$ --</u>	<u>\$ 27,116,099</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 48,042,361	\$ (40,017)	\$ 233,842	\$ --	\$ (403,768)	\$ 47,832,418
Health and sanitation	3,380,087	--	(2,192)	--	--	3,377,895
Public assistance	1,703,968	--	2,249	--	--	1,706,217
<b>Debt Service:</b>						
Principal	--	36,492	--	--	--	36,492
Interest and fiscal charges	--	3,525	--	--	--	3,525
Other financing uses	1,392,323	--	741,060	(2,133,383)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 54,518,739</u>	<u>\$ --</u>	<u>\$ 974,959</u>	<u>\$ (2,133,383)</u>	<u>\$ (403,768)</u>	<u>\$ 52,956,547</u>

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Roads and Transportation  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,754,567	\$ 1,754,567	\$ 22,564,538	\$ 20,809,971
Resources (inflows):				
Taxes	2,150,535	2,150,535	2,208,267	57,732
Licenses, permits, and franchises	88,000	88,000	218,681	130,681
Revenue from use of money and property	6,000	6,000	70,597	64,597
Aid from other governments	10,534,651	10,534,651	8,694,335	(1,840,316)
Charges for services	351,647	351,647	380,737	29,090
Other revenue	8,100	8,100	22,059	13,959
Other financing sources	7,170,767	7,170,767	4,148,323	(3,022,444)
Total resources (inflows)	<u>20,309,700</u>	<u>20,309,700</u>	<u>15,742,999</u>	<u>(4,566,701)</u>
Amounts available for appropriation	<u>22,064,267</u>	<u>22,064,267</u>	<u>38,307,537</u>	<u>16,243,270</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	14,676,070	14,676,070	9,859,644	4,816,426
Other financing uses	7,388,197	7,388,197	4,057,073	3,331,124
Total charges to appropriations	<u>22,064,267</u>	<u>22,064,267</u>	<u>13,916,717</u>	<u>8,147,550</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 24,390,820	\$ 24,390,820

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Roads and Transportation

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 2,208,267	\$ --	\$ (198,770)	\$ --	\$ --	\$ 2,009,497
Licenses, permits, and franchises	218,681	--	--	--	--	218,681
Fines, forfeitures and penalties	--	--	10,000	--	--	10,000
Revenue from use of money and property	70,597	--	--	--	--	70,597
Aid from other governments	8,694,335	--	74,777	--	--	8,769,112
Charges for services	380,737	--	--	--	--	380,737
Other revenue	22,059	--	--	--	--	22,059
Other financing sources	4,148,323	--	(4,057,073)	(91,250)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 15,742,999</u>	<u>\$ --</u>	<u>\$ (4,171,066)</u>	<u>\$ (91,250)</u>	<u>\$ --</u>	<u>\$ 11,480,683</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public ways and facilities	\$ 9,859,644	\$ (6,800)	\$ 1,823	\$ --	\$ (40,500)	\$ 9,814,167
<b>Debt Service:</b>						
Principal	--	5,992	(241)	--	--	5,751
Interest and fiscal charges	--	808	--	--	--	808
Other financing uses	4,057,073	--	(4,057,073)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 13,916,717</u>	<u>\$ --</u>	<u>\$ (4,055,491)</u>	<u>\$ --</u>	<u>\$ (40,500)</u>	<u>\$ 9,820,726</u>

See note to required supplementary information.

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Mental Health Managed Care  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 6,449,306	\$ 9,589,399	\$ 12,694,794	\$ 3,105,395
Resources (inflows):				
Fines, forfeitures, and penalties	--	--	391,721	391,721
Revenue from use of money and property	--	--	64,793	64,793
Aid from other governments	19,280,909	19,280,909	22,301,248	3,020,339
Charges for services	4,823,538	4,823,538	5,244,365	420,827
Other revenue	5,000	5,000	5,018	18
Other financing sources	9,438,015	9,438,015	6,746,305	(2,691,710)
Total resources (inflows)	<u>33,547,462</u>	<u>33,547,462</u>	<u>34,753,450</u>	<u>1,205,988</u>
Amounts available for appropriation	<u>39,996,768</u>	<u>43,136,861</u>	<u>47,448,244</u>	<u>4,311,383</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	25,854,279	26,543,249	22,969,699	3,573,550
Other financing uses	14,142,489	16,593,612	14,414,850	2,178,762
Total charges to appropriations	<u>39,996,768</u>	<u>43,136,861</u>	<u>37,384,549</u>	<u>5,752,312</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 10,063,695	\$ 10,063,695

See note to required supplementary information.



**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Mental Health Managed Care

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Fines, forfeitures, and penalties	\$ 391,721	\$ --	\$ --	\$ --	\$ --	\$ 391,721
Revenue from use of money and property	64,793	--	--	--	--	64,793
Aid from other governments	22,301,248	--	--	--	--	22,301,248
Charges for services	5,244,365	--	(4,244,987)	--	--	999,378
Other revenue	5,018	--	--	--	--	5,018
Other financing sources	6,746,305	--	--	(6,746,305)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 34,753,450</u>	<u>\$ --</u>	<u>\$ (4,244,987)</u>	<u>\$ (6,746,305)</u>	<u>\$ --</u>	<u>\$ 23,762,158</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Health and sanitation	\$ 22,969,699	\$ (280,397)	\$ 223,184	\$ --	\$ (49,547)	\$ 22,862,939
<b>Debt Service:</b>						
Principal	--	279,215	(269,605)	--	--	9,610
Interest and fiscal charges	--	1,182	(399)	--	--	783
Other financing uses	14,414,850	--	--	(14,414,850)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 37,384,549</u>	<u>\$ --</u>	<u>\$ (46,820)</u>	<u>\$ (14,414,850)</u>	<u>\$ (49,547)</u>	<u>\$ 22,873,332</u>

See note to required supplementary information.

## COUNTY OF YOLO

### Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2015

#### 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, 2015

#### **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.

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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, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 31,418,991	\$ 642,931	\$ 5,063,757	\$ 37,125,679
Cash with fiscal agent	33,254	2	--	33,256
Imprest cash	955	--	--	955
Restricted cash and investments	173,580	434,027	--	607,607
Receivables (net):				
Taxes receivable	15,746	--	4,709	20,455
Accounts receivable	316,751	--	173	316,924
Due from other governments	2,713,125	--	--	2,713,125
Loans receivable	7,403,677	--	--	7,403,677
Inventory	16,879	--	--	16,879
Prepaid items	7,166	--	--	7,166
<b>Total Assets</b>	<b>\$ 42,100,124</b>	<b>\$ 1,076,960</b>	<b>\$ 5,068,639</b>	<b>\$ 48,245,723</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ 6,307	\$ --	\$ --	\$ 6,307
Accounts payable	1,313,195	--	361,921	1,675,116
Accrued salaries and benefits	691,517	--	--	691,517
Due to other governments	785,667	--	--	785,667
Due to other funds	536,213	--	--	536,213
Unearned revenue	225,954	--	--	225,954
<b>Total Liabilities</b>	<b>3,558,853</b>	<b>--</b>	<b>361,921</b>	<b>3,920,774</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue	63,241	--	--	63,241
<b>Fund Balances</b>				
Nonspendable	197,625	--	--	197,625
Restricted	33,381,091	1,076,960	4,178,948	38,636,999
Committed	4,952,361	--	477,999	5,430,360
Assigned	--	--	49,771	49,771
Unassigned	(53,047)	--	--	(53,047)
<b>Total Fund Balances</b>	<b>38,478,030</b>	<b>1,076,960</b>	<b>4,706,718</b>	<b>44,261,708</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 42,100,124</b>	<b>\$ 1,076,960</b>	<b>\$ 5,068,639</b>	<b>\$ 48,245,723</b>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,724,011	\$ 2,069,316	\$ 2,209,587	\$ 7,002,914
Licenses, permits, and franchises	945,509	--	--	945,509
Fines, forfeitures, and penalties	3,774,676	123,400	--	3,898,076
Revenue from use of money and property	227,889	4,244	13,362	245,495
Aid from other governments	18,765,285	--	483,253	19,248,538
Charges for services	4,331,111	59,124	--	4,390,235
Other	640,068	--	11,526	651,594
<b>Total Revenues</b>	<b>31,408,549</b>	<b>2,256,084</b>	<b>2,717,728</b>	<b>36,382,361</b>
<b>Expenditures:</b>				
Current:				
General government	30,011	--	677,870	707,881
Public protection	18,393,202	--	242,712	18,635,914
Public ways and facilities	10,606	--	--	10,606
Health and sanitation	3,585,990	--	5,400	3,591,390
Public assistance	2,233,941	--	225	2,234,166
Education	5,843,298	--	286	5,843,584
Recreation and cultural services	793,484	--	70,169	863,653
Capital outlay	--	--	2,201,608	2,201,608
Debt service:				
Principal	85,102	440,000	126,068	651,170
Interest and fiscal charges	47,737	397,232	325,567	770,536
<b>Total Expenditures</b>	<b>31,023,371</b>	<b>837,232</b>	<b>3,649,905</b>	<b>35,510,508</b>
<b>Excess of Revenues Over Expenditures</b>	<b>385,178</b>	<b>1,418,852</b>	<b>(932,177)</b>	<b>871,853</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,882,863	35,000	615,000	2,532,863
Transfers out	(21,600)	(1,436,264)	(392,913)	(1,850,777)
Capital lease proceeds	25,834	--	--	25,834
Sale of capital assets	2,308	--	--	2,308
<b>Total Other Financing Sources (Uses)</b>	<b>1,889,405</b>	<b>(1,401,264)</b>	<b>222,087</b>	<b>710,228</b>
<b>Changes in Fund Balances</b>	<b>2,274,583</b>	<b>17,588</b>	<b>(710,090)</b>	<b>1,582,081</b>
Fund Balances - Beginning	36,203,447	1,059,372	5,416,808	42,679,627
<b>Fund Balances - Ending</b>	<b>\$ 38,478,030</b>	<b>\$ 1,076,960</b>	<b>\$ 4,706,718</b>	<b>\$ 44,261,708</b>

## **Nonmajor Special Revenue Funds**

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

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## 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.

### **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.

### **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, 2015

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
<b>Assets</b>				
Cash and investments	\$ 3,078,389	\$ 4,380,742	\$ 4,650,095	\$ 4,797,160
Cash with fiscal agent	--	--	1,628	16,027
Imprest cash	--	--	655	--
Restricted cash and investments	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	14,982	764
Accounts receivable	--	356	6	--
Due from other governments	1,343,756	215,101	3,530	--
Loans receivable	--	--	--	--
Inventory	--	--	--	16,879
Prepaid items	--	--	--	7,166
<b>Total Assets</b>	<u>\$ 4,422,145</u>	<u>\$ 4,596,199</u>	<u>\$ 4,670,896</u>	<u>\$ 4,837,996</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ --	\$ --	\$ --	\$ 6,307
Accounts payable	252,877	467,249	96,936	291,246
Accrued salaries and benefits	403,406	--	169,606	--
Due to other governments	67,573	--	--	716,594
Due to other funds	105,213	--	--	25,000
Unearned revenue	--	--	--	19,816
Total Liabilities	<u>829,069</u>	<u>467,249</u>	<u>266,542</u>	<u>1,058,963</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue	--	--	6	--
<b>Fund Balances</b>				
Nonspendable	--	--	--	24,045
Restricted	3,593,076	4,128,950	4,404,348	3,804,530
Committed	--	--	--	--
Unassigned	--	--	--	(49,542)
Total Fund Balances	<u>3,593,076</u>	<u>4,128,950</u>	<u>4,404,348</u>	<u>3,779,033</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 4,422,145</u>	<u>\$ 4,596,199</u>	<u>\$ 4,670,896</u>	<u>\$ 4,837,996</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2015

	Clerk- Recorder Improvements	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
<b>Assets</b>				
Cash and investments	\$ 571,089	\$ 9,324,728	\$ 241,454	\$ 4,087,122
Cash with fiscal agent	--	--	15,599	--
Imprest cash	--	200	--	--
Restricted cash and investments	--	173,580	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Accounts receivable	--	223,400	--	92,989
Due from other governments	1,454	838,612	--	--
Loans receivable	--	--	7,403,677	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<u>\$ 572,543</u>	<u>\$ 10,560,520</u>	<u>\$ 7,660,730</u>	<u>\$ 4,180,111</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ --	\$ --	\$ --	\$ --
Accounts payable	3,273	142,306	--	58,607
Accrued salaries and benefits	--	108,828	--	5,193
Due to other governments	--	1,500	--	--
Due to other funds	--	100,000	--	--
Unearned revenue	--	206,138	--	--
Total Liabilities	<u>3,273</u>	<u>558,772</u>	<u>--</u>	<u>63,800</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue	--	63,235	--	--
<b>Fund Balances</b>				
Nonspendable	--	173,580	--	--
Restricted	569,270	8,932,388	7,660,730	--
Committed	--	836,050	--	4,116,311
Unassigned	--	(3,505)	--	--
Total Fund Balances	<u>569,270</u>	<u>9,938,513</u>	<u>7,660,730</u>	<u>4,116,311</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 572,543</u>	<u>\$ 10,560,520</u>	<u>\$ 7,660,730</u>	<u>\$ 4,180,111</u>

continued



**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2014

	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
<b>Assets</b>			
Cash and investments	\$ 287,218	\$ 994	\$ 31,418,991
Cash with fiscal agent	--	--	33,254
Imprest cash	--	100	955
Restricted cash and investments	--	--	173,580
Receivables (net):			
Taxes receivable	--	--	15,746
Accounts receivable	--	--	316,751
Due from other governments	--	310,672	2,713,125
Loans receivable	--	--	7,403,677
Inventory	--	--	16,879
Prepaid items	--	--	7,166
<b>Total Assets</b>	<b>\$ 287,218</b>	<b>\$ 311,766</b>	<b>\$ 42,100,124</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Interest payable	\$ --	\$ --	\$ 6,307
Accounts payable	--	701	1,313,195
Accrued salaries and benefits	--	4,484	691,517
Due to other governments	--	--	785,667
Due to other funds	--	306,000	536,213
Unearned revenue	--	--	225,954
<b>Total Liabilities</b>	<b>--</b>	<b>311,185</b>	<b>3,558,853</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue	--	--	63,241
<b>Fund Balances</b>			
Nonspendable	--	--	197,625
Restricted	287,218	581	33,381,091
Committed	--	--	4,952,361
Unassigned	--	--	(53,047)
<b>Total Fund Balances</b>	<b>287,218</b>	<b>581</b>	<b>38,478,030</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 287,218</b>	<b>\$ 311,766</b>	<b>\$ 42,100,124</b>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2015

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ 2,550,181	\$ 173,830
Licenses, permits, and franchises	--	--	--	--
Fines, forfeitures, and penalties	--	1,440,721	--	--
Revenue from use of money and property	6,887	12,928	10,362	12,900
Aid from other governments	13,128,724	--	1,317,611	1,930
Charges for services	3,448	--	428,206	3,243,571
Other	275	--	220,042	40,366
<b>Total Revenues</b>	<b>13,139,334</b>	<b>1,453,649</b>	<b>4,526,402</b>	<b>3,472,597</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	30,011
Public protection	13,588,653	134,600	--	102,569
Public ways and facilities	--	--	--	10,606
Health and sanitation	--	1,312,532	--	1,882,073
Public assistance	59,764	--	--	--
Education	10,833	--	5,832,465	--
Recreation and cultural services	--	--	--	789,272
Debt service:				
Principal	9,937	--	18,281	--
Interest & fiscal charges	349	--	16,754	29,043
<b>Total Expenditures</b>	<b>13,669,536</b>	<b>1,447,132</b>	<b>5,867,500</b>	<b>2,843,574</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(530,202)</b>	<b>6,517</b>	<b>(1,341,098)</b>	<b>629,023</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	50,000	--	1,612,649	10,000
Transfers out	--	--	--	(10,000)
Capital lease proceeds	16,215	--	9,619	--
Sale of capital assets	--	--	108	--
<b>Total Other Financing Sources (Uses)</b>	<b>66,215</b>	<b>--</b>	<b>1,622,376</b>	<b>--</b>
<b>Changes in Fund Balances</b>	<b>(463,987)</b>	<b>6,517</b>	<b>281,278</b>	<b>629,023</b>
Fund Balances - Beginning	4,057,063	4,122,433	4,123,070	3,150,010
<b>Fund Balances - Ending</b>	<b>\$ 3,593,076</b>	<b>\$ 4,128,950</b>	<b>\$ 4,404,348</b>	<b>\$ 3,779,033</b>

