

COUNTY OF YOLO
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



***For the Fiscal Year
Ended June 30, 2016***

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

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**COUNTY OF YOLO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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INTRODUCTORY SECTION



County of Yolo

www.yolocounty.org

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

February 14, 2017

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, 2016 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 CliftonLarsenAllen 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 Administrator and the County Counsel. The County Administrator is responsible for carrying out the policies, resolutions and ordinances of the Board, and for hiring the heads of departments within the County. 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: Davis, West Sacramento, Winters and Woodland. Agricultural viability and rural/small city 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 214,555 resides in the four incorporated cities. Davis, with a population of 68,314, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 57,526, 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 53,082, 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 7,214, 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 28,419, 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 2015 was \$662 million, representing a 17% decline from calendar year 2014, driven primarily to continued severe drought conditions and overall lower commodity prices. Processing tomatoes remains Yolo County's leading commodity with a gross value of \$139 million in 2015. Almonds, wine grapes, organic production and walnuts are also among the top five commodities according to gross value.

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 99 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). In 2015, the School of Veterinary Medicine was ranked as the No. 1 school in the world by QS World University Rankings and No. 1 among North America's 30 veterinary schools by U. S. News and World Report.

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. A notable initiative to reduce GHG emissions has been the construction of several major solar arrays between 2006 and 2014. Together, these arrays generate a combined 7.0 megawatts of renewable electricity annually, which more than offsets the entire electric usage from County operations. More recently, the County has entered into Joint Powers Agreement with the City of Davis to form the Valley Clean Energy Alliance (VCEA), a Community Choice Aggregation program that is designed to increase local renewable generation capacity and reduce GHG emissions from electricity use. It is anticipated that the VCEA will officially launch in the fall of 2017.

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 6,561 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 1,133,000 and total taxable sales of \$36.9 billion. The region has experienced strong population and steady job growth over the last few decades, with a gradual shift from 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 experiencing slower growth relative 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. At the state level, passage of the Medical Marijuana Regulation and Safety Act in September 2015 and Proposition 64 in November 2016, which legalized recreational use of marijuana, are likely to have significant implications for County operations and finances. In addition, a changing political climate at the federal level following the 2016 presidential election has created uncertainty over the future of the Affordable Care Act and federal health insurance programs.

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 equipment replacement. Policies on budget, debts and obligations as well as audit and accountability have been strengthened to prepare the county for sustainable and controlled growth.

During the budget for the 2016-17 fiscal year, the Board of Supervisors adopted a recommendation to increase the county's General Reserve by \$923,651 for an estimated year-end balance of \$9,410,220. This estimated reserve balance continues to meet the minimum level recommended by the Government Finance Officers Association best practices.

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, contract 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 - 2016 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, CliftonLarsenAllen. 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, 2016

Elected Officials:

Supervisor, First District	Oscar Villegas
Supervisor, Second District	Don Saylor
Supervisor, Third District	Matt Rexroad
Supervisor, Fourth District	Jim Provenza, Chair
Supervisor, Fifth District	Duane Chamberlain
Assessor-County Clerk Recorder	Jesse Salinas
District Attorney	Jeff Reisig
Public Guardian-Administrator	Cass Sylvia
Sheriff-Coroner	Ed Prieto

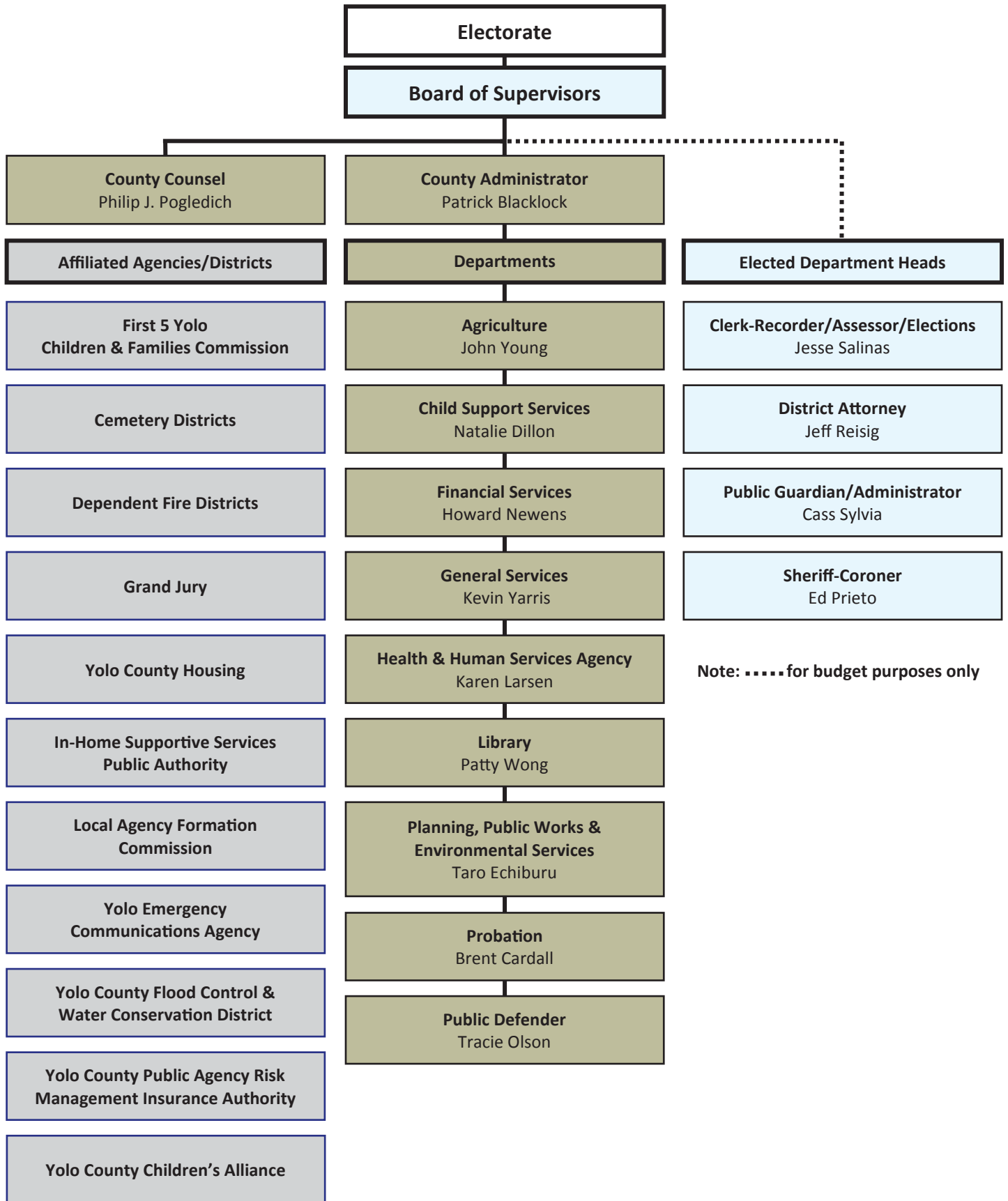
Appointed Officials

County Administrative 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	Karen Larsen
Chief Probation Officer	Brent Cardall
Director of Community Services	Taro Echiburu
Director of General Services	Kevin Yarris
Director of Child Support Services	Natalie Dillon
Public Defender	Tracie Olson

Yolo County Organization



FINANCIAL SECTION

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 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, 2016, 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 80.26 percent, 69.51 percent, and 89.80 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.

To the Honorable Board of Supervisors
County of Yolo, California

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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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.

To the Honorable Board of Supervisors
County of Yolo, California

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2017, 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.

A handwritten signature in cursive script that reads "Clifton Larson Allen LLP".

Roseville, California
February 14, 2017

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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, 2016. 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)

Assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2016 by \$12,521 consisting of:

- \$161,190 represents the County's net investment in capital assets, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$106,567 is available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- (\$255,236) unrestricted deficit.

The County's total net position increased by \$21,789 from the prior year:

- Net investment in capital assets increased by \$3,498. The increase consists of the following: (1) capital asset acquisitions of \$11,951, (2) retirement of related debt of \$3,187, less (3) depreciation of \$10,984, (4) new debt to acquire capital assets net of unexpended proceeds of \$516 and (5) loss on retirements of \$140.
- The \$12,358 decrease in restricted net position represents the change in resources that are subject to external restrictions on their use. The decrease is mostly attributable to a reclassification of the Landfill restricted balance to unrestricted offset by increases in restricted resources for public protection and public assistance programs.
- Unrestricted net position increased by \$30,649. The increase is mainly a result of a result of a decrease in the deferred inflows of resources relating to pensions of \$17,281 and reclassification of the Landfill restricted balance to unrestricted. This decrease is mainly from a new layer of differences between projected and actual earnings on plan investments.

Financial Analysis of County Funds (in thousands)

As of June 30, 2016, the County's governmental funds reported a combined ending fund balances of \$150,258, an increase of \$8,942, or 6% from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$140,598 or 94% of ending fund balance. Of this amount:

- \$94,908 is restricted by law or externally imposed requirements,
- \$11,635 is committed for specific purposes,
- \$30,994 is assigned, and
- \$3,062 is unassigned fund balance.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

FINANCIAL HIGHLIGHTS (continued)

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

As of June 30, 2016 the County's General Fund's total ending fund balance is \$63,723 an increase of \$6,825, or 12% from the prior year. The total fund balance available for spending is \$54,262 or 85% of ending total fund balance. Of this amount:

- \$14,289 is restricted by law or externally imposed requirements,
- \$5,819 is committed,
- \$30,981 is assigned and,
- \$3,173 is unassigned fund balance.

Capital Assets and Long-Term Liabilities (in thousands)

The County's capital assets (net of accumulated depreciation) increased by \$827, or 0.4% to \$201,318. Capital asset additions during the year totaled \$11,951 and included \$1,707 related to construction in process, and \$10,244 for other capital assets. The County recorded depreciation of \$10,984 and a net loss due to retirements and disposals of \$140 for fiscal year ended June 30, 2015.

The County's long-term liabilities decreased to \$51,306. The net decrease of \$2,896, or 5%, is primarily made up of a \$1,582 decrease in capital leases payable, a \$966 decrease in certificates of participation, and an \$368 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, 2016

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 128 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, 2016

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 55 agency funds and 183 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, 2016

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
	2016	2015	2016	2015	2016	2015		
Assets:								
Current assets	\$ 182,771	\$ 180,904	\$ 27,312	\$ 27,691	\$ 210,083	\$ 208,595	\$ 1,488	0.7%
Noncurrent:								
Capital assets	188,480	187,701	12,838	12,790	201,318	200,491	827	0.4%
Total assets	371,251	368,605	40,150	40,481	411,401	409,086	2,315	0.6%
Deferred outflows of resources	23,729	19,767	319	325	24,048	20,092	3,956	19.7%
Liabilities:								
Current liabilities	34,877	33,592	471	1,292	35,348	34,884	464	1.3%
Non-current liabilities	341,194	336,109	26,180	29,966	367,374	366,075	1,299	0.4%
Total liabilities	376,071	369,701	26,651	31,258	402,722	400,959	1,763	0.4%
Deferred inflows of resources	19,687	36,749	519	738	20,206	37,487	(17,281)	-46.1%
Net position	\$ (778)	\$ (18,078)	\$ 13,299	\$ 8,810	\$ 12,521	\$ 28,219	\$ 21,789	77.2%
Net Position:								
Net investment in capital assets	148,505	145,056	12,685	12,636	161,190	157,692	3,498	2.2%
Restricted net position	106,551	100,873	16	18,052	106,567	118,925	(12,358)	-10.4%
Unrestricted net position	(255,834)	(264,007)	598	(21,878)	(255,236)	(285,885)	30,649	-10.7%
Total net position	\$ (778)	\$ (18,078)	\$ 13,299	\$ 8,810	\$ 12,521	\$ (9,268)	\$ 21,789	-235.1%

As noted earlier, over time, net position may serve as useful indicators of a government's financial position. In the case of the County, assets and deferred outflows of resources exceed liabilities and and deferred inflows of resources by \$12,521 at the close of the fiscal year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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

Analysis of Assets and Liabilities

Current assets: Current assets increased by \$1,488. The increase in current assets is attributable to the County's improving financial condition.

Capital assets: The \$827 increase in capital assets is mostly attributable to \$11,951 of asset acquisition during the year while depreciation expenses totaling of \$10,984 were incurred on existing county assets.

Deferred outflows: The \$3,956 increase in the deferred outflows is due to contributions to the pension system that are after the measurement date of the net pension liability.

Current liabilities: The \$464 increase in current liabilities is partially attributable to the increased debt service amounts payable within one year.

Non-current liabilities: The \$1,299 increase in non-current liabilities is primarily attributable to \$9,973 increase in net pension liability while there was a decrease in the net OPEB liability of \$1,257 and a decrease of other long term liabilities of \$3,820 from debt service principal payments and a decrease of \$3,606 to the estimated landfill closure liability due to a revised state estimate.

Deferred inflows: The \$17,281 decrease is due to the primarily to differences in projected and actual earnings on pension plan investments recorded during the current fiscal year. The earnings of the plan during the period resulted in a reduction to the deferred inflow.

Analysis of Net Position

The County's total net position increased by \$21,789, or 235%, 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 \$161,190 at fiscal year end and consisted of the following: investment in capital assets (net of accumulated depreciation) of \$201,318 less the related debt (net of unexpended proceeds) of \$40,128. The \$3,498 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.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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

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

Changes in Net Investment in Capital Assets		
Balance, June 30, 2015		\$ 157,692
Changes in capital assets:		
Land	\$ 201	
Easements	2	
Infrastructure (includes CIP)	7,184	
Software	1,428	
Structures and improvements	964	
Equipment	2,172	
Depreciation expense	(10,984)	
Net loss on asset retirements	(140)	827
Change in unexpended debt proceeds	(516)	(516)
Changes in related debt:		
New debt	(6,852)	
Principal payments	10,039	3,187
Net change		3,498
Balance, June 30, 2016		\$ 161,190

Analysis of Net Position (continued)

Restricted net position: Total restricted net position decreased by \$12,358. Highlights of the changes in restricted net position is as follows:

- \$18,037 decrease in the amount restricted for landfill closure postclosure activities. The balance was reclassified to unrestricted as assets are restricted to pay the liability.
- \$1,095 decrease in amounts restricted for capital projects. This amount primarily decreased due to usage of county funding for the Jail expansion projects of 1,421 and an increase in the restricted balance from property tax receipts in the Accumulated capital outlay fund of \$263.
- \$3,811 increase in amounts restricted for public protection programs, with the largest increase of \$3,617 of state 2011 realignment funding.
- \$606 decrease in amounts restricted for roads and transportation, including \$301 decrease in unexpended highway user taxes restricted for road construction and maintenance;
- \$846 decrease in amounts restricted for health and sanitation programs. This amount includes an decrease of \$3,088 in mental health services and Alcohol and drug funding and increase of \$1,914 in public health funding.
- \$1,917 increase in amounts restricted for public assistance programs. This amount includes an increase of \$243 in housing loans receivable and a increase of \$2,140 of unexpended State realignment funding for social service programs;
- \$37 increase in unexpended balances restricted for the County Library.
- \$138 increase in amounts restricted for recreation mostly attributable to the County's golf course.

Unrestricted net position: Unrestricted net position increased by \$30,649. The majority of the increase was the result of the decrease in deferred inflows of resources related to pensions due to differences between projected and actual investment earnings realized during the fiscal year and reclassification of prior year landfill restricted balances.

COUNTY OF YOLO

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016**

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

Analysis of Statement of Activities

Total net position increased by \$21,789, or by 235%. Governmental activities net position increased by \$17,300 and business-type activities net position increased by \$4,489 for the fiscal year ended June 30, 2016.

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

	Changes in Net Position						Total	
	Governmental Activities		Business-type Activities		Total		Dollar	Percent
	2016	2015	2016	2015	2016	2015	Change	Change
<u>Revenues:</u>								
Program revenues:								
Charges for services	\$ 38,028	\$ 34,175	\$ 12,531	\$ 10,548	\$ 50,559	\$ 44,723	\$ 5,836	13.0%
Operating grants and contributions	189,303	181,666	856	241	190,159	181,907	8,252	4.5%
Capital grants and contributions	3,399	1,454	-	-	3,399	1,454	1,945	133.8%
Total program revenues	230,730	217,295	13,387	10,789	244,117	228,084	16,033	7.0%
General revenues:								
Property taxes	42,905	44,242	-	-	42,905	44,242	(1,337)	-3.0%
Sales and use taxes	4,039	4,057	-	-	4,039	4,057	(18)	-0.4%
Unrestricted interest	2,098	1,690	341	-	2,439	1,690	749	44.3%
Other revenues	2,657	2,520	3	2	2,660	2,522	138	5.5%
Total general revenues	51,699	52,509	344	2	52,043	52,511	(468)	-0.9%
Total revenues	282,429	269,804	13,731	10,791	296,160	280,595	15,565	5.5%
<u>Expenses:</u>								
General government	18,639	23,818	-	-	18,639	23,818	(5,179)	-21.7%
Public protection	92,771	92,197	-	-	92,771	92,197	574	0.6%
Public ways and facilities	13,969	9,085	-	-	13,969	9,085	4,884	53.8%
Health and sanitation	40,260	42,285	-	-	40,260	42,285	(2,025)	-4.8%
Public assistance	88,942	87,555	-	-	88,942	87,555	1,387	1.6%
Education	6,275	6,499	-	-	6,275	6,499	(224)	-3.4%
Recreation and cultural services	1,972	1,895	-	-	1,972	1,895	77	4.1%
Interest on long-term debts	2,063	2,211	-	-	2,063	2,211	(148)	-6.7%
Bond issuance cost	238	-	-	-	238	-	238	0.0%
Central landfill	-	-	445	10,054	445	10,054	(9,609)	-95.6%
Airport	-	-	8,797	383	8,797	383	8,414	2196.9%
Total expenses	265,129	265,545	9,242	10,437	274,371	275,982	(1,611)	-0.6%
Increase in net position	17,300	4,259	4,489	354	21,789	4,613	17,176	372.3%
Net position - July 1	(18,078)	194,627	8,810	12,647	(9,268)	207,274	(216,542)	-104.5%
Restatement, GASB 68-Pensions	-	(216,964)	-	(4,191)	-	(221,155)	221,155	100.0%
Net position - June 30	\$ (778)	\$ (18,078)	\$ 13,299	\$ 8,810	\$ 12,521	\$ (9,268)	21,789	-235.1%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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 \$12,625, or by 4.6% to \$282,429. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall increase of \$13,435, or by 6%, from the prior year.

- Charges for services increased by \$3,853, or by 11%. The increase is partially due to 1) \$2,035 increase received from State related to the Intergovernmental transfer program, 2) \$1,763 increase in Medi-Cal fees for mental health services, and 3) \$270 increase in law enforcement charges to other agencies.
- Operating grants and contributions increased by \$7,637, or by 4%. This category includes federal and state operating grants. The increase is mostly due to \$6,906 additional received for State and federal funding for social services programs.
- Capital contributions and grants increased by \$1,945, or by 57%. The primary cause was additional federal construction funding received by the County Roads and transportation fund for new construction.

General revenues had an overall decrease of \$810, or by 2%, from the prior year. The most significant changes are as follows:

- Property taxes overall increased to \$48,535 which would be an increase of 9% which is in-line with the County Assessor's delivered role which increased by 7% over the prior year. The amount was adjusted by the General fund receivable from the Teeter fund in the prior year of \$5,630.
- Transient occupancy tax increased by \$54, or by 11%, due to continued growth in occupancy in a major facility in Davis and more active collection efforts
- Sales and use taxes increased by \$404, or by 14%, due to the improving economy.
- Unrestricted interest and investment earnings increased by \$218 due to a higher rate of return earned by the County Treasury.

Expenses: Total expenses for the governmental activities were \$265,129, a decrease of \$416, or by 0.1%, from the prior year. The most significant changes are as follows:

- General Government – The decrease of \$5,087 is mainly attributable to higher amounts of interfund eliminations of \$3,908 as cost recovery efforts are driving additional charges out to other funding sources and \$1,598 of expenditures were reduced as deferred inflows pertaining to pensions are beginning to be amortized.
- Public Ways and Facilities – The increase of \$4,907 was attributable to an increase in funding for infrastructure projects in the amount of \$2,110 received during the current year. Also, the County had an increase in depreciation expense of \$132. Also, there was less expenditures capitalized during the current year as more projects are in the design phase and have not entered construction phases.
- Bond Issuance Cost – The increase of \$238 for bond issuance costs pertains to the new issuance of the 2015 Special Tax Revenue bonds which refunded the 2002 and 2008 Special Tax Revenue Bonds outstanding for the Davis Library Community Facilities District.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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

Analysis of Business-type Activities

The net position of business-type activities increased by \$4,489, or 50%. The increase is a result of a change in the estimate of the County landfill's closure and postclosure liability. This is reviewed annually and at times takes into account changes in technology and state regulations for the closure liability. The liability was \$26,015 at June 30, 2015 and after the updated estimate was \$22,409 as of June 30, 2016. Total revenues were \$10,791 which increased by \$2,940, or by 27%, and total expenses were \$9,242 which decreased by \$1,195, or by 11%.

- Airport – Total program revenue for the airport decreased by \$9 to \$197. Expenses increased by \$62, or by 16%. Much of the increase in expenditures were due to additional grant eligible expenditures during the fiscal year.
- Landfill – Total program revenue increased by \$1,947, or by 18%. The most significant changes in program revenue was \$1,749 from increased commercial disposal fees. Total expenses decreased by \$1,257, or by 12%. The decrease is primarily due to revisions in the close and postclosure liability estimate.

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, 2016

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

At June 30, 2016, the County's governmental funds reported combined ending fund balances of \$150,258 representing an increase of \$8,941 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance, \$9,660, 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 \$9,287, and (2) prepaid expenditures, deposits and inventory of \$373.
- Restricted fund balance of \$94,908 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$11,635 are amounts set aside for specific purposes by the Board of Supervisors, such as \$800 to fund OPEB.
- Assigned fund balance of \$30,994 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. \$12,137 of these funds were appropriated to finance a projected deficit in the fiscal year 2016-17 budget.
- Unassigned fund balance, \$3,062, represents the residual classification for the County's General Fund of \$3,173 as well as governmental funds where expenditures exceeded other available fund balance in the amount of (\$111).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$6,825, from \$56,898 to \$63,723 at June 30, 2016. The nonspendable portion of fund balance was \$9,461, and the spendable portion was \$54,262, an increase of \$7,114 from the prior year spendable fund balance of \$47,148. 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 41% of General Fund expenditures while spendable fund balance equates to 35% of total General Fund expenditures. Of the General Fund's spendable fund balance, \$14,289, or 26%, is restricted, \$5,819, or 11%, is committed, \$30,981, or 57%, is assigned, and \$3,173, or 6% 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 \$197 to \$406. Fund expenditures increased by \$4,832, from \$52,957 to \$57,789. The increase is approximately 9% and mainly due staffing and 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 decreased by \$898 or by 4%. Fund revenues decreased by \$360 and fund expenditures increased by \$2,108. This was due to expenditures increasing as more projects enter the design phase and use of expenditure driven grants.