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, 2015

	Clerk- Recorder Improvements	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	106,203	--	839,306
Fines, forfeits and penalties	--	2,333,955	--	--
Revenue from use of money and property	1,879	145,679	15,484	20,934
Aid from other governments	--	2,659,845	--	--
Charges for services	267,721	388,121	44	--
Other	--	333,234	944	--
<b>Total Revenues</b>	<b>269,600</b>	<b>5,967,037</b>	<b>16,472</b>	<b>860,240</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	--
Public protection	228,762	3,742,616	--	558,448
Public ways and facilities	--	--	--	--
Health and sanitation	--	391,385	--	--
Public assistance	--	75,000	138,069	--
Education	--	--	--	--
Recreation and cultural services	--	4,212	--	--
Debt service:				
Principal	5,971	50,913	--	--
Interest & fiscal charges	1,487	104	--	--
<b>Total Expenditures</b>	<b>236,220</b>	<b>4,264,230</b>	<b>138,069</b>	<b>558,448</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>33,380</b>	<b>1,702,807</b>	<b>(121,597)</b>	<b>301,792</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	15,000	--	--
Transfers out	(10,400)	--	--	(1,200)
Capital lease proceeds	--	--	--	--
Sale of capital assets	2,200	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<b>(8,200)</b>	<b>15,000</b>	<b>--</b>	<b>(1,200)</b>
<b>Changes in Fund Balances</b>	<b>25,180</b>	<b>1,717,807</b>	<b>(121,597)</b>	<b>300,592</b>
Fund Balances - Beginning	544,090	8,220,706	7,782,327	3,815,719
<b>Fund Balances - Ending</b>	<b>\$ 569,270</b>	<b>\$ 9,938,513</b>	<b>\$ 7,660,730</b>	<b>\$ 4,116,311</b>

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, 2015

	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
<b>Revenues:</b>			
Taxes	\$ --	\$ --	\$ 2,724,011
Licenses, permits, and franchises	--	--	945,509
Fines, forfeitures, and penalties	--	--	3,774,676
Revenue from use of money and property	836	--	227,889
Aid from other governments	--	1,657,175	18,765,285
Charges for services	--	--	4,331,111
Other	45,207	--	640,068
<b>Total Revenues</b>	<b>46,043</b>	<b>1,657,175</b>	<b>31,408,549</b>
<b>Expenditures:</b>			
Current:			
General government	--	--	30,011
Public protection	37,554	--	18,393,202
Public ways and facilities	--	--	10,606
Health and sanitation	--	--	3,585,990
Public assistance	--	1,961,108	2,233,941
Education	--	--	5,843,298
Recreation and cultural services	--	--	793,484
Debt service:			
Principal	--	--	85,102
Interest & fiscal charges	--	--	47,737
<b>Total Expenditures</b>	<b>37,554</b>	<b>1,961,108</b>	<b>31,023,371</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>8,489</b>	<b>(303,933)</b>	<b>385,178</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in	--	195,214	1,882,863
Transfers out	--	--	(21,600)
Capital lease proceeds	--	--	25,834
Sale of capital assets	--	--	2,308
<b>Total Other Financing Sources (Uses)</b>	<b>--</b>	<b>195,214</b>	<b>1,889,405</b>
<b>Changes in Fund Balances</b>	<b>8,489</b>	<b>(108,719)</b>	<b>2,274,583</b>
Fund Balances - Beginning	278,729	109,300	36,203,447
<b>Fund Balances - Ending</b>	<b>\$ 287,218</b>	<b>\$ 581</b>	<b>\$ 38,478,030</b>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 June 30, 2015

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
<b>Assets</b>				
Cash and investments	\$ 4,491	\$ 16,552	\$ 2,371,411	\$ 245,087
Cash with fiscal agent	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	708	56
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<b>\$ 4,491</b>	<b>\$ 16,552</b>	<b>\$ 2,372,119</b>	<b>\$ 245,143</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ --	\$ --	\$ --	\$ --
Accounts payable	--	--	1,353	--
Due to other governments	--	--	556,318	--
Due to other funds	--	--	--	--
Unearned revenue	--	--	--	--
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>557,671</b>	<b>--</b>
<b>Fund Balances</b>				
Nonspendable	--	--	--	--
Restricted	4,491	16,552	1,814,448	245,143
Unassigned	--	--	--	--
<b>Total Fund Balances</b>	<b>4,491</b>	<b>16,552</b>	<b>1,814,448</b>	<b>245,143</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,491</b>	<b>\$ 16,552</b>	<b>\$ 2,372,119</b>	<b>\$ 245,143</b>

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, 2015

	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
<b>Assets</b>				
Cash and investments	\$ 70	\$ 131,143	\$ 26,360	\$ 862
Cash with fiscal agent	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<b>\$ 70</b>	<b>\$ 131,143</b>	<b>\$ 26,360</b>	<b>\$ 862</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ --	\$ --	\$ --	\$ --
Accounts payable	--	--	--	--
Due to other governments	--	156,547	--	--
Due to other funds	--	--	--	25,000
Unearned revenue	--	--	--	--
<b>Total Liabilities</b>	<b>--</b>	<b>156,547</b>	<b>--</b>	<b>25,000</b>
<b>Fund Balances</b>				
Nonspendable	--	--	--	--
Restricted	70	--	26,360	--
Unassigned	--	(25,404)	--	(24,138)
<b>Total Fund Balances</b>	<b>70</b>	<b>(25,404)</b>	<b>26,360</b>	<b>(24,138)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 70</b>	<b>\$ 131,143</b>	<b>\$ 26,360</b>	<b>\$ 862</b>

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, 2015

	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
<b>Assets</b>				
Cash and investments	\$ 5,883	\$ 128,985	\$ 1,866,316	\$ 4,797,160
Cash with fiscal agent	--	--	16,027	16,027
Receivables (net):				
Taxes receivable	--	--	--	764
Inventory	--	--	16,879	16,879
Prepaid items	--	--	7,166	7,166
<b>Total Assets</b>	<b>\$ 5,883</b>	<b>\$ 128,985</b>	<b>\$ 1,906,388</b>	<b>\$ 4,837,996</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Interest payable	\$ --	\$ --	\$ 6,307	\$ 6,307
Accounts payable	--	--	289,893	291,246
Due to other governments	2,282	76	1,371	716,594
Due to other funds	--	--	--	25,000
Unearned revenue	--	--	19,816	19,816
<b>Total Liabilities</b>	<b>2,282</b>	<b>76</b>	<b>317,387</b>	<b>1,058,963</b>
<b>Fund Balances</b>				
Nonspendable	--	--	24,045	24,045
Restricted	3,601	128,909	1,564,956	3,804,530
Unassigned	--	--	--	(49,542)
<b>Total Fund Balances</b>	<b>3,601</b>	<b>128,909</b>	<b>1,589,001</b>	<b>3,779,033</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,883</b>	<b>\$ 128,985</b>	<b>\$ 1,906,388</b>	<b>\$ 4,837,996</b>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 For the Fiscal Year Ended June 30, 2015

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ 79,834	\$ 35,869
Revenue from use of money and property	13	46	5,972	735
Aid from other governments	--	--	689	935
Charges for services	3,520	4,200	893,579	--
Other	--	--	--	--
<b>Total Revenues</b>	<b>3,533</b>	<b>4,246</b>	<b>980,074</b>	<b>37,539</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	--
Public protection	--	--	--	23,278
Public ways and facilities	3,118	1,189	--	--
Health and sanitation	--	--	521,676	--
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
<b>Total Expenditures</b>	<b>3,118</b>	<b>1,189</b>	<b>521,676</b>	<b>23,278</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>415</b>	<b>3,057</b>	<b>458,398</b>	<b>14,261</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Changes in Fund Balances</b>	<b>415</b>	<b>3,057</b>	<b>458,398</b>	<b>14,261</b>
Fund Balances - Beginning	4,076	13,495	1,356,050	230,882
<b>Fund Balances - Ending</b>	<b>\$ 4,491</b>	<b>\$ 16,552</b>	<b>\$ 1,814,448</b>	<b>\$ 245,143</b>

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, 2015

	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
<b>Revenues:</b>				
Taxes	\$ 17,913	\$ --	\$ --	\$ --
Revenue from use of money and property	32	486	79	--
Aid from other governments	16	--	--	--
Charges for services	--	269,321	6,536	4,480
Other	--	--	--	--
<b>Total Revenues</b>	<b>17,961</b>	<b>269,807</b>	<b>6,615</b>	<b>4,480</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	30,011
Public protection	17,900	--	--	--
Public ways and facilities	--	--	6,299	--
Health and sanitation	--	299,880	--	--
Recreation and cultural services	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
<b>Total Expenditures</b>	<b>17,900</b>	<b>299,880</b>	<b>6,299</b>	<b>30,011</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>61</b>	<b>(30,073)</b>	<b>316</b>	<b>(25,531)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Changes in Fund Balances</b>	<b>61</b>	<b>(30,073)</b>	<b>316</b>	<b>(25,531)</b>
Fund Balances - Beginning	9	4,669	26,044	1,393
<b>Fund Balances - Ending</b>	<b>\$ 70</b>	<b>\$ (25,404)</b>	<b>\$ 26,360</b>	<b>\$ (24,138)</b>

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, 2015

	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
<b>Revenues:</b>				
Taxes	\$ --	\$ 40,214	\$ --	\$ 173,830
Revenue from use of money and property	--	391	5,146	12,900
Aid from other governments	--	290	--	1,930
Charges for services	42,720	--	2,019,215	3,243,571
Other	--	--	40,366	40,366
<b>Total Revenues</b>	<u>42,720</u>	<u>40,895</u>	<u>2,064,727</u>	<u>3,472,597</u>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	30,011
Public protection	53,113	8,278	--	102,569
Public ways and facilities	--	--	--	10,606
Health and sanitation	--	--	1,060,517	1,882,073
Recreation and cultural services	--	--	789,272	789,272
Debt service:				
Interest and fiscal charges	--	--	29,043	29,043
<b>Total Expenditures</b>	<u>53,113</u>	<u>8,278</u>	<u>1,878,832</u>	<u>2,843,574</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(10,393)</u>	<u>32,617</u>	<u>185,895</u>	<u>629,023</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	10,000	--	--	10,000
Transfers out	--	(10,000)	--	(10,000)
<b>Total Other Financing Sources (Uses)</b>	<u>10,000</u>	<u>(10,000)</u>	<u>--</u>	<u>--</u>
<b>Changes in Fund Balances</b>	(393)	22,617	185,895	629,023
Fund Balances - Beginning	<u>3,994</u>	<u>106,292</u>	<u>1,403,106</u>	<u>3,150,010</u>
<b>Fund Balances - Ending</b>	<u>\$ 3,601</u>	<u>\$ 128,909</u>	<u>\$ 1,589,001</u>	<u>\$ 3,779,033</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 County Local Revenue Fund 2011  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 993,932	\$ 1,944,245	\$ 1,733,387	\$ (210,858)
Resources (inflows):				
Revenue from use of money and property	9,000	9,316	6,887	(2,429)
Aid from other governments	14,009,019	13,621,009	13,906,163	285,154
Charges for services	--	--	3,448	3,448
Other revenue	--	--	275	275
Other financing sources	2,100,969	2,174,078	2,405,682	231,604
Total resources (inflows)	<u>16,118,988</u>	<u>15,804,403</u>	<u>16,322,455</u>	<u>518,052</u>
Amounts available for appropriation	<u>17,112,920</u>	<u>17,748,648</u>	<u>18,055,842</u>	<u>307,194</u>
Charges to appropriations (outflows):				
Current:				
Public protection	14,072,193	13,593,556	13,600,860	(7,304)
Public assistance	73,500	73,500	59,764	13,736
Education	--	10,833	10,833	--
Other financing uses	2,967,227	3,244,277	3,116,905	127,372
Total charges to appropriations	<u>17,112,920</u>	<u>16,922,166</u>	<u>16,788,362</u>	<u>133,804</u>
Budgetary fund balances, June 30	\$ --	\$ 826,482	\$ 1,267,480	\$ 440,998

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
 County Local Revenue Fund 2011  
 For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ 6,887	\$ --	\$ --	\$ --	\$ --	\$ 6,887
Aid from other governments	13,906,163	--	(777,439)	--	--	13,128,724
Charges for services	3,448	--	--	--	--	3,448
Other revenue	275	--	--	--	--	275
Other financing sources	2,405,682	--	--	(2,405,682)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 16,322,455</u>	<u>\$ --</u>	<u>\$ (777,439)</u>	<u>\$ (2,405,682)</u>	<u>\$ --</u>	<u>\$ 13,139,334</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 13,600,860	\$ (10,286)	\$ 8,296	\$ --	\$ (10,217)	\$ 13,588,653
Public assistance	59,764	--	--	--	--	59,764
Education	10,833	--	--	--	--	10,833
<b>Debt Service:</b>						
Principal	--	9,937	--	--	--	9,937
Interest and fiscal charges	--	349	--	--	--	349
Other financing uses	3,116,905	--	--	(3,116,905)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 16,788,362</u>	<u>\$ --</u>	<u>\$ 8,296</u>	<u>\$ (3,116,905)</u>	<u>\$ (10,217)</u>	<u>\$ 13,669,536</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Penalty Assessments  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 899,700	\$ 899,700	\$ 889,057	\$ (10,643)
Resources (inflows):				
Fines, forfeitures, and penalties	1,515,485	1,515,485	1,571,249	55,764
Revenue from use of money and property	--	--	12,928	12,928
Other financing sources	403,804	403,804	403,804	--
Total resources (inflows)	<u>1,919,289</u>	<u>1,919,289</u>	<u>1,987,981</u>	<u>68,692</u>
Amounts available for appropriation	<u>2,818,989</u>	<u>2,818,989</u>	<u>2,877,038</u>	<u>58,049</u>
Charges to appropriations (outflows):				
Current:				
Public protection	--	134,600	134,600	--
Health and sanitation	2,157,185	2,157,185	845,283	1,311,902
Other financing uses	661,804	527,204	527,204	--
Total charges to appropriations	<u>2,818,989</u>	<u>2,818,989</u>	<u>1,507,087</u>	<u>1,311,902</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,369,951</u>	<u>\$ 1,369,951</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Penalty Assessments

For the Fiscal Year Ended June 30, 2015

**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	\$ 1,571,249	\$ --	\$ (130,528)	\$ --	\$ --	\$ 1,440,721
Revenue from use of money and property	12,928	--	--	--	--	12,928
Other financing sources	403,804	--	--	(403,804)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,987,981</u>	<u>\$ --</u>	<u>\$ (130,528)</u>	<u>\$ (403,804)</u>	<u>\$ --</u>	<u>\$ 1,453,649</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 134,600	\$ --	\$ --	\$ --	\$ --	\$ 134,600
Health and sanitation	845,283	--	467,249	--	--	1,312,532
Other financing uses	527,204	--	--	(527,204)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,507,087</u>	<u>\$ --</u>	<u>\$ 467,249</u>	<u>\$ (527,204)</u>	<u>\$ --</u>	<u>\$ 1,447,132</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule

Library

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 304,806	\$ 414,287	\$ 4,071,304	\$ 3,657,017
Resources (inflows):				
Taxes	2,440,737	2,440,737	2,550,181	109,444
Revenue from use of money and property	14,760	14,760	10,362	(4,398)
Aid from other governments	1,316,803	1,316,803	1,317,611	808
Charges for services	442,054	442,054	479,972	37,918
Other revenue	140,400	190,400	212,982	22,582
Other financing sources	3,184,014	3,184,014	2,858,454	(325,560)
Total resources (inflows)	<u>7,538,768</u>	<u>7,588,768</u>	<u>7,429,562</u>	<u>(159,206)</u>
Amounts available for appropriation	<u>7,843,574</u>	<u>8,003,055</u>	<u>11,500,866</u>	<u>3,497,811</u>
Charges to appropriations (outflows):				
Current:				
Education	6,268,392	6,427,873	5,857,089	570,784
Other financing uses	<u>1,575,182</u>	<u>1,575,182</u>	<u>1,236,078</u>	<u>339,104</u>
Total charges to appropriations	<u>7,843,574</u>	<u>8,003,055</u>	<u>7,093,167</u>	<u>909,888</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,407,699</u>	<u>\$ 4,407,699</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Library

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 2,550,181	\$ --	\$ --	\$ --	\$ --	\$ 2,550,181
Revenue from use of money and property	10,362	--	--	--	--	10,362
Aid from other governments	1,317,611	--	--	--	--	1,317,611
Charges for services	479,972	--	(51,766)	--	--	428,206
Other revenue	212,982	--	7,060	--	--	220,042
Other financing sources	2,858,454	--	--	(2,858,454)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 7,429,562</u>	<u>\$ --</u>	<u>\$ (44,706)</u>	<u>\$ (2,858,454)</u>	<u>\$ --</u>	<u>\$ 4,526,402</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
Current:						
Education	\$ 5,857,089	\$ (35,035)	\$ 14,461	\$ --	\$ (4,050)	\$ 5,832,465
Debt Service:						
Principal	--	18,281	--	--	--	18,281
Interest and fiscal charges	--	16,754	--	--	--	16,754
Other financing uses	1,236,078	--	--	(1,236,078)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 7,093,167</u>	<u>\$ --</u>	<u>\$ 14,461</u>	<u>\$ (1,236,078)</u>	<u>\$ (4,050)</u>	<u>\$ 5,867,500</u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
County Service Areas  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (73,673)	\$ 94,881	\$ 3,118,970	\$ 3,024,089
Resources (inflows):				
Taxes	153,166	171,066	173,830	2,764
Revenue from use of money and property	10,020	10,020	12,888	2,868
Aid from other governments	7,615	7,615	1,930	(5,685)
Charges for services	3,443,978	3,443,978	3,243,571	(200,407)
Other revenue	144,186	144,186	40,366	(103,820)
Other financing sources	3,466,501	3,476,501	401,501	(3,075,000)
Total resources (inflows)	<u>7,225,466</u>	<u>7,253,366</u>	<u>3,874,086</u>	<u>(3,379,280)</u>
Amounts available for appropriation	<u>7,151,793</u>	<u>7,348,247</u>	<u>6,993,056</u>	<u>(355,191)</u>
Charges to appropriations (outflows):				
Current:				
General government	24,480	30,005	30,004	1
Public protection	122,735	150,635	102,564	48,071
Public ways and facilities	39,426	39,426	10,606	28,820
Health and sanitation	5,571,920	5,724,949	1,882,074	3,842,875
Recreation and cultural services	926,731	926,731	818,314	108,417
Other financing uses	466,501	476,501	401,501	75,000
Total charges to appropriations	<u>7,151,793</u>	<u>7,348,247</u>	<u>3,245,063</u>	<u>4,103,184</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 3,747,993	\$ 723,904

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
 County Service Areas  
 For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 173,830	\$ --	\$ --	\$ --	\$ --	\$ 173,830
Revenue from use of money and property	12,888	--	12	--	--	12,900
Aid from other governments	1,930	--	--	--	--	1,930
Charges for services	3,243,571	--	--	--	--	3,243,571
Other revenue	40,366	--	--	--	--	40,366
Other financing sources	401,501	--	--	(401,501)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,874,086</u>	<u>\$ --</u>	<u>\$ 12</u>	<u>\$ (401,501)</u>	<u>\$ --</u>	<u>\$ 3,472,597</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
Current:						
General government	\$ 30,004	\$ --	\$ 7	\$ --	\$ --	\$ 30,011
Public protection	102,564	--	5	--	--	102,569
Public ways and facilities	10,606	--	--	--	--	10,606
Health and sanitation	1,882,074	--	(1)	--	--	1,882,073
Recreation and cultural services	818,314	(29,043)	1	--	--	789,272
Debt Service:						
Interest and fiscal charges	--	29,043	--	--	--	29,043
Other financing uses	401,501	--	(45,000)	(356,501)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 3,245,063</u>	<u>\$ --</u>	<u>\$ (44,988)</u>	<u>\$ (356,501)</u>	<u>\$ --</u>	<u>\$ 2,843,574</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Clerk-Recorder Improvements  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 91,575	\$ 91,575	\$ 544,090	\$ 452,515
Resources (inflows):				
Revenue from use of money and property	1,450	1,450	1,878	428
Charges for services	252,875	252,875	267,722	14,847
Other financing sources	--	--	2,200	2,200
Total resources (inflows)	<u>254,325</u>	<u>254,325</u>	<u>271,800</u>	<u>17,475</u>
Amounts available for appropriation	<u>345,900</u>	<u>345,900</u>	<u>815,890</u>	<u>469,990</u>
Charges to appropriations (outflows):				
Current:				
Public protection	335,500	335,500	236,220	99,280
Other financing uses	10,400	10,400	10,400	--
Total charges to appropriations	<u>345,900</u>	<u>345,900</u>	<u>246,620</u>	<u>99,280</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 569,270</u>	<u>\$ 569,270</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
 Clerk-Recorder Improvements  
 For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ 1,878	\$ --	\$ 1	\$ --	\$ --	\$ 1,879
Charges for services	267,722	--	(1)	--	--	267,721
Other financing sources	2,200	--	--	(2,200)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 271,800</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (2,200)</u>	<u>\$ --</u>	<u>\$ 269,600</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 236,220	\$ (7,458)	\$ --	\$ --	\$ --	\$ 228,762
<b>Debt Service:</b>						
Principal	--	5,971	--	--	--	5,971
Interest and fiscal charges	--	1,487	--	--	--	1,487
Other financing uses	10,400	--	--	(10,400)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 246,620</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (10,400)</u>	<u>\$ --</u>	<u>\$ 236,220</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,140,508	\$ 1,418,821	\$ 8,046,519	\$ 6,627,698
Resources (inflows):				
Licenses, permits, and franchises	100,427	100,427	106,203	5,776
Fines, forfeitures, and penalties	765,486	798,501	2,340,892	1,542,391
Revenue from use of money and property	192,650	192,650	145,679	(46,971)
Aid from other governments	2,580,809	2,602,153	2,659,845	57,692
Charges for services	368,500	368,500	360,121	(8,379)
Other revenue	408,600	472,961	333,234	(139,727)
Other financing sources	43,000	43,000	43,000	--
Total resources (inflows)	<u>4,459,472</u>	<u>4,578,192</u>	<u>5,988,974</u>	<u>1,410,782</u>
Amounts available for appropriation	<u>5,599,980</u>	<u>5,997,013</u>	<u>14,035,493</u>	<u>8,038,480</u>
Charges to appropriations (outflows):				
Current:				
Public protection	4,841,414	5,216,126	3,783,878	1,432,248
Health and sanitation	371,400	392,744	391,384	1,360
Public assistance	380,000	380,000	75,000	305,000
Recreation and cultural services	7,166	8,143	4,213	3,930
Total charges to appropriations	<u>5,599,980</u>	<u>5,997,013</u>	<u>4,254,475</u>	<u>1,742,538</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,781,018</u>	<u>\$ 9,781,018</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Licenses, permits, and franchises	\$ 106,203	\$ --	\$ --	\$ --	\$ --	\$ 106,203
Fines, forfeitures and penalties	2,340,892	--	(6,937)	--	--	2,333,955
Revenue from use of money and property	145,679	--	--	--	--	145,679
Aid from other governments	2,659,845	--	--	--	--	2,659,845
Charges for services	360,121	--	28,000	--	--	388,121
Other revenue	333,234	--	--	--	--	333,234
Other financing sources	43,000	--	(28,000)	(15,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 5,988,974</u>	<u>\$ --</u>	<u>\$ (6,937)</u>	<u>\$ (15,000)</u>	<u>\$ --</u>	<u>\$ 5,967,037</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 3,783,878	\$ (51,017)	\$ 28,805	\$ --	\$ (19,050)	\$ 3,742,616
Health and sanitation	391,384	--	1	--	--	391,385
Public assistance	75,000	--	--	--	--	75,000
Recreation and cultural services	4,213	--	(1)	--	--	4,212
<b>Debt Service:</b>						
Principal	--	50,913	--	--	--	50,913
Interest and fiscal charges	--	104	--	--	--	104
Total charges to appropriations/ Total expenditures	<u>\$ 4,254,475</u>	<u>\$ --</u>	<u>\$ 28,805</u>	<u>\$ --</u>	<u>\$ (19,050)</u>	<u>\$ 4,264,230</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Housing Revolving Loans  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 38,150	\$ 103,680	\$ 189,009	\$ 85,329
Resources (inflows):				
Revenue from use of money and property	6,750	6,750	15,484	8,734
Charges for services	--	--	44	44
Other revenue	75,000	75,000	--	(75,000)
Other financing sources	--	34,888	48,980	14,092
Total resources (inflows)	<u>81,750</u>	<u>116,638</u>	<u>64,508</u>	<u>(52,130)</u>
Amounts available for appropriation	<u>119,900</u>	<u>220,318</u>	<u>253,517</u>	<u>33,199</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	89,900	220,318	138,069	82,249
Other financing uses	30,000	--	--	--
Total charges to appropriations	<u>119,900</u>	<u>220,318</u>	<u>138,069</u>	<u>82,249</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 115,448</u>	<u>\$ 115,448</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
Housing Revolving Loans  
For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ 15,484	\$ --	\$ --	\$ --	\$ --	\$ 15,484
Charges for services	44	--	--	--	--	44
Other revenue	--	--	944	--	--	944
Other financing sources	48,980	--	--	(48,980)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 64,508</u>	<u>\$ --</u>	<u>\$ 944</u>	<u>\$ (48,980)</u>	<u>\$ --</u>	<u>\$ 16,472</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public assistance	\$ 138,069	\$ --	\$ --	\$ --	\$ --	\$ 138,069
Total charges to appropriations/ Total expenditures	<u>\$ 138,069</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 138,069</u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Habitat and Resource Management Program  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (96,154)	\$ (95,304)	\$ 3,816,417	\$ 3,911,721
Resources (inflows):				
Licenses, permits, and franchises	919,878	919,878	839,306	(80,572)
Revenue from use of money and property	74,000	74,000	20,934	(53,066)
Total resources (inflows)	993,878	993,878	860,240	(133,638)
Amounts available for appropriation	897,724	898,574	4,676,657	3,778,083
Charges to appropriations (outflows):				
Current:				
Public protection	883,524	884,124	546,558	337,566
Other financing uses	14,200	14,450	11,200	3,250
Total charges to appropriations	897,724	898,574	557,758	340,816
Budgetary fund balances, June 30	\$ --	\$ --	\$ 4,118,899	\$ 8,030,620

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
 Habitat and Resource Management Program  
 For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Licenses, permits, and franchises	\$ 839,306	\$ --	\$ --	\$ --	\$ --	\$ 839,306
Revenue from use of money and property	20,934	--	--	--	--	20,934
Amounts available for appropriation/Total revenues	<u>\$ 860,240</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 860,240</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 546,558	--	\$ 11,890	\$ --	\$ --	\$ 558,448
Other financing uses	11,200	--	--	(11,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 557,758</u>	<u>\$ --</u>	<u>\$ 11,890</u>	<u>\$ (11,200)</u>	<u>\$ --</u>	<u>\$ 558,448</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Asset Forfeiture  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 31,000	\$ 39,100	\$ 278,729	\$ 239,629
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	836	(164)
Other revenue	50,000	50,000	45,207	(4,793)
Total resources (inflows)	51,000	51,000	46,043	(4,957)
Amounts available for appropriation	82,000	90,100	324,772	234,672
Charges to appropriations (outflows):				
Current:				
Public protection	82,000	90,100	37,554	52,546
Total charges to appropriations	82,000	90,100	37,554	52,546
Budgetary fund balances, June 30	\$ --	\$ --	\$ 287,218	\$ 287,218

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 In-Home Supportive Services Public Authority  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 109,300	\$ 109,300
Resources (inflows):				
Aid from other governments	1,837,865	1,834,573	1,657,175	(177,398)
Other revenue	909	--	(101)	(101)
Other financing sources	286,898	415,000	195,214	(219,786)
Total resources (inflows)	<u>2,125,672</u>	<u>2,249,573</u>	<u>1,852,288</u>	<u>(397,285)</u>
Amounts available for appropriation	<u>2,125,672</u>	<u>2,249,573</u>	<u>1,961,588</u>	<u>(287,985)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	2,125,672	2,249,573	1,961,007	288,566
Total charges to appropriations	<u>2,125,672</u>	<u>2,249,573</u>	<u>1,961,007</u>	<u>288,566</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 581</u>	<u>\$ 581</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
 In-Home Supportive Services Public Authority  
 For the Fiscal Year Ended June 30, 2015

**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	\$ 1,657,175	\$ --	\$ --	\$ --	\$ --	\$ 1,657,175
Other revenue	(101)	--	101	--	--	--
Other financing sources	195,214	--	--	(195,214)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,852,288</u>	<u>\$ --</u>	<u>\$ 101</u>	<u>\$ (195,214)</u>	<u>\$ --</u>	<u>\$ 1,657,175</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 1,961,007	\$ --	\$ 101	\$ --	\$ --	\$ 1,961,108
Total charges to appropriations/ Total expenditures	<u>\$ 1,961,007</u>	<u>\$ --</u>	<u>\$ 101</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,961,108</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Clarksburg Lighting District  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 4,076	\$ 4,076
Resources (inflows):				
Revenue from use of money and property	10	10	13	3
Charges for services	3,520	3,520	3,520	--
Total resources (inflows)	3,530	3,530	3,533	3
Amounts available for appropriation	3,530	3,530	7,609	4,079
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	3,530	3,530	3,118	412
Total charges to appropriations	3,530	3,530	3,118	412
Budgetary fund balances, June 30	\$ --	\$ --	\$ 4,491	\$ 4,491

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Rolling Acres Permanent Road Division  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 13,495	\$ 13,495
Resources (inflows):				
Revenue from use of money and property	60	60	46	(14)
Charges for services	29,300	29,300	4,200	(25,100)
Total resources (inflows)	29,360	29,360	4,246	(25,114)
Amounts available for appropriation	29,360	29,360	17,741	(11,619)
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	29,360	29,360	1,189	28,171
Total charges to appropriations	29,360	29,360	1,189	28,171
Budgetary fund balances, June 30	\$ --	\$ --	\$ 16,552	\$ 30,047

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 El Macero County Service Area  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 1,356,050	\$ 1,356,050
Resources (inflows):				
Taxes	78,851	78,851	79,834	983
Revenue from use of money and property	4,870	4,870	5,972	1,102
Aid from other governments	5,615	5,615	689	(4,926)
Charges for services	891,816	891,816	893,579	1,763
Total resources (inflows)	<u>981,152</u>	<u>981,152</u>	<u>980,074</u>	<u>(1,078)</u>
Amounts available for appropriation	<u>981,152</u>	<u>981,152</u>	<u>2,336,124</u>	<u>1,354,972</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	981,152	981,152	521,676	459,476
Total charges to appropriations	<u>981,152</u>	<u>981,152</u>	<u>521,676</u>	<u>459,476</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,814,448</u>	<u>\$ 3,170,498</u>



**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Snowball County Service Area No. 6  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 230,882	\$ 230,882
Resources (inflows):				
Taxes	37,315	37,315	35,869	(1,446)
Revenue from use of money and property	500	500	735	235
Aid from other governments	1,900	1,900	935	(965)
Total resources (inflows)	<u>39,715</u>	<u>39,715</u>	<u>37,539</u>	<u>(2,176)</u>
Amounts available for appropriation	<u>39,715</u>	<u>39,715</u>	<u>268,421</u>	<u>228,706</u>
Charges to appropriations (outflows):				
Current:				
Public protection	39,715	39,715	23,278	16,437
Total charges to appropriations	<u>39,715</u>	<u>39,715</u>	<u>23,278</u>	<u>16,437</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 245,143</u>	<u>\$ 476,025</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule

County Service Area No. 9

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 9	\$ 9
Resources (inflows):				
Taxes	--	17,900	17,913	13
Revenue from use of money and property	--	--	32	32
Aid from other governments	--	--	16	16
Total resources (inflows)	<u>--</u>	<u>17,900</u>	<u>17,961</u>	<u>61</u>
Amounts available for appropriation	<u>--</u>	<u>17,900</u>	<u>17,970</u>	<u>70</u>
Charges to appropriations (outflows):				
Current:				
Public protection	--	17,900	17,900	--
Total charges to appropriations	<u>--</u>	<u>17,900</u>	<u>17,900</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 70</u>	<u>\$ 79</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 North Davis Meadows County Service Area No. 10  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ (6,595)	\$ (3,566)	\$ 4,669	\$ 8,235
Resources (inflows):				
Revenue from use of money and property	520	520	486	(34)
Charges for services	315,916	315,916	269,321	(46,595)
Other financing sources	3,000,000	3,000,000	--	(3,000,000)
Total resources (inflows)	3,316,436	3,316,436	269,807	(3,046,629)
Amounts available for appropriation	3,309,841	3,312,870	274,476	(3,038,394)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	3,309,841	3,312,870	299,880	3,012,990
Total charges to appropriations	3,309,841	3,312,870	299,880	3,012,990
Budgetary fund balances, June 30	\$ --	\$ --	\$ (25,404)	\$ (17,169)

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Dunnigan County Service Area No. 11  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 26,044	\$ 26,044
Resources (inflows):				
Revenue from use of money and property	--	--	79	79
Charges for services	6,536	6,536	6,536	--
Total resources (inflows)	6,536	6,536	6,615	79
Amounts available for appropriation	6,536	6,536	32,659	26,123
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	6,536	6,536	6,299	237
Total charges to appropriations	6,536	6,536	6,299	237
Budgetary fund balances, June 30	\$ --	\$ --	\$ 26,360	\$ 52,404

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Willowbank County Service Area No. 12  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (50)	\$ 5,475	\$ 1,393	\$ (4,082)
Resources (inflows):				
Revenue from use of money and property	--	--	(7)	(7)
Charges for services	24,530	24,530	4,480	(20,050)
Total resources (inflows)	24,530	24,530	4,473	(20,057)
Amounts available for appropriation	24,480	30,005	5,866	(24,139)
Charges to appropriations (outflows):				
Current:				
General government	24,480	30,005	30,004	1
Total charges to appropriations	24,480	30,005	30,004	1
Budgetary fund balances, June 30	\$ --	\$ --	\$ (24,138)	\$ (28,220)

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule (continued)  
 Willowbank County Service Area No. 12  
 For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ (7)	\$ --	\$ 7	\$ --	\$ --	\$ --
Charges for services	4,480	--	--	--	--	4,480
Amounts available for appropriation/Total revenues	<u>\$ 4,473</u>	<u>\$ --</u>	<u>\$ 7</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,480</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public ways and facilities	\$ 30,004	\$ --	\$ 7	\$ --	\$ --	\$ 30,011
Total charges to appropriations/ Total expenditures	<u>\$ 30,004</u>	<u>\$ --</u>	<u>\$ 7</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 30,011</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Esparto County Service Area No. 14  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 3,994	\$ 3,994
Resources (inflows):				
Revenue from use of money and property	--	--	(5)	(5)
Charges for services	120,720	120,720	42,720	(78,000)
Other financing uses	--	10,000	10,000	--
Total resources (inflows)	<u>120,720</u>	<u>130,720</u>	<u>52,715</u>	<u>(78,005)</u>
Amounts available for appropriation	<u>120,720</u>	<u>130,720</u>	<u>56,709</u>	<u>(74,011)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	45,720	55,720	53,108	2,612
Other financing uses	75,000	75,000	--	75,000
Total charges to appropriations	<u>120,720</u>	<u>130,720</u>	<u>53,108</u>	<u>77,612</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,601</u>	<u>\$ 7,595</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule (continued)