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 \$14,761, of which \$8,669 represents unexpended restricted Mental Health Services Act Funding (Proposition 63) and the remaining \$6,092 are also restricted from state realignment and other mental health and alcohol and drug programs. Revenues increased by \$1,975 to \$25,737. The increase is partially related to increased Medi-Cal billing which has been a focus of the County.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016 FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

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

Revenues in the Governmental Funds						
Revenue Sources	2016		2015		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 56,758	19.2%	\$ 52,991	19.3%	\$ 3,767	7.1%
Licenses, permits, and franchises	9,293	3.2%	7,792	2.8%	1,501	19.3%
Fines, forfeitures and penalties	7,005	2.4%	9,065	3.3%	(2,060)	-22.7%
Revenue from use of money and property	2,468	0.8%	2,024	0.7%	444	21.9%
Aid from other governments	189,896	64.2%	181,603	66.1%	8,293	4.6%
Charges for services	28,045	9.5%	18,364	6.7%	9,681	52.7%
Other revenue	2,435	0.9%	2,313	0.8%	122	5.3%
Totals	\$ 295,900	100.2%	\$ 274,152	99.7%	\$ 21,748	7.9%

Significant changes for major revenue sources are explained below.

- Taxes – This category includes property, transient occupancy, documentary and sales taxes. The increase of \$3,767 is consists of following:
 - Property taxes increased by \$2,883, or 6%, which was expected since the County Assessor's delivered roll increased by 6.51% over the prior year.
 - Transient occupancy tax increased by \$54, or 11%, due to continued growth in occupancy in a major facility in Davis and more active collection actions.
 - Documentary taxes increased by \$25, or 2%, due to continued improvement in the housing market.
 - Sales tax improved by \$404 or 14% due to continued improvement in the local economy.

- Licenses, permits, and franchises – This category includes regulatory-type payments. The increase of \$1,501 is attributable to the following:
 - Animal licenses increased to \$477, an increase of \$70, or 70%.
 - Business licenses decreased to \$81, a decrease of \$7, or 9%.
 - Construction permits increased to \$1,042, an increase of \$127, or 14%.
 - Development impact fees increased to \$2,117, a increase of \$628, or 42%.
 - Road privileges decreased to \$294, an increase of \$72, or 32%.
 - Zoning permits increased to \$241, a increase of \$198, or 460%. Zoning permits are project related and the current year included a project that accounted for the majority of the difference.
 - Permits from gravel mining increased to \$1,026, an increase of \$187, or 322%.
 - Franchise payments decreased to \$520, a decrease of \$19, or 4%.
 - Environmental health permits increased to \$2,969, an increase of \$97, or 3%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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 decrease of \$2,060 is mostly attributable to a decrease in Consumer fraud fine settlements from \$2,269 in the prior year to \$154 in the current year. These fines generally as a result of court settlements and there was a large one time settlement in the previous year.
- Revenue from the use of money and property – This category includes investment earnings, rents, concessions and royalties. The increase of \$444 is as follows:
 - Investment earnings increased to \$1,898 compared to \$1,680 in the prior year. The increase is primarily due to better pooled earnings by the County Treasury.
 - Rents and concessions decreased by \$220 as a result of non-renewal of leases.
 - Royalties increased \$127 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 \$8,293, or 5%:
 - State and federal funding for social services programs increased by \$6,906. This is primarily due to additional administrative funding as part of Medi-cal expansion. The county now receives \$11,224 in reimbursement for Medi-cal administration.
 - State funding increase of \$2,959 for 2011 Realignment for Health and human services and increased \$2,990 for Public safety from the previous year.
 - State funding from Mental Health Services Act funding (Proposition 63) for mental health programs decreased by \$1,754.
 - State Highway user tax receipts decreased from \$6,010 to \$4,457.
- Charges for services – This category includes charges for services to the public, other governments, and between county departments. The \$9,681 increase is partially due to the following:
 - \$2,035 received from the State in Health fees as part of the State Department of Healthcare Services Intergovernmental transfer program.
 - \$1,763 increase in Medi-Cal fees for mental health services.
 - \$718 increase in A-87 cost allocation charges revenues to the general fund.
 - \$270 increase in law enforcement charges to other agencies.
- 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 and increased \$122.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

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

Expenditures in the Governmental Funds						
Function	2016		2015		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 26,162	9.1%	\$ 28,148	10.6%	\$ (1,986)	-7.1%
Public protection	94,893	33.0%	88,685	33.3%	6,208	7.0%
Public ways and facilities	11,935	4.1%	9,825	3.7%	2,110	21.5%
Health and sanitation	47,401	16.5%	41,509	15.6%	5,892	14.2%
Public assistance	92,049	32.0%	85,559	32.1%	6,490	7.6%
Education	6,619	2.3%	5,977	2.2%	642	10.7%
Recreation and cultural services	1,721	0.5%	1,734	0.7%	(13)	-0.7%
Capital outlay	2,294	0.8%	2,202	0.8%	92	4.2%
Debt - principal	3,576	1.2%	2,042	0.8%	1,534	75.1%
Debt - interest and fiscal charges	737	0.3%	915	0.2%	(178)	-19.5%
Debt issuance cost	238	0.1%	-	0.0%	238	100.0%
	<u>\$ 287,625</u>	<u>99.9%</u>	<u>\$ 266,596</u>	<u>100.0%</u>	<u>\$ 21,029</u>	<u>7.9%</u>

Significant changes for major functions are explained below:

- General Government – The decrease of \$1,986 is primarily related to increased vacancies resulting in salary savings and an effort to ensure all costs are recovered from appropriate functions.
- Public Protection – The increase of \$6,208 is mostly attributable to the following:
 - \$754 increase in expenditures for the District Attorney's office prosecution function.
 - \$421 increase in expenditures for the Public Defender's office.
 - \$222 increase in the Sheriff's administration, \$1,586 for the Sheriff's patrol division, and \$566 increase in expenditures for the Sheriff's jail operations.
- Public Ways and Facilities – The increase of \$2,110 is directly attributable to large infrastructure projects that are being conducted during the current year.
- Health and Sanitation – The increase of \$5,892 is attributable to increased expenditures for MHSA capital improvements of \$890, increased MHSA Community services expenditures of \$2,413, increased public health expenditures of \$318, and increased environmental health expenditures of \$384.
- Public Assistance – The increase of \$6,490, or 14% is due to increased State and Federal funding and related expenditures for social services. The Social Services expenditures on programs including but not limited Adult Protection Services, Adoption, Foster Care, TANF, Child Welfare Services IV-E, and Medi-Cal administration increased by \$6,070.
- Education – The increase of \$642 is primarily due to an increase in Library operational expenditures of \$651 due to additional personnel costs .
- Principal on Long-Term Debts – The increase of \$1,534 is due to payment of the principal upon refunding of Davis CFD #1 Library bonds. The 2002 bonds were fully redeemed on December 1, 2015.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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 \$4,493, or by 50%, from the prior year.

The **Yolo County Airport Fund** total net position increased by \$366 to \$2,012. The increase is due to additional revenues from leases of \$35 and grant revenues increase related to airport capital improvements of \$572.

The **Yolo County Central Landfill** net position increased by \$4,126, or by 60%. Operating revenues increased by \$1,947, or by 18%. The increase is due to renegotiated franchise fees with haulers and additional waste acceptance. Operating expenses decreased by \$1,267 of which \$55 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 \$5,470, or 2%. The changes in appropriations to each object are as follows:

- Salary and benefits decreased by \$1,610 or 2%;
- Services and supplies decreased by \$283 or 1%;
- Other charges increased by \$2,152 or 4%;
- Capital asset appropriations increased by \$1405 or 143%;
- Other financing uses increased by \$2,208 or 3%;
- Intrafund transfers decreased by \$1944 or 34%;
- Appropriations for contingencies decreased by \$345 or 12%.

Revenue

General Fund estimated revenues, including transfers in, totaled \$234,229 the amount realized was \$229,972 for a net negative impact on fund balance (budget variance) of \$4,257.

Expenditures

The County's General Fund's final appropriations totaled \$255,220 and budgetary expenditures totaled \$224,610 for a net savings (positive budget variance) of \$30,610. 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, 2016

GENERAL FUND BUDGETARY VARIANCES (in thousands) (continued)

General Fund Budgetary Results by Object				
Object	Original Appropriations	Final Appropriations	Budgetary Actual	Variance Favorable (Unfavorable)
Salaries and benefits	\$ 90,112	\$ 88,502	\$ 85,427	\$ 3,075
Services and supplies	38,785	38,502	31,098	7,404
Other charges	49,105	51,256	42,037	9,219
Capital assets	983	2,388	1,937	451
Other financing uses	73,693	75,900	69,319	6,581
Intrafund transfers	(5,802)	(3,858)	(5,208)	1,350
Appropriations for contingency	2,875	2,530	-	2,530
	249,751	255,220	224,610	30,610

By year-end, appropriation savings and under realization of revenues combined to reduce the budget plan to draw upon fund balance by \$26,363 and added to fund balance of \$5,361. Budgetary fund balance totaled \$62,259 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, 2016, is \$201,318. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2015-16 the County's net investment in capital assets increased by \$827, or by 0.4%, 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.

Capital Assets as of June 30 (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 6,372	\$ 6,372	\$ 2,646	\$ 2,445	\$ 9,018	\$ 8,817
Easements	1,014	1,012	-	-	1,014	1,012
Construction in progress	13,785	12,078	-	-	13,785	12,078
Infrastructure	62,468	60,125	-	-	62,468	60,125
Software	4,132	3,463	-	-	4,132	3,463
Structures and improvements	95,643	100,146	10,097	10,243	105,740	110,389
Equipment	5,066	4,505	95	102	5,161	4,607
Total	\$ 188,480	\$ 187,701	\$ 12,838	\$ 12,790	\$ 201,318	\$ 200,491

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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

Capital assets (continued)

Changes in capital assets	
Balance, June 30, 2015	\$ 200,491
Changes in capital assets:	
Land	201
Easements	2
Construction in process	1,707
Infrastructure	5,477
Software	1,428
Structures and improvements	964
Equipment	2,172
Depreciation expense	(10,984)
Net loss on asset retirements	(140)
Net change	827
Balance, June 30, 2016	\$ 201,318

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

Long-term liabilities

Long-term liabilities decreased \$2,896 from \$54,202 to \$51,306 or 5%.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2016	2015	2016	2015	2016	2015	Dollar	Percent
							Change	Change
Special assessment debt	\$ 6,849	\$ 7,113	\$ -	\$ -	\$ 6,849	\$ 7,113	\$ (264)	-3.7%
Certificates of participation	23,958	24,924	-	-	23,958	24,924	(966)	-3.9%
Capital leases payable	5,613	7,200	8	3	5,621	7,203	(1,582)	-22.0%
Compensated absences	8,466	7,786	239	236	8,705	8,022	683	8.5%
Notes payable	-	-	145	151	145	151	(6)	-4.0%
Loans	3,860	4,228	-	-	3,860	4,228	(368)	-8.7%
Short Doyle/Medi-Cal audit disallowances	1,379	1,649	-	-	1,379	1,649	(270)	0.0%
Pollution remediation settlement	240	340	-	-	240	340	(100)	-29.4%
Estimated self-insurance claims	549	572	-	-	549	572	(23)	-4.0%
	\$ 50,914	\$ 53,812	\$ 392	\$ 390	\$ 51,306	\$ 54,202	\$ (2,896)	-5.3%

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 in October 2015 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.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2016

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

The legal debt margin for the County at the end of the fiscal year is \$300.2 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.

ECONOMIC FACTORS AND 2016-17 BUDGET

The following factors were considered in preparing the County's budget for the 2016-17 fiscal year which increased 8% 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 are expected to increase by 18% to improving receipts for the State Board of Equalization.
- The 2016-17 budget includes the use of \$2.9 million in one-time available fund balance.
- The general reserve is expected to increase by \$900 thousand to a total of \$9.4 million, or approximately 6% of General Fund expenditures as defined in the County's Policy on Fund Balances and Reserves.
- The 2016-17 budget includes a small reduction in total positions forecasting slowing economic growth.
- The 2016-17 budget continued implemented the second 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 slowly in the near term. However, economic conditions are projected to weaken over the next several years, and the long-term impact of the 2011 State Realignment programs is still 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 Department of Financial Services, P.O. Box 1268, Woodland, CA 95776-1268 or auditor@yolocounty.org. The complete report is also available at the County web site at <http://www.yolocounty.org>.



Howard Newens, CPA, CIA
Chief Financial Officer

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BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

COUNTY OF YOLO
Statement of Net Position
June 30, 2016

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
ASSETS						
Current Assets:						
Cash and investments	\$ 126,185,679	\$ 7,800,298	\$ 133,985,977	\$ 4,563,157	\$ 384,420	\$ 2,810,992
Cash with fiscal agent	13,096,362	13,463,704	26,560,066	--	488,336	--
Imprest cash	12,300	2,600	14,900	270	--	--
Restricted cash and investments	173,580	4,824,863	4,998,443	--	--	1,765,879
Receivables (net of allowance for uncollectible)	42,142,865	1,780,874	43,923,739	150,242	788,574	892,697
Inventory	339,374	--	339,374	--	--	47,926
Prepaid expenses and deposits	239,324	20,782	260,106	6,186	--	266,834
Internal balances	581,571	(581,571)	--	--	--	--
Total Current Assets	<u>182,771,055</u>	<u>27,311,550</u>	<u>210,082,605</u>	<u>4,719,855</u>	<u>1,661,330</u>	<u>5,784,328</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	21,171,237	2,646,148	23,817,385	105,114	--	7,584,850
Depreciable, net	167,309,253	10,191,999	177,501,252	3,453,585	--	16,841,017
Other assets, net	--	--	--	--	--	274,368
Total Noncurrent Assets	<u>188,480,490</u>	<u>12,838,147</u>	<u>201,318,637</u>	<u>3,558,699</u>	<u>--</u>	<u>24,700,235</u>
Total Assets	<u>371,251,545</u>	<u>40,149,697</u>	<u>411,401,242</u>	<u>8,278,554</u>	<u>1,661,330</u>	<u>30,484,563</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on defeasance	462,172	--	462,172	--	--	--
Deferred outflows related to pensions	23,267,121	319,502	23,586,623	--	142,089	487,427
Total Deferred Outflows of Resources	<u>23,729,293</u>	<u>319,502</u>	<u>24,048,795</u>	<u>--</u>	<u>142,089</u>	<u>487,427</u>

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

COUNTY OF YOLO

Statement of Net Position

June 30, 2016

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo	Yolo County Housing
LIABILITIES						
Current Liabilities:						
Accounts payable	7,269,254	138,564	7,407,818	36,558	422,203	688,693
Interest payable	29,446	--	29,446	1,804	--	22,894
Accrued salaries and benefits	8,491,896	131,354	8,623,250	8,154	22,630	--
Due to other governmental agencies	4,690,688	--	4,690,688	266,537	--	--
Other accrued liabilities	--	--	--	--	--	75,130
Deposits from others	--	4,250	4,250	--	--	245,400
Unearned revenue	5,037,152	13,651	5,050,803	--	--	220,192
Estimated self-insurance claims payable	172,758	--	172,758	--	--	--
Compensated absences	5,927,000	167,000	6,094,000	18,377	14,985	49,135
Other current liabilities	--	--	--	--	--	329,911
Capital leases payable	1,516,533	3,781	1,520,314	28,996	--	--
Certificates of participation	995,000	--	995,000	--	--	--
Special assessment debt with government commitment	335,000	--	335,000	--	--	--
Notes and loans payable	312,872	12,355	325,227	16,042	--	2,348,749
Pollution remediation settlement	100,000	--	100,000	--	--	--
Total Current Liabilities	<u>34,877,599</u>	<u>470,955</u>	<u>35,348,554</u>	<u>376,468</u>	<u>459,818</u>	<u>3,980,104</u>
Noncurrent Liabilities:						
Long-term liabilities due beyond one year	41,555,029	209,056	41,764,085	68,106	14,985	5,979,874
Unearned revenue-net of current portion	--	--	--	--	--	113,651
Other postemployment benefits	92,786,872	--	92,786,872	--	--	127,326
Net pension liability	206,852,519	3,561,600	210,414,119	--	866,207	2,481,845
Estimated closure and postclosure cost	--	22,409,237	22,409,237	--	--	--
Total Noncurrent Liabilities	<u>341,194,420</u>	<u>26,179,893</u>	<u>367,374,313</u>	<u>68,106</u>	<u>881,192</u>	<u>8,702,696</u>
Total Liabilities	<u>376,072,019</u>	<u>26,650,848</u>	<u>402,722,867</u>	<u>444,574</u>	<u>1,341,010</u>	<u>12,682,800</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	19,687,102	519,068	20,206,170	--	377,759	499,202
NET POSITION						
Net investment in capital assets	148,504,830	12,685,175	161,190,005	3,445,553	--	16,607,625
Restricted for:						
Nonexpendable	9,286,646	--	9,286,646	6,186	--	--
General government	5,474,408	--	5,474,408	--	--	--
Public protection	16,826,387	--	16,826,387	14,078	--	--
Public ways and facilities	23,898,122	--	23,898,122	--	--	--
Health and sanitation	30,259,536	--	30,259,536	--	--	--
Public assistance	15,210,087	--	15,210,087	--	--	1,208,983
Education	5,351,258	--	5,351,258	--	--	--
Recreation & cultural	245,000	--	245,000	--	--	--
Debt service	--	15,683	15,683	--	--	--
Unrestricted	(255,834,557)	598,425	(255,236,132)	4,368,163	84,650	(26,620)
Total Net Position	<u>\$ (778,283)</u>	<u>\$ 13,299,283</u>	<u>\$ 12,521,000</u>	<u>\$ 7,833,980</u>	<u>\$ 84,650</u>	<u>\$ 17,789,988</u>

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

COUNTY OF YOLO

Statement of Activities
For the Fiscal Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 18,638,959	\$ 11,086,469	\$ 13,859,764	\$ --
Public protection	92,770,686	11,583,281	50,656,212	--
Public ways and facilities	13,968,632	426,068	4,604,664	3,398,857
Health and sanitation	40,260,215	12,800,930	27,364,492	--
Public assistance	88,942,483	587,548	89,258,786	--
Education	6,274,531	470,629	3,554,562	--
Recreation and cultural services	1,973,130	1,072,660	5,000	--
Interest	2,063,141	--	--	--
Bond issuance cost	238,261	--	--	--
Total Governmental Activities	<u>265,130,038</u>	<u>38,027,585</u>	<u>189,303,480</u>	<u>3,398,857</u>
Business-Type Activities:				
Airport	444,737	197,745	616,511	--
Central Landfill	8,797,334	12,333,224	239,529	--
Total Business-Type Activities:	<u>9,242,071</u>	<u>12,530,969</u>	<u>856,040</u>	<u>--</u>
Total primary government	<u><u>\$ 274,372,109</u></u>	<u><u>\$ 50,558,554</u></u>	<u><u>\$ 190,159,520</u></u>	<u><u>\$ 3,398,857</u></u>
Component Units:				
Fire Districts	\$ 2,638,045	845,120	80,670	36,256
First 5 Yolo	2,316,896	--	2,676,866	--
Yolo County Housing	19,540,024	2,908,721	19,185,609	678,101
Total component units	<u><u>\$ 24,494,965</u></u>	<u><u>\$ 3,753,841</u></u>	<u><u>\$ 21,943,145</u></u>	<u><u>\$ 714,357</u></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
 Other revenues
 Total General Revenues

 Changes in Net Position

 Net position - July 1

 Net position - June 30

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

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo	Yolo County Housing
\$ 6,307,274		\$ 6,307,274			
(30,531,193)		(30,531,193)			
(5,539,043)		(5,539,043)			
(94,793)		(94,793)			
903,851		903,851			
(2,249,340)		(2,249,340)			
(895,470)		(895,470)			
(2,063,141)		(2,063,141)			
(238,261)		(238,261)			
<u>(34,400,116)</u>		<u>(34,400,116)</u>			
	\$ 369,519	369,519			
	<u>3,775,419</u>	<u>3,775,419</u>			
	<u>4,144,938</u>	<u>4,144,938</u>			
<u>(34,400,116)</u>	<u>4,144,938</u>	<u>(30,255,178)</u>			
			\$ (1,675,999)	\$ 359,970	\$ 3,232,407
			<u>(1,675,999)</u>	<u>359,970</u>	<u>3,232,407</u>
42,905,432	--	42,905,432	1,861,540	--	--
4,038,945	--	4,038,945	--	--	--
541,787	--	541,787	--	--	--
1,327,466	--	1,327,466	--	--	--
2,098,420	341,252	2,439,672	41,998	3,223	19,422
200,405	--	200,405	21,400	--	--
520,635	--	520,635	--	--	--
--	2,626	2,626	2,000	--	--
66,775	--	66,775	--	--	--
<u>51,699,865</u>	<u>343,878</u>	<u>52,043,743</u>	<u>1,926,938</u>	<u>3,223</u>	<u>19,422</u>
17,299,749	4,488,816	21,788,565	250,939	363,193	3,251,829
<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>
<u>\$ (778,283)</u>	<u>\$ 13,299,283</u>	<u>\$ 12,521,000</u>	<u>\$ 7,833,980</u>	<u>\$ 84,650</u>	<u>\$ 17,789,988</u>

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

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BASIC FINANCIAL STATEMENTS
Fund Financial Statements

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2016

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
ASSETS						
Assets:						
Cash and investments	\$ 42,185,817	\$ --	\$ 23,605,572	\$ 15,959,753	\$ 40,121,244	\$ 121,872,386
Cash with fiscal agent	11,656,137	--	--	--	1,440,225	13,096,362
Imprest cash	6,755	4,440	50	--	1,055	12,300
Restricted cash and investments	--	--	--	--	173,580	173,580
Receivable (net):						
Taxes receivable	143,155	--	1,808	--	23,671	168,634
Accounts receivable	574,703	19,187	33,298	64,122	174,559	865,869
Due from other governments	15,933,839	6,270,062	726,374	7,831,215	3,033,170	33,794,660
Loans receivable	--	--	--	--	7,120,725	7,120,725
Due from other funds	4,070,792	54,748	--	--	--	4,125,540
Inventory	223,241	--	6,064	--	18,181	247,486
Deposits	19,251	--	--	--	--	19,251
Prepaid items	112,128	--	--	--	962	113,090
Total Assets	<u>\$ 74,925,818</u>	<u>\$ 6,348,437</u>	<u>\$ 24,373,166</u>	<u>\$ 23,855,090</u>	<u>\$ 52,107,372</u>	<u>\$ 181,609,883</u>

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

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2016

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,557,174	\$ 252,079	\$ 282,178	\$ 3,796,500	\$ 1,164,445	\$ 7,052,376
Accrued salaries and benefits	4,567,330	2,363,838	254,189	424,291	855,105	8,464,753
Due to other governments	471,995	--	83	2,833,022	1,385,588	4,690,688
Due to other funds	51,732	3,326,620	2,879	4,824	364,103	3,750,158
Unearned revenue	4,554,306	--	--	88,447	394,399	5,037,152
Total Liabilities	11,202,537	5,942,537	539,329	7,147,084	4,163,640	28,995,127
Deferred Inflows of Resources:						
Unavailable revenue	--	--	383,303	1,947,256	26,250	2,356,809
Fund Balances:						
Nonspendable	9,460,935	--	6,064	--	192,723	9,659,722
Restricted	14,289,217	405,900	23,444,470	14,760,750	42,007,654	94,907,991
Committed	5,819,435	--	--	--	5,815,676	11,635,111
Assigned	30,981,033	--	--	--	12,543	30,993,576
Unassigned	3,172,661	--	--	--	(111,114)	3,061,547
Total Fund Balances	63,723,281	405,900	23,450,534	14,760,750	47,917,482	150,257,947
Total liabilities, deferred inflows of resources and fund balances	\$ 74,925,818	\$ 6,348,437	\$ 24,373,166	\$ 23,855,090	\$ 52,107,372	\$ 181,609,883

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, 2016

Fund Balance - Total Governmental Funds	\$ 150,257,947
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.	161,230,618
Deferred loss on defeasance is not available to pay for current-period expenditures and, is therefore not reported in the governmental funds.	462,172
Deferred outflows related to pensions is not reported in governmental funds.	23,267,121
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.	2,356,809
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:	6,427,060
Deferred inflows related to pensions is not reported in the governmental funds.	(19,687,102)
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	(92,786,872)
Net pension liability	(206,852,519)
Pollution remediation obligation	(240,000)
Certificates of participation	(2,912,930)
Capital leases payable	(5,612,756)
Compensated absences	(8,430,898)
Interest payable	(29,446)
Short Doyle/Medi-Cal audit disallowances	(1,378,881)
Special assessments debt with government commitment	(6,848,606)
	(778,283)
Net position of Governmental Activities	\$ (778,283)

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

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COUNTY OF YOLO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2016

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
Revenues:						
Taxes	\$ 47,045,707	\$ --	\$ 2,347,915	\$ --	\$ 7,363,911	\$ 56,757,533
Licenses and permits	7,823,681	6,786	287,330	--	1,174,868	9,292,665
Fines, forfeitures and penalties	5,370,407	35,336	--	46,301	1,552,994	7,005,038
Revenue from use of money and property	1,604,228	17,554	223,017	150,830	472,869	2,468,498
Aid from other governments	114,467,010	26,079,910	7,878,670	18,551,364	22,919,530	189,896,484
Charges for services	14,227,299	1,948,938	382,877	6,992,349	4,493,931	28,045,394
Other	1,503,034	53,294	479	2,938	875,049	2,434,794
Total Revenues	<u>192,041,366</u>	<u>28,141,818</u>	<u>11,120,288</u>	<u>25,743,782</u>	<u>38,853,152</u>	<u>295,900,406</u>
Expenditures:						
Current:						
General government	25,360,375	--	--	--	801,692	26,162,067
Public protection	24,402,128	52,207,750	--	--	18,283,382	94,893,260
Public ways and facilities	--	--	11,923,408	--	11,952	11,935,360
Health and sanitation	13,664,527	3,501,142	--	27,056,319	3,178,782	47,400,770
Public assistance	87,690,996	2,042,234	--	--	2,315,348	92,048,578
Education	235,708	--	--	--	6,382,895	6,618,603
Recreation and cultural services	923,534	--	--	--	797,314	1,720,848
Capital outlay	--	--	--	--	2,294,017	2,294,017
Debt Service:						
Principal	1,474,799	34,995	4,461	279,997	1,781,877	3,576,129
Interest and fiscal charges	86,280	2,435	380	399	647,247	736,741
Refunding bonds issuance costs	--	--	--	--	238,261	238,261
Total Expenditures	<u>153,838,347</u>	<u>57,788,556</u>	<u>11,928,249</u>	<u>27,336,715</u>	<u>36,732,767</u>	<u>287,624,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>38,203,019</u>	<u>(29,646,738)</u>	<u>(807,961)</u>	<u>(1,592,933)</u>	<u>2,120,385</u>	<u>8,275,772</u>
Other Financing Sources (Uses):						
Transfers in	371,372	29,899,552	63,689	787,509	3,755,072	34,877,194
Transfers out	(31,804,887)	(44,050)	(156,572)	(45,204)	(3,177,648)	(35,228,361)
Refunding bonds issued	--	--	--	--	6,660,000	6,660,000
Premium on refunded bonds	--	--	--	--	192,992	192,992
Payment to refunded bonds escrow	--	--	--	--	(5,902,527)	(5,902,527)
Sale of capital assets	55,936	--	3,339	--	7,500	66,775
Total Other Financing Sources (Uses)	<u>(31,377,579)</u>	<u>29,855,502</u>	<u>(89,544)</u>	<u>742,305</u>	<u>1,535,389</u>	<u>666,073</u>
Changes in fund balances	<u>6,825,440</u>	<u>208,764</u>	<u>(897,505)</u>	<u>(850,628)</u>	<u>3,655,774</u>	<u>8,941,845</u>
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 63,723,281</u>	<u>\$ 405,900</u>	<u>\$ 23,450,534</u>	<u>\$ 14,760,750</u>	<u>\$ 47,917,482</u>	<u>\$ 150,257,947</u>

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

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2016

Changes in fund balances - Total Governmental Funds		\$ 8,941,845
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 10,980,462	
Less current year depreciation and loss on disposal of capital assets	<u>(9,184,632)</u>	1,795,830
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(5,630,337)	
Other governmental revenue	1,407,572	
Charges for services	<u>(3,099,479)</u>	(7,322,244)
<p>Issuance of debt and capital leases are reported as other financing sources in the funds statements, however, debt issuance and capital leases are reported as increases to long-term debt balances in the statement of net position.</p>		
		(6,852,992)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Principal repayments:		
Certificates of participation	180,000	
Capital leases	1,586,920	
Loan payable	19,210	
Pollution remediation settlement	100,000	
Short Dole/Medi-Cal audit disallowances	270,004	
Special assessment debt - payment to refunding escrow	<u>7,060,000</u>	9,216,134
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Other postemployment benefits	1,247,128	
Pension expense associated with pension liability	10,578,312	
Change in compensated absences	(680,047)	
Amortization of deferred loss on refunding	320,479	
Amortization of debt premium	58,166	
Change in accrued interest	<u>22,925</u>	11,546,963
<p>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.</p>		
		<u>(25,787)</u>
Change in net position of Governmental Activities		<u><u>\$ 17,299,749</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, 2016

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County	Yolo County	Total	Internal
	Airport	Central Landfill		Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 7,800,298	\$ 7,800,298	\$ 4,313,293
Imprest cash	--	2,600	2,600	--
Restricted cash and investments	15,799	4,809,064	4,824,863	--
Restricted cash with fiscal agent	--	13,463,704	13,463,704	--
Accounts receivable, net	560,790	1,182,013	1,742,803	192,472
Due from other governments	38,071	--	38,071	505
Due from other funds	--	--	--	97,627
Inventory	--	--	--	91,888
Prepaid expenses	--	20,782	20,782	106,983
Total Current Assets	<u>614,660</u>	<u>27,278,461</u>	<u>27,893,121</u>	<u>4,802,768</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Land	53,000	2,593,148	2,646,148	--
Construction in progress	--	--	--	41,213
Depreciable:				
Structures and improvements	4,763,020	26,981,588	31,744,608	31,226,272
Equipment	--	1,171,977	1,171,977	6,956,331
Software	--	27,950	27,950	120,490
Accumulated depreciation	(2,371,005)	(20,381,531)	(22,752,536)	(11,094,434)
Total Noncurrent Assets	<u>2,445,015</u>	<u>10,393,132</u>	<u>12,838,147</u>	<u>27,249,872</u>
Total Assets	<u>3,059,675</u>	<u>37,671,593</u>	<u>40,731,268</u>	<u>32,052,640</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	--	319,502	319,502	--
LIABILITIES				
Current Liabilities:				
Accounts payable	46,697	91,867	138,564	216,878
Accrued salaries and benefits	2,262	129,092	131,354	27,143
Compensated absences	--	167,000	167,000	25,000
Deposits	2,750	1,500	4,250	--
Unearned revenue	13,651	--	13,651	--
Due to other funds	471,245	1,459	472,704	305
Current portion of certificates of participation	--	--	--	805,000
Current portion of estimated self-insurance claims payable	--	--	--	172,758
Current portion of capital lease	--	3,781	3,781	--
Current portion of loans payable	12,355	--	12,355	312,872
Total Current Liabilities	<u>548,960</u>	<u>394,699</u>	<u>943,659</u>	<u>1,559,956</u>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	376,598
Estimated closure and postclosure cost	--	22,409,237	22,409,237	--
Compensated absences	--	72,221	72,221	10,430
Certificates of participation	--	--	--	20,239,920
Loans payable	132,889	--	132,889	3,547,543
Capital lease	--	3,946	3,946	--
Net pension liability	--	3,561,600	3,561,600	--
Total Liabilities	<u>681,849</u>	<u>26,441,703</u>	<u>27,123,552</u>	<u>25,734,447</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	--	519,068	519,068	--
NET POSITION				
Net investment in capital assets	2,299,771	10,385,404	12,685,175	2,344,537
Restricted for:				
Debt service	15,683	-	15,683	--
Unrestricted	62,372	644,920	707,292	3,973,656
Total Net Position	<u>\$ 2,377,826</u>	<u>\$ 11,030,324</u>	<u>13,408,150</u>	<u>\$ 6,318,193</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(108,867)	
Net Position of Business-type Activities			<u>\$ 13,299,283</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, 2016

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
Operating Revenues:				
Concessions and leases	\$ 197,576	\$ --	\$ 197,576	\$ --
Charges for services	--	12,139,014	12,139,014	6,953,728
Other revenue	169	194,210	194,379	792,561
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Revenues	197,745	12,333,224	12,530,969	7,746,289
	<hr/>	<hr/>	<hr/>	<hr/>
Operating Expenses:				
Salaries and employee benefits	10,375	2,117,180	2,127,555	788,124
Services and supplies	261,006	5,733,748	5,994,754	5,976,054
Other operating	1,282	356,095	357,377	--
Closure and postclosure cost	--	55,189	55,189	--
Depreciation	171,206	530,043	701,249	1,098,064
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Expenses	443,869	8,792,255	9,236,124	7,862,242
	<hr/>	<hr/>	<hr/>	<hr/>
Operating Income (Loss)	<u>(246,124)</u>	<u>3,540,969</u>	<u>3,294,845</u>	<u>(115,953)</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	616,511	239,529	856,040	--
Interest income	(2,559)	343,811	341,252	32,996
Interest expense	(1,770)	(324)	(2,094)	(1,144,969)
Other	--	--	--	847,119
Gain on disposal of capital assets	--	2,626	2,626	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	612,182	585,642	1,197,824	(264,854)
	<hr/>	<hr/>	<hr/>	<hr/>
Net Income (Loss) Before Transfers	366,058	4,126,611	4,492,669	(380,807)
Transfers in	--	--	--	565,967
Transfers out	--	--	--	(214,800)
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Net Position	366,058	4,126,611	4,492,669	(29,640)
Net Position - Beginning of Year, restated	2,011,768	6,903,713		6,347,833
	<hr/>	<hr/>		<hr/>
Net Position - End of Year	<u>\$ 2,377,826</u>	<u>\$ 11,030,324</u>		<u>\$ 6,318,193</u>
				<hr/>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(3,853)	
Change in Net Position of Business-type Activities			<u>\$ 4,488,816</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, 2016

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County		Activities
	County	Central		Internal
	Airport	Landfill	Total	Service
				Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 97,367	\$ 12,659,229	\$ 12,756,596	\$ 7,754,615
Cash paid to suppliers for goods and services	(232,740)	(6,979,883)	(7,212,623)	(5,998,819)
Cash paid to employees for services	(8,113)	(2,454,766)	(2,462,879)	(785,210)
Cash paid for estimated close/postclosure care	--	(3,661,397)	(3,661,397)	--
Net Cash Provided by Operating Activities	(143,486)	(436,817)	(580,303)	970,586
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Noncapital grants and contributions	616,511	239,529	856,040	--
Transfers in from other funds	--	--	--	565,967
Interfund loans repayment made	--	--	--	(214,800)
Net Cash Provided by Noncapital Financing Activities	616,511	239,529	856,040	351,167
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(6,072)	(6,460)	(12,532)	(1,134,011)
Interest payments related to capital debt	(1,770)	(324)	(2,094)	(1,265,646)
Federal interest subsidy	--	--	--	847,119
Proceeds from sales of capital assets	--	2,626	2,626	--
Payments related to the acquisition of capital assets	(513,495)	(224,434)	(737,929)	(81,449)
Net Cash Used by Capital and Related Financing Activities	(521,337)	(228,592)	(749,929)	(1,633,987)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received (paid)	(2,559)	343,811	341,252	31,917
Net Cash Provided by Investing Activities	(2,559)	343,811	341,252	31,917
Net Change in Cash and Cash Equivalents	(50,871)	(82,069)	(132,940)	(280,317)
Cash and Cash Equivalents, Beginning of Year	66,670	26,157,735	26,224,405	4,593,610
Cash and Cash Equivalents, End of Year	\$ 15,799	\$ 26,075,666	\$ 26,091,465	\$ 4,313,293
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and investments	\$ --	\$ 7,800,298	\$ 7,800,298	\$ 4,313,293
Imprest cash	--	2,600	2,600	--
Restricted cash and investments	15,799	4,809,064	4,824,863	--
Restricted cash with fiscal agents	--	13,463,704	13,463,704	--
	\$ 15,799	\$ 26,075,666	\$ 26,091,465	\$ 4,313,293

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, 2016

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (246,124)	\$ 3,540,969	\$ 3,294,845	\$ (115,953)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	171,206	530,043	701,249	1,098,064
Changes in assets, deferred outflows, liabilities and deferred inflows:				
(Increase) decrease in:				
Accounts receivable, net	(547,203)	324,505	(222,698)	58,535
Due from other funds	--	--	--	(97,627)
Due from other governments	(38,071)	--	(38,071)	1,715
Inventory	--	--	--	3,411
Prepaid expenses	--	31,173	31,173	68,492
Increase (decrease) in:				
Interest Payable	--	(83)	(83)	--
Accounts payable	29,548	(921,089)	(891,541)	(26,053)
Accrued salaries and benefits	2,262	25,325	27,587	2,734
Due to other governments	--	--	--	--
Estimated closure and postclosure cost	--	(3,606,208)	(3,606,208)	--
Due to other funds	468,495	(41)	468,454	305
Compensated absences	--	3,154	3,154	180
Deposits	2,750	1,500	4,250	--
Unearned revenue	13,651	--	13,651	--
Estimated self-insurance claims payable	--	--	--	(23,217)
Net pension liability	--	(153,100)	(153,100)	--
Deferred inflows	--	(212,965)	(212,965)	--
Net Cash Provided by Operating Activities	\$ (143,486)	\$ (436,817)	\$ (580,303)	\$ 970,586
Noncash investing, capital, and financing activities:				
Purchase of capital assets via capital lease	\$ --	\$ 11,846	\$ 11,846	\$ --
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, 2016

	Investment Trust	Agency Funds
ASSETS		
Pooled cash and investments	207,336,439	\$ 47,443,657
Cash with fiscal agent	13,300,436	6,790,293
Taxes receivable	--	8,325,565
Accounts receivable	--	1,790
Due from other governments	--	7,012,863
Total Assets	<u>220,636,875</u>	<u>69,574,168</u>
LIABILITIES		
Agency funds held for others		<u>69,574,168</u>
Total Liabilities	<u>--</u>	<u>69,574,168</u>
NET POSITION	<u>\$ 220,636,875</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, 2016

	<u>Investment Trust</u>
Additions:	
Contributions to investment pool	\$ 1,474,504,180
Interest and investment income	<u>1,644,297</u>
Total additions	<u>1,476,148,477</u>
Deductions:	
Distributions from investment pool	<u>1,482,585,763</u>
Total deductions	<u>1,482,585,763</u>
Change in net position	(6,437,286)
Net position, beginning	<u>227,074,161</u>
Net position, ending	<u><u>\$ 220,636,875</u></u>

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

BASIC FINANCIAL STATEMENTS
Notes to the Financial Statements

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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, 2016

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 Health and Human Services Agency (HHSA) manages this agency.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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 separately 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 separately 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, 2016

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. 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.

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.

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.

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.

The result of the implementation of these GASB Statement No. 72 is included in the disclosures included in Note 2 “Cash and Investments”. GASB Statement No. 73, 76, and 79 were evaluated and did not have a material impact on the financial statements.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

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

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.

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, 2016

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, 2016

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.

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, 2016

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, 2016, 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, 2016

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, 2016

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, 2016

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, 2016

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, 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, 2016

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 and Public Safety 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, 2016

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, 2016 was \$207,336,441.

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 Financial Oversight Committee to monitor and review the management of public funds maintained in the investment pool.

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, 2016

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

At June 30, 2016, total cash and investments were as follows:

Cash:	
Cash on Hand	\$ 119,124
Cash in bank	21,071,709
Cash with fiscal agents	7,641,649
Imprest Cash	<u>15,170</u>
Total cash	<u>28,847,652</u>
Investments	
Pooled	382,098,118
Non-Pooled with fiscal agents	39,497,495
Total investments	<u>421,595,613</u>
Total cash and investments	<u>\$ 450,443,265</u>

* At year-end, the carrying amount of the County's cash deposits was \$16,494,851 and the bank balance was \$21,910,770. The difference between the bank balance and the carrying amount represents outstanding warrants.

Total cash and investments at June 30, 2016 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	\$ 133,906,504	\$ 4,998,950	\$ 3,626,373	\$ 22,933,198	\$ 79,461	\$ 14,900	\$ 165,559,386
Component units:							
Fire Districts	4,563,157	-	-	-	-	270	4,563,427
First 5 Yolo	384,420	-	488,336	-	-	-	872,756
Yolo County Housing	-	-	2,810,992	1,765,879	-	-	4,576,871
Component units							
Investment trust funds	207,336,439	-	13,300,436	-	-	-	220,636,875
Agency funds	47,403,994	-	6,699,109	91,184	39,663	-	54,233,950
Total Cash and investments	<u>\$ 393,594,514</u>	<u>\$ 4,998,950</u>	<u>\$ 26,925,246</u>	<u>\$ 24,790,261</u>	<u>\$ 119,124</u>	<u>\$ 15,170</u>	<u>\$ 450,443,265</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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%	None

In addition to the above, proceeds from the sale tobacco settlement receipts held by trustees are governed by provisions of the trust agreement rather than the general provisions of the California Government Code or the County's investment policy. These proceeds are invested in municipal bonds and money market funds.

The County Board of Supervisors has approved that funds held in the Central Landfill Closure and 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, 2016

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

At June 30, 2016 the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM* (Years)
Investments in Investment Pool					
Negotiable Certificates of Deposit	.99% - 1.72%	4/6/2017 - 3/14/2018	\$ 45,250,000	\$ 45,515,288	1.14
Commercial Paper	0%	10/4/2016 - 3/13/2017	21,320,000	19,487,123	0.47
Corporate Notes	.70% - 8.88%	7/20/2016 - 1/15/2021	81,768,295	82,909,748	1.80
US Treasury Bonds	.63% - 1.50%	1/31/2017 - 5/31/2019	14,425,000	14,472,886	1.17
Federal Agencies	.50% - 5.38%	12/9/16 - 4/1/2020	106,411,700	107,394,575	2.03
Supranational Securities	.63% - 1.00%	9/30/2017 - 5/13/2019	12,760,000	12,795,392	1.95
Local Government Investment Pool (CAMP)	Variable	N/A	36,764,087	36,764,087	-
Local Government Investment Pool (LAIF)	Variable	N/A	62,674,272	62,759,018	-
Total Investments in Investment Pool			381,373,355	382,098,118	1.18
Investments Outside Investment Pool					
Corporate Notes	2.13 - 2.55%	3/4/2019 - 12/7/2020	380,000	390,787	2.37
US Treasury Bonds	2.38%	1/15/2017	4,000,000	4,885,200	0.54
Federal Agencies	1.13 - 5.00%	4/27/2017 - 10/1/2043	10,668,147	10,884,922	5.11
Municipal Bonds	0.00 - 5.00%	2/15/2017 - 8/1/2024	6,940,000	7,350,615	3.75
Local Government Investment Pool (CAMP)	Variable	N/A	91,184	91,184	-
Local Government Investment Pool (LAIF)	Variable	N/A	13,281,197	13,300,435	-
Money Market Mutual Funds	Variable	N/A	2,594,352	2,594,352	-
Total Investments Outside Investment Pool			37,954,881	39,497,495	2.19
Total Investments			\$419,328,236	\$421,595,613	

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, 2016

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, 2016.

	Credit Ratings		Percentage	Amount
	S&P/Fitch	Moody's		
Investments in Investment Pool				
Negotiable Certificates of Deposit	AA-	Aa1	1.70%	\$ 6,487,171
Negotiable Certificates of Deposit	AA-	Aa3	2.03%	7,766,530
Negotiable Certificates of Deposit	A-1+	P-1	1.91%	7,306,435
Negotiable Certificates of Deposit	A-1+	P-1	4.95%	18,910,677
Negotiable Certificates of Deposit	A-1+	Aa3	1.32%	5,044,475
Commercial Paper	A-1+	P-1	5.10%	19,487,123
Corporate Notes	AAA	Aaa	3.23%	12,330,615
Corporate Notes	AA+	Aaa	1.15%	4,376,782
Corporate Notes	AA+	Aaa	0.96%	3,673,431
Corporate Notes	AA+	Aa1	1.20%	4,576,851
Corporate Notes	AA	Aa2	0.68%	2,585,018
Corporate Notes	AA	A1	0.66%	2,511,983
Corporate Notes	AA-	A1	0.97%	3,688,792
Corporate Notes	AA-	Aa2	0.43%	1,661,449
Corporate Notes	AA-	Aa3	2.27%	8,660,181
Corporate Notes	A+	A1	1.65%	6,292,420
Corporate Notes	A	A1	1.75%	6,680,514
Corporate Notes	A-	A2	5.12%	19,547,955
Corporate Notes	A-	A3	1.66%	6,323,756
US Treasury Bonds*	AA+	Aaa	3.79%	14,472,886
Federal Agencies	AA+	Aaa	28.11%	107,394,575
Supranational Securities	AAA	Aaa	3.35%	12,795,392
Local Government Investment Pool (CAMP)	AAA	Not Rated	9.62%	36,764,087
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	16.42%	62,759,018
Total Investments in Investment Pool			100.00%	382,098,118
Investments Outside Investment Pool				
Corporate Notes	A	A1	0.33%	131,542
Corporate Notes	A	A2	0.31%	120,608
Corporate Notes	A-	A2	0.35%	138,637
US Treasury Bonds*	AA+	Aaa	12.37%	4,885,200
Federal Agencies	AA+	Aaa	27.56%	10,884,922
Municipal Bonds	AAA	Aaa	4.18%	1,650,432
Municipal Bonds	AAA	Aa1	1.12%	442,598
Municipal Bonds	AAA	Aa2	1.19%	469,760
Municipal Bonds	AA+	Aaa	0.65%	256,110
Municipal Bonds	AA+	Aa1	2.25%	887,128
Municipal Bonds	AA	Aa2	3.54%	1,397,178
Municipal Bonds	AA-	Aa2	1.13%	446,549
Municipal Bonds	AA-	Aa3	2.67%	1,055,586
Municipal Bonds	AA-	A3	1.89%	745,274
Local Government Investment Pool (CAMP)	AAA	Not Rated	0.23%	91,184
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	33.67%	13,300,435
Money Market Mutual Funds	Not Rated	Not Rated	6.57%	2,594,352
Total Investments Outside Investment Pool			100.00%	39,497,495
Total Investments				\$421,595,613

*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, 2016

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, 2016 are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Fair Value</u>	<u>Percentage</u>
Federal National Mortgage Association	Federal Agency Bonds/Notes	\$ 69,801,866	16.56%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	29,100,248	6.90%

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 \$9.2 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, 2016

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, 2016, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$62,759,018 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 \$22.7 billion. 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, 2016 was \$36,764,087 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, 2016:

Statement of Net Position:

Cash and Investments	<u>\$ 398,593,464</u>
Net position held for pool participants	<u>\$ 398,593,464</u>
Equity of internal pool participants	\$ 207,336,441
Equity of external pool participants	191,257,023
Total net position	<u>\$ 398,593,464</u>

Statement of Change in Net Position

Net position at July 1, 2015	\$ 418,576,311
Net change in investments by pool participants	<u>(19,982,847)</u>
Net position at June 30, 2015	<u>\$ 398,593,464</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

Fair Value Measurements

The County Treasurer's Pool categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active, and;
- Level 3: Investments reflect prices based on unobservable inputs.