Esparto County Service Area No. 14

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ (5)	\$ --	\$ 5	\$ --	\$ --	\$ --
Charges for services	42,720	--	--	--	--	42,720
Other financing sources	10,000	--	--	(10,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 52,715</u>	<u>\$ --</u>	<u>\$ 5</u>	<u>\$ (10,000)</u>	<u>\$ --</u>	<u>\$ 42,720</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 53,108	\$ --	\$ 5	\$ --	\$ --	\$ 53,113
Total charges to appropriations/ Total expenditures	<u>\$ 53,108</u>	<u>\$ --</u>	<u>\$ 5</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 53,113</u>



**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Madison County Service Area  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (75,000)	\$ (65,000)	\$ 106,292	\$ 171,292
Resources (inflows):				
Taxes	37,000	37,000	40,214	3,214
Revenue from use of money and property	200	200	391	191
Aid from other governments	100	100	290	190
Other financing sources	75,000	75,000	--	(75,000)
Total resources (inflows)	<u>112,300</u>	<u>112,300</u>	<u>40,895</u>	<u>(71,405)</u>
Amounts available for appropriation	<u>37,300</u>	<u>47,300</u>	<u>147,187</u>	<u>99,887</u>
Charges to appropriations (outflows):				
Current:				
Public protection	37,300	37,300	8,278	29,022
Other financing uses	--	10,000	10,000	--
Total charges to appropriations	<u>37,300</u>	<u>47,300</u>	<u>18,278</u>	<u>29,022</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 128,909</u>	<u>\$ 300,201</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule (continued)

Madison County Service Area

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 40,214	\$ --	\$ --	\$ --	\$ --	\$ 40,214
Revenue from use of money and property	391	--	--	--	--	391
Aid from other governments	290	--	--	--	--	290
Amounts available for appropriation/Total revenues	<u>\$ 40,895</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 40,895</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
Public protection	\$ 8,278	\$ --	\$ --	\$ --	\$ --	\$ 8,278
Other financing uses	10,000	--	--	(10,000)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 18,278</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (10,000)</u>	<u>\$ --</u>	<u>\$ 8,278</u>

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule  
 Wild Wings County Service Area  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 7,972	\$ 157,972	\$ 1,403,106	\$ 1,245,134
Resources (inflows):				
Revenue from use of money and property	3,860	3,860	5,146	1,286
Charges for services	2,051,640	2,051,640	2,019,215	(32,425)
Other revenue	144,186	144,186	40,366	(103,820)
Other financing sources	391,501	391,501	391,501	--
Total resources (inflows)	<u>2,591,187</u>	<u>2,591,187</u>	<u>2,456,228</u>	<u>(134,959)</u>
Amounts available for appropriation	<u>2,599,159</u>	<u>2,749,159</u>	<u>3,859,334</u>	<u>1,110,175</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	1,280,927	1,430,927	1,060,518	370,409
Recreation and cultural services	926,731	926,731	818,314	108,417
Other financing uses	391,501	391,501	391,501	--
Total charges to appropriations	<u>2,599,159</u>	<u>2,749,159</u>	<u>2,270,333</u>	<u>478,826</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,589,001	\$ 2,834,135

**COUNTY OF YOLO**

County Service Areas Budgetary Comparison Schedule (continued)

Wild Wings County Service Area

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ 5,146	\$ --	\$ --	\$ --	\$ --	\$ 5,146
Charges for services	2,019,215	--	--	--	--	2,019,215
Other revenue	40,366	--	--	--	--	40,366
Other financing sources	391,501	--	--	(391,501)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,456,228</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (391,501)</u>	<u>\$ --</u>	<u>\$ 2,064,727</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
General government						
Health and sanitation	\$ 1,060,518	\$ --	\$ (1)	\$ --	\$ --	\$ 1,060,517
Recreation and cultural services	818,314	(29,043)	1	--	--	789,272
Debt Service:						
Interest and fiscal charges	--	29,043	--	--	--	29,043
Other financing uses	391,501	--	--	(391,501)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 2,270,333</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (391,501)</u>	<u>\$ --</u>	<u>\$ 1,878,832</u>

## **Nonmajor Debt Service Funds**

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

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## **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, 2015

	<u>Davis Library Expansion</u>	<u>District Attorney Building</u>	<u>Total</u>
<b>Assets</b>			
Cash and investments	\$ 622,425	\$ 20,506	\$ 642,931
Cash with fiscal agent	2	--	2
Restricted cash	434,027	--	434,027
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<u>\$ 1,056,454</u>	<u>\$ 20,506</u>	<u>\$ 1,076,960</u>
<b>Fund Balances</b>			
Restricted	1,056,454	20,506	1,076,960
Total Fund Balances	<hr/> 1,056,454 <hr/>	<hr/> 20,506 <hr/>	<hr/> 1,076,960 <hr/>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,056,454</u>	<u>\$ 20,506</u>	<u>\$ 1,076,960</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, 2015

	Davis Library Expansion	District Attorney Building	Total
<b>Revenues:</b>			
Taxes	\$ 2,069,316	\$ --	\$ 2,069,316
Fines, forfeitures, and penalties	--	123,400	123,400
Revenue from use of money and property	4,244	--	4,244
Charges for services	--	59,124	59,124
Total Revenues	<u>2,073,560</u>	<u>182,524</u>	<u>2,256,084</u>
<b>Expenditures:</b>			
Debt Service:			
Principal	270,000	170,000	440,000
Interest and fiscal charges	368,627	28,605	397,232
Total Expenditures	<u>638,627</u>	<u>198,605</u>	<u>837,232</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,434,933</u>	<u>(16,081)</u>	<u>1,418,852</u>
Other Financing Sources (Uses):			
Transfers in	--	35,000	35,000
Transfers out	(1,436,264)	--	(1,436,264)
Total Other Financing Sources (Uses)	<u>(1,436,264)</u>	<u>35,000</u>	<u>(1,401,264)</u>
<b>Changes in Fund Balances</b>	(1,331)	18,919	17,588
Fund Balances - Beginning	<u>1,057,785</u>	<u>1,587</u>	<u>1,059,372</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 1,056,454</u></u>	<u><u>\$ 20,506</u></u>	<u><u>\$ 1,076,960</u></u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Davis Library Expansion  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 2,913	\$ 1,057,785	\$ 1,054,872
Resources (inflows):				
Taxes	2,069,620	2,071,200	2,069,316	(1,884)
Revenue from use of money and property	2,360	780	4,244	3,464
Total resources (inflows)	<u>2,071,980</u>	<u>2,071,980</u>	<u>2,073,560</u>	<u>1,580</u>
Amounts available for appropriation	<u>2,071,980</u>	<u>2,074,893</u>	<u>3,131,345</u>	<u>1,056,452</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal	270,000	270,000	270,000	--
Interest and fiscal charges	369,533	368,629	368,627	2
Other financing uses	1,432,447	1,436,264	1,436,264	--
Total charges to appropriations	<u>2,071,980</u>	<u>2,074,893</u>	<u>2,074,891</u>	<u>2</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,056,454	\$ 1,056,454

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Davis Library Expansion

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 2,069,316	\$ --	\$ --	\$ --	\$ --	\$ 2,069,316
Revenue from use of money and property	4,244	--	--	--	--	4,244
Amounts available for appropriation/Total revenues	<u>\$ 2,073,560</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,073,560</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Debt Service:</b>						
Principal	\$ 270,000	\$ --	\$ --	\$ --	\$ --	\$ 270,000
Interest and fiscal charges	368,627	--	--	--	--	368,627
Other financing uses	1,436,264	--	--	(1,436,264)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 2,074,891</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,436,264)</u>	<u>\$ --</u>	<u>\$ 638,627</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 District Attorney Building  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 1,587	\$ 1,587
Resources (inflows):				
Revenue from use of money and property	--	--	(350)	(350)
Charges for services	59,124	59,124	59,124	--
Other financing sources	183,239	183,239	158,400	(24,839)
Total resources (inflows)	<u>242,363</u>	<u>242,363</u>	<u>217,174</u>	<u>(25,189)</u>
Amounts available for appropriation	<u>242,363</u>	<u>242,363</u>	<u>218,761</u>	<u>(23,602)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal	170,000	170,000	170,000	--
Interest and fiscal charges	72,363	72,363	28,255	44,108
Total charges to appropriations	<u>242,363</u>	<u>242,363</u>	<u>198,255</u>	<u>44,108</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 20,506</u>	<u>\$ 20,506</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

District Attorney Building

For the Fiscal Year Ended June 30, 2015

**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	\$ --	\$ --	\$ 123,400	\$ --	\$ --	\$ 123,400
Revenue from use of money and property	(350)	--	350	--	--	--
Charges for services	59,124	--	--	--	--	59,124
Other financing sources	158,400	--	--	(158,400)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 217,174</u>	<u>\$ --</u>	<u>\$ 123,750</u>	<u>\$ (158,400)</u>	<u>\$ --</u>	<u>\$ 182,524</u>
Charges to appropriations (outflows)/Expenditures:						
Debt Service:						
Principal	\$ 170,000	\$ --	\$ --	\$ --	\$ --	\$ 170,000
Interest and fiscal charges	28,255	--	350	--	--	28,605
Total charges to appropriations/ Total expenditures	<u>\$ 198,255</u>	<u>\$ --</u>	<u>\$ 350</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 198,605</u>

## **Nonmajor Capital Projects Funds**

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

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## **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.

### **Yolo Library**

This fund is used to account for the receipt and expenditure of funding to construct a new library for the town of Yolo.

### **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, 2015

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	Solar Projects
<b>Assets</b>				
Cash and investments	\$ 1,999,601	\$ 185,030	\$ 292,969	\$ --
Receivables (net):				
Taxes receivable	4,709	--	--	--
Accounts receivable	173	--	--	--
<b>Total Assets</b>	<b>\$ 2,004,483</b>	<b>\$ 185,030</b>	<b>\$ 292,969</b>	<b>\$ --</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 72,892	\$ --	\$ --	\$ --
<b>Total Liabilities</b>	<b>72,892</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Fund Balances</b>				
Restricted	1,931,591	--	--	--
Committed	--	185,030	292,969	--
Assigned	--	--	--	--
<b>Total Fund Balances</b>	<b>1,931,591</b>	<b>185,030</b>	<b>292,969</b>	<b>--</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,004,483</b>	<b>\$ 185,030</b>	<b>\$ 292,969</b>	<b>\$ --</b>

Continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 June 30, 2015

	Yolo Library	Jail Expansion	Juvenile Detention Facilities	Total
<b>Assets</b>				
Cash and investments	\$ 49,771	\$ 1,748,271	\$ 788,115	\$ 5,063,757
Receivables (net):				
Taxes receivable	--	--	--	4,709
Accounts receivable	--	--	--	173
<b>Total Assets</b>	<b>\$ 49,771</b>	<b>\$ 1,748,271</b>	<b>\$ 788,115</b>	<b>\$ 5,068,639</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ --	\$ 186,274	\$ 102,755	\$ 361,921
<b>Total Liabilities</b>	<b>--</b>	<b>186,274</b>	<b>102,755</b>	<b>361,921</b>
<b>Fund Balances</b>				
Restricted	--	1,561,997	685,360	4,178,948
Committed	--	--	--	477,999
Assigned	49,771	--	--	49,771
<b>Total Fund Balances</b>	<b>49,771</b>	<b>1,561,997</b>	<b>685,360</b>	<b>4,706,718</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 49,771</b>	<b>\$ 1,748,271</b>	<b>\$ 788,115</b>	<b>\$ 5,068,639</b>



**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2015

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	Solar Projects
<b>Revenues:</b>				
Taxes	\$ 2,209,587	\$ --	\$ --	\$ --
Revenue from use of money and property	1,005	695	894	935
Aid from other governments	483,253	--	--	--
Other	7,930	--	--	3,596
<b>Total Revenues</b>	<b>2,701,775</b>	<b>695</b>	<b>894</b>	<b>4,531</b>
<b>Expenditures:</b>				
Current:				
General government	616,469	--	--	61,401
Public protection	218,078	--	--	--
Health and sanitation	5,400	--	--	--
Public assistance	225	--	--	--
Education	--	--	--	--
Recreation and cultural services	--	70,169	--	--
Capital outlay	43,377	--	--	264,896
Debt service:				
Principal	126,068	--	--	--
Interest and fiscal charges	325,567	--	--	--
<b>Total Expenditures</b>	<b>1,335,184</b>	<b>70,169</b>	<b>--</b>	<b>326,297</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,366,591</b>	<b>(69,474)</b>	<b>894</b>	<b>(321,766)</b>
Other Financing Sources (Uses):				
Transfers in	565,000	--	--	--
Transfers out	--	--	--	(392,913)
<b>Total Other Financing Sources (Uses)</b>	<b>565,000</b>	<b>--</b>	<b>--</b>	<b>(392,913)</b>
<b>Changes in Fund Balances</b>	<b>1,931,591</b>	<b>(69,474)</b>	<b>894</b>	<b>(714,679)</b>
Fund Balances - Beginning	--	254,504	292,075	714,679
<b>Fund Balances - Ending</b>	<b>\$ 1,931,591</b>	<b>\$ 185,030</b>	<b>\$ 292,969</b>	<b>\$ --</b>

continued

**COUNTY OF YOLO**

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2015

	Yolo Library	Jail Expansion	Juvenile Detention Facilities	Total
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ 2,209,587
Revenue from use of money and property	57	6,766	3,010	13,362
Aid from other governments	--	--	--	483,253
Other	--	--	--	11,526
<b>Total Revenues</b>	<b>57</b>	<b>6,766</b>	<b>3,010</b>	<b>2,717,728</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	677,870
Public protection	--	5,319	19,315	242,712
Health and sanitation	--	--	--	5,400
Public assistance	--	--	--	225
Education	286	--	--	286
Recreation and cultural services	--	--	--	70,169
Capital outlay	--	1,392,564	500,771	2,201,608
Debt service:				
Principal	--	--	--	126,068
Interest and fiscal charges	--	--	--	325,567
<b>Total Expenditures</b>	<b>286</b>	<b>1,397,883</b>	<b>520,086</b>	<b>3,649,905</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(229)</b>	<b>(1,391,117)</b>	<b>(517,076)</b>	<b>(932,177)</b>
Other Financing Sources (Uses):				
Transfers in	50,000	--	--	615,000
Transfers out	--	--	--	(392,913)
<b>Total Other Financing Sources (Uses)</b>	<b>50,000</b>	<b>--</b>	<b>--</b>	<b>222,087</b>
<b>Changes in Fund Balances</b>	<b>49,771</b>	<b>(1,391,117)</b>	<b>(517,076)</b>	<b>(710,090)</b>
Fund Balances - Beginning	--	2,953,114	1,202,436	5,416,808
<b>Fund Balances - Ending</b>	<b>\$ 49,771</b>	<b>\$ 1,561,997</b>	<b>\$ 685,360</b>	<b>\$ 4,706,718</b>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Accumulated Capital Outlay  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 822,497	\$ 822,497	\$ --	\$ (822,497)
Resources (inflows):				
Taxes	2,136,400	2,136,400	2,209,587	73,187
Revenue from use of money and property	--	--	1,005	1,005
Aid from other governments	484,400	484,400	483,253	(1,147)
Other revenue	--	--	7,930	7,930
Other financing sources	--	565,000	565,000	--
Total resources (inflows)	<u>2,620,800</u>	<u>3,185,800</u>	<u>3,266,775</u>	<u>80,975</u>
Amounts available for appropriation	<u>3,443,297</u>	<u>4,008,297</u>	<u>3,266,775</u>	<u>(741,522)</u>
Charges to appropriations (outflows):				
Current:				
General government	1,048,159	1,613,159	1,106,390	506,769
Capital outlay	1,710,000	1,710,000	187,925	1,522,075
Other financing uses	685,138	685,138	--	685,138
Total charges to appropriations	<u>3,443,297</u>	<u>4,008,297</u>	<u>1,294,315</u>	<u>2,713,982</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,972,460	\$ 1,149,963

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Accumulated Capital Outlay

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Taxes	\$ 2,209,587	\$ --	\$ --	\$ --	\$ --	\$ 2,209,587
Revenue from use of money and property	1,005	--	--	--	--	1,005
Aid from other governments	483,253	--	--	--	--	483,253
Other revenue	7,930	--	--	--	--	7,930
Other financing sources	565,000	--	--	(565,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,266,775</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (565,000)</u>	<u>\$ --</u>	<u>\$ 2,701,775</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
General government	\$ 1,106,390	\$ (451,635)	\$ (38,286)	\$ --	\$ --	\$ 616,469
Public protection	--	--	218,078	--	--	218,078
Health and sanitation	--	--	5,400	--	--	5,400
Public assistance	--	--	225	--	--	225
Capital outlay	187,925	--	(117,998)	--	(26,550)	43,377
<b>Debt Service:</b>						
Principal	--	126,068	--	--	--	126,068
Interest and fiscal charges	--	325,567	--	--	--	325,567
Total charges to appropriations						
Total expenditures	<u>\$ 1,294,315</u>	<u>\$ --</u>	<u>\$ 67,419</u>	<u>\$ --</u>	<u>\$ (26,550)</u>	<u>\$ 1,335,184</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Esparto Parks Improvements Project  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 150,000	\$ 150,000	\$ 254,504	\$ 104,504
Resources (inflows):				
Revenue from use of money and property	--	--	695	695
Total resources (inflows)	--	--	695	695
Amounts available for appropriation	150,000	150,000	255,199	105,199
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	150,000	150,000	70,169	79,831
Total charges to appropriations	150,000	150,000	70,169	79,831
Budgetary fund balances, June 30	\$ --	\$ --	\$ 185,030	\$ 289,534

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Esparto Bridge Development Fee  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 292,075	\$ 292,075	\$ --
Resources (inflows):				
Revenue from use of money and property	800	800	894	94
Total resources (inflows)	800	800	894	94
Amounts available for appropriation	800	292,875	292,969	94
Budgetary fund balances, June 30	\$ 800	\$ 292,875	\$ 292,969	\$ 94

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Solar Projects  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 714,678	\$ 714,679	\$ 1
Resources (inflows):				
Revenue from use of money and property	--	935	935	--
Other financing sources	--	3,598	3,596	(2)
Total resources (inflows)	--	4,533	4,531	(2)
Amounts available for appropriation	--	719,211	719,210	(1)
Charges to appropriations (outflows):				
Current:				
General government	--	61,401	61,401	--
Capital outlay	--	264,896	264,896	--
Other financing uses	--	392,914	392,913	1
Total charges to appropriations	--	719,211	719,210	1
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ --

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Solar Projects

For the Fiscal Year Ended June 30, 2015

**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)
<b>Resources (inflows)/Revenues:</b>						
Revenue from use of money and property	\$ 935	\$ --	\$ --	\$ --	\$ --	\$ 935
Other revenue	3,596	--	--	--	--	3,596
	<u>\$ 4,531</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,531</u>
<b>Charges to appropriations (outflows)/Expenditures:</b>						
<b>Current:</b>						
General government	\$ 61,401	\$ --	\$ --	\$ --	\$ --	\$ 61,401
Capital outlay	264,896	--	--	--	--	264,896
Other financing uses	392,913	--	(392,913)	--	--	--
	<u>\$ 719,210</u>	<u>\$ --</u>	<u>\$ (392,913)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 326,297</u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Yolo Library  
 For the Fiscal Year Ended June 30, 2015

	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	--	--	57	57
Other financing sources	--	50,000	50,000	--
Total resources (inflows)	--	50,000	50,057	57
Amounts available for appropriation	--	50,000	50,057	57
Charges to appropriations (outflows):				
Current:				
Education	--	50,000	286	49,714
Total charges to appropriations	--	50,000	286	49,714
Budgetary fund balances, June 30	\$ --	\$ --	\$ 49,771	\$ 49,771

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Yolo Library

For the Fiscal Year Ended June 30, 2015

**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	\$ 57	\$ --	\$ --	\$ --	\$ --	\$ 57
Other financing sources	50,000	--	--	(50,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 50,057</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (50,000)</u>	<u>\$ --</u>	<u>\$ 57</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Education	\$ 286	\$ --	\$ --	\$ --	\$ --	286
Total charges to appropriations						
Total expenditures	<u>\$ 286</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 286</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Jail Expansion  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,339,000	\$ 2,953,114	\$ 1,614,114
Resources (inflows):				
Revenue from use of money and property	--	--	6,766	6,766
Total resources (inflows)	--	--	6,766	6,766
Amounts available for appropriation	--	1,339,000	2,959,880	1,620,880
Charges to appropriations (outflows):				
Current:				
General government	--	96,485	6,290	90,195
Capital outlay	--	1,242,515	1,242,515	--
Total charges to appropriations	--	1,339,000	1,248,805	90,195
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,711,075	\$ 1,711,075

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Jail Expansion

For the Fiscal Year Ended June 30, 2015

**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	\$ 6,766	\$ --	\$ --	\$ --	\$ --	\$ 6,766
Amounts available for appropriation/Total revenues	<u>\$ 6,766</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,766</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 6,290	\$ --	\$ (971)	\$ --	\$ --	\$ 5,319
Capital outlay	1,242,515	--	150,049	--	--	1,392,564
Total charges to appropriations	<u>\$ 1,248,805</u>	<u>\$ --</u>	<u>\$ 149,078</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,397,883</u>
Total expenditures						

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Juvenile Detention Facilities  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 500,825	\$ 1,203,459	\$ 702,634
Resources (inflows):				
Revenue from use of money and property	--	--	3,010	3,010
Total resources (inflows)	--	--	3,010	3,010
Amounts available for appropriation	--	500,825	1,206,469	705,644
Charges to appropriations (outflows):				
Current:				
General government	--	20,339	20,338	1
Capital outlay	--	480,486	480,486	--
Total charges to appropriations	--	500,825	500,824	1
Budgetary fund balances, June 30	\$ --	\$ --	\$ 705,645	\$ 705,645

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)

Juvenile Detention Facilities

For the Fiscal Year Ended June 30, 2015

**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	\$ 3,010	\$ --	\$ --	\$ --	\$ --	\$ 3,010
Amounts available for appropriation/Total revenues	<u>\$ 3,010</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,010</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 20,338	\$ --	\$ (1,023)		\$ --	\$ 19,315
Capital outlay	480,486	--	20,285	--	--	500,771
Total charges to appropriations						
Total expenditures	<u>\$ 500,824</u>	<u>\$ --</u>	<u>\$ 19,262</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 520,086</u>

## **Internal Service Funds**

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

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## INTERNAL SERVICE FUNDS

### **Yolo Electric**

This fund was established to account for and recover the cost of electric generated by the County's three solar arrays.

### **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, 2015

	<u>Yolo Electric</u>	<u>Equipment Replacement</u>	<u>Fleet Services</u>	<u>Telephone</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 534,527	\$ 987,247	\$ 337,744	\$ 1,365,544
Accounts receivable	210,229	--	19,707	1,159
Due from other governments	--	--	--	49
Inventory	--	--	73,908	21,391
Prepaid expenses	133,183	--	--	42,292
<b>Total Current Assets</b>	<b>877,939</b>	<b>987,247</b>	<b>431,359</b>	<b>1,430,435</b>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Construction in progress	--	--	--	143,178
Depreciable:				
Structures and improvements	29,896,556	--	--	1,179,109
Equipment	--	--	80,336	6,862,865
Intangibles	--	--	9,640	110,850
Accumulated depreciation	(2,660,338)	--	(88,050)	(7,267,657)
<b>Total Noncurrent Assets</b>	<b>27,236,218</b>	<b>--</b>	<b>1,926</b>	<b>1,028,345</b>
<b>Total Assets</b>	<b>28,114,157</b>	<b>987,247</b>	<b>433,285</b>	<b>2,458,780</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Interest payable	121,757	--	--	--
Accounts payable	4,340	--	84,510	153,808
Accrued salaries and benefits	--	--	9,701	14,708
Compensated absences	--	--	11,000	11,000
Current portion of certificates of participation	785,000	--	--	--
Current portion of loans payable	348,757	--	--	--
Current portion of estimated self-insurance claims payable	--	--	--	--
<b>Total Current Liabilities</b>	<b>1,259,854</b>	<b>--</b>	<b>105,211</b>	<b>179,516</b>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	--
Compensated absences	--	--	5,942	7,308
Certificates of participation	21,045,173	--	--	--
Loans payable	3,860,416	--	--	--
<b>Total Liabilities</b>	<b>26,165,443</b>	<b>--</b>	<b>111,153</b>	<b>186,824</b>
<b>NET POSITION</b>				
Net investment in capital assets	1,196,872	--	1,926	1,028,345
Unrestricted	751,842	987,247	320,206	1,243,611
<b>Total Net Position</b>	<b>\$ 1,948,714</b>	<b>\$ 987,247</b>	<b>\$ 322,132</b>	<b>\$ 2,271,956</b>

continued

**COUNTY OF YOLO**

Combining Statement of Fund Net Position  
Internal Service Funds  
June 30, 2015

	Unemployment Self-Insurance	Dental Self - Insurance	Total
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 658,708	\$ 709,840	\$ 4,593,610
Accounts receivable	--	19,912	251,007
Due from other governments	--	2,171	2,220
Inventory	--	--	95,299
Prepaid expenses	--	--	175,475
<b>Total Current Assets</b>	<b>658,708</b>	<b>731,923</b>	<b>5,117,611</b>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable:			
Construction in progress	--	--	143,178
Depreciable:			
Structures and improvements	--	--	31,075,665
Equipment	--	--	6,943,201
Intangibles	--	--	120,490
Accumulated depreciation	--	--	(10,016,045)
<b>Total Noncurrent Assets</b>	<b>--</b>	<b>--</b>	<b>28,266,489</b>
<b>Total Assets</b>	<b>658,708</b>	<b>731,923</b>	<b>33,384,100</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Interest payable	--	--	121,757
Accounts payable	274	--	242,932
Accrued salaries and benefits	--	--	24,409
Compensated absences	--	--	22,000
Current portion of certificates of participation	--	--	785,000
Current portion of loans payable	--	--	348,757
Current portion of estimated self-insurance claims payable	29,420	36,537	65,957
<b>Total Current Liabilities</b>	<b>29,694</b>	<b>36,537</b>	<b>1,610,812</b>
Noncurrent Liabilities:			
Estimated self-insurance claims payable	249,276	257,340	506,616
Compensated absences	--	--	13,250
Certificates of participation	--	--	21,045,173
Loans payable	--	--	3,860,416
<b>Total Liabilities</b>	<b>278,970</b>	<b>293,877</b>	<b>27,036,267</b>
<b>NET POSITION</b>			
Net investment in capital assets	--	--	2,227,143
Unrestricted	379,738	438,046	4,120,690
<b>Total Net Position</b>	<b>\$ 379,738</b>	<b>\$ 438,046</b>	<b>\$ 6,347,833</b>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2015

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
<b>Operating Revenues</b>				
Charges for services	\$ 2,911,764	\$ --	\$ 1,256,668	\$ 1,073,289
Other revenue	1,211,799	--	--	--
<b>Total Operating Revenues</b>	<b>4,123,563</b>	<b>--</b>	<b>1,256,668</b>	<b>1,073,289</b>
<b>Operating Expenses:</b>				
Salaries and employee benefits	162,401	--	320,771	371,912
Services and supplies	1,557,892	60,426	1,023,396	549,296
Depreciation	936,727	--	5,600	154,905
<b>Total Operating Expenses</b>	<b>2,657,020</b>	<b>60,426</b>	<b>1,349,767</b>	<b>1,076,113</b>
<b>Operating Income (Loss)</b>	<b>1,466,543</b>	<b>(60,426)</b>	<b>(93,099)</b>	<b>(2,824)</b>
<b>Non-Operating Revenues (Expenses):</b>				
Interest income	--	2,024	74	4,052
Interest expense	(1,303,797)	--	--	--
Non-operating revenue	860,951	--	--	--
Gain on disposal of capital assets	--	--	3,018	--
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(442,846)</b>	<b>2,024</b>	<b>3,092</b>	<b>4,052</b>
<b>Net Income (Loss) Before Contributions and Transfers</b>	<b>1,023,697</b>	<b>(58,402)</b>	<b>(90,007)</b>	<b>1,228</b>
Contributions and Transfers:				
Capital contribution	477,239	--	--	--
Transfers in	447,778	369,645	225,000	--
<b>Changes in Net Position</b>	<b>1,948,714</b>	<b>311,243</b>	<b>134,993</b>	<b>1,228</b>
Net Position - Beginning of Year	--	676,004	187,139	2,270,728
Net Position - End of Year	<b>\$ 1,948,714</b>	<b>\$ 987,247</b>	<b>\$ 322,132</b>	<b>\$ 2,271,956</b>

continued

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2015

	Unemployment Self-Insurance	Dental Self-Insurance	Total
<b>Operating Revenues</b>			
Charges for services	\$ 382,881	\$ 1,869,085	\$ 7,493,687
Other revenue	--	--	1,211,799
<b>Total Operating Revenues</b>	<b>382,881</b>	<b>1,869,085</b>	<b>8,705,486</b>
<b>Operating Expenses:</b>			
Salaries and employee benefits	--	--	855,084
Services and supplies	183,714	1,931,472	5,306,196
Depreciation	--	--	1,097,232
<b>Total Operating Expenses</b>	<b>183,714</b>	<b>1,931,472</b>	<b>7,258,512</b>
<b>Operating Income (Loss)</b>	<b>199,167</b>	<b>(62,387)</b>	<b>1,446,974</b>
<b>Non-Operating Revenues (Expenses):</b>			
Interest income	1,093	2,269	9,512
Interest expense	--	--	(1,303,797)
Non-operating revenue	--	--	860,951
Gain on disposal of capital assets	--	--	3,018
<b>Total Non-Operating Revenues (Expenses)</b>	<b>1,093</b>	<b>2,269</b>	<b>(430,316)</b>
<b>Net Income (Loss) Before Contributions and Transfers</b>	<b>200,260</b>	<b>(60,118)</b>	<b>1,016,658</b>
Contributions and Transfers:			
Capital contribution	--	--	477,239
Transfers in	--	--	1,042,423
<b>Changes in Net Position</b>	<b>200,260</b>	<b>(60,118)</b>	<b>2,536,320</b>
Net Position - Beginning of Year	179,478	498,164	3,811,513
Net Position - End of Year	\$ 379,738	\$ 438,046	\$ 6,347,833

**COUNTY OF YOLO**

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2015

	Yolo Electric	Equipment Replacement	Fleet Service	Telephone
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash receipts from customers	\$ 3,913,334	\$ --	\$ 1,249,786	\$ 1,073,229
Cash paid to suppliers for goods and services	(1,686,735)	(60,426)	(1,038,652)	(560,096)
Cash paid to employees for services	(162,401)	--	(318,460)	(371,547)
Net Cash Provided (Used) by Operating Activities	<u>2,064,198</u>	<u>(60,426)</u>	<u>(107,326)</u>	<u>141,586</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers in from other funds	447,778	369,645	225,000	--
Interest payments	(3,856)	--	--	--
Net Cash Provided by Noncapital Financing Activities	<u>443,922</u>	<u>369,645</u>	<u>225,000</u>	<u>--</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal repayments related to capital debt	(1,526,998)	--	--	--
Interest payments related to capital debt	(1,307,546)	--	--	--
Federal interest subsidy	860,951	--	--	--
Proceeds on sale of capital assets	--	--	25,897	--
Payments related to the acquisition of capital assets	--	--	--	(11,765)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,973,593)</u>	<u>--</u>	<u>25,897</u>	<u>(11,765)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	--	2,024	74	4,052
Net Cash Provided by Investing Activities	<u>--</u>	<u>2,024</u>	<u>74</u>	<u>4,052</u>
<b>Net Change in Cash and Cash Equivalents</b>	534,527	311,243	143,645	133,873
Cash and Cash Equivalents, Beginning of Year	--	676,004	194,099	1,231,671
<b>Cash and Cash Equivalent, End of Year</b>	<u>\$ 534,527</u>	<u>\$ 987,247</u>	<u>\$ 337,744</u>	<u>\$ 1,365,544</u>

continued

**COUNTY OF YOLO**

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2015

	Unemployment Self-Insurance	Dental Self-Insurance	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>CASH FLOWS FROM</b>			
<b>OPERATING ACTIVITIES:</b>			
Cash receipts from customers	\$ 382,881	\$ 1,847,002	\$ 8,466,232
Cash paid to suppliers for goods and services	(198,725)	(1,935,065)	(5,479,699)
Cash paid to employees for services	--	--	(852,408)
Net Cash Provided (Used) by Operating Activities	<u>184,156</u>	<u>(88,063)</u>	<u>2,134,125</u>
<b>CASH FLOWS FROM NONCAPITAL</b>			
<b>FINANCING ACTIVITIES:</b>			
Transfers in from other funds	--	--	1,042,423
Interest payments	--	--	(3,856)
Net Cash Provided by Noncapital Financing Activities	<u>--</u>	<u>--</u>	<u>1,038,567</u>
<b>CASH FLOWS FROM CAPITAL AND</b>			
<b>RELATED FINANCING ACTIVITIES:</b>			
Principal repayments related to capital debt	--	--	(1,526,998)
Interest payments related to capital debt	--	--	(1,307,546)
Federal interest subsidy	--	--	860,951
Proceeds on sale of capital assets	--	--	25,897
Payments related to the acquisition of capital assets	--	--	(11,765)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>--</u>	<u>(1,959,461)</u>
<b>CASH FLOWS FROM INVESTING</b>			
<b>ACTIVITIES</b>			
Interest received	1,093	2,269	9,512
Net Cash Provided by Investing Activities	<u>1,093</u>	<u>2,269</u>	<u>9,512</u>
<b>Net Change in Cash and Cash Equivalents</b>	185,249	(85,794)	1,222,743
Cash and Cash Equivalents, Beginning of Year	<u>473,459</u>	<u>795,634</u>	<u>3,370,867</u>
<b>Cash and Cash Equivalent, End of Year</b>	<u>\$ 658,708</u>	<u>\$ 709,840</u>	<u>\$ 4,593,610</u>