The pool has the following fair value measurements as of June 30, 2016:

Investments by fair value level	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments in Investment Pool				
Corporate Notes	\$ 82,909,748		\$ 82,909,748	
US Treasury Bonds	14,472,886		14,472,886	
Federal Agencies	107,394,575		107,394,575	
Supranational Securities	12,795,392		12,795,392	
Total investments measured at fair value	<u>217,572,601</u>	<u>\$ -</u>	<u>\$ 217,572,601</u>	<u>\$ -</u>
Investments measured at amortized cost:				
Negotiable Certificates of Deposit	45,515,288			
Commercial Paper	19,487,123			
Local Government Investment Pool (CAMP)	36,764,087			
Local Government Investment Pool (LAIF)	62,759,018			
Total Investments in Investment Pool	<u>382,098,118</u>			
Investments Outside Investment Pool				
Corporate Notes	390,787		\$ 390,787	
US Treasury Bonds	4,885,200		4,885,200	
Federal Agencies	10,884,922		10,884,922	
Municipal Bonds	7,350,615		7,350,615	
Total investments measured at fair value	<u>23,511,524</u>	<u>\$ -</u>	<u>\$ 23,511,524</u>	<u>\$ -</u>
Investments measured at amortized cost:				
Local Government Investment Pool (CAMP)	91,184			
Local Government Investment Pool (LAIF)	13,300,435			
Money Market Mutual Funds	2,594,352			
Total Investments Outside Investment Pool	<u>39,497,495</u>			
Total Investments	<u>\$ 421,595,613</u>			

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

Note 3: **Receivables**

Receivables as of June 30, 2016, for the County’s individual major funds and nonmajor, internal services funds, component units and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Note Receivable	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:								
General	\$ 143,155	\$ 574,703	\$ 15,933,839	\$ -	\$ -	\$ 16,651,697	\$ -	\$ 16,651,697
Public Safety	-	19,187	6,270,062	-	-	6,289,249	-	6,289,249
Roads and Transportation	1,808	33,298	726,374	-	-	761,480	-	761,480
Mental Health Managed Care	-	64,122	7,831,215	-	-	7,895,337	-	7,895,337
Nonmajor Governmental Funds	23,671	174,559	3,033,170	-	7,120,725	10,352,125	-	10,352,125
Total Governmental Funds	168,634	865,869	33,794,660	-	7,120,725	41,949,888	-	41,949,888
Internal Service Funds	-	192,472	505	-	-	192,977	-	192,977
Total Governmental Activities:	\$ 168,634	\$ 1,058,341	\$ 33,795,165	\$ -	\$ 7,120,725	\$ 42,142,865	\$ -	\$ 42,142,865
Business-type Activities:								
Airport	\$ -	\$ 560,790	\$ 38,071	\$ -	\$ -	\$ 598,861	\$ -	\$ 598,861
Landfill	-	1,326,641	-	-	-	1,326,641	(144,628)	1,182,013
Total Business-type Activities:	\$ -	\$ 1,887,431	\$ 38,071	\$ -	\$ -	\$ 1,925,502	\$ (144,628)	\$ 1,780,874
Component Units								
Fire Districts	\$ 4,921	\$ -	\$ 145,321	\$ -	\$ -	\$ 150,242	\$ -	\$ 150,242
First 5 Yolo	\$ -	\$ 3,071	\$ 785,503	\$ -	\$ -	\$ 788,574	\$ -	\$ 788,574
Yolo County Housing	\$ -	\$ 446,497	\$ 446,200	\$ -	\$ -	\$ 892,697	\$ -	\$ 892,697
Agency Funds	\$ 8,325,565	\$ 1,790	\$ 7,012,863	\$ -	\$ -	\$ 15,340,218	\$ -	\$ 15,340,218

The allowance for uncollectible are delinquent accounts related to landfill commercial receivables. 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, 2016

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:

	<u>Net Receivable</u>	<u>Estimated Net Receivable Collectible within Period of Availability</u>	<u>Estimated Net Receivable Not Collectible Within Period of Availability</u>	<u>Amount Unavailable</u>	<u>Amount Restricted</u>
Taxes	\$ 168,634	\$ 168,634	\$ -	\$ -	\$ -
Accounts receivable	865,869	839,619	26,250	26,250	-
Due from other governments	33,794,660	31,464,101	2,330,559	2,330,559	-
Loans receivable	7,120,725	-	7,120,725	-	7,120,725
	<u>\$ 41,949,888</u>	<u>\$ 32,472,354</u>	<u>\$ 9,477,534</u>	<u>\$ 2,356,809</u>	<u>\$ 7,120,725</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, 2016 various components of advances from grantors and third parties are reported as follows:

General Fund:	
Planning fees	\$ 422,156
State and federal welfare assistance	4,037,890
Environmental health fees	<u>94,260</u>
Total General Fund:	<u>4,554,306</u>
Mental Health Managed Care:	
Mental health oversight and accountability grant	84,605
Substance abuse prevention and treatment	3,673
Miscellaneous	<u>169</u>
Total Mental Health Managed Care:	<u>88,447</u>
Nonmajor Governmental Funds:	
District Attorney investigation advances	381,103
Golf fees	13,046
Miscellaneous	<u>250</u>
Total Nonmajor:	<u>394,399</u>
Airport Enterprise Fund:	
Miscellaneous	<u>13,651</u>
Total Nonmajor:	<u>13,651</u>
Total	<u>\$ 5,050,803</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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 also included in the Government-wide Statement of Net Position.

Deferred outflows of resources balances as of June 30, 2016 were as follows:

Governmentwide Deferred Outflows:	
Governmental Activities:	
Loss on defeasance	\$ 462,172
Pensions	<u>23,267,121</u>
Total Governmental Activities	<u>23,729,293</u>
Business-type Activities:	
Pensions	<u>319,502</u>
Total Governmentwide Deferred Outflows	<u>\$ 24,048,795</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, 2016

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

Deferred Inflows: (continued)

Deferred inflows of resources balances as of June 30, 2016 were as follows:

Governmental Fund Deferred Inflows:	
Roads and Transportation Fund:	
State transit assistance fund	\$ 383,303
	<u>383,303</u>
Mental Health Managed Care Fund:	
Medi-Cal services due from State	1,455,960
Drug and Alcohol grant funding	491,296
	<u>1,947,256</u>
Nonmajor Governmental Funds:	
Consumer Fraud-Environmental Protection - settlements receivable	26,250
	<u>26,250</u>
Total Governmental Funds Deferred Inflows	
	<u>\$ 2,356,809</u>
Government Wide Deferred Inflows:	
Governmental Activities:	
Pensions	\$ 19,687,102
	<u>19,687,102</u>
Business-Type Activities:	
Pensions	519,068
	<u>519,068</u>
Total Government wide Deferred Inflows	
	<u>\$ 20,206,170</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

Note 6: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2016 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Safety	\$ 3,299,861
	Nonmajor Governmental Funds	299,712
	Enterprise Funds	471,219
		<u>4,070,792</u>
Public Safety Fund	Nonmajor Governmental Funds	<u>54,748</u>
		<u>54,748</u>
Internal Services Funds	General Fund	51,732
	Public Safety	26,759
	Roads and Transportation	2,879
	Mental Health Managed Care	4,824
	Nonmajor Governmental Funds	9,643
	Enterprise Funds	1,485
	Internal Services Funds	305
		<u>97,627</u>
	Total	<u>\$ 4,223,167</u>

The General Fund made short-term loans totaling \$4,070,792 to other funds.

The Public Safety Fund is due \$54,748 from the 2011 Enhancing Law Enforcement Fund for 2015-16 support received after year end and the remaining \$97,628 is due to the Dental ISF Fund for the final pay periods in 2015-16 paid in July.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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. Transfers between funds primarily occur to fund programs with revenues received by other funds. The following schedule summarizes the County's transfer activity for the fiscal year ended June 30, 2016:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Public Safety	\$ 29,899,552
	Roads and Transportation	63,689
	Mental Health Managed Care	787,509
	Nonmajor Governmental Funds	589,024
	Internal Service	465,113
		<u>31,804,887</u>
Public Safety	Internal Service	44,050
		<u>44,050</u>
Roads and Transportation	General Fund	156,572
		<u>156,572</u>
Mental Health Managed Care	Internal Services Funds	45,204
		<u>45,204</u>
Nonmajor Governmental Funds	Nonmajor Governmental Funds	3,166,048
	Internal Services Funds	11,600
		<u>3,177,648</u>
Internal Service Funds	General Fund	214,800
		<u>214,800</u>
	Total	<u>\$ 35,443,161</u>

Transfer Highlights

Transfers from the General Fund include \$29.9 million to fund Public Safety programs, \$0.8 million for mental health programs, \$0.5 million for equipment replacement and the remaining \$0.6 million to fund other programs.

The transfers from the Public Safety Mental Health Managed Care include a \$44,050 and \$45,201 transfer to the Equipment Replacement Fund Internal Service Fund (ISF), respectively. The transfers from the Roads and Transportation to the General Fund for \$156,572 was for a refund of Tribal funding not utilized.

The \$1.8 million of transfers from Nonmajor Governmental Funds include \$1.7 million for the transfer of parcel tax receipts to fund Davis Library operations, \$1.4 million transfer to the Juvenile Hall capital project fund and a Solar ISF excess earnings transfer of \$0.2 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, 2016

Note 7: **Capital Assets**

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance July 1, 2015	Additions	Retirements	Transfers	Balance June 30, 2016
Governmental Activities					
<i>Capital assets not being depreciated:</i>					
Land	\$ 6,372,063	\$ -	\$ -	\$ -	\$ 6,372,063
Easements	1,011,692	2,380	-	-	1,014,072
Construction in process	12,078,189	8,664,697	-	(6,957,784)	13,785,102
Total capital assets not being depreciated	<u>19,461,944</u>	<u>8,667,077</u>	<u>-</u>	<u>(6,957,784)</u>	<u>21,171,237</u>
<i>Capital assets, being depreciated:</i>					
Infrastructure	94,468,290	54,124	-	5,422,912	99,945,326
Software	8,271,566	44,090	(111,845)	1,384,266	9,588,077
Structures and improvements	165,650,458	299,965	-	150,606	166,101,029
Equipment	29,899,233	2,137,206	(573,509)	-	31,462,930
Total capital assets being depreciated	<u>298,289,547</u>	<u>2,535,385</u>	<u>(685,354)</u>	<u>6,957,784</u>	<u>307,097,362</u>
<i>Less accumulated depreciation for:</i>					
Infrastructure	(34,343,175)	(3,133,930)	-	-	(37,477,105)
Software	(4,808,117)	(648,294)	-	-	(5,456,411)
Structures and improvements	(65,504,575)	(4,952,966)	-	-	(70,457,541)
Equipment	(25,394,347)	(1,547,515)	544,810	-	(26,397,052)
Total accumulated depreciation	<u>(130,050,214)</u>	<u>(10,282,705)</u>	<u>544,810</u>	<u>-</u>	<u>(139,788,109)</u>
Total capital assets being depreciated, net	<u>168,239,333</u>	<u>(7,747,320)</u>	<u>(140,544)</u>	<u>6,957,784</u>	<u>167,309,253</u>
Governmental Activities Capital Assets, Net	<u>\$ 187,701,277</u>	<u>\$ 919,757</u>	<u>\$ (140,544)</u>	<u>\$ -</u>	<u>188,480,490</u>
Business-type Activities:					
<i>Capital assets not being depreciated:</i>					
Land	\$ 2,444,978	\$ 201,170	\$ -	\$ -	\$ 2,646,148
Total capital assets not being depreciated	<u>2,444,978</u>	<u>201,170</u>	<u>-</u>	<u>-</u>	<u>2,646,148</u>
<i>Capital assets, being depreciated:</i>					
Software	27,950	-	-	-	27,950
Structures and improvements	31,231,113	513,495	-	-	31,744,608
Equipment	1,154,709	35,110	(17,841)	-	1,171,978
Total capital assets being depreciated	<u>32,413,772</u>	<u>548,605</u>	<u>(17,841)</u>	<u>-</u>	<u>32,944,536</u>
<i>Less accumulated depreciation for:</i>					
Software	(27,950)	-	-	-	(27,950)
Structures and improvements	(20,988,605)	(658,707)	-	-	(21,647,312)
Equipment	(1,052,574)	(42,542)	17,841	-	(1,077,275)
Total accumulated depreciation	<u>(22,069,129)</u>	<u>(701,249)</u>	<u>17,841</u>	<u>-</u>	<u>(22,752,537)</u>
Total capital assets being depreciated, net	<u>10,344,643</u>	<u>(152,644)</u>	<u>-</u>	<u>-</u>	<u>10,191,999</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,789,621</u>	<u>\$ 48,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>12,838,147</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

Depreciation

Depreciation expense was charged to functions as follows:

Governmental Activities:

General government	\$	1,213,144
Public proection		2,355,993
Public ways and facilities		3,149,159
Health and sanitation		1,005,587
Public assistance		548,095
Education		629,488
Recreation and cultural services		283,166

Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets

		1,098,073
Total depreciation expense - Governmental Activities	\$	<u>10,282,705</u>

Business-type Activities:

Airport	\$	171,206
Central Landfill		530,043
Total depreciation expense - Business-type Activities	\$	<u>701,249</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

Discretely presented component units

Capital assets activity for the component units for the year ended June 30, 2016 was as follows:

	Balance July 1, 2015	Additions	Transfers and Retirements	Balance June 30, 2016
Fire Districts:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 105,114	\$ -	\$ -	\$ 105,114
Total capital assets not being depreciated	<u>105,114</u>	<u>-</u>	<u>-</u>	<u>105,114</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	2,636,406	1,565	-	2,637,971
Equipment	5,312,363	163,714	(16,523)	5,459,554
Total capital assets being depreciated	<u>7,948,769</u>	<u>165,279</u>	<u>(16,523)</u>	<u>8,097,525</u>
<i>Less accumulated depreciation for:</i>				
Structures and improvements	(787,958)	(83,746)	-	(871,704)
Equipment	(3,522,897)	(265,862)	16,523	(3,772,236)
Total accumulated depreciation	<u>(4,310,855)</u>	<u>(349,608)</u>	<u>16,523</u>	<u>(4,643,940)</u>
Total capital assets being depreciated, net	<u>3,637,914</u>	<u>(184,329)</u>	<u>-</u>	<u>3,453,585</u>
Fire Districts Capital Assets, net	<u>\$ 3,743,028</u>	<u>\$ (184,329)</u>	<u>\$ -</u>	<u>\$ 3,558,699</u>
	Balance July 1, 2015	Additions	Transfers and Retirements	Balance June 30, 2016
First 5 Yolo:				
Equipment	\$ 8,669	\$ -	\$ -	\$ 8,669
Accumulated depreciation - Equipment	(6,936)	(1,733)	-	(8,669)
First 5 Yolo Capital Assets, Net	<u>\$ 1,733</u>	<u>\$ (1,733)</u>	<u>\$ -</u>	<u>\$ -</u>
	Balance July 1, 2015	Additions	Transfers and Retirements	Balance June 30, 2016
Yolo County Housing:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 4,011,298	\$ 3,250,000	\$ -	7,261,298
Construction in process	203,973	119,575	4	323,552
Total capital assets not being depreciated	<u>4,215,271</u>	<u>3,369,575</u>	<u>4</u>	<u>7,584,850</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	40,338,994	10,100	-	40,349,094
Equipment	890,977	-	(125,881)	765,096
Total capital assets being depreciated	<u>41,229,971</u>	<u>10,100</u>	<u>(125,881)</u>	<u>41,114,190</u>
Less accumulated depreciation for:	<u>(23,413,487)</u>	<u>(985,563)</u>	<u>125,877</u>	<u>(24,273,173)</u>
Total capital assets being depreciated, net	<u>17,816,484</u>	<u>(975,463)</u>	<u>(4)</u>	<u>16,841,017</u>
Yolo County Housing Capital Assets, net	<u>\$ 22,031,755</u>	<u>\$ 2,394,112</u>	<u>\$ -</u>	<u>\$ 24,425,867</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

Note 8: **Leases**

Operating Leases

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

Year Ending June 30,		
<u> </u>		
2017	\$	1,913,887
2018		1,873,492
2019		1,793,929
2020		1,634,990
2021		1,301,619
2022-2026		<u>2,752,248</u>
Total	\$	<u><u>11,270,165</u></u>

Rent expenditures were \$2,146,260 for the year ended June 30, 2016.

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, 2016</u>
Governmental Activities:		
Buildings	5.145% - 6.25%	\$ 4,072,541
Equipment	0% - 24.692%	<u>1,540,215</u>
		<u>5,612,756</u>
Business-type activities:		
Equipment	4.37%	<u>7,727</u>
Total		<u><u>\$ 5,620,483</u></u>
Component units:		
Fire Districts - Equipment	3.29%	<u><u>\$ 58,555</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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 Activities	Business-type Activities	Components Units
			Fire Districts
Buildings	\$ 7,930,309	\$ -	\$ -
Equipment	4,274,516	11,846	271,604
Less: Accumulated Depreciation	(4,343,762)	(1,269)	(167,489)
Net Book Value	<u>\$ 7,861,062</u>	<u>\$ 10,577</u>	<u>\$ 104,115</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, 2016:

Year Ending June 30:	Governmental Activities	Business-type Activities	Components Units
			Fire Districts
2017	\$ 1,804,383	\$ 4,433	\$ 30,922
2018	554,181	4,432	30,922
2019	409,538	-	-
2020	391,662	-	-
2021	392,240	-	-
2022-2026	3,611,520	-	-
2027-2031	132,722	-	-
2032-2036	140,021	-	-
Total Future Minimum Lease Payments	7,436,267	8,865	61,844
Less: Interest	(1,823,511)	(1,138)	(3,289)
Present Value of Minimum Lease Payments:	<u>\$ 5,612,756</u>	<u>\$ 7,727</u>	<u>\$ 58,555</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

Note 9: **Long-Term Liabilities**

Long-term debt at June 30, 2016 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2016
Governmental Activities:						
Special assessment bonds with governmental commitment:						
Davis Library 2015 Special Tax Refunding Bonds - Refund the 2002 and 2008 Special Tax Bonds						
	2015	2037	2.00 - 3.250%	\$225,000 - \$380,000	\$ 6,660,000	\$ 6,660,000
Certificates of participation:						
2012 Certificates of Participation - Refund 1998 COP's and construct two solar arrays						
	2012	2035	1.50 - 7.00%	\$220,000 - \$1,430,000	\$ 26,060,000	\$ 23,940,000
Loans Payable:						
Bank of America Loan - Finance construction of Solar Array						
	2010	2026	3.90 - 4.75%	\$112,037 - \$561,887	\$ 4,784,759	\$ 2,136,498
California Energy Commission Loan - Finance construction of Solar Array						
	2010	2026	3.00%	\$30,000 - \$145,000	\$ 2,500,000	\$ 1,723,917
Business-type Activities:						
Notes Payable:						
Department of Water Resources - Improvements to airport water system						
	2005	2025	2.34%	\$4,924 - \$15,233	\$ 249,333	\$ 145,245
Component Unit - Fire Districts:						
Loan Payable:						
County of Yolo (financed Rescue Squad Vehicle)						
	2004	2018	3.00%	\$3,256 - \$4,264	\$ 51,000	\$ 10,583
USDA (financed Fire Truck Purchase)						
	2004	2019	3.00%	\$4,444 - \$6,693	\$ 110,000	\$ 44,006

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2016:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due Within One Year
Governmental Activities:					
Special assessment bonds with governmental commitment	\$ 7,060,000	\$ 6,660,000	\$ 7,060,000	\$ 6,660,000	\$ 335,000
Bond Premium	53,117	192,992	57,503	188,606	-
2012 Refunding Certificates of participation	3,080,000	-	180,000	2,900,000	190,000
COP Premium	13,593	-	663	12,930	-
2012 Certificates of participation, Series A & B	21,825,000	-	785,000	21,040,000	805,000
COP Premium	5,173	-	253	4,920	-
Capital Leases payable	7,199,676	-	1,586,920	5,612,756	1,516,533
Compensated absences	7,786,101	8,028,445	7,348,218	8,466,328	5,927,000
Solar array acquisition loans	4,209,173	-	348,758	3,860,415	312,872
Permitting counter software acquisition loan	19,210	-	19,210	-	-
Short-Doyle Medi-Cal audit disallowances	1,648,885	-	270,004	1,378,881	-
Pollution remediation obligation	340,000	-	100,000	240,000	100,000
Estimated self-insurances claims payable	572,573	2,049,452	2,072,669	549,356	172,758
Total Governmental Activities Long Term Liabilities	\$ 53,812,501	\$ 16,930,889	\$ 19,829,198	\$ 50,914,192	\$ 9,359,163
Business-type Activities:					
Notes payable	\$ 151,316	\$ -	\$ 6,071	\$ 145,245	\$ 12,355
Capital leases payable	2,341	11,846	6,460	7,727	3,781
Compensated absences	236,067	152,241	149,087	239,221	167,000
Total Business-type Activities Long Term Liabilities	\$ 389,724	\$ 164,087	\$ 161,618	\$ 392,193	\$ 183,136
Component Unit - Fire Districts:					
Notes payable	\$ 14,599	\$ -	\$ 4,016	\$ 10,583	\$ 4,138
Loans payable	55,406	-	11,400	44,006	11,904
Capital lease payable	86,601	-	28,046	58,555	28,996
Compensated absences	18,377	-	-	18,377	18,377
	\$ 174,983	\$ -	\$ 43,462	\$ 131,521	\$ 63,415
Component Unit - First 5 Yolo:					
Capital Lease payable	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ -
Compensated absences	22,840	7,130	-	29,970	14,985
	\$ 24,640	\$ 7,130	\$ 1,800	\$ 29,970	\$ 14,985