**COUNTY OF YOLO**

Combining Statement of Cash Flows (continued)  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2015

	<u>Yolo Electric</u>	<u>Equipment Replacement</u>	<u>Fleet Service</u>	<u>Telephone</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>				
Operating income (loss)	\$ 1,466,543	\$ (60,426)	\$ (93,099)	\$ (2,824)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	936,727	--	5,600	154,905
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(210,229)	--	(15,480)	(109)
Due from other governments	--	--	8,598	49
Inventory	--	--	2,765	(1,440)
Prepaid expenses	(133,183)	--	--	(9,464)
Increase (decrease) in:				
Accounts payable	4,340	--	(18,021)	104
Accrued salaries and benefits	--	--	1,134	(444)
Compensated absences	--	--	1,177	809
Estimated self-insurance claims payable	--	--	--	--
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 2,064,198</u>	<u>\$ (60,426)</u>	<u>\$ (107,326)</u>	<u>\$ 141,586</u>

**Noncash investing, capital, and financing  
activities:**

Purchase of capital assets via accouts payable	\$ -	\$ -	\$ -	\$ 131,413
Capital assets transferred in	28,172,945	--	--	--
Interest payable transferred in	129,109	--	--	--
Certificates of participation transferred in	22,595,426	--	--	--
Loans payable transferred in	4,971,171	--	--	--
Amortization of bond premium	253	--	--	--

continued

**COUNTY OF YOLO**

Combining Statement of Cash Flows (continued)  
 Internal Service Funds  
 For the Fiscal Year Ended June 30, 2015

	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ 199,167	\$ (62,387)	\$ 1,446,974
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	--	--	1,097,232
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	--	(19,912)	(245,730)
Due from other governments	--	(2,171)	6,476
Inventory	--	--	1,325
Prepaid expenses	--	--	(142,647)
Increase (decrease) in:			
Accounts payable	--	--	(13,577)
Accrued salaries and benefits	--	--	690
Compensated absences	--	--	1,986
Estimated self-insurance claims payable	(15,011)	(3,593)	(18,604)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 184,156</u>	<u>\$ (88,063)</u>	<u>\$ 2,134,125</u>

**Noncash investing, capital, and financing  
activities:**

Purchase of capital assets via accouts payable	\$ -	\$ -	\$ 131,413
Capital assets transferred in	--	--	28,172,945
Interest payable transferred in	--	--	129,109
Certificates of participation transferred in	--	--	22,595,426
Loans payable transferred in	--	--	4,971,171
Amortization of bond premium	--	--	253



## **AGENCY FUNDS**

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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, 2015

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other	Total Agency Funds
<b>ASSETS</b>								
Cash and investments	\$ 10,486,627	\$ 3,756,729	\$ 2,628,757	\$ 2,934,079	\$ 12,373,453	\$ --	\$ 4,344,241	\$ 36,523,886
Cash with fiscal agent	--	--	--	--	398,707	2,087,801	3,118,977	5,605,485
Taxes receivable	3,197,123	--	--	--	--	--	--	3,197,123
Accounts receivable	--	--	--	--	--	--	2,410	2,410
Due from other governments	--	66,090	--	1,611,700	--	--	380,531	2,058,321
<b>Total Assets</b>	<b>13,683,750</b>	<b>3,822,819</b>	<b>2,628,757</b>	<b>4,545,779</b>	<b>12,772,160</b>	<b>2,087,801</b>	<b>7,846,159</b>	<b>47,387,225</b>
<b>LIABILITIES</b>								
Agency funds held for others	13,683,750	3,822,819	2,628,757	4,545,779	12,772,160	2,087,801	7,846,159	47,387,225
<b>Total Liabilities</b>	<b>13,683,750</b>	<b>3,822,819</b>	<b>2,628,757</b>	<b>4,545,779</b>	<b>12,772,160</b>	<b>2,087,801</b>	<b>7,846,159</b>	<b>47,387,225</b>
<b>NET POSITION</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b><u>PROPERTY TAX</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 9,920,394	\$ 414,465,893	\$ 413,899,660	\$ 10,486,627
Taxes receivable	2,605,518	328,890,889	328,299,284	3,197,123
Total Assets	<u>\$ 12,525,912</u>	<u>\$ 743,356,782</u>	<u>\$ 742,198,944</u>	<u>\$ 13,683,750</u>
<b>Liabilities:</b>				
Due to other funds	\$ --	\$ 23,095,164	\$ 23,095,164	\$ --
Agency funds held for others	12,525,912	720,261,618	719,103,780	13,683,750
Total Liabilities	<u>\$ 12,525,912</u>	<u>\$ 743,356,782</u>	<u>\$ 742,198,944</u>	<u>\$ 13,683,750</u>
<b><u>CITIES</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 3,933,506	\$ 98,719,255	\$ 98,896,032	\$ 3,756,729
Due from other governments	44,192	66,090	44,192	66,090
Total Assets	<u>\$ 3,977,698</u>	<u>\$ 98,785,345</u>	<u>\$ 98,940,224</u>	<u>\$ 3,822,819</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 3,977,698	\$ 98,785,345	\$ 98,940,224	\$ 3,822,819
Total Liabilities	<u>\$ 3,977,698</u>	<u>\$ 98,785,345</u>	<u>\$ 98,940,224</u>	<u>\$ 3,822,819</u>
<b><u>REDEVELOPMENT SUCCESSOR AGENCIES</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 2,214,744	\$ 39,374,718	\$ 38,960,705	\$ 2,628,757
Total Assets	<u>\$ 2,214,744</u>	<u>\$ 39,374,718</u>	<u>\$ 38,960,705</u>	<u>\$ 2,628,757</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 2,214,744	\$ 39,374,718	\$ 38,960,705	\$ 2,628,757
Total Liabilities	<u>\$ 2,214,744</u>	<u>\$ 39,374,718</u>	<u>\$ 38,960,705</u>	<u>\$ 2,628,757</u>

continued

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b><u>LOCAL TRANSPORTATION FUND</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 5,272,790	\$ 9,721,515	\$ 12,060,226	\$ 2,934,079
Due from other governments	1,762,988	2,753,179	2,904,467	1,611,700
Total Assets	<u>\$ 7,035,778</u>	<u>\$ 12,474,694</u>	<u>\$ 14,964,693</u>	<u>\$ 4,545,779</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 7,035,778	\$ 12,474,694	\$ 14,964,693	\$ 4,545,779
Total Liabilities	<u>\$ 7,035,778</u>	<u>\$ 12,474,694</u>	<u>\$ 14,964,693</u>	<u>\$ 4,545,779</u>
 <b><u>SPECIAL DISTRICT AND SCHOOL BOND FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 11,750,288	\$ 14,115,739	\$ 13,492,574	\$ 12,373,453
Cash with fiscal agent	90,850	307,857	--	398,707
Taxes receivable	2,251	199,405	201,656	--
Total Assets	<u>\$ 11,843,389</u>	<u>\$ 14,623,001</u>	<u>\$ 13,694,230</u>	<u>\$ 12,772,160</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 11,843,389	\$ 14,623,001	\$ 13,694,230	\$ 12,772,160
Total Liabilities	<u>\$ 11,843,389</u>	<u>\$ 14,623,001</u>	<u>\$ 13,694,230</u>	<u>\$ 12,772,160</u>
 <b><u>PUBLIC ADMINISTRATOR-GUARDIAN</u></b>				
<b>Assets:</b>				
Cash with fiscal agent	\$ 1,572,047	\$ 3,118,486	\$ 2,602,732	\$ 2,087,801
Total Assets	<u>\$ 1,572,047</u>	<u>\$ 3,118,486</u>	<u>\$ 2,602,732</u>	<u>\$ 2,087,801</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 1,572,047	\$ 3,118,486	\$ 2,602,732	\$ 2,087,801
Total Liabilities	<u>\$ 1,572,047</u>	<u>\$ 3,118,486</u>	<u>\$ 2,602,732</u>	<u>\$ 2,087,801</u>

continued

**COUNTY OF YOLO**

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b><u>OTHER</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 3,723,218	\$ 189,525,470	\$ 188,904,447	\$ 4,344,241
Cash with fiscal agent	2,947,810	2,456,380	2,285,213	3,118,977
Accounts receivable	2,681	895	1,166	2,410
Due from other governments	1,215,827	8,451,738	9,287,034	380,531
Total Assets	<u>\$ 7,889,536</u>	<u>\$ 200,434,483</u>	<u>\$ 200,477,860</u>	<u>\$ 7,846,159</u>
<b>Liabilities:</b>				
Agency funds held for others	\$ 7,889,536	\$ 200,434,483	\$ 200,477,860	\$ 7,846,159
Total Liabilities	<u>\$ 7,889,536</u>	<u>\$ 200,434,483</u>	<u>\$ 200,477,860</u>	<u>\$ 7,846,159</u>
 <b><u>TOTAL AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 36,814,940	\$ 765,922,590	\$ 766,213,644	\$ 36,523,886
Cash with fiscal agent	4,610,707	5,882,723	4,887,945	5,605,485
Taxes receivable	2,607,769	329,090,294	328,500,940	3,197,123
Accounts receivable	2,681	895	1,166	2,410
Due from other governments	3,023,007	11,271,007	12,235,693	2,058,321
Total Assets	<u>\$ 47,059,104</u>	<u>\$ 1,112,167,509</u>	<u>\$ 1,111,839,388</u>	<u>\$ 47,387,225</u>
<b>Liabilities:</b>				
Due to other funds	\$ --	\$ 23,095,164	\$ 23,095,164	\$ --
Agency funds held for others	47,059,104	1,089,072,345	1,088,744,224	47,387,225
Total Liabilities	<u>\$ 47,059,104</u>	<u>\$ 1,112,167,509</u>	<u>\$ 1,111,839,388</u>	<u>\$ 47,387,225</u>

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**Component Units Fire Districts  
Combining Fund Statements**

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**COUNTY OF YOLO**

Combining Balance Sheet  
Component Unit Fire Districts  
June 30, 2015

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 512,286	\$ 106,988	\$ 1,187,385	\$ 473,080
Imprest cash	--	200	--	20
Total cash and investments	<u>512,286</u>	<u>107,188</u>	<u>1,187,385</u>	<u>473,100</u>
Receivables (net):				
Taxes receivable	133	114	1,733	68
Accounts receivable	24,000	--	--	--
Due from other governments	1,055	--	--	--
Deposits	--	--	--	6,186
Total Assets	<u>\$ 537,474</u>	<u>\$ 107,302</u>	<u>\$ 1,189,118</u>	<u>\$ 479,354</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,056	\$ 19,846	\$ --	\$ 16,404
Accrued payroll	313	2,947	--	3,102
Due to other governments	--	--	--	--
Total Liabilities	<u>5,369</u>	<u>22,793</u>	<u>--</u>	<u>19,506</u>
<b>Fund Balances</b>				
Nonspendable	--	--	--	6,186
Restricted	14,076	--	--	--
Committed	37,223	8,937	--	30,187
Assigned	163,736	20,271	1,101,949	120,397
Unassigned	317,070	55,301	87,169	303,078
Total Fund Balances	<u>532,105</u>	<u>84,509</u>	<u>1,189,118</u>	<u>459,848</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 537,474</u>	<u>\$ 107,302</u>	<u>\$ 1,189,118</u>	<u>\$ 479,354</u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
Component Unit Fire Districts  
June 30, 2015

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 360,239	\$ 324,847	\$ 545,102	\$ 615,689
Imprest cash	--	--	50	--
Total cash and investments	<u>360,239</u>	<u>324,847</u>	<u>545,152</u>	<u>615,689</u>
Receivables (net):				
Taxes receivable	88	293	214	599
Accounts receivable	--	--	--	--
Due from other governments	--	2,650	--	--
Deposits	--	--	--	--
Total Assets	<u><u>\$ 360,327</u></u>	<u><u>\$ 327,790</u></u>	<u><u>\$ 545,366</u></u>	<u><u>\$ 616,288</u></u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 7,305	\$ 4,661	\$ 7,657	\$ 303
Accrued payroll	187	3,327	6,836	--
Due to other governments	--	--	--	121,491
Total Liabilities	<u>7,492</u>	<u>7,988</u>	<u>14,493</u>	<u>121,794</u>
<b>Fund Balances</b>				
Nonspendable	--	--	--	--
Restricted	--	--	--	--
Committed	97,117	--	136,480	80,666
Assigned	110,742	258,795	69,544	375,526
Unassigned	144,976	61,007	324,849	38,302
Total Fund Balances	<u>352,835</u>	<u>319,802</u>	<u>530,873</u>	<u>494,494</u>
<b>Total Liabilities</b>				
<b>and Fund Balances</b>	<u><u>\$ 360,327</u></u>	<u><u>\$ 327,790</u></u>	<u><u>\$ 545,366</u></u>	<u><u>\$ 616,288</u></u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
 Component Unit Fire Districts  
 June 30, 2015

	No Mans Land Fire	Total
	<u>          </u>	<u>          </u>
<b>Assets</b>		
Cash and Investments:		
Cash and cash equivalents	\$ 86,062	\$ 4,211,678
Imprest cash	--	270
Total cash and investments	<u>86,062</u>	<u>4,211,948</u>
Receivables (net):		
Taxes receivable	7	3,249
Accounts receivable	--	24,000
Due from other governments	--	3,705
Deposits	--	6,186
Total Assets	<u>\$ 86,069</u>	<u>\$ 4,249,088</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 32,174	\$ 93,406
Accrued payroll	--	16,712
Due to other governments	--	121,491
Total Liabilities	<u>32,174</u>	<u>231,609</u>
<b>Fund Balances</b>		
Nonspendable	--	6,186
Restricted	--	14,076
Committed	4,646	395,256
Assigned	--	2,220,960
Unassigned	49,249	1,381,001
Total Fund Balances	<u>53,895</u>	<u>4,017,479</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 86,069</u>	<u>\$ 4,249,088</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, 2015

Fund Balances - Total Component Unit Fire Districts funds (page 225)	\$	4,017,479
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.		3,743,028
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		(14,599)
Loans payable		(55,406)
Capital leases payable		(86,601)
Interest payable		(2,483)
Compensated absences		<u>(18,377)</u>
Net position of Component Unit Fire Districts (page 24)	\$	<u><u>7,583,041</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, 2015

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
<b>Revenues:</b>				
Taxes	\$ 138,383	\$ 141,940	\$ 428,562	\$ 134,695
Licenses, permits, and franchises	10,389	5,683	--	8,000
Revenue from use of money and property	1,445	5,337	4,278	1,258
Aid from other governments	16,409	12,392	3,982	13,592
Charges for services	--	85,879	215,986	62,577
Other revenue	672	614	--	1,500
<b>Total Revenues</b>	<u>167,298</u>	<u>251,845</u>	<u>652,808</u>	<u>221,622</u>
<b>Expenditures:</b>				
Current:				
Public protection	83,670	170,176	604,948	158,390
Debt Service:				
Principal	--	31,086	--	--
Interest and fiscal charges	--	4,236	--	--
<b>Total Expenditures</b>	<u>83,670</u>	<u>205,498</u>	<u>604,948</u>	<u>158,390</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	83,628	46,347	47,860	63,232
Fund Balances - Beginning	<u>448,477</u>	<u>38,162</u>	<u>1,141,258</u>	<u>396,616</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 532,105</u></u>	<u><u>\$ 84,509</u></u>	<u><u>\$ 1,189,118</u></u>	<u><u>\$ 459,848</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, 2015

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
<b>Revenues:</b>				
Taxes	\$ 64,974	\$ 275,970	\$ 280,184	\$ 260,409
Licenses, permits, and franchises	--	720	21,581	1,000
Revenue from use of money and property	1,020	832	14,369	1,801
Aid from other governments	10,764	11,807	14,211	2,723
Charges for services	15,449	2,404	89,189	--
Other revenue	--	1,702	30,409	--
Total Revenues	<u>92,207</u>	<u>293,435</u>	<u>449,943</u>	<u>265,933</u>
<b>Expenditures:</b>				
Current:				
Public protection	53,194	249,100	636,137	252,990
Debt Service:				
Principal	10,917	--	--	--
Interest and fiscal charges	2,783	--	--	--
Total Expenditures	<u>66,894</u>	<u>249,100</u>	<u>636,137</u>	<u>252,990</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	25,313	44,335	(186,194)	12,943
Fund Balances - Beginning	<u>327,522</u>	<u>275,467</u>	<u>717,067</u>	<u>481,551</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 352,835</u></u>	<u><u>\$ 319,802</u></u>	<u><u>\$ 530,873</u></u>	<u><u>\$ 494,494</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, 2015

	No Mans Land Fire	Total
<b>Revenues:</b>		
Taxes	\$ 6,934	\$ 1,732,051
Licenses, permits, and franchises	--	47,373
Revenue from use of money and property	214	30,554
Aid from other governments	4	85,884
Charges for services	22,683	494,167
Other revenue	--	34,897
Total Revenues	<u>29,835</u>	<u>2,424,926</u>
<b>Expenditures:</b>		
Current:		
Public protection	32,300	2,240,905
Debt Service:		
Principal	--	42,003
Interest and fiscal charges	--	7,019
Total Expenditures	<u>32,300</u>	<u>2,289,927</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,465)	134,999
Fund Balances - Beginning	<u>56,360</u>	<u>3,882,480</u>
<b>Fund Balances - Ending</b>	<u>\$ 53,895</u>	<u>\$ 4,017,479</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, 2015

Changes in fund balances - Total Component Unit Fire Districts funds (page 229) \$ 134,999

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	\$ 324,874	
Less current year depreciation and loss on disposal of capital assets	<u>(345,564)</u>	(20,690)

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	3,898	
Loans payable	10,917	
Capital leases payable	<u>27,188</u>	42,003

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	3,068	
Change in interest payable	<u>655</u>	3,723

Change in net position of Component Unit Fire Districts (page 27)	<u>\$ 160,035</u>	
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# **STATISTICAL SECTION**

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# COUNTY OF YOLO

## Statistical Section

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

CONTENTS	PAGE
<b>FINANCIAL TRENDS</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	235
<b>REVENUE CAPACITY</b> These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.	240
<b>DEBT CAPACITY</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt.	244
<b>ECONOMIC AND DEMOGRAPHIC INFORMATION</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	248
<b>OPERATING INFORMATION</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs	250

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>6/30/2006</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>	<u>6/30/2015</u>
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 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	\$ 145,056,105
Restricted	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	100,872,887
Unrestricted	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)	(264,007,024)
Subtotal governmental activities net position	<u>201,233,623</u>	<u>205,819,540</u>	<u>191,052,163</u>	<u>176,107,468</u>	<u>166,550,592</u>	<u>137,101,834</u>	<u>160,795,673</u>	<u>178,056,683</u>	<u>194,627,039</u>	<u>(18,078,032)</u>
<b>Business-Type Activities</b>										
Net investment in capital assets	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	12,635,964
Restricted	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	18,052,586
Unrestricted	(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)	(21,878,083)
Subtotal business-type activities net position	<u>12,442,939</u>	<u>12,593,150</u>	<u>20,685,114</u>	<u>21,128,589</u>	<u>22,601,223</u>	<u>22,514,385</u>	<u>22,163,411</u>	<u>10,791,915</u>	<u>12,646,784</u>	<u>8,810,467</u>
<b>Primary Government</b>										
Net investment in capital assets	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	157,692,069
Restricted	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	118,925,473
Unrestricted	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)	(285,885,107)
Total primary government net position	<u>\$ 213,676,562</u>	<u>\$ 218,412,690</u>	<u>\$ 211,737,277</u>	<u>\$ 197,236,057</u>	<u>\$ 189,151,815</u>	<u>\$ 159,616,219</u>	<u>\$ 182,959,084</u>	<u>\$ 188,848,598</u>	<u>\$ 207,273,823</u>	<u>\$ (9,267,565)</u>

Notes:

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

Source:

County of Yolo Comprehensive Annual Report

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

	<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>	<u>6/30/2015</u>
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 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	\$ 23,818,295
Public protection	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	92,197,448
Public ways and facilities	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	9,084,534
Health and sanitation	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	42,284,657
Public assistance	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	87,554,833
Education	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	6,498,714
Recreation and cultural services	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	1,895,022
Debt Service:										
Interest	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	2,211,577
Bond issuance cost	-	-	-	-	-	-	-	645,408	-	-
Subtotal governmental activities	<u>209,399,649</u>	<u>227,406,542</u>	<u>268,926,891</u>	<u>271,675,794</u>	<u>253,287,776</u>	<u>241,034,928</u>	<u>237,532,829</u>	<u>243,611,113</u>	<u>251,977,235</u>	<u>265,545,080</u>
Business-Type Activities:										
Airport	167,467	283,151	417,161	457,101	425,901	335,456	302,761	402,234	641,333	383,009
Central Landfill	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	10,053,914
Total Business-Type Activities	<u>8,349,429</u>	<u>8,985,937</u>	<u>1,932,753</u>	<u>9,390,992</u>	<u>9,300,219</u>	<u>8,519,329</u>	<u>8,996,940</u>	<u>17,541,055</u>	<u>9,611,518</u>	<u>10,436,923</u>
Total primary government expense	<u>217,749,078</u>	<u>236,392,479</u>	<u>270,859,644</u>	<u>281,066,786</u>	<u>262,587,995</u>	<u>249,554,257</u>	<u>246,529,769</u>	<u>261,152,168</u>	<u>261,588,753</u>	<u>275,982,003</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services	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	34,174,963
Operating grants and contributions	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	181,665,286
Capital grants and contributions	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	1,454,413
Subtotal governmental activities	<u>163,359,984</u>	<u>179,079,729</u>	<u>199,633,729</u>	<u>202,875,187</u>	<u>202,611,459</u>	<u>191,061,406</u>	<u>185,704,008</u>	<u>213,365,999</u>	<u>221,067,831</u>	<u>217,294,662</u>
Business-Type Activities:										
Airport	172,680	205,427	244,757	396,822	1,621,414	177,162	196,260	445,638	372,375	206,231
Central Landfill	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	10,583,055
Total Business-Type Activities	<u>8,713,855</u>	<u>8,644,420</u>	<u>8,367,213</u>	<u>9,148,287</u>	<u>10,101,770</u>	<u>7,995,328</u>	<u>8,373,954</u>	<u>8,645,041</u>	<u>10,477,352</u>	<u>10,789,286</u>
Total primary government program revenue	<u>172,073,839</u>	<u>187,724,149</u>	<u>208,000,942</u>	<u>212,023,474</u>	<u>212,713,229</u>	<u>199,056,734</u>	<u>194,077,962</u>	<u>222,011,040</u>	<u>231,545,183</u>	<u>228,083,948</u>
<b>Net (expense)/revenue</b>										
Governmental activities	(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)	(48,250,418)
Business-type activities	364,426	(341,517)	6,434,460	(242,705)	801,551	(524,001)	(622,986)	(8,896,014)	865,834	352,363
Total primary government net expenses	<u>\$ (45,675,239)</u>	<u>\$ (48,668,330)</u>	<u>\$ (62,858,702)</u>	<u>\$ (69,043,312)</u>	<u>\$ (49,874,766)</u>	<u>\$ (50,497,523)</u>	<u>\$ (52,451,807)</u>	<u>\$ (39,141,128)</u>	<u>\$ (30,043,570)</u>	<u>\$ (47,898,055)</u>

Continued

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

	<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>	<u>6/30/2015</u>
<b>General Revenues and Other</b>										
<b>Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 44,241,948
Sales and use taxes	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	4,057,399
Transient	83,740	91,026	87,709	102,388	47,374	303,350	321,379	233,368	356,758	487,668
Documentary	1,829,494	1,507,346	938,994	832,381	681,076	629,373	648,883	1,038,929	916,833	1,302,946
Other	88,028	-	-	-	-	-	-	-	-	-
Unrestricted interest and investment earnings	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	1,689,973
Rents, not restricted to specific programs	393,048	469,716	393,602	-	-	206,959	403,227	250,674	257,958	189,519
Revenue sharing	422,548	667,108	484,284	-	-	-	-	-	-	-
Franchise fees	632,783	481,064	471,848	-	214,016	733,226	773,587	723,715	904,160	510,998
Miscellaneous	18,813	-	-	-	-	-	-	-	-	-
Gain (Loss) on disposal of capital assets	-	(257,871)	(270,257)	14,414	10,579	307,010	(150,769)	70,962	-	28,792
Sale of tobacco settlement revenues	9,139,612	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	9,000	16,200	(113,563)	-
<b>Total governmental activities</b>	<b>61,473,910</b>	<b>53,799,517</b>	<b>54,525,785</b>	<b>55,918,526</b>	<b>47,197,478</b>	<b>48,887,757</b>	<b>47,159,667</b>	<b>47,617,831</b>	<b>47,479,760</b>	<b>52,509,243</b>
Business-type activities:										
Unrestricted interest and investment earnings	768,858	1,231,622	1,657,504	686,180	664,530	437,163	281,012	20	873,712	225
Miscellaneous	-	-	-	-	6,553	-	-	1,709	1,760	1,600
Transfers	-	-	-	-	-	-	(9,000)	(16,200)	113,563	-
<b>Total business-type activities</b>	<b>768,858</b>	<b>1,231,622</b>	<b>1,657,504</b>	<b>686,180</b>	<b>671,083</b>	<b>437,163</b>	<b>272,012</b>	<b>(14,471)</b>	<b>989,035</b>	<b>1,825</b>
<b>Total primary government</b>	<b>62,242,768</b>	<b>55,031,139</b>	<b>56,183,289</b>	<b>56,604,706</b>	<b>47,868,561</b>	<b>49,324,920</b>	<b>47,431,679</b>	<b>47,603,360</b>	<b>48,468,795</b>	<b>52,511,068</b>
Change in Net Position										
Governmental activities	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	4,258,825
Business-type activities	1,133,284	890,105	8,091,964	443,475	1,472,634	(86,838)	(350,974)	(8,910,485)	1,854,869	354,188
<b>Total primary government</b>	<b>\$ 16,567,529</b>	<b>\$ 6,362,809</b>	<b>\$ (6,675,413)</b>	<b>\$ (12,438,606)</b>	<b>\$ (2,006,205)</b>	<b>\$ (1,172,603)</b>	<b>\$ (5,020,128)</b>	<b>\$ 8,462,232</b>	<b>\$ 18,425,225</b>	<b>\$ 4,613,013</b>

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

	<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>	<u>6/30/2015</u>
<b>General Fund</b>										
Nonspendable						\$ 12,160,504	\$ 12,221,639	\$ 11,649,188	\$ 10,930,232	\$ 9,750,183
Restricted						1,477,353	1,804,705	12,231,027	16,076,088	11,348,478
Committed						600,000	600,000	300,000	2,164,934	3,741,197
Assigned						11,257,809	13,067,120	12,896,564	16,989,458	28,686,687
Unassigned						2,196,807	678,033	2,977,674	7,241,582	3,371,296
Reserved	\$ 6,839,025	\$ 1,495,965	\$ 8,609,344	\$ 722,479	\$ 485,039					
Unreserved	18,591,440	24,418,253	2,291,221	1,758,890	848,117					
Subtotal General Fund	25,430,465	25,914,218	10,900,565	2,481,369	1,333,156	27,692,473	28,371,497	40,054,453	53,402,294	56,897,841
<b>All Other Governmental Funds</b>										
Nonspendable						261,837	304,035	211,047	250,263	204,200
Restricted						38,024,117	45,549,916	61,953,526	75,833,487	78,786,977
Committed						5,134,284	5,947,717	7,482,155	5,174,004	5,430,360
Assigned						-	-	-	-	49,771
Unassigned						(492,280)	(172,000)	(3,649)	(3,380)	(53,047)
Reserved	6,862,536	4,701,540	8,400,701	9,846,226	4,406,857					
Unreserved, reported in:										
Special revenue funds	57,622,209	55,401,685	48,980,843	47,514,294	50,248,434					
Capital project funds	735,569	(196,777)	846,630	5,379,513	5,530,935					
Debt service funds	901,085	1,436,942	267,494	1,147,293	1,349,603					
Total all other governmental funds	66,121,399	61,343,390	58,495,668	63,887,326	61,535,829	42,927,958	51,629,668	69,643,079	81,254,374	84,418,261
Total all governmental funds	\$ 91,551,864	\$ 87,257,608	\$ 69,396,233	\$ 66,368,695	\$ 62,868,985	\$ 70,620,431	\$ 80,001,165	\$ 109,697,532	\$ 134,656,668	\$ 141,316,102

**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)

	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015
<b>Revenues:</b>										
Taxes	\$ 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	\$ 52,991,444
Licenses, permits, and franchises	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	7,791,583
Fines, forfeitures and penalties	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	9,065,066
Revenue from use of money and property	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	2,024,234
Aid from other governments	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	181,603,167
Charges for services	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	18,363,954
Other	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	2,312,854
<b>Total Revenues</b>	<b>216,949,279</b>	<b>237,319,684</b>	<b>255,341,637</b>	<b>254,493,879</b>	<b>256,108,529</b>	<b>245,406,667</b>	<b>239,769,985</b>	<b>266,244,662</b>	<b>275,516,579</b>	<b>274,152,302</b>
<b>Expenditures:</b>										
General government	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	28,148,251
Public protection	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	88,685,305
Public ways and facilities	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	9,824,773
Health and sanitation	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	41,508,976
Public assistance	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	85,559,249
Education	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	5,977,269
Recreation and cultural services	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	1,734,227
Capital outlay	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	2,201,608
Debt service:										
Principal	426,539	671,349	739,682	772,949	10,275,213	1,148,596	1,344,742	1,615,893	1,945,051	2,041,855
Interest and fiscal charges	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	914,994
Bond issuance costs	-	-	-	310,024	78,000	-	-	645,408	-	-
<b>Total Expenditures</b>	<b>223,348,822</b>	<b>251,159,316</b>	<b>273,447,698</b>	<b>266,338,289</b>	<b>261,026,577</b>	<b>237,799,933</b>	<b>230,665,041</b>	<b>258,694,003</b>	<b>253,954,839</b>	<b>266,596,507</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,399,543)</b>	<b>(13,839,632)</b>	<b>(18,106,061)</b>	<b>(11,844,410)</b>	<b>(4,918,048)</b>	<b>7,606,734</b>	<b>9,104,944</b>	<b>7,550,659</b>	<b>21,561,740</b>	<b>7,555,795</b>
<b>Other Financing Sources (Uses):</b>										
Proceeds from sale of tobacco settlement revenue	9,139,612	-	-	-	-	-	-	-	-	-
Transfers in	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	32,171,267
Transfers out	(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)	(33,213,690)
Sale of capital assets	22,679	79,909	244,686	160,605	51,477	560,698	95,905	59,734	84,234	82,680
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	63,382
<b>Total Other Financing Sources (Uses)</b>	<b>8,924,433</b>	<b>10,372,097</b>	<b>244,686</b>	<b>6,291,385</b>	<b>7,505,642</b>	<b>144,712</b>	<b>275,790</b>	<b>22,145,708</b>	<b>3,397,396</b>	<b>(896,361)</b>
<b>Net change in fund balance</b>	<b>2,524,890</b>	<b>(3,467,535)</b>	<b>(17,861,375)</b>	<b>(5,553,025)</b>	<b>2,587,594</b>	<b>7,751,446</b>	<b>9,380,734</b>	<b>29,696,367</b>	<b>24,959,136</b>	<b>6,659,434</b>
<b>Fund balance, beginning</b>	<b>89,009,068</b>	<b>91,551,864</b>	<b>87,257,608</b>	<b>71,921,720</b>	<b>66,368,695</b>	<b>62,868,985</b>	<b>70,620,431</b>	<b>80,001,165</b>	<b>109,697,532</b>	<b>134,656,668</b>
Prior period adjustment	17,906	(826,721)	2,525,487	-	(6,087,304)	-	-	-	-	-
<b>Fund balance, restated beginning</b>	<b>89,026,974</b>	<b>90,725,143</b>	<b>89,783,095</b>	<b>71,921,720</b>	<b>60,281,391</b>	<b>62,868,985</b>	<b>70,620,431</b>	<b>80,001,165</b>	<b>109,697,532</b>	<b>134,656,668</b>
<b>Fund balance, ending</b>	<b>\$ 91,551,864</b>	<b>\$ 87,257,608</b>	<b>\$ 71,921,720</b>	<b>\$ 66,368,695</b>	<b>\$ 62,868,985</b>	<b>\$ 70,620,431</b>	<b>\$ 80,001,165</b>	<b>\$ 109,697,532</b>	<b>\$ 134,656,668</b>	<b>\$ 141,316,102</b>
Debt service as a percentage of noncapital expenditures	0.52%	0.75%	0.79%	0.95%	4.63%	1.08%	1.15%	1.46%	1.93%	1.15%

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>
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
2014 - 2015	21,603,048,360	1,344,567,420	529,608,008	(931,766,791)	22,545,456,997	1.00000

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>	
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
2014 - 2015	1.00000	0.00000	0.05720	0.00003	1.05723

**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 Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA  
 PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)  
 JUNE 30, 2015 AND JUNE 30, 2006**