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due Within One Year
Component Unit - Yolo County Housing:					
Notes Payable					
Office Mortgage 1	\$ 810,390	\$ -	\$ 148,841	\$ 661,549	\$ 69,513
Esparto CDBG	11,532	-	2,956	8,576	3,039
NHDC:					
Cottonwood RHCP	368,800	-	-	368,800	368,800
Cottonwood RHCP	1,591,608	-	35,534	1,556,074	34,750
Crosswood:					
CBRE HMF, Inc.	3,337,265	-	52,514	3,284,751	53,380
PNC Bank	1,571,723	247,544	-	1,819,267	1,819,267
CalAHA	3,696,331	-	3,600,000	96,331	-
Total notes payable	11,387,649	247,544	3,839,845	7,795,348	2,348,749
Compensated absences	174,269	22,274	-	196,543	49,135
Family self sufficiency escrows	85,085	-	30,487	54,598	-
Farmworker Housing Grant	331,269	-	-	331,269	-
Total Yolo County Housing long-term liabilities	<u>\$ 11,978,272</u>	<u>\$ 269,818</u>	<u>\$ 3,870,332</u>	<u>\$ 8,377,758</u>	<u>\$ 2,397,884</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, \$35,430 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 52.62%, Public Safety Fund 28.89%, Mental Health Managed Care Fund 3.24%, Roads and Transportation Fund 2.85%, Enterprise Funds 2.75%, Internal Service Funds 0.41%, and Nonmajor Governmental Funds 9.24%.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

As of June 30, 2016, 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
2017	\$ 312,872	\$ 132,425	\$ 335,000	\$ 180,575	\$ 995,000	\$ 1,170,636
2018	339,693	121,604	355,000	173,675	1,015,000	1,130,455
2019	365,500	109,797	360,000	166,525	1,000,000	1,087,968
2020	394,204	97,093	370,000	159,225	980,000	1,043,918
2021	387,810	83,487	375,000	151,775	1,015,000	998,093
2022-2026	2,060,336	195,407	1,370,000	627,325	5,720,000	4,221,661
2027-2031	-	-	1,315,000	438,550	6,435,000	2,690,608
2032-2036	-	-	1,510,000	226,775	6,780,000	949,300
2037-2041	-	-	670,000	21,938	-	-
	<u>\$ 3,860,415</u>	<u>\$ 739,813</u>	<u>\$ 6,660,000</u>	<u>\$ 2,146,363</u>	<u>\$ 23,940,000</u>	<u>\$ 13,292,639</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, 2016, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2017	\$ 12,355	\$ 3,327
2018	12,646	3,036
2019	12,944	2,738
2020	13,248	2,434
2021	13,560	2,122
2022-2026	72,741	5,669
2027-2031	7,751	90
	<u>\$ 145,245</u>	<u>\$ 19,416</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

As of June 30, 2016 annual debt service requirements of the component units to maturity are as follows:

<u>Fire Districts</u>					
Year Ending	Notes Payable		Loans Payable		
June 30:	Principal	Interest	Principal	Interest	
2017	\$ 4,138	\$ 261	\$ 11,904	\$ 1,270	
2018	4,264	135	12,430	720	
2019	2,181	19	12,980	157	
2020	-	-	6,692	157	
	<u>\$ 10,583</u>	<u>\$ 415</u>	<u>\$ 44,006</u>	<u>\$ 2,304</u>	

<u>Housing Authority</u>									
Year Ending	Office Mortgages		Governmental Loans		NHCDC Mortgages		Crosswood		
June 30:	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2017	\$ 69,513	\$ 18,744	\$ 3,039	\$ 201	\$ 403,550	\$ 48,945	\$ 1,873,588	\$ 7,580	
2018	71,188	17,021	3,132	108	35,868	47,827	56,192	108,965	
2019	72,952	15,258	2,405	18	37,023	46,672	58,127	107,030	
2020	74,587	11,499	-	-	38,091	45,604	60,129	105,029	
2021	76,359	9,727	-	-	39,442	44,253	62,199	102,958	
2022-2026	296,950	20,695	-	-	216,982	201,494	344,632	481,154	
2027-2031	-	-	-	-	1,153,918	149,701	408,193	417,594	
2032-2036	-	-	-	-	-	-	483,476	342,311	
2037-2041	-	-	-	-	-	-	572,643	253,144	
2042-2046	-	-	-	-	-	-	678,255	147,532	
2047-2051	-	-	-	-	-	-	506,584	232	
2052	-	-	-	-	-	-	96,331	642	
	<u>\$ 661,549</u>	<u>\$ 92,944</u>	<u>\$ 8,576</u>	<u>\$ 327</u>	<u>\$ 1,924,874</u>	<u>\$ 584,496</u>	<u>\$ 5,200,349</u>	<u>\$ 2,074,171</u>	

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County performed calculations of excess investment earnings on various bonds and financings and at June 30, 2016 does not expect to incur a liability.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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

Special Assessment Debt with Government Commitment

Issuance of New Debt

The County issued Community Facilities District No. 1989-1 2015 (District) Refunding Special Tax Bonds (Bonds), special assessment debt, in the amount of \$6,660,000 in November, 2015 to refund the Yolo County Library Series 2002 and 2008 Special Tax Bonds. 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 \$6,660,000 as of June 30, 2016 is reported in the governmental activities statement of net position.

The difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding was a savings of \$1,677,699. The economic gain/loss resulting from the transaction was a gain of \$1,285,985 which is the difference between the present value of the old debt service and the present value of the refunding debt service.

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 2037. The Special Tax is levied by the District against property owners benefiting from the expanded facility. The amount of the pledged revenue is \$8,806,363 as of June 30, 2016. The special assessment tax is projected to produce a coverage ratio of over 400% 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 0.5124%. During the year, \$2,114,796 in Special Tax Revenue was received by the Bond fund, of which \$1,708,916 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.

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 2015 Refunding Special Tax Bonds reserve fund is funded in the form of a Surety Bond provided by Assured Guaranty Municipal Corporation.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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

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, 2016, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$375,000 and \$1,035,000, 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, 2016 was \$2,581,066. 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, 2016

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, 2015 was \$26,015,444, as of June 30, 2016 the cost increased by \$55,189 to \$26,070,633. The cost is based on approximately 28.03% usage (filled) of the landfill. It is estimated that an additional \$67,298,191 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, \$96,510,901, 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, 2016. 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 \$26,070,633 as of June 30, 2016 less costs paid to date of \$3,803,473 nets to the estimated liability of \$22,409,237 at June 30, 2016.

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, 2016, 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, 2016

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, 2016 is as follows:

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:						
Tobacco Securitization principal	9,113,066	-	-	-	-	9,113,066
Grasslands Park permanent fund	-	-	-	-	173,580	173,580
Inventories	223,241	-	6,064	-	18,181	247,486
Prepaid expenditures and deposits	124,628	-	-	-	962	125,590
Total nonspendable	9,460,935	-	6,064	-	192,723	9,659,722
Restricted for:						
Purpose of the fund	-	405,900	23,444,470	14,760,750	42,007,654	80,618,774
State Indian gaming funds	165,102	-	-	-	-	165,102
Intergovernmental Transfer Agreement	3,218,856	-	-	-	-	3,218,856
Social services programs	7,654,946	-	-	-	-	7,654,946
Environmental health programs	1,054,671	-	-	-	-	1,054,671
Public health programs	2,185,386	-	-	-	-	2,185,386
Other	10,256	-	-	-	-	10,256
Total restricted	14,289,217	405,900	23,444,470	14,760,750	42,007,654	94,907,991
Committed for:						
Reserve for OPEB	800,000	-	-	-	-	800,000
Development impact fees	5,019,435	-	-	-	-	5,019,435
Information technology cost recovery	-	-	-	-	14,511	14,511
Esparto bridge	-	-	-	-	306,802	306,802
Esparto park improvements	-	-	-	-	181,489	181,489
Cache Creek resource management	-	-	-	-	4,516,509	4,516,509
Agriculture conservation	-	-	-	-	330,044	330,044
Inclusionary housing program	-	-	-	-	388,512	388,512
Tobacco Enforcement	-	-	-	-	77,809	77,809
Total committed	5,819,435	-	-	-	5,815,676	11,635,111
Assigned for:						
General plan cost recovery	262,331	-	-	-	-	262,331
Econ Dev-Esparto street print	50,368	-	-	-	-	50,368
Agriculture-Rodent bait clean up fund	59,003	-	-	-	-	59,003
BOS hospital donations	10,788	-	-	-	-	10,788
Unfunded Liabilities	890,000	-	-	-	-	890,000
Demeter endowment - unrestricted	4,209,764	-	-	-	-	4,209,764
General Reserve	8,486,629	-	-	-	-	8,486,629
Capital Improvement Plan	488,988	-	-	-	-	488,988
Audit Disallowance	2,000,000	-	-	-	-	2,000,000
Miscellaneous supplies and services	852,392	-	-	-	-	852,392
Appropriated in FY 2016-17	12,137,485	-	-	-	-	12,137,485
Health and human services contingency	1,504,216	-	-	-	-	1,504,216
Other	29,069	-	-	-	12,543	41,612
Total assigned	30,981,033	-	-	-	12,543	30,993,576
Unassigned	3,172,661	-	-	-	(111,114)	3,061,547
Total fund balance	\$ 63,723,281	\$ 405,900	\$ 23,450,534	\$ 14,760,750	\$47,917,482	\$ 150,257,947

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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, 2016 is as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Function Total</u>
<u>Governmental Activities:</u>		
Nonspendable:		
Grasslands master agreement	\$ 173,580	
Tobacco securitization principal	9,113,066	<u>\$ 9,286,646</u>
General Government:		
Capital Projects	4,939,065	
Other	535,343	<u>5,474,408</u>
Public Protection:		
Sheriff	2,398,626	
District Attorney	6,386,701	
Probation	2,713,623	
Clerk-Recorder	712,306	
County Service Areas	410,003	
Other	4,205,128	<u>16,826,387</u>
Public Ways and Facilities:		
Roads	23,352,433	
Street Lighting	70,347	
Transit	475,342	<u>23,898,122</u>
Health and Sanitation:		
Public Health	9,830,450	
Mental Health	16,708,006	
County Service Areas	3,721,080	<u>30,259,536</u>
Public Assistance:		
Social Service Programs	7,720,093	
Housing Assistance	7,417,612	
Other	72,382	<u>15,210,087</u>
Education:		
County Library	5,351,258	<u>5,351,258</u>
Recreation & Cultural		
Recreation facilities	245,000	<u>245,000</u>
Total Governmental Activities	<u>\$ 106,551,444</u>	<u>\$ 106,551,444</u>
<u>Business Type Activities:</u>		
Airport debt service reserve requirement	<u>\$ 15,683</u>	<u>\$ 15,683</u>
Total Business-Type Activities	<u>15,683</u>	<u>15,683</u>
Total	<u>\$ 106,567,127</u>	<u>\$ 106,567,127</u>

Included in governmental activities restricted net position at June 30, 2016 is net position restricted by enabling legislation of \$78,051,666.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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 2014-15. 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, 2016

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, 2015 (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.

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, 2016

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

Benefits Provided

The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	County - Miscellaneous	
	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	21.839%	6.250%

	County - Safety			
	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 50	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	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	28.719%	10.700%	28.719%	10.700%

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, 2016

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

Benefits Provided (continued)

	YCIHSSPA
	Classic Member
	Prior to January 1, 2013
Hire date	2013
Benefit formula	2.0% at 55
Benefit vesting schedule	5 Years of Service
Benefit payments	Monthly for Life
Retirement age	50-63
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%
Required employee contribution rates	7.000%
Required employer contribution rates	8.512%

Employees Covered

At June 30, 2016, the following employees were covered by the benefit terms for each Plan:

	County of Yolo		YCIHHS-PA
	Miscellaneous	Safety	
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

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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

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, 2015, 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
Contributions - Employer	\$ 14,357,878	\$ 5,569,938	\$ 24,170

Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuations were determined using the following actuarial method and assumptions.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

	County of Yolo		
	Miscellaneous	Safety	YCIHHS-PA
Valuation Date	June 30, 2014	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry Age Normal Cost Method		
Actuarial Assumptions:			
Discount Rate	7.65%	7.65%	7.65%
Inflation	2.75%	2.75%	2.75%
Projected Salary Increase	3.30% to 14.20% (1)		
Payroll Growth	3.00%	3.00%	3.00%
Investment Rate of Return	7.5% (2)	7.5% (2)	7.5% (2)
Mortality Rate	(3)	(3)	(3)
Post Retirement Increase	2.00%	2.00%	2.00%

(1) Varies by entry age, service, and type of employment.

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

(3) 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

Discount Rate

The discount rate used to measure the total pension liability was 7.65% 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 7.65% discount rate is appropriate. The CalPERS Stress Test results are available on CalPERS website at 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, 2016

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 Linked Securities	6.00%	4.50%	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, 2015 using an annual actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 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 93.0079% and 0.003355% for the County Miscellaneous Plan and YCIHSS-PA Plan, respectively as of June 30, 2015 and 92.0594% and 0.003110%, respectively as of June 30, 2014.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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 YCIHSS-PA Plans' collective net pension liabilities over the measurement period are as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<u>County of Yolo Miscellaneous Plan</u>			
Balance at June 30, 2014	\$ 549,933,708	\$ 400,502,588	\$ 149,431,120
Balance at June 30, 2015	562,162,814	405,087,132	157,075,681
Net changes during 2014-15	\$ 12,229,106	\$ 4,584,544	\$ 7,644,561
<u>YCIHSS-PA Plan</u>			
Balance at June 30, 2014	\$ 423,870	\$ 346,898	\$ 76,972
Balance at June 30, 2015	457,605	384,411	73,194
Net changes during 2014-15	\$ 33,735	\$ 37,513	\$ (3,778)

Change in the Net Pension Liability – Agent Plan

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

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2014	\$ 174,446,452	\$ 123,513,149	\$ 50,933,303
Changes in the fiscal year:			
Service Cost	5,254,516	-	5,254,516
Interest on the total pension liability	12,822,974	-	12,822,974
Changes in assumptions	(3,333,682)	-	(3,333,682)
Differences between actual and expected experience	(2,310,870)	-	(2,310,870)
Plan to plan resource movement	-	33,265	(33,265)
Contribution - employer	-	5,569,938	(5,569,938)
Contribution - member	-	1,859,334	(1,859,334)
Net investment income	-	2,780,247	(2,780,247)
Benefit payments, including refunds of member contributions	(7,617,161)	(7,617,161)	-
Administrative expense	-	(141,787)	141,787
Net Changes	4,815,777	2,483,836	2,331,941
Balance at June 30, 2015	\$ 179,262,229	\$ 125,996,985	\$ 53,265,244

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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>6.65%</u>	<u>Current</u> <u>Discount Rate</u> <u>7.65%</u>	<u>Discount Rate</u> <u>1% Increase</u> <u>8.65%</u>
Net Pension Liability (Asset):			
County of Yolo - Miscellaneous Plan	\$ 230,663,035	\$ 157,075,681	\$ 96,144,452
County of Yolo - Safety Plan	\$ 79,040,153	\$ 53,265,244	\$ 32,149,140
YCIHHS-PA Plan	\$ 154,363	\$ 73,193	\$ 40,591

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, 2016

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

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

For the year ended June 30, 2016, the County recognized pension expense of \$9,080,093, \$4,862,299, and \$31,845 for the Miscellaneous Plan, Safety Plan, and YCIHSS-PA Plan respectively. At June 30, 2016, 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	\$ 22,438,491	\$ -
Changes in assumptions	-	8,578,921
Differences between actual and expected experience	1,549	6,272,230
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,146,583	788,775
Net differences between projected and actual earnings on plan investments	-	4,566,244
Total	\$ 23,586,623	\$ 20,206,170

The \$22,438,491 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, 2017. 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
2017	\$ (11,243,047)
2018	(8,251,837)
2019	(4,679,554)
2020	5,116,400
2021	-
Thereafter	-
Total	\$ (19,058,038)

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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, 2016 is \$1,787,741. 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. On December 16, 2014 the County Board of Supervisors approved a 15-year approach to phase in pre-funding which began in fiscal year 2015-16. The County is required to contribute at an actuarially determined rate. The current employer contribution rate used internally is 7% percent of annual covered payroll, which is less than the annual required contribution rate.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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	\$ 9,211,000
Interest on net OPEB obligation	3,816,000
Adjustment to annual required contribution	<u>(7,070,000)</u>
 Annual OPEB cost	 \$ 5,957,000
 Contributions made	
Benefit payments - cash	(4,012,184)
Benefit payments - implied subsidy	(752,000)
Trust pre-funding	<u>(2,439,944)</u>
Total contributions	(7,204,128)
 Net OPEB obligation, beginning of year	 94,034,000
 Net OPEB obligation, end of year	 <u><u>\$ 92,786,872</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
2016	\$ 5,957,000	120.9%	\$ 92,786,872
2015	16,385,000	31.0%	94,034,000
2014	15,425,000	31.5%	82,735,000

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2016

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

Funding Status and Funding Progress (In Thousands)

Actuarial Valuation Date	Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((a-b)/c)
6/30/2016	\$ 86,519	\$ 4,393	\$ 82,126	5.08%	\$ 95,781	85.7%

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, 2016 actuarial valuation, the entry age actuarial cost method was used. This valuation uses a 4% discount rate for portion not funded and a 6.5% for portion funded. 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 6.5% (the increase in 2018 premiums over 2017) 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 6.7% (the increase in 2017 premiums over 2016) and grades down to 5.0% (2021 premiums over 2020) and remains at 5.0% into the future.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

Actuarial Methods and Assumptions (continued)

The Medical Caps for the various employee groups are assumed to increase as follows:

- General and Probation – CPI (3%)
- Correctional Officers, General, Deputy Sheriff, Supervisors & Elected Officials - Medical Trend until new caps effective
- All other groups – None

Dental claims are assumed to be \$38/month, an increase from \$33/month used in the previous June 30, 2014 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 (18 years remaining) was used in the previous June 30, 2016 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, 2016

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:

	<u>2016</u>	<u>2015</u>
Unpaid claims – July 1	\$ 293,877	\$ 297,470
Incurred claims (including IBNRs)	1,934,795	1,931,472
Claim payments	<u>(1,974,264)</u>	<u>(1,935,065)</u>
Unpaid claims – June 30	<u>\$ 254,408</u>	<u>\$ 293,877</u>
Current portion	<u>\$ 71,942</u>	<u>\$ 36,537</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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 \$294,948 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>2016</u>	<u>2015</u>
Unpaid claims – July 1	\$ 278,696	\$ 293,707
Incurred claims (including IBNRs)	114,657	183,714
Claim payments	<u>(98,405)</u>	<u>(198,725)</u>
Unpaid claims – June 30	<u>\$ 294,948</u>	<u>\$ 278,696</u>
Current portion	<u>\$ 100,816</u>	<u>\$ 29,420</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, 2016

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, 2055. Approximately \$82.5 million may be payable upon future performance under these contracts and purchase orders.

The County has active construction projects as of June 30, 2016. The projects include the construction of jail and detention facilities 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>
Road improvements	\$ 2,166,923	\$ 3,883,181
Monroe jail expansion	10,036,695	4,602,104
Juvenile detention facilities	1,187,070	6,245,844
Leinberger facility replacement	-	2,641,500
	<u>\$ 13,390,688</u>	<u>\$ 17,372,629</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 \$540,000 through fiscal year 2015-16. The remaining \$240,000 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, 2016

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. 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. 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.

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. 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

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

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.

Note 18: **Subsequent Events**

Dissolution of Madison-Esparto Regional Community Service Area (MERCSA)

On November 10, 2016, the Yolo County Local Agency Formation Commission passed resolution 2016-08 to dissolve the MERCSA which is comprised of the Esparto County Service Area No. 14 and the Madison County Service Area Non-major Special Revenue Funds effective June 30, 2017. The assets and services of county services areas will be transferred to and provided in the future by the Yolo County Flood Control and Water Conservation District and the Esparto Community Services District.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2016

Note 19: **Deficit Fund Equity**

As of June 30, 2016 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 \$29,464. 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 \$8,279. 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.

Esparto County Service Area No. 14

At the end of the fiscal year this fund had a deficit of \$1,753. The deficit was caused by increased water costs as part of providing services. The Esparto CSA is being dissolved in the fiscal year ended June 30, 2017 and the services will be subsequently provided by the Yolo County Flood Control and Water Conservation District and the Esparto Community Service District after dissolution.

In-Home Supportive Services Public Authority

At the end of the fiscal year this fund had a deficit of \$5,650. The deficit was caused by additional year end expenditures accrued after the General Fund support transfers were completed. The deficit will be resolved in the subsequent fiscal year by an additional support transfer from the General Fund.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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Required Supplemental Information
Pension Plans

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

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

Last 10 Years*

	Reporting Fiscal Year (Measurement Year)	
	2016 (2015)	2015 (2014)
	<hr/>	
Proportion of the net pension liability	93.0079%	92.0594%
Proportionate share of the net pension liability	\$ 157,075,681	\$ 149,431,120
Covered-employee payroll	\$ 68,029,869	\$ 65,402,970
Proportionate share of the net pension liability as a percentage of covered-employee payroll	230.89%	228.48%
Plan fiduciary net position as a percentage of the total pension liability	72.06%	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, 2014.
- b) Changes of Assumptions: There were no changes of assumptions.

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

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

Schedule of Contributions

Last 10 Years*

	2016	2015	2014
Actuarially determined contribution	\$ 16,460,280	\$ 15,264,164	\$ 13,384,359
Contributions in relation to the actuarially determined contributions	(16,460,280)	(15,264,164)	(13,384,359)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 70,100,904	\$ 68,029,869	\$ 65,402,970
Contributions as a percentage of covered-employee payroll	23.48%	22.44%	20.46%

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 three 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*

	Reporting Fiscal Year (Measurement Year)	
	2016 (2015)	2015 (2014)
	<u> </u>	<u> </u>
Total Pension Liability		
Service cost	\$ 5,254,516	\$ 5,368,453
Interest on total pension liability	12,822,974	12,226,316
Changes in benefits	-	-
Changes in assumptions	(3,333,682)	-
Differences between expected and actual experience	(2,310,870)	-
Benefit payments, including refunds of employee contributions	(7,617,161)	(6,963,280)
Net change in total pension liability	<u>4,815,777</u>	<u>10,631,489</u>
Total pension liability - beginning	<u>174,446,452</u>	<u>163,814,963</u>
Total pension liability - ending (a)	<u><u>\$ 179,262,229</u></u>	<u><u>\$ 174,446,452</u></u>
 Plan Fiduciary Net Position		
Contributions - employer	\$ 5,569,938	\$ 5,331,222
Contributions - employee	1,859,334	1,832,230
Net investment income	2,780,247	18,326,045
Benefit payments, including refunds of employee contributions	(7,617,161)	(6,963,280)
Plan to plan resource movement	33,265	-
Administrative expense	(141,787)	-
Net change in plan fiduciary net position	<u>2,483,836</u>	<u>18,526,217</u>
Plan fiduciary net position - beginning	<u>123,513,149</u>	<u>104,986,932</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 125,996,985</u></u>	<u><u>\$ 123,513,149</u></u>
 Net pension liability - ending (a)-(b)	<u><u>\$ 53,265,244</u></u>	<u><u>\$ 50,933,303</u></u>
 Plan fiduciary net position as a percentage of the total pension liability	70.29%	70.80%
 Covered - employee payroll	\$ 20,704,187	\$ 20,367,450
 Net pension liability as percentage of covered-employee payroll	257.27%	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, 2014.
- b) Changes of Assumptions: There were no changes of assumptions.

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

COUNTY OF YOLO

Required Supplementary Information
Safety Plan

Schedule of Contributions

Last 10 Years*

	2016	2015	2014
Actuarially determined contribution	\$ 6,205,632	\$ 5,958,992	\$ 5,331,222
Contributions in relation to the actuarially determined contributions	(6,205,632)	(5,958,992)	(5,331,222)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 21,607,827	\$ 20,704,187	\$ 20,367,450
Contributions as a percentage of covered-employee payroll	28.72%	28.78%	26.18%

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 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 three 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*

	Reporting Fiscal Year (Measurement Year)	
	2016	2015
	(2015)	(2014)
Proportion of the net pension liability	0.00336%	0.00311%
Proportionate share of the net pension liability	\$ 73,194	\$ 76,972
Covered-employee payroll	\$ 210,362	\$ 198,286
Proportionate share of the net pension liability as a percentage of covered-employee payroll	34.79%	38.82%
Plan fiduciary net position as a percentage of the total pension liability	84.01%	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 two years are shown.

COUNTY OF YOLO

Required Supplementary Information
Yolo County IHSS-PA Plan

Schedule of Contributions

Last 10 Years*

	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 20,313	\$ 22,822	\$ 23,843
Contributions in relation to the actuarially determined contributions	(20,313)	(22,822)	(23,843)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered-employee payroll**	\$ 210,362	\$ 208,835	\$ 198,286
Contributions as a percentage of covered-employee payroll	9.66%	10.93%	12.02%

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 three years are shown.

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Required Supplemental Information
Other Postemployment Benefits (OPEB)

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

SCHEDULE OF FUNDING PROGRESS

Other Postemployment Benefits (OPEB)
(in thousands)

Actuarial Valuation Date	Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((a-b)/c)
6/30/2016	\$ 86,519	\$ 4,393	\$ 82,126	5.08%	\$ 95,781	85.7%
6/30/2014	154,027	936	153,091	0.61%	81,117	188.7%
6/30/2012	138,609	529	138,080	0.38%	80,292	172.0%

Notes to Required Supplementary Information

1. This information is intended to help users assess the County's Public Safety and Miscellaneous Retirement Plans and the County's OPEB plan status, assess progress made in accumulating assets to pay benefits when due, and make comparison with other public employers.
2. The information presented relates to the County's Public Safety and Miscellaneous Retirement Plans and the County's OPEB Plan only.

Required Supplemental Information
Budgetary Basis

COUNTY OF YOLO

Budgetary Comparison Schedule

General Fund

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 18,542,518	\$ 20,991,523	\$ 56,897,841	\$ 35,906,318
Resources (inflows):				
Taxes	47,671,621	46,425,027	47,043,541	618,514
Licenses, permits, and franchises	5,795,106	5,830,106	7,823,681	1,993,575
Fines, forfeitures and penalties	1,923,400	3,423,400	5,370,407	1,947,007
Revenue from use of money and property	1,193,585	1,193,585	1,604,736	411,151
Aid from other governments	123,092,337	123,978,779	114,624,916	(9,353,863)
Charges for services	9,914,776	11,496,926	14,095,693	2,598,767
Other revenue	665,938	921,745	1,503,034	581,289
Other financing sources	40,950,050	40,959,148	37,906,126	(3,053,022)
Total resources (inflows)	<u>231,206,813</u>	<u>234,228,716</u>	<u>229,972,134</u>	<u>(4,256,582)</u>
Amounts available for appropriation	<u>249,749,331</u>	<u>255,220,239</u>	<u>286,869,975</u>	<u>31,649,736</u>
Charges to appropriations (outflows):				
Current:				
General government	29,077,706	31,829,143	27,772,048	4,057,095
Public protection	26,203,050	27,016,014	24,724,106	2,291,908
Health and sanitation	17,214,956	17,252,792	13,717,586	3,535,206
Public assistance	99,571,850	99,520,748	87,907,154	11,613,594
Education	234,000	235,709	235,708	1
Recreation and cultural services	880,239	935,342	935,341	1
Other financing uses	73,692,530	75,900,281	69,319,069	6,581,212
Appropriations for contingencies	2,875,000	2,530,210	-	2,530,210
Total charges to appropriations	<u>249,749,331</u>	<u>255,220,239</u>	<u>224,611,012</u>	<u>30,609,227</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 62,258,963</u>	<u>\$ 62,258,963</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

General Fund

For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 47,043,541	\$ --	\$ 2,166	\$ --	\$ --	\$ 47,045,707
Licenses, permits, and franchises	7,823,681	--	--	--	--	7,823,681
Fines, forfeitures and penalties	5,370,407	--	--	--	--	5,370,407
Revenue from use of money and property	1,604,736	--	(508)	--	--	1,604,228
Aid from other governments	114,624,916	--	(157,906)	--	--	114,467,010
Charges for services	14,095,693	--	131,606	--	--	14,227,299
Other revenue	1,503,034	--	--	--	--	1,503,034
Other financing sources	37,906,126	--	(37,478,818)	(427,308)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 229,972,134</u>	<u>\$ --</u>	<u>\$ (37,503,460)</u>	<u>\$ (427,308)</u>	<u>\$ --</u>	<u>\$ 192,041,366</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 27,772,048	\$ (1,482,038)	\$ (60,674)	\$ --	\$ (947,829)	\$ 25,281,507
Public protection	24,724,106	(16,223)	(24,269)	--	(281,486)	24,402,128
Health and sanitation	13,717,586	(13,757)	(8,708)	--	(30,594)	13,664,527
Public assistance	87,907,154	(49,061)	(60,552)	--	(27,677)	87,769,864
Education	235,708	--	--	--	--	235,708
Recreation and cultural services	935,341	--	(6,807)	--	(5,000)	923,534
Debt Service:						
Principal	--	1,476,692	(1,893)	--	--	1,474,799
Interest and fiscal charges	--	84,387	1,893	--	--	86,280
Other financing uses	69,319,069	--	(37,514,182)	(31,804,887)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 224,611,012</u>	<u>\$ --</u>	<u>\$ (37,675,192)</u>	<u>\$ (31,804,887)</u>	<u>\$ (1,292,586)</u>	<u>\$ 153,838,347</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
General Government				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 1,683,625	\$ 1,683,625	\$ 1,481,912	\$ 201,713
Services and supplies	221,355	221,355	211,634	9,721
Other financing uses	8,400	8,400	8,400	-
Subtotal	<u>1,913,380</u>	<u>1,913,380</u>	<u>1,701,946</u>	<u>211,434</u>
County Administration				
Salaries and benefits	2,437,526	2,437,526	2,214,195	223,331
Services and supplies	1,175,185	1,140,527	821,954	318,573
Other charges	2,500	2,500	108	2,392
Other financing uses	8,000	43,000	43,000	-
Subtotal	<u>3,623,211</u>	<u>3,623,553</u>	<u>3,079,257</u>	<u>544,296</u>
CAO - Tribal Office				
Services and supplies	426,931	426,931	53,171	373,760
Other charges	220,000	220,000	72,500	147,500
Other financing uses	5,741,736	5,741,736	5,524,793	216,943
Subtotal	<u>6,388,667</u>	<u>6,388,667</u>	<u>5,650,464</u>	<u>738,203</u>
Total Legislative and Administrative	<u>11,925,258</u>	<u>11,925,600</u>	<u>10,431,667</u>	<u>1,493,933</u>
Human Resources:				
Human Resources				
Salaries and benefits	1,647,664	1,543,265	1,502,143	41,122
Services and supplies	140,586	175,364	175,363	1
Other financing uses	4,800	4,800	4,800	-
Expense transfer reimbursement	(70,000)	-	-	-
Subtotal	<u>1,723,050</u>	<u>1,723,429</u>	<u>1,682,306</u>	<u>41,123</u>
County-wide Benefits				
Salaries and benefits	-	106,252	106,252	-
Services and supplies	-	536,130	536,130	-
Subtotal	<u>-</u>	<u>642,382</u>	<u>642,382</u>	<u>-</u>
Total Human Resources	<u>1,723,050</u>	<u>2,365,811</u>	<u>2,324,688</u>	<u>41,123</u>
Finance:				
Financial Services				
Salaries and benefits	3,831,917	3,705,725	3,678,376	27,349
Services and supplies	761,021	799,998	800,000	(2)
Other charges	5,672	5,672	1	5,671
Other financing uses	12,000	12,000	12,000	-
Expense transfer reimbursement	(96,537)	-	-	-
Subtotal	<u>4,514,073</u>	<u>4,523,395</u>	<u>4,490,377</u>	<u>33,018</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government (continued)				
Assessor				
Salaries and benefits	2,335,503	2,335,503	2,205,740	129,763
Services and supplies	256,048	336,416	336,414	2
Other financing uses	14,400	14,400	14,400	-
Expense transfer reimbursement	594,301	122,453	-	122,453
Subtotal	3,200,252	2,808,772	2,556,554	252,218
Total Finance	7,714,325	7,332,167	7,046,931	285,236
Counsel:				
County Counsel				
Salaries and benefits	1,885,284	1,778,949	1,778,948	1
Services and supplies	320,273	178,093	178,094	(1)
Other charges	2,800	2,573	2,573	-
Other financing uses	4,400	4,400	4,400	-
Expense transfer reimbursement	(552,625)	(248,653)	(248,653)	-
Total Counsel	1,660,132	1,715,362	1,715,362	-
Elections:				
County Clerk - Elections				
Salaries and benefits	701,128	890,234	890,234	-
Services and supplies	953,875	940,875	754,953	185,922
Other charges	30,500	30,500	30,169	331
Capital assets	-	13,000	-	13,000
Expense transfer reimbursement	474,106	59,334	-	59,334
Total Election	2,159,609	1,933,943	1,675,356	258,587
Property Management:				
General Services - Facilities				
Salaries and benefits	1,535,357	1,497,209	1,497,209	-
Services and supplies	1,899,975	2,120,754	2,215,501	(94,747)
Other charges	22,910	22,910	12,211	10,699
Capital assets	550,000	561,092	211,091	350,001
Other financing uses	1,001,600	1,021,600	21,600	1,000,000
Expense transfer reimbursement	(412,163)	(467,228)	(489,936)	22,708
Subtotal	4,597,679	4,756,337	3,467,676	1,288,661
Total Property Management	4,597,679	4,756,337	3,467,676	1,288,661

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u> (continued)				
Other General Government:				
PPW - Surveyor & Engineer				
Salaries and benefits	10,000	10,000	2,159	7,841
Services and supplies	60,000	60,000	22,170	37,830
Subtotal	70,000	70,000	24,329	45,671
Human Resources - Risk Management				
Salaries and benefits	31,676	31,676	1,344	30,332
Services and supplies	138,022	138,022	(10,664)	148,686
Subtotal	169,698	169,698	(9,320)	179,018
General Services - Information Technology				
Salaries and benefits	3,897,320	3,210,999	3,210,996	3
Services and supplies	1,135,830	1,031,015	1,031,019	(4)
Other charges	123,584	122,763	122,763	-
Capital assets	97,000	52,718	52,718	-
Other financing uses	9,200	9,600	9,600	-
Expense transfer reimbursement	(3,498,991)	(2,195,503)	(2,195,503)	-
Subtotal	1,763,943	2,231,592	2,231,593	(1)
General Services - Graphics				
Salaries and benefits	78,468	79,390	79,390	-
Services and supplies	45,465	43,557	27,491	16,066
Other charges	3,525	3,525	3,492	33
Capital assets	13,000	13,986	13,986	-
Other financing uses	400	400	400	-
Expense transfer reimbursement	(32,395)	(43,274)	(46,337)	3,063
Subtotal	108,463	97,584	78,422	19,162
Development Impact Fees				
Other financing uses	-	35,000	35,000	-
Subtotal	-	35,000	35,000	-

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>General Government</u> (continued)				
Other General - Expenditures				
Salaries and benefits	295,510	295,510	159,996	135,514
Services and supplies	483,720	1,299,196	1,299,198	(2)
Other charges	4,220,302	4,428,766	4,428,766	-
Capital assets	-	1,285,316	1,285,316	-
Other financing uses	35,919,488	34,993,193	34,216,512	776,681
Expense transfer reimbursement	(1,140,000)	(1,140,000)	(1,921,985)	781,985
Subtotal	39,779,020	41,161,981	39,467,803	1,694,178
Pomona Fund				
Services and supplies	100,000	100,000	-	100,000
Other charges	213,753	213,753	162,325	51,428
Other financing uses	313,725	313,725	246,210	67,515
Subtotal	627,478	627,478	408,535	218,943
Demeter Fund				
Services and supplies	2,200	2,308	2,308	-
Other financing uses	-	999,892	-	999,892
Subtotal	2,200	1,002,200	2,308	999,892
Ceres Endowment Fund				
Services and supplies	15,000	15,000	11,114	3,886
Other financing uses	860,110	860,110	466,383	393,727
Subtotal	875,110	875,110	477,497	397,613
Appropriations for contingencies	2,875,000	2,530,210	-	2,530,210
Total Other General	46,270,912	48,800,853	42,716,167	6,084,686
Total General Government	76,050,965	78,830,073	69,377,847	9,452,226
<u>Public Protection</u>				
Child Support Services				
Salaries and benefits	5,033,231	5,001,431	4,864,408	137,023
Services and supplies	1,025,844	1,055,608	1,055,610	(2)
Expense transfer reimbursement	(113,392)	(111,297)	(111,296)	(1)
Subtotal	5,945,683	5,945,742	5,808,722	137,020
Public Defender				
Salaries and benefits	5,700,396	5,700,396	5,611,904	88,492
Services and supplies	680,337	700,702	630,772	69,930
Other charges	8,919	8,919	5,726	3,193
Capital assets	28,000	59,090	57,733	1,357
Other financing uses	20,250	20,250	20,250	-
Expense transfer reimbursement	-	-	(1,994)	1,994
Subtotal	6,437,902	6,489,357	6,324,391	164,966

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Protection (continued)				
County Counsel - Indigent Defense Contracts				
Services and supplies	1,489,516	1,569,514	1,336,069	233,445
Other charges	-	2	2	-
Subtotal	1,489,516	1,569,516	1,336,071	233,445
Grand Jury				
Services and supplies	32,945	45,284	45,285	(1)
Other charges	855	855	855	-
Other financing uses	1,200	1,200	1,200	-
Subtotal	35,000	47,339	47,340	(1)
 Total Judicial	 13,908,101	 14,051,954	 13,516,524	 535,430
Protective Inspection:				
Agriculture				
Salaries and benefits	1,922,408	1,936,326	1,936,325	1
Services and supplies	790,856	678,919	678,922	(3)
Other charges	2,404	24,200	24,200	-
Capital assets	-	5,223	5,223	-
Other financing uses	-	222,763	222,763	-
Expense transfer reimbursement	-	(138)	(138)	-
Total Protective Inspection	2,715,668	2,867,293	2,867,295	(2)
Other Protection:				
County Clerk - Administration				
Salaries and benefits	1,389,413	855,763	855,764	(1)
Services and supplies	29,908	22,064	22,065	(1)
Expense transfer reimbursement	(1,419,321)	-	-	-
Subtotal	-	877,827	877,829	(2)
County Administrator - Emergency Services				
Salaries and benefits	366,437	366,437	326,529	39,908
Services and supplies	1,398,772	1,489,069	433,831	1,055,238
Other charges	464,044	211,176	20,712	190,464
Other financing uses	-	162,571	162,571	-
Subtotal	2,229,253	2,229,253	943,643	1,285,610
Sheriff - Animal Services				
Salaries and benefits	1,646,175	1,646,175	1,600,426	45,749
Services and supplies	725,611	725,611	699,045	26,566
Capital assets	54,000	54,000	48,674	5,326
Subtotal	2,425,786	2,425,786	2,348,145	77,641

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Public Protection</u> (continued)				
County Clerk - Recorder				
Salaries and benefits	801,573	918,030	918,029	1
Services and supplies	123,454	126,414	112,390	14,024
Other charges	4,225	4,225	4,210	15
Expense transfer reimbursement	350,902	48,014	(1,004)	49,018
Subtotal	<u>1,280,154</u>	<u>1,096,683</u>	<u>1,033,625</u>	<u>63,058</u>
Public Administrator - Guardian				
Salaries and benefits	712,658	712,658	629,792	82,866
Services and supplies	232,615	232,615	183,782	48,833
Other charges	7,500	7,500	2,602	4,898
Other financing uses	2,400	2,400	2,400	-
Subtotal	<u>955,173</u>	<u>955,173</u>	<u>818,576</u>	<u>136,597</u>
PPW - General Plan Recovery Fee				
Salaries and benefits	40,000	40,000	-	40,000
Other financing uses	100,000	100,000	-	100,000
Subtotal	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>140,000</u>
PPW - Planning				
Salaries and benefits	1,470,948	1,470,948	1,268,694	202,254
Services and supplies	649,979	646,696	527,533	119,163
Other charges	-	3,283	3,283	-
Capital assets	90,000	90,000	10,250	79,750
Subtotal	<u>2,210,927</u>	<u>2,210,927</u>	<u>1,809,760</u>	<u>401,167</u>
Total Other Protection	<u>9,241,293</u>	<u>9,935,649</u>	<u>7,831,578</u>	<u>2,104,071</u>
Total Public Protection	<u>25,865,062</u>	<u>26,854,896</u>	<u>24,215,397</u>	<u>2,639,499</u>
<u>Health and Sanitation</u>				
Health:				
Health - Community Health Protection				
Salaries and benefits	6,752,008	6,752,008	6,499,220	252,788
Services and supplies	2,188,364	1,879,843	1,879,837	6
Other charges	74,907	440,016	377,916	62,100
Expense transfer reimbursement	71,020	71,020	(66,055)	137,075
Subtotal	<u>9,086,299</u>	<u>9,142,887</u>	<u>8,690,918</u>	<u>451,969</u>
Health - Community Health Protection-IGT				
Salaries and benefits	1,413,184	1,413,184	329,073	1,084,111
Services and supplies	2,597,915	2,170,528	635,392	1,535,136
Other charges	-	385,191	385,191	-
Capital assets	-	23,444	23,443	1
Other financing uses	342,807	385,345	385,345	-
Expense transfer reimbursement	81,176	81,176	-	81,176
Subtotal	<u>4,435,082</u>	<u>4,458,868</u>	<u>1,758,444</u>	<u>2,700,424</u>

See note to required supplementary information.

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Health and Sanitation</u> (continued)				
PPW - Env Hlth-Safe Drinking Water Grant				
Other financing uses	4,000	4,000	-	4,000
Subtotal	4,000	4,000	-	4,000
PPW - Environmental Health				
Salaries and benefits	2,987,257	2,973,257	2,967,732	5,525
Services and supplies	468,199	465,107	463,169	1,938
Other charges	2,500	5,592	5,594	(2)
Capital assets	59,400	73,400	71,939	1,461
Expense transfer reimbursement	-	-	(11,260)	11,260
Subtotal	3,517,356	3,517,356	3,497,174	20,182
Health - 1991 Realignment				
Other financing uses	1,558,775	1,558,775	306,838	1,251,937
Subtotal	1,558,775	1,558,775	306,838	1,251,937
Total Health	18,601,512	18,681,886	14,253,374	4,428,512
Hospital Care:				
Health - Indigent Health Care				
Salaries and benefits	6,242	6,242	5,213	1,029
Services and supplies	512,784	512,681	170,671	342,010
Expense transfer reimbursement	-	103	103	-
Subtotal	519,026	519,026	175,987	343,039
Total Hospital Care	519,026	519,026	175,987	343,039
Total Health & Sanitation	19,120,538	19,200,912	14,429,361	4,771,551
<u>Public Assistance</u>				
Administration:				
HHSA - Administration				
Salaries and benefits	-	78,059	78,059	-
Services and supplies	-	105	105	-
Subtotal	-	78,164	78,164	-
DESS - Public Assist & Support Services				
Salaries and benefits	37,343,596	36,843,596	36,567,276	276,320
Services and supplies	15,103,280	13,955,863	12,044,065	1,911,798
Other charges	7,531,813	9,274,764	9,274,764	-
Capital assets	25,000	81,045	80,678	367
Other financing uses	415,000	415,000	290,000	125,000
Expense transfer reimbursement	(249,233)	(249,233)	(278,210)	28,977
Subtotal	60,169,456	60,321,035	57,978,573	2,342,462
DESS - Co Local Rev Fd -Protective Srvs				
Other financing uses	5,212,112	5,212,112	4,550,810	661,302
Subtotal	5,212,112	5,212,112	4,550,810	661,302

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Assistance (continued)				
DESS - 1991 Realignment				
Other financing uses	9,819,581	10,929,333	10,929,333	-
Subtotal	9,819,581	10,929,333	10,929,333	-
Total Administration	75,201,149	76,540,644	73,536,880	3,003,764
Aid Programs:				
DESS - TANF/CalWORKS/Foster Care				
Other charges	29,895,287	29,565,851	26,769,980	2,795,871
Other financing uses	95,000	424,436	424,436	-
Subtotal	29,990,287	29,990,287	27,194,416	2,795,871
DESS - Co Local Rev Fd -Protective Svcs				
Other financing uses	5,264,511	5,441,205	5,441,205	-
Subtotal	5,264,511	5,441,205	5,441,205	-
DESS - Wraparound Services				
Services and supplies	45,000	45,000	14,410	30,590
Other charges	50,000	50,000	-	50,000
Subtotal	95,000	95,000	14,410	80,590
DESS - CalWORKS MOE				
Other financing uses	5,753,735	3,753,735	3,514,679	239,056
Subtotal	5,753,735	3,753,735	3,514,679	239,056
DESS - Family Support				
Other financing uses	1,200,000	3,200,000	2,454,841	745,159
Subtotal	1,200,000	3,200,000	2,454,841	745,159
Total Aid Programs	42,303,533	42,480,227	38,619,551	3,860,676
General Relief:				
DESS - General Assistance				
Salaries and benefits	138,099	138,099	117,012	21,087
Services and supplies	40,000	40,000	39,975	25
Other charges	265,000	265,000	206,592	58,408
Expense transfer reimbursement	47,731	47,731	25,989	21,742
Subtotal	490,830	490,830	389,568	101,262
Total General Relief	490,830	490,830	389,568	101,262
Veterans Services:				
General Services - Veterans Services				
Salaries and benefits	208,419	243,880	243,880	-
Services and supplies	26,378	36,962	36,963	(1)
Other charges	1,165	1,165	1,119	46
Other financing uses	2,850	2,850	2,850	-
Subtotal	238,812	284,857	284,812	45
Total Veterans Services	238,812	284,857	284,812	45

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Assistance</u> (continued)				
Other Public Assistance:				
County Administrator - Housing				
Salaries and benefits	471	471	61	410
Services and supplies	520,194	520,194	75,464	444,730
Other charges	5,776,698	5,776,698	-	5,776,698
Subtotal	6,297,363	6,297,363	75,525	6,221,838
DESS - Workforce Investment Act				
Salaries and benefits	1,094,635	1,106,061	1,106,060	1
Services and supplies	1,290,424	1,278,998	809,066	469,932
Other charges	127,518	127,518	68,124	59,394
Expense transfer reimbursement	161,458	161,458	132,421	29,037
Subtotal	2,674,035	2,674,035	2,115,671	558,364
DESS - Community Services Block Grant				
Salaries and benefits	120,482	88,957	88,957	-
Services and supplies	228,500	249,270	249,270	-
Other charges	40,168	50,143	50,143	-
Expense transfer reimbursement	1,605	4,931	4,931	-
Subtotal	390,755	393,301	393,301	-
Total Other Public Assistance	9,362,153	9,364,699	2,584,497	6,780,202
Total Public Assistance	127,596,477	129,161,257	115,415,308	13,745,949
<u>Education</u>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	-	782	781	1
Services and supplies	234,000	234,927	234,927	-
Subtotal	234,000	235,709	235,708	1
Total Ag. Education	234,000	235,709	235,708	1
Total Education	234,000	235,709	235,708	1
<u>Recreation and Cultural Services</u>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	593,327	603,375	603,376	(1)
Services and supplies	214,250	254,026	254,024	2
Other charges	6,100	1,116	1,116	-
Capital assets	66,562	76,142	76,142	-
Other financing uses	2,050	2,050	2,050	-
Expense transfer reimbursement	-	683	683	-
Subtotal	882,289	937,392	937,391	1
Total Recreation and Cultural Services	882,289	937,392	937,391	1
Total General Fund	249,549,811	250,220,289	\$ 224,611,012	\$ 30,609,227

See note to financial statements regarding the difference between the original budgeted amounts and the final amounts.