<u>Taxpayer</u>	<u>Nature of Business</u>	<u>June 30, 2015</u>			<u>June 30, 2006</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	\$ 301,483,618	1	1.34%	\$ 173,638,485	1	1.06%
Dayton Hudson Corp	Distribution/Warehouse	134,873,139	2	0.60%	88,091,910	4	0.54%
MSHQ LLC (Money Store)	Finance	115,568,240	3	0.51%	90,007,348	3	0.55%
Walgreen Co.	Distribution/Warehouse	108,112,156	4	0.48%	107,829,788	2	0.66%
Seminis Vegetable Seeds Inc.	Agricultural	72,685,928	5	0.32%			0.00%
Westcore Delta LLC	Real Estate Developer	71,018,632	6	0.32%			0.00%
Conaway Preservation Group LLC	Agricultural	70,368,147	7	0.31%			0.00%
Farmers Rice Co-op	Rice mill	64,076,097	8	0.28%	59,518,366	5	0.36%
Pacific Coast Producers	Food processor	59,078,302	9	0.26%	51,660,755	7	0.32%
Harsch Investment Prop LLC	Real Estate Developer	57,187,604	10	0.25%	42,914,799	9	0.26%
Sacramento Foodco Inv LLC	Distribution/Warehouse				52,970,840	6	0.32%
JB Management LP	Property management				51,495,109	8	0.32%
Pacific Bell Telephone Company	Communications provider				42,906,566	10	0.26%
		<u>\$ 1,054,451,863</u>		<u>4.67%</u>	<u>\$ 761,033,966</u>		<u>4.65%</u>

**Source:**

Compiled by Yolo County Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA  
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for this Fiscal Yr.</b>	<b>Collected within the Fiscal Year of Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date Fiscal Year of Levy</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
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%
2015	293,508,499	290,147,976	98.86%	N/A	290,147,976	98.86%

**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>			
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%	0.35%
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%	0.49%
2013-2014	-	7,330,000	5,039,976	25,840,000	8,588,554	163,247	4,592	46,966,369	0.22%	0.50%
2014-2015	-	7,060,000	4,228,383	24,905,000	7,199,676	151,316	2,341	43,546,716	0.19%	N/A

**Source:**  
County of Yolo Department of Financial Services

**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>
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%
2014-2015	22,545,456,997	281,818,212	-	281,818,212	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, 2015**

2014-2015 Assessed Valuation: \$ 22,545,456,997

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable (1)</u>	<u>June 30, 2015</u>
Los Rios Community College District	8.885%	\$ 32,099,728
Solano County Community College District	1.706%	3,604,756
Yuba Joint Community College District	28.133%	35,793,957
Davis Joint Unified School District	99.747%	15,665,266
Davis Joint Unified School District Community Facilities District No. 1	99.747%	17,864,688
Davis Joint Unified School District Community Facilities District No. 2	100.000%	22,655,000
Esparto Unified School District	100.000%	2,195,000
Pierce Joint Unified School District	24.159%	839,777
River Delta JUSD School Facilities Improvement District No. 2	51.862%	4,260,461
Washington Unified School District	100.000%	55,333,895
Winters Joint Unified School District	79.305%	6,257,165
Woodland Joint Unified School District	98.941%	22,469,501
Cacheville Community Service District GO Bond	100.000%	29,000
City of Davis Community Facilities Districts	100.000%	25,034,042
City of West Sacramento Community Facilities Districts	100.000%	127,970,180
City of Woodland Community Facilities Districts	100.000%	48,462,500
Yolo County Library Community Facilities District No. 1989-1	100.000%	7,060,000
Yolo County 1915 Act Bonds	100.000%	1,525,000
City and Special District 1915 Act Bonds	100.000%	47,432,418
Total Overlapping Tax and Assessment Debt		<u>\$ 476,552,334</u>
 <u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 24,905,000
Yolo County Board of Education Certificates of Participation	100.000%	5,975,000
Los Rios Community College District Certificates of Participation	8.885%	483,344
Yuba Joint Community College District Certificates of Participation	28.133%	4,629,485
Davis Joint Unified School District Certificates of Participation	99.747%	39,059,263
Washington Unified School District Certificates of Participation	100.000%	69,825,000
Winters Joint Unified School District Certificates of Participation	79.305%	900,112
Woodland Joint Unified School District Certificates of Participation	98.941%	11,442,527
City of West Sacramento General Fund Obligations	100.000%	30,913,553
City of Woodland Public Improvement Corporation	100.000%	16,708,023
Total Direct and Overlapping General Obligation Debt		<u>\$ 204,841,307</u>
 <u>Overlapping Tax Increment Debt (Successor Agencies):</u>	 100.000%	 <u>161,741,339</u>
Combined Total Debt		<u><u>\$ 843,134,980</u></u>

(continued)

**COUNTY OF YOLO, CALIFORNIA  
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)  
 JUNE 30, 2015**

TOTAL DIRECT DEBT	\$ 24,905,000
TOTAL OVERLAPPING DEBT	<u>\$ 818,229,980</u>
COMBINED TOTAL DEBT	<u><u>\$ 843,134,980</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 2014-15 Assessed Valuation:

Total Overlapping Tax and Assessment Debt .....	2.11%
Total Direct Debt (\$25,905,000) .....	0.11%
Combined Total Debt .....	3.74%

Ratios to Redevelopment Incremental Valuations (\$3,658,685,501):

Total overlapping tax increment debt.....	4.42%
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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)
2006	190,500	\$ 6,799,510	\$ 35,860	93,100	88,700	4.7%	29,460
2007	195,354	7,378,564	37,967	97,000	92,000	5.2%	29,493
2008	198,326	7,735,146	39,234	98,000	91,300	6.8%	29,507
2009	200,931	7,590,388	37,992	98,200	87,900	10.5%	29,591
2010	200,484	7,666,231	38,109	101,800	89,800	11.8%	29,440
2011	201,071	8,270,263	40,881	101,000	89,000	11.9%	29,366
2012	204,349	8,676,602	42,477	103,100	92,000	10.8%	29,404
2013	205,999	9,066,266	44,121	102,000	92,800	9.0%	29,250
2014	208,246	9,369,048	45,132	102,600	95,200	7.1%	29,185
2015	209,079	N/A	N/A	103,800	97,600	6.0%	29,345

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

Incorporated Cities

Davis	66,757
West Sacramento	51,272
Winters	6,954
Woodland	57,211
Total of Incorporated Cities	182,194
Total of Unincorporated Areas	26,885
Total Population	<u>209,079</u>

**Sources:**

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



**COUNTY OF YOLO, CALIFORNIA  
PRINCIPAL EMPLOYERS (UNAUDITED)  
JUNE 30, 2015 AND JUNE 30, 2006**

June 30, 2015				June 30, 2006			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	12,646	1	12.96%	University of California, Davis	12,412	1	13.99%
State of California, (various)	2,753	2	2.82%	Cache Creek Casino Resort	2,500	2	2.82%
U.S. Government	2,323	3	2.38%	U.S. Postal Service	2,300	3	2.59%
Cache Creek Casino Resort	2,180	4	2.23%	State of California	2,050	4	2.31%
County of Yolo	1,517	5	1.55%	County of Yolo	1,615	5	1.82%
United Parcel Service	1,429	6	1.46%	Target Corp.	1,023	6	1.15%
Woodland Joint Unified Sch Dist.	1,116	7	1.14%	Raley's Inc.	923	7	1.04%
Clark Pacific Corp.	1,016	8	1.04%	Woodland Healthcare	806	8	0.91%
Raley's Inc.	794	9	0.81%	United Parcel Service	804	9	0.91%
Woodland Healthcare	725	10	0.74%	Rex Moore Electric Contractors & Eng.	700	10	0.79%
Total ten largest	<u>26,499</u>			Total ten largest	<u>25,133</u>		
Total all others	<u>71,101</u>			Total all others	<u>63,567</u>		
Total County employment (3)	<u><u>97,600</u></u>			Total County employment (3)	<u><u>88,700</u></u>		

Source:

(1) Sacramento Business Journal, June 26, 2015

(2) Sacramento Business Journal, November 12, 2006

(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>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>	<u>2015</u>
<b>General Government</b>										
Administration	29	37	36	36	29	32	31	30	31	34
Finance	61	61	66	66	56	54	54	51	54	56
Facilities	23	24	23	23	19	14	14	12	14	13
Other	83	92	96	95	78	67	67	65	65	70
	<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>	<u>173</u>
<b>Public Protection</b>										
Child Support Enforcement	94	78	78	69	53	53	57	54	54	49
District Attorney	105	109	115	110	99	99	101	100	103	106
Public Defender	33	35	36	36	35	33	33	31	34	35
Sheriff-Coroner	262	274	277	278	267	267	271	254	261	251
Probation	114	131	146	145	140	138	135	127	120	116
Other	83	81	80	76	59	54	55	53	53	73
	<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>	<u>630</u>
<b>Public Ways &amp; Facilities</b>	<u>48</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>45</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>45</u>	<u>45</u>
<b>Health &amp; Sanitation</b>										
Public Health	136	137	136	120	100	84	86	83	91	102
Mental Health	126	138	174	120	103	88	88	78	85	92
Alcohol & Drug	33	33	6	0	0	0	0	0	0	0
	<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>	<u>194</u>
<b>Public Assistance</b>										
Employment & Social Services	353	367	373	373	310	278	294	307	353	421
Other	7	6	5	6	5	5	4	4	4	10
	<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>	<u>431</u>
<b>Education</b>										
County Library	36	36	37	37	38	38	38	39	38	39
Agriculture Education	4	5	5	5	5	3	3	2	2	0
	<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>	<u>39</u>
<b>Recreation and Cultural - Parks</b>	<u>7</u>	<u>14</u>	<u>16</u>	<u>15</u>	<u>14</u>	<u>10</u>	<u>10</u>	<u>8</u>	<u>8</u>	<u>6</u>
<b>County Landfill</b>	<u>24</u>	<u>24</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
<b>County Airport</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total FTE's</b>	<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>	<u>1,543</u>

**Source:**  
 Authorized position resolution report

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General Government</b>										
Tax Collector										
Number of tax bills issued	60,834	62,065	63,954	64,454	63,882	63,055	63,013	63,381	63,544	63,362
County Counsel										
Annual attorney hours	11,132	12,928	12,506	10,456	10,184	9,980	9,931	9,872	10,163	8,181
<b>Public Protection</b>										
Sheriff										
Total patrol calls for service	38,751	38,249	38,508	34,484	39,331	32,785	28,265	31,180	35,575	36,760
Total jail bookings	9,384	10,631	10,187	9,706	9,243	8,385	7,635	7,397	8,353	8,621
Average jail population	416	421	427	412	413	414	404	440	455	411
Animal shelter average daily population	240	255	231	191	144	177	109	100	107	103
Probation										
Total minors booked	746	1,170	1,446	1,396	1,446	703	542	490	741	521
Total minors released	765	1,148	1,371	1,389	1,173	691	546	494	736	507
Average Juvenile Hall daily population	30	57	76	75	75	52	37	24	24	27
District Attorney										
Total felony cases filed	3,077	2,937	1,971	1,904	1,659	1,785	1,857	2,086	2,315	1,849
Total misdemeanor cases filed	4,905	4,798	4,836	4,857	4,179	4,380	4,073	3,236	3,540	4,836
Agriculture										
Pesticides permits issued	620	640	549	623	641	660	74	609	670	599
Phytosanitary certificates issued	3,601	3,907	4,300	5,339	6,357	6,646	6,601	7,436	7,179	6,464
Phytofield acres inspected	19,558	15,638	15,422	17,761	20,606	20,532	26,657	28,279	29,180	22,568
Weights & Measures devices	7,757	8,349	8,589	8,678	8,302	8,415	8,780	8,955	8,942	8,921
Pounds of rodent bait manufactured	67,134	65,190	63,745	56,365	55,400	69,835	63,800	52,075	47,425	46,000
Buildings Division										
Number of permits issued	1,129	1,114	1,026	898	880	651	602	686	737	842
Recorder										
Total documents recorded	59,047	49,392	40,544	42,534	37,179	39,276	39,246	44,012	32,238	34,791
<b>Public Ways &amp; Facilities</b>										
No data										

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
(continued)										
<b>Health &amp; Sanitation</b>										
Health Department										
Primary care clinic visits **	9,624	11,000	14,045	7,572	9,971	5,634	8,238	N/A	N/A	N/A
Detention Health sick calls	7,261	5,900	8,400	5,840	5,554	8,658	14,402	13,821	8,702	5,009
Adult Day Health Center										
average daily attendance	46	44	46	48	46	43	41	43	48	51
Women, Infants & Children (WIC) caseload	4,725	4,725	4,775	5,275	5,725	5,725	5,562	5,615	5,243	5,048
Mental Health Numbers of service units	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	2,523,545
<b>Public Assistance</b>										
Employment & Social Services										
Average monthly active elder abuse cases	15	25	76	75	54	48	58	45	17	25
Elder abuse reports	107	298	411	488	315	343	380	501	663	781
Average annual food stamp cases	3,407	3,792	4,095	4,873	5,935	6,528	7,431	7,622	8,288	9,631
Value of foods stamps issued	\$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	\$ 32,624,593
Average monthly In-Home Support hours	106,102	120,772	149,597	164,622	183,580	164,763	161,541	149,687	182,333	214,756
<b>Education</b>										
Library										
Total circulation	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	1,318,092
<b>Recreation &amp; Cultural</b>										
Boat launch passes sold	N/A	N/A	N/A	N/A	67	74	78	80	68	70
Cars and day use passes sold	N/A	N/A	N/A	6979	5,765	5,475	4,623	4,035	4,062	3,300
Camping nights	N/A	N/A	N/A	2801	2,275	2,903	3,058	2,863	2,064	545
<b>Sanitation Enterprise Fund</b>										
Total tonnage entering landfill	194,231	183,242	175,315	197,239	200,597	178,935	161,911	271,743	356,311	350,058
Total tonnage recycled	91,467	96,241	107,798	110,325	108,388	99,290	169,222	104,473	182,798	173,095
Total tonnage disposed	285,698	285,698	283,113	307,564	308,985	278,225	331,133	167,270	173,513	176,963

**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 TEN FISCAL YEARS**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
General Government										
Vehicles	49	33	43	45	43	43	80	95	98	27
Motorized heavy equipment	2	2	0	1	1	1	1	3	4	2
Office buildings	4	5	5	5	5	5	5	5	5	5
Other Structures	2	3	3	3	3	1	1	1	1	1
Leased storage facility	0	1	1	1	1	1	1	1	1	1
Microwave towers	0	2	2	2	2	2	2	2	2	2
Communication sites	3	3	3	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1	1	1	1
Solar Arrays	0	0	0	0	0	1	1	3	3	3
Airports	1	1	1	1	1	1	1	1	1	1
Public Protection										
Sheriff										
Vehicles	107	92	101	112	86	95	111	112	116	97
Watercraft	4	4	4	4	3	5	6	7	7	6
Motorized heavy equipment	0	0	1	1	1	1	2	2	2	1
Aircraft	0	0	0	0	0	0	0	0	1	1
Office buildings	1	1	1	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2	2	2	2
Storage facilities	0	0	1	1	1	1	1	1	1	1
District Attorney										
Vehicles	43	45	47	51	42	43	39	39	40	36
Office Buildings	1	1	1	1	1	1	1	1	1	1
Leased Office Buildings	0	0	0	0	0	0	0	0	0	1
Probation										
Vehicles	30	35	31	40	37	35	33	34	39	33
Motorized heavy equipment	0	0	0	0	0	0	0	0	0	2
Office buildings	2	1	1	1	1	1	1	1	1	1
Leased office facilities	1	1	1	1	1	1	1	1	1	0
Detention facilities	1	1	1	1	1	1	1	1	1	1

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

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Public Protection (continued)										
Other										
Vehicles	40	40	41	46	35	36	43	42	44	38
Motorized heavy equipment	0	0	1	3	1	1	1	0	0	1
Courthouses	1	1	1	1	1	1	1	1	1	1
County owned office buildings	3	3	3	3	3	3	3	3	3	3
Leased office buildings	2	2	2	2	2	1	1	1	1	1
Storage facilities	1	1	1	1	1	1	1	1	1	1
Public Ways & Facilities										
Road Department										
Vehicles	32	31	32	31	33	31	26	29	26	20
Motorized heavy equipment	47	49	27	27	19	19	22	22	23	25
Office buildings	2	2	2	2	2	2	2	2	2	2
Road miles maintained	796	796	796	760	763	762	759	757	757	757
Bridges	174	174	174	170	158	158	158	158	158	158
Culverts	1,650	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	49
Office buildings	5	3	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	1,006
Sewer connections	876	876	876	876	876	876	876	876	876	876
Landfill facilities:										
Vehicles	12	12	12	15	9	10	12	12	11	11
Motorized heavy equipment	6	8	7	6	6	6	7	8	8	7
Operating landfill	1	1	1	1	1	1	1	1	1	1
Buildings	1	1	3	3	3	3	3	3	3	3
Public Assistance										
Vehicles	65	59	64	64	53	55	43	43	46	55
Motorized heavy equipment	1	1	1	1	1	1	1	1	1	2
Leased office buildings	1	1	1	1	1	1	1	1	1	2
County owned office buildings	1	1	1	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1	1	1	1

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

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Education										
Vehicles	8	8	8	8	6	6	6	6	6	1
Office buildings	1	1	1	1	1	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2	1	1	1	1	1
County owned Libraries	6	6	6	6	6	6	6	6	6	6
Recreation & Cultural										
Parks										
Vehicles	7	7	12	15	13	13	7	9	11	8
Motorized heavy equipment	7	7	4	4	5	5	5	7	7	10
Boat Ramps	3	3	3	3	3	3	3	3	3	3
Golf course	0	0	0	1	1	1	1	1	1	1
Parks	7	7	7	7	7	7	7	7	7	7
Museum	1	1	1	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1	1	1	1

**Source:**  
County of Department of Financial Services

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