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COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, July 1	\$ 24,886	\$ 2,450,607	\$ 197,136	\$ (2,253,471)
Resources (inflows):				
Licenses, permits, and franchises	1,500	1,500	6,786	5,286
Fines, forfeitures and penalties	8,000	8,000	35,336	27,336
Revenue from use of money and property	4,500	4,500	17,554	13,054
Aid from other governments	23,711,223	25,678,571	26,174,274	495,703
Charges for services	2,267,496	2,270,608	1,948,938	(321,670)
Other revenue	56,120	56,120	53,294	(2,826)
Other financing sources	29,995,682	30,949,810	30,115,983	(833,827)
Total resources (inflows)	<u>56,044,521</u>	<u>58,969,109</u>	<u>58,352,165</u>	<u>(616,944)</u>
Amounts available for appropriation	<u>56,069,407</u>	<u>61,419,716</u>	<u>58,549,301</u>	<u>(2,870,415)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	50,267,868	55,425,817	52,862,531	2,563,286
Health and sanitation	3,680,483	3,680,483	3,501,142	179,341
Public assistance	1,819,006	2,148,905	2,044,484	104,421
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Other financing uses	302,050	164,511	72,050	92,461
Total charges to appropriations	<u>56,069,407</u>	<u>61,419,716</u>	<u>58,480,207</u>	<u>2,939,509</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 69,094</u>	<u>\$ 69,094</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Public Safety

For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses, permits, and franchises	\$ 6,786	\$ --	\$ --	\$ --	\$ --	\$ 6,786
Fines, forfeitures and penalties	35,336	--	--	--	--	35,336
Revenue from use of money and property	17,554	--	--	--	--	17,554
Aid from other governments	26,174,274	--	(94,364)	--	--	26,079,910
Charges for services	1,948,938	--	--	--	--	1,948,938
Other revenue	53,294	--	--	--	--	53,294
Other financing sources	30,115,983	--	(216,431)	(29,899,552)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 58,352,165</u>	<u>\$ --</u>	<u>\$ (310,795)</u>	<u>\$ (29,899,552)</u>	<u>\$ --</u>	<u>\$ 28,141,818</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 52,862,531	\$ (39,173)	\$ (211,686)	\$ --	\$ (403,922)	\$ 52,207,750
Health and sanitation	3,501,142	--	--	--	--	3,501,142
Public assistance	2,044,484	--	(2,250)	--	--	2,042,234
Debt Service:						
Principal	--	37,185	(2,190)	--	--	34,995
Interest and fiscal charges	--	1,988	447	--	--	2,435
Other financing uses	72,050	--	(28,000)	(44,050)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 58,480,207</u>	<u>\$ --</u>	<u>\$ (243,679)</u>	<u>\$ (44,050)</u>	<u>\$ (403,922)</u>	<u>\$ 57,788,556</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Roads and Transportation
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,254,126	\$ 4,294,626	\$ 24,348,039	\$ 20,053,413
Resources (inflows):				
Taxes	1,914,176	1,914,176	2,149,145	234,969
Licenses, permits, and franchises	88,000	88,000	287,330	199,330
Fines, forfeitures and penalties	--	--	10,000	10,000
Revenue from use of money and property	3,000	3,000	223,017	220,017
Aid from other governments	9,986,289	9,986,289	7,953,447	(2,032,842)
Charges for services	426,489	426,489	382,877	(43,612)
Other revenue	18,100	18,100	479	(17,621)
Other financing sources	8,826,289	8,826,289	6,071,386	(2,754,903)
Total resources (inflows)	<u>21,262,343</u>	<u>21,262,343</u>	<u>17,077,681</u>	<u>(4,184,662)</u>
Amounts available for appropriation	<u>25,516,469</u>	<u>25,556,969</u>	<u>41,425,720</u>	<u>15,868,751</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	16,738,480	16,622,380	12,336,130	4,286,250
Other financing uses	8,777,989	8,934,589	6,160,930	2,773,659
Total charges to appropriations	<u>25,516,469</u>	<u>25,556,969</u>	<u>18,497,060</u>	<u>7,059,909</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 22,928,660</u>	<u>\$ 22,928,660</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Roads and Transportation
 For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 2,149,145	\$ --	\$ 198,770	\$ --	\$ --	\$ 2,347,915
Licenses, permits, and franchises	287,330	--	--	--	--	287,330
Fines, forfeitures and penalties	10,000	--	(10,000)	--	--	--
Revenue from use of money and property	223,017	--	--	--	--	223,017
Aid from other governments	7,953,447	--	(74,777)	--	--	7,878,670
Charges for services	382,877	--	--	--	--	382,877
Other revenue	479	--	--	--	--	479
Other financing sources	6,071,386	--	(6,004,358)	(67,028)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 17,077,681</u>	<u>\$ --</u>	<u>\$ (5,890,365)</u>	<u>\$ (67,028)</u>	<u>\$ --</u>	<u>\$ 11,120,288</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 12,336,130	\$ (4,841)	\$ 20,898	\$ --	\$ (428,779)	\$ 11,923,408
Debt Service:						
Principal	--	4,461	--	--	--	4,461
Interest and fiscal charges	--	380	--	--	--	380
Other financing uses	6,160,930	--	(6,004,358)	(156,572)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 18,497,060</u>	<u>\$ --</u>	<u>\$ (5,983,460)</u>	<u>\$ (156,572)</u>	<u>\$ (428,779)</u>	<u>\$ 11,928,249</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,815,287	\$ 1,864,944	\$ 15,611,378	\$ 13,746,434
Resources (inflows):				
Fines, forfeitures, and penalties	--	--	46,301	46,301
Revenue from use of money and property	--	--	150,830	150,830
Aid from other governments	20,793,189	20,793,189	19,117,183	(1,676,006)
Charges for services	6,988,697	6,988,697	3,560,906	(3,427,791)
Other revenue	41,531	41,531	(3,675)	(45,206)
Other financing sources	9,860,805	9,860,805	9,630,843	(229,962)
Total resources (inflows)	<u>37,684,222</u>	<u>37,684,222</u>	<u>32,502,388</u>	<u>(5,181,834)</u>
Amounts available for appropriation	<u>39,499,509</u>	<u>39,549,166</u>	<u>48,113,766</u>	<u>8,564,600</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	30,610,971	30,661,003	26,265,398	4,395,605
Other financing uses	<u>8,888,538</u>	<u>8,888,163</u>	<u>8,888,538</u>	<u>(375)</u>
Total charges to appropriations	<u>39,499,509</u>	<u>39,549,166</u>	<u>35,153,936</u>	<u>4,395,230</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,959,830</u>	<u>\$ 12,959,830</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Mental Health Managed Care
For the Fiscal Year Ended June 30, 2016

**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	\$ 46,301	\$ --	\$ --	\$ --	\$ --	\$ 46,301
Revenue from use of money and property	150,830	--	--	--	--	150,830
Aid from other governments	19,117,183	--	--	(565,819)	--	18,551,364
Charges for services	3,560,906	--	2,537,371	894,072	--	6,992,349
Other revenue	(3,675)	--	--	6,613	--	2,938
Other financing sources	9,630,843	--	(8,843,334)	(787,509)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 32,502,388</u>	<u>\$ --</u>	<u>\$ (6,305,963)</u>	<u>\$ (452,643)</u>	<u>\$ --</u>	<u>\$ 25,743,782</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Health and sanitation	\$ 26,265,398	(280,396)	\$ 999,135	\$ 72,182	\$ --	\$ 27,056,319
Debt Service:						
Principal	--	280,396	(399)	--	--	279,997
Interest and fiscal charges	--	--	399	--	--	399
Other financing uses	8,888,538	--	(8,843,334)	(45,204)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 35,153,936</u>	<u>\$ --</u>	<u>\$ (7,844,199)</u>	<u>\$ 26,978</u>	<u>\$ --</u>	<u>\$ 27,336,715</u>

See note to required supplementary information.

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2016

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, 2016

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**

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 35,029,757	\$ 534,190	\$ 4,557,297	\$ 40,121,244
Cash with fiscal agent	1,433,856	6,369	--	1,440,225
Imprest cash	1,055	--	--	1,055
Restricted cash and investments	173,580	--	--	173,580
Receivables (net):				
Taxes receivable	17,795	--	5,876	23,671
Accounts receivable	174,559	--	--	174,559
Due from other governments	3,033,170	--	--	3,033,170
Loans receivable	7,120,725	--	--	7,120,725
Inventory	18,181	--	--	18,181
Prepaid items	962	--	--	962
Total Assets	\$ 47,003,640	\$ 540,559	\$ 4,563,173	\$ 52,107,372
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 913,897	\$ --	\$ 250,548	\$ 1,164,445
Accrued salaries and benefits	855,105	--	--	855,105
Due to other governments	1,385,588	--	--	1,385,588
Due to other funds	364,103	--	--	364,103
Unearned revenue	394,399	--	--	394,399
Total Liabilities	3,913,092	--	250,548	4,163,640
Deferred Inflows of Resources				
Unavailable revenue	26,250	--	--	26,250
Fund Balances				
Nonspendable	192,723	--	--	192,723
Restricted	37,655,304	540,559	3,811,791	42,007,654
Committed	5,327,385	--	488,291	5,815,676
Assigned	--	--	12,543	12,543
Unassigned	(111,114)	--	--	(111,114)
Total Fund Balances	43,064,298	540,559	4,312,625	47,917,482
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 47,003,640	\$ 540,559	\$ 4,563,173	\$ 52,107,372

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,895,213	\$ 2,114,796	\$ 2,353,902	\$ 7,363,911
Licenses, permits, and franchises	1,163,961	--	10,907	1,174,868
Fines, forfeitures, and penalties	1,429,594	123,400	--	1,552,994
Revenue from use of money and property	411,509	14,325	47,035	472,869
Aid from other governments	22,439,477	--	480,053	22,919,530
Charges for services	4,433,033	60,898	--	4,493,931
Other	782,718	--	92,331	875,049
Total Revenues	33,555,505	2,313,419	2,984,228	38,853,152
Expenditures:				
Current:				
General government	151,410	2,091	648,191	801,692
Public protection	18,283,382	--	--	18,283,382
Public ways and facilities	11,952	--	--	11,952
Health and sanitation	3,178,782	--	--	3,178,782
Public assistance	2,315,348	--	--	2,315,348
Education	6,382,895	--	--	6,382,895
Recreation and cultural services	791,884	--	5,430	797,314
Capital outlay	--	--	2,294,017	2,294,017
Debt service:				
Principal	47,509	1,600,000	134,368	1,781,877
Interest and fiscal charges	22,918	386,799	237,530	647,247
Bond issuance costs	--	238,261	--	238,261
Total Expenditures	31,186,080	2,227,151	3,319,536	36,732,767
Excess of Revenues Over Expenditures	2,369,425	86,268	(335,308)	2,120,385
Other Financing Sources (Uses):				
Transfers in	2,220,943	93,785	1,440,344	3,755,072
Transfers out	(11,600)	(1,666,919)	(1,499,129)	(3,177,648)
Refunding bonds issued	--	6,660,000	--	6,660,000
Premium on refunded bonds	--	192,992	--	192,992
Payment to refunded bonds escrow	--	(5,902,527)	--	(5,902,527)
Sale of capital assets	7,500	--	--	7,500
Total Other Financing Sources (Uses)	2,216,843	(622,669)	(58,785)	1,535,389
Changes in Fund Balances	4,586,268	(536,401)	(394,093)	3,655,774
Fund Balances - Beginning	38,478,030	1,076,960	4,706,718	44,261,708
Fund Balances - Ending	\$ 43,064,298	\$ 540,559	\$ 4,312,625	\$ 47,917,482

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**NONMAJOR GOVERNMENTAL
FUNDS**

Nonmajor Special Revenue Funds

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

NONMAJOR SPECIAL REVENUE FUNDS

County Local Revenue Fund 2011

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

Penalty Assessments

Provides funding for capital related expenditures for court facilities, maintenance and operations of criminal justice facilities and for emergency medical services. Revenues are derived from fines, forfeitures and penalties.

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, 2016

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Assets				
Cash and investments	\$ 5,842,719	\$ 4,504,904	\$ 5,145,025	\$ 5,748,033
Cash with fiscal agent	--	--	6,771	21,477
Imprest cash	--	--	755	--
Restricted cash and investments	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	17,043	752
Accounts receivable	--	1,552	100	5,574
Due from other governments	1,982,521	138,368	--	--
Loans receivable	--	--	--	--
Inventory	--	--	--	18,181
Prepaid items	--	--	--	962
Total Assets	\$ 7,825,240	\$ 4,644,824	\$ 5,169,694	\$ 5,794,979
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 222,317	\$ 81,660	\$ 119,124	\$ 242,365
Accrued salaries and benefits	481,526	--	218,784	--
Due to other governments	104,737	--	--	1,250,851
Due to other funds	60,199	--	2,480	7,789
Unearned revenue	--	--	--	13,046
Total Liabilities	868,779	81,660	340,388	1,514,051
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	--
Fund Balances				
Nonspendable	--	--	--	19,143
Restricted	6,956,461	4,563,164	4,829,306	4,363,899
Committed	--	--	--	--
Unassigned	--	--	--	(102,114)
Total Fund Balances	6,956,461	4,563,164	4,829,306	4,280,928
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,825,240	\$ 4,644,824	\$ 5,169,694	\$ 5,794,979

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2016

	Clerk- Recorder Improvements	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Assets				
Cash and investments	\$ 711,903	\$ 9,371,698	\$ 275,766	\$ 3,194,205
Cash with fiscal agent	--	--	35,763	1,369,845
Imprest cash	--	200	--	--
Restricted cash and investments	--	173,580	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Accounts receivable	--	26,500	--	--
Due from other governments	403	622,561	--	--
Loans receivable	--	--	7,120,725	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 712,306</u>	<u>\$ 10,194,539</u>	<u>\$ 7,432,254</u>	<u>\$ 4,564,050</u>
 Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ --	\$ 193,236	\$ 14,642	\$ 38,184
Accrued salaries and benefits	--	141,207	--	9,248
Due to other governments	--	30,000	--	--
Due to other funds	--	5,168	--	109
Unearned revenue	--	381,353	--	--
Total Liabilities	<u>--</u>	<u>750,964</u>	<u>14,642</u>	<u>47,541</u>
 Deferred Inflows of Resources				
Unavailable revenue	--	26,250	--	--
 Fund Balances				
Nonspendable	--	173,580	--	--
Restricted	712,306	8,436,219	7,417,612	--
Committed	--	810,876	--	4,516,509
Unassigned	--	(3,350)	--	--
Total Fund Balances	<u>712,306</u>	<u>9,417,325</u>	<u>7,417,612</u>	<u>4,516,509</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 712,306</u>	 <u>\$ 10,194,539</u>	 <u>\$ 7,432,254</u>	 <u>\$ 4,564,050</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2016

	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Assets			
Cash and investments	\$ 235,504	\$ --	\$ 35,029,757
Cash with fiscal agent	--	--	1,433,856
Imprest cash	--	100	1,055
Restricted cash and investments	--	--	173,580
Receivables (net):			
Taxes receivable	--	--	17,795
Accounts receivable	140,833	--	174,559
Due from other governments	--	289,317	3,033,170
Loans receivable	--	--	7,120,725
Inventory	--	--	18,181
Prepaid items	--	--	962
Total Assets	\$ 376,337	\$ 289,417	\$ 47,003,640
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ --	\$ 2,369	\$ 913,897
Accrued salaries and benefits	--	4,340	855,105
Due to other governments	--	--	1,385,588
Due to other funds	--	288,358	364,103
Unearned revenue	--	--	394,399
Total Liabilities	--	295,067	3,913,092
Deferred Inflows of Resources			
Unavailable revenue	--	--	26,250
Fund Balances			
Nonspendable	--	--	192,723
Restricted	376,337	--	37,655,304
Committed	--	--	5,327,385
Unassigned	--	(5,650)	(111,114)
Total Fund Balances	376,337	(5,650)	43,064,298
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 376,337	\$ 289,417	\$ 47,003,640

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2016

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Revenues:				
Taxes	\$ --	\$ --	\$ 2,713,971	\$ 181,242
Licenses, permits, and franchises	--	--	--	--
Fines, forfeitures, and penalties	--	1,138,266	--	--
Revenue from use of money and property	38,303	44,368	36,686	50,857
Aid from other governments	16,912,400	--	1,439,766	1,935
Charges for services	--	--	470,408	3,327,258
Other	7,232	--	285,633	48,707
Total Revenues	16,957,935	1,182,634	4,946,464	3,609,999
Expenditures:				
Current:				
General government	--	134,599	--	16,811
Public protection	13,593,368	--	--	124,192
Public ways and facilities	--	--	--	11,952
Health and sanitation	--	613,821	--	2,185,882
Public assistance	--	--	--	--
Education	--	--	6,382,895	--
Recreation and cultural services	--	--	--	789,267
Debt service:				
Principal	7,180	--	13,747	--
Interest & fiscal charges	602	--	20,807	--
Total Expenditures	13,601,150	748,420	6,417,449	3,128,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,356,785	434,214	(1,470,985)	481,895
Other Financing Sources (Uses):				
Transfers in	--	--	1,895,943	20,000
Transfers out	--	--	--	--
Sale of capital assets	6,600	--	--	--
Total Other Financing Sources (Uses)	6,600	--	1,895,943	20,000
Changes in Fund Balances	3,363,385	434,214	424,958	501,895
Fund Balances - Beginning	3,593,076	4,128,950	4,404,348	3,779,033
Fund Balances - Ending	\$ 6,956,461	\$ 4,563,164	\$ 4,829,306	\$ 4,280,928

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, 2016

	Clerk- Recorder Improvements	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	137,243	--	1,026,718
Fines, forfeits and penalties	--	291,328	--	--
Revenue from use of money and property	6,353	128,095	57,321	47,273
Aid from other governments	--	2,428,034	--	19,380
Charges for services	281,191	354,176	--	--
Other	--	148,236	45	25,806
Total Revenues	287,544	3,487,112	57,366	1,119,177
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	127,550	3,540,300	--	717,779
Public ways and facilities	--	--	--	--
Health and sanitation	--	379,079	--	--
Public assistance	--	80,671	300,484	--
Education	--	--	--	--
Recreation and cultural services	--	2,617	--	--
Debt service:				
Principal	5,971	20,611	--	--
Interest & fiscal charges	1,487	22	--	--
Total Expenditures	135,008	4,023,300	300,484	717,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	152,536	(536,188)	(243,118)	401,398
Other Financing Sources (Uses):				
Transfers in	--	15,000	--	--
Transfers out	(10,400)	--	--	(1,200)
Sale of capital assets	900	--	--	--
Total Other Financing Sources (Uses)	(9,500)	15,000	--	(1,200)
Changes in Fund Balances	143,036	(521,188)	(243,118)	400,198
Fund Balances - Beginning	569,270	9,938,513	7,660,730	4,116,311
Fund Balances - Ending	\$ 712,306	\$ 9,417,325	\$ 7,417,612	\$ 4,516,509

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, 2016

	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Revenues:			
Taxes	\$ --	\$ --	\$ 2,895,213
Licenses, permits, and franchises	--	--	1,163,961
Fines, forfeitures, and penalties	--	--	1,429,594
Revenue from use of money and property	2,253	--	411,509
Aid from other governments	--	1,637,962	22,439,477
Charges for services	--	--	4,433,033
Other	267,059	--	782,718
Total Revenues	<u>269,312</u>	<u>1,637,962</u>	<u>33,555,505</u>
Expenditures:			
Current:			
General government	--	--	151,410
Public protection	180,193	--	18,283,382
Public ways and facilities	--	--	11,952
Health and sanitation	--	--	3,178,782
Public assistance	--	1,934,193	2,315,348
Education	--	--	6,382,895
Recreation and cultural services	--	--	791,884
Debt service:			
Principal	--	--	47,509
Interest & fiscal charges	--	--	22,918
Total Expenditures	<u>180,193</u>	<u>1,934,193</u>	<u>31,186,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>89,119</u>	<u>(296,231)</u>	<u>2,369,425</u>
Other Financing Sources (Uses):			
Transfers in	--	290,000	2,220,943
Transfers out	--	--	(11,600)
Sale of capital assets	--	--	7,500
Total Other Financing Sources (Uses)	<u>--</u>	<u>290,000</u>	<u>2,216,843</u>
Changes in Fund Balances	89,119	(6,231)	4,586,268
Fund Balances - Beginning	<u>287,218</u>	<u>581</u>	<u>38,478,030</u>
Fund Balances - Ending	<u>\$ 376,337</u>	<u>\$ (5,650)</u>	<u>\$ 43,064,298</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2016

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
Assets				
Cash and investments	\$ 4,192	\$ 20,066	\$ 2,797,388	\$ 264,788
Cash with fiscal agent	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	745	--
Accounts	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 4,192	\$ 20,066	\$ 2,798,133	\$ 264,788
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ --	\$ --	\$ 1,253	\$ 18
Due to other governments	--	--	1,100,881	--
Due to other funds	--	--	--	--
Unearned revenue	--	--	--	--
Total Liabilities	--	--	1,102,134	18
Fund Balances				
Nonspendable	--	--	--	--
Restricted	4,192	20,066	1,695,999	264,770
Unassigned	--	--	--	--
Total Fund Balances	4,192	20,066	1,695,999	264,770
Total Liabilities and Fund Balances	\$ 4,192	\$ 20,066	\$ 2,798,133	\$ 264,788

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, 2016

	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
Assets				
Cash and investments	\$ 527	\$ 120,960	\$ 46,087	\$ --
Cash with fiscal agent	--	--	--	--
Receivables (net):		--		
Taxes receivable	--	--	--	--
Accounts	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 527	\$ 120,960	\$ 46,087	\$ --
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 40	\$ 2,071	\$ --	\$ 490
Due to other governments	--	148,353	--	--
Due to other funds	--	--	--	7,789
Unearned revenue	--	--	--	--
Total Liabilities	40	150,424	--	8,279
Fund Balances				
Nonspendable	--	--	--	--
Restricted	487	62,618	46,087	--
Unassigned	--	(92,082)	--	(8,279)
Total Fund Balances	487	(29,464)	46,087	(8,279)
Total Liabilities and Fund Balances	\$ 527	\$ 120,960	\$ 46,087	\$ --

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, 2016

	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
Assets				
Cash and investments	\$ 529	\$ 137,854	\$ 2,355,642	\$ 5,748,033
Cash with fiscal agent	--	--	21,477	21,477
Receivables (net):				
Taxes receivable	--	7	--	752
Accounts	--	--	5,574	5,574
Inventory	--	--	18,181	18,181
Prepaid items	--	--	962	962
Total Assets	\$ 529	\$ 137,861	\$ 2,401,836	\$ 5,794,979
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 2,282	\$ --	\$ 236,211	\$ 242,365
Due to other governments	--	--	1,617	1,250,851
Due to other funds	--	--	--	7,789
Unearned revenue	--	--	13,046	13,046
Total Liabilities	2,282	--	250,874	1,514,051
Fund Balances				
Nonspendable	--	--	19,143	19,143
Restricted	--	137,861	2,131,819	4,363,899
Unassigned	(1,753)	--	--	(102,114)
Total Fund Balances	(1,753)	137,861	2,150,962	4,280,928
Total Liabilities and Fund Balances	\$ 529	\$ 137,861	\$ 2,401,836	\$ 5,794,979

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, 2016

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
Revenues:				
Taxes	\$ --	\$ --	\$ 83,642	\$ 37,941
Revenue from use of money and property	56	180	26,313	2,486
Aid from other governments	--	--	690	937
Charges for services	3,520	4,200	830,378	--
Other	--	--	--	--
Total Revenues	3,576	4,380	941,023	41,364
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	--	--	21,737
Public ways and facilities	3,875	866	--	--
Health and sanitation	--	--	1,059,472	--
Recreation and cultural services	--	--	--	--
Total Expenditures	3,875	866	1,059,472	21,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	(299)	3,514	(118,449)	19,627
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--
Changes in Fund Balances	(299)	3,514	(118,449)	19,627
Fund Balances - Beginning	4,491	16,552	1,814,448	245,143
Fund Balances - Ending	\$ 4,192	\$ 20,066	\$ 1,695,999	\$ 264,770

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, 2016

	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
Revenues:				
Taxes	\$ 17,797	\$ --	\$ --	\$ --
Revenue from use of money and property	104	431	402	--
Aid from other governments	16	--	--	--
Charges for services	--	313,489	6,536	32,670
Other	--	--	--	--
Total Revenues	17,917	313,920	6,938	32,670
Expenditures:				
Current:				
General government	--	--	--	16,811
Public protection	17,500	--	--	--
Public ways and facilities	--	--	7,211	--
Health and sanitation	--	317,980	--	--
Recreation and cultural services	--	--	--	--
Total Expenditures	17,500	317,980	7,211	16,811
Excess (Deficiency) of Revenues Over (Under) Expenditures	417	(4,060)	(273)	15,859
Other Financing Sources (Uses):				
Transfers in	--	--	20,000	--
Total Other Financing Sources (Uses)	--	--	20,000	--
Changes in Fund Balances	417	(4,060)	19,727	15,859
Fund Balances - Beginning	70	(25,404)	26,360	(24,138)
Fund Balances - Ending	\$ 487	\$ (29,464)	\$ 46,087	\$ (8,279)

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, 2016

	Esparto County Service Area No. 14	Madison County Service Area	Wild Wings County Service Area	Total
Revenues:				
Taxes	\$ --	\$ 41,862	\$ --	\$ 181,242
Revenue from use of money and property	14	1,265	19,606	50,857
Aid from other governments	--	292	--	1,935
Charges for services	45,120	--	2,091,345	3,327,258
Other	--	--	48,707	48,707
Total Revenues	45,134	43,419	2,159,658	3,609,999
Expenditures:				
Current:				
General government	--	--	--	16,811
Public protection	50,488	34,467	--	124,192
Public ways and facilities	--	--	--	11,952
Health and sanitation	--	--	808,430	2,185,882
Recreation and cultural services	--	--	789,267	789,267
Total Expenditures	50,488	34,467	1,597,697	3,128,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,354)	8,952	561,961	481,895
Other Financing Sources (Uses):				
Transfers in	--	--	--	20,000
Total Other Financing Sources (Uses)	--	--	--	20,000
Changes in Fund Balances	(5,354)	8,952	561,961	501,895
Fund Balances - Beginning	3,601	128,909	1,589,001	3,779,033
Fund Balances - Ending	\$ (1,753)	\$ 137,861	\$ 2,150,962	\$ 4,280,928

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Local Revenue Fund 2011
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 132,368	\$ 551,723	\$ 3,593,076	\$ 3,041,353
Resources (inflows):				
Revenue from use of money and property	9,000	9,000	38,304	29,304
Aid from other governments	14,549,837	14,595,351	16,896,691	2,301,340
Other revenue	--	--	7,232	7,232
Other financing sources	1,563,179	1,563,179	914,861	(648,318)
Total resources (inflows)	<u>16,122,016</u>	<u>16,167,530</u>	<u>17,857,088</u>	<u>1,689,558</u>
Amounts available for appropriation	<u>16,254,384</u>	<u>16,719,253</u>	<u>21,450,164</u>	<u>4,730,911</u>
Charges to appropriations (outflows):				
Current:				
Public protection	14,035,159	14,558,995	13,661,615	897,380
Other financing uses	<u>2,219,225</u>	<u>2,160,258</u>	<u>914,862</u>	<u>1,245,396</u>
Total charges to appropriations	<u>16,254,384</u>	<u>16,719,253</u>	<u>14,576,477</u>	<u>2,142,776</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,873,687</u>	<u>\$ 6,873,687</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 County Local Revenue Fund 2011
 For the Fiscal Year Ended June 30, 2016

**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	\$ 38,304	\$ --	\$ (1)	\$ --	\$ --	\$ 38,303
Aid from other governments	16,896,691	--	15,709	--	--	16,912,400
Other revenue	7,232	--	--	--	--	7,232
Other financing sources	914,861	--	--	(914,861)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 17,857,088</u>	<u>\$ --</u>	<u>\$ 15,708</u>	<u>\$ (914,861)</u>	<u>\$ --</u>	<u>\$ 16,957,935</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 13,661,615	\$ (7,782)	\$ (60,465)	\$ --	\$ --	\$ 13,593,368
Debt Service:						
Principal	--	7,340	--	--	--	7,340
Interest and fiscal charges	--	442	--	--	--	442
Other financing uses	914,862	--	--	(914,862)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 14,576,477</u>	<u>\$ --</u>	<u>\$ (60,465)</u>	<u>\$ (914,862)</u>	<u>\$ --</u>	<u>\$ 13,601,150</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Penalty Assessments
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (151,556)	\$ 362,088	\$ 4,128,950	\$ 3,766,862
Resources (inflows):				
Fines, forfeitures, and penalties	1,214,457	1,214,457	1,261,666	47,209
Revenue from use of money and property	--	--	44,368	44,368
Other financing sources	362,804	362,804	362,804	--
Total resources (inflows)	<u>1,577,261</u>	<u>1,577,261</u>	<u>1,668,838</u>	<u>91,577</u>
Amounts available for appropriation	<u>1,425,705</u>	<u>1,939,349</u>	<u>5,797,788</u>	<u>3,858,439</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	845,716	1,318,545	1,081,070	237,475
Other financing uses	579,989	620,804	620,804	--
Total charges to appropriations	<u>1,425,705</u>	<u>1,939,349</u>	<u>1,701,874</u>	<u>237,475</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,095,914</u>	<u>\$ 4,095,914</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Penalty Assessments
 For the Fiscal Year Ended June 30, 2016

**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	\$ 1,261,666	\$ --	\$ (123,400)	\$ --	\$ --	\$ 1,138,266
Revenue from use of money and property	44,368	--	--	--	--	44,368
Other financing sources	362,804	--	--	(362,804)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,668,838</u>	<u>\$ --</u>	<u>\$ (123,400)</u>	<u>\$ (362,804)</u>	<u>\$ --</u>	<u>\$ 1,182,634</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	--	--	134,599	--	--	134,599
Health and sanitation	1,081,070	--	(467,249)	--	--	613,821
Other financing uses	620,804	--	--	(620,804)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,701,874</u>	<u>\$ --</u>	<u>\$ (332,650)</u>	<u>\$ (620,804)</u>	<u>\$ --</u>	<u>\$ 748,420</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Library

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 765,793	\$ 769,843	\$ 4,404,348	\$ 3,634,505
Resources (inflows):				
Taxes	2,610,482	2,610,482	2,713,971	103,489
Revenue from use of money and property	12,600	12,600	36,686	24,086
Aid from other governments	1,238,768	1,238,768	1,439,766	200,998
Charges for services	510,008	510,008	470,408	(39,600)
Other revenue	170,400	170,400	292,694	122,294
Other financing sources	3,486,915	3,486,915	3,306,026	(180,889)
Total resources (inflows)	<u>8,029,173</u>	<u>8,029,173</u>	<u>8,259,551</u>	<u>230,378</u>
Amounts available for appropriation	<u>8,794,966</u>	<u>8,799,016</u>	<u>12,663,899</u>	<u>3,864,883</u>
Charges to appropriations (outflows):				
Current:				
Education	6,936,401	6,940,451	6,431,910	508,541
Other financing uses	1,858,565	1,858,565	1,410,083	448,482
Total charges to appropriations	<u>8,794,966</u>	<u>8,799,016</u>	<u>7,841,993</u>	<u>957,023</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,821,906</u>	<u>\$ 4,821,906</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Library

For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 2,713,971	\$ --	\$ --	\$ --	\$ --	\$ 2,713,971
Revenue from use of money and property	36,686	--	--	--	--	36,686
Aid from other governments	1,439,766	--	--	--	--	1,439,766
Charges for services	470,408	--	--	--	--	470,408
Other revenue	292,694	--	(7,061)	--	--	285,633
Other financing sources	3,306,026	--	--	(3,306,026)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 8,259,551</u>	<u>\$ --</u>	<u>\$ (7,061)</u>	<u>\$ (3,306,026)</u>	<u>\$ --</u>	<u>\$ 4,946,464</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Education	\$ 6,431,910	\$ (34,554)	\$ (14,461)	\$ --	\$ --	\$ 6,382,895
Debt Service:						
Principal	--	13,747	--	--	--	13,747
Interest and fiscal charges	--	20,807	--	--	--	20,807
Other financing uses	1,410,083	--	--	(1,410,083)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 7,841,993</u>	<u>\$ --</u>	<u>\$ (14,461)</u>	<u>\$ (1,410,083)</u>	<u>\$ --</u>	<u>\$ 6,417,449</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

County Service Areas

For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 181,242	\$ --	\$ --	\$ --	\$ --	\$ 181,242
Revenue from use of money and property	50,666	--	191	--	--	50,857
Aid from other governments	1,935	--	--	--	--	1,935
Charges for services	3,327,258	--	--	--	--	3,327,258
Other revenue	48,707	--	--	--	--	48,707
Other financing sources	250,839	--	(250,839)	--	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,860,647</u>	<u>\$ --</u>	<u>\$ (250,648)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,609,999</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 16,620	\$ --	\$ --	\$ --	\$ --	\$ 16,620
Public protection	124,192	--	--	--	--	124,192
Public ways and facilities	11,952	--	191	--	--	12,143
Health and sanitation	2,185,882	--	--	--	--	2,185,882
Recreation and cultural services	789,267	--	--	--	--	789,267
Other financing uses	250,839	--	(250,839)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 3,378,752</u>	<u>\$ --</u>	<u>\$ (250,648)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,128,104</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Service Areas
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (3,252,875)	\$ (3,398,386)	\$ 3,779,033	\$ 7,177,419
Resources (inflows):				
Taxes	153,760	171,260	181,242	9,982
Revenue from use of money and property	20,693	20,693	50,666	29,973
Aid from other governments	1,300	1,300	1,935	635
Charges for services	3,539,292	3,539,292	3,327,258	(212,034)
Other revenue	83,747	83,747	48,707	(35,040)
Other financing sources	3,335,839	3,335,839	250,839	(3,085,000)
Total resources (inflows)	<u>7,134,631</u>	<u>7,152,131</u>	<u>3,860,647</u>	<u>(3,291,484)</u>
Amounts available for appropriation	<u>3,881,756</u>	<u>3,753,745</u>	<u>7,639,680</u>	<u>3,885,935</u>
Charges to appropriations (outflows):				
Current:				
General government	32,070	32,070	16,620	15,450
Public protection	122,522	141,512	124,192	17,320
Public ways and facilities	39,356	40,384	11,952	28,432
Health and sanitation	2,512,594	2,366,055	2,185,882	180,173
Recreation and cultural services	839,375	839,375	789,267	50,108
Other financing uses	335,839	334,349	250,839	83,510
Total charges to appropriations	<u>3,881,756</u>	<u>3,753,745</u>	<u>3,378,752</u>	<u>374,993</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,260,928</u>	<u>\$ (2,916,491)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Clerk-Recorder Improvements
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 67,125	\$ 67,125	\$ 569,270	\$ 502,145
Resources (inflows):				
Revenue from use of money and property	800	800	6,353	5,553
Charges for services	240,125	240,125	281,191	41,066
Other financing sources	--	--	900	900
Total resources (inflows)	<u>240,925</u>	<u>240,925</u>	<u>288,444</u>	<u>47,519</u>
Amounts available for appropriation	<u>308,050</u>	<u>308,050</u>	<u>857,714</u>	<u>549,664</u>
Charges to appropriations (outflows):				
Current:				
Public protection	297,650	297,650	135,350	162,300
Other financing uses	10,400	10,400	10,400	--
Total charges to appropriations	<u>308,050</u>	<u>308,050</u>	<u>145,750</u>	<u>162,300</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 711,964</u>	<u>\$ 711,964</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Clerk-Recorder Improvements
 For the Fiscal Year Ended June 30, 2016

**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	\$ 6,353	\$ --	\$ --	\$ --	\$ --	\$ 6,353
Charges for services	281,191	--	--	--	--	281,191
Other financing sources	900	--	--	(900)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 288,444</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (900)</u>	<u>\$ --</u>	<u>\$ 287,544</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 135,350	\$ (7,458)	\$ --	\$ --	\$ (342)	\$ 127,550
Debt Service:						
Principal	--	4,139	--	--	--	4,139
Interest and fiscal charges	--	3,319	--	--	--	3,319
Other financing uses	10,400	--	--	(10,400)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 145,750</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (10,400)</u>	<u>\$ (342)</u>	<u>\$ 135,008</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Miscellaneous Grants and Fees
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,294,340	\$ 1,422,266	\$ 9,938,513	\$ 8,516,247
Resources (inflows):				
Licenses, permits, and franchises	112,136	197,136	137,243	(59,893)
Fines, forfeitures, and penalties	1,367,229	1,369,760	291,328	(1,078,432)
Revenue from use of money and property	188,900	188,969	128,095	(60,874)
Aid from other governments	2,402,509	2,565,509	2,378,705	(186,804)
Charges for services	321,034	321,034	354,176	33,142
Other revenue	191,600	191,600	148,236	(43,364)
Other financing sources	43,000	43,000	43,000	--
Total resources (inflows)	<u>4,626,408</u>	<u>4,877,008</u>	<u>3,480,783</u>	<u>(1,396,225)</u>
Amounts available for appropriation	<u>5,920,748</u>	<u>6,299,274</u>	<u>13,419,296</u>	<u>7,120,022</u>
Charges to appropriations (outflows):				
Current:				
Public protection	5,296,461	5,672,117	3,641,300	2,030,817
Health and sanitation	502,287	505,157	413,037	92,120
Public assistance	90,000	90,000	80,671	9,329
Recreation and cultural services	32,000	32,000	2,617	29,383
Total charges to appropriations	<u>5,920,748</u>	<u>6,299,274</u>	<u>4,137,625</u>	<u>2,161,649</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 9,281,671	\$ 9,281,671

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Miscellaneous Grants and Fees
For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses, permits, and franchises	\$ 137,243	\$ --	\$ --	\$ --	\$ --	\$ 137,243
Fines, forfeitures and penalties	291,328	--	--	--	--	291,328
Revenue from use of money and property	128,095	--	--	--	--	128,095
Aid from other governments	2,378,705	--	49,329	--	--	2,428,034
Charges for services	354,176	--	--	--	--	354,176
Other revenue	148,236	--	--	--	--	148,236
Other financing sources	43,000	--	(28,000)	(15,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 3,480,783</u>	<u>\$ --</u>	<u>\$ 21,329</u>	<u>\$ (15,000)</u>	<u>\$ --</u>	<u>\$ 3,487,112</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 3,641,300	\$ (20,633)	\$ (35,136)	\$ --	\$ (45,231)	\$ 3,540,300
Health and sanitation	413,037	--	--	--	(33,958)	379,079
Public assistance	80,671	--	--	--	--	80,671
Recreation and cultural services	2,617	--	--	--	--	2,617
Debt Service:						
Principal	--	20,611	--	--	--	20,611
Interest and fiscal charges	--	22	--	--	--	22
Total charges to appropriations/ Total expenditures	<u>\$ 4,137,625</u>	<u>\$ --</u>	<u>\$ (35,136)</u>	<u>\$ --</u>	<u>\$ (79,189)</u>	<u>\$ 4,023,300</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing Revolving Loans
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 458,854	\$ 7,660,730	\$ 7,201,876
Resources (inflows):				
Revenue from use of money and property	--	7,620	57,321	49,701
Other revenue	--	--	45	45
Other financing sources	--	1,516	37,619	36,103
Total resources (inflows)	--	9,136	94,985	85,849
Amounts available for appropriation	--	467,990	7,755,715	7,287,725
Charges to appropriations (outflows):				
Current:				
Public assistance	--	396,305	253,073	143,232
Other financing uses	--	71,685	84,086	(12,401)
Total charges to appropriations	--	467,990	337,159	130,831
Budgetary fund balances, June 30	\$ --	\$ --	\$ 7,418,556	\$ 7,418,556

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Housing Revolving Loans
For the Fiscal Year Ended June 30, 2016

**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	\$ 57,321	\$ --	\$ --	\$ --	\$ --	\$ 57,321
Other revenue	45	--	--	--	--	45
Other financing sources	37,619	--	--	(37,619)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 94,985</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (37,619)</u>	<u>\$ --</u>	<u>\$ 57,366</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 253,073	\$ --	\$ 47,411	\$ --	\$ --	\$ 300,484
Other financing uses	84,086	--	(84,086)	--	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 337,159</u>	<u>\$ --</u>	<u>\$ (36,675)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 300,484</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat and Resource Management Program
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 43,989	\$ 43,989	\$ 4,116,311	\$ 4,072,322
Resources (inflows):				
Licenses, permits, and franchises	886,820	887,411	1,026,718	139,307
Revenue from use of money and property	10,500	10,500	47,273	36,773
Aid from other governments	--	--	19,380	19,380
Other revenue	--	--	25,806	25,806
Total resources (inflows)	<u>897,320</u>	<u>897,911</u>	<u>1,119,177</u>	<u>221,266</u>
Amounts available for appropriation	<u>941,309</u>	<u>941,900</u>	<u>5,235,488</u>	<u>4,293,588</u>
Charges to appropriations (outflows):				
Current:				
Public protection	930,109	938,200	707,789	230,411
Other financing uses	11,200	3,700	1,200	2,500
Total charges to appropriations	<u>941,309</u>	<u>941,900</u>	<u>708,989</u>	<u>232,911</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,526,499</u>	<u>\$ 8,598,821</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Habitat and Resource Management Program
For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses, permits, and franchises	\$ 1,026,718	\$ --	\$ --	\$ --	\$ --	\$ 1,026,718
Revenue from use of money and property	47,273	--	--	--	--	47,273
Aid from other governments	19,380	--	--	--	--	19,380
Other revenue	25,806	--	--	--	--	25,806
Amounts available for appropriation/Total revenues	<u>\$ 1,119,177</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,119,177</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 707,789	--	\$ 9,990	\$ --	\$ --	\$ 717,779
Other financing uses	1,200	--	--	(1,200)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 708,989</u>	<u>\$ --</u>	<u>\$ 9,990</u>	<u>\$ (1,200)</u>	<u>\$ --</u>	<u>\$ 717,779</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Asset Forfeiture

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 16,200	\$ 16,200	\$ 287,218	\$ 271,018
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	2,253	1,253
Other revenue	153,000	433,000	267,059	(165,941)
Total resources (inflows)	<u>154,000</u>	<u>434,000</u>	<u>269,312</u>	<u>(164,688)</u>
Amounts available for appropriation	<u>170,200</u>	<u>450,200</u>	<u>556,530</u>	<u>106,330</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>170,200</u>	<u>450,200</u>	<u>254,421</u>	<u>195,779</u>
Total charges to appropriations	<u>170,200</u>	<u>450,200</u>	<u>254,421</u>	<u>195,779</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 302,109</u>	<u>\$ 302,109</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 In-Home Supportive Services Public Authority
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (6,500)	\$ (6,500)	\$ 581	\$ 7,081
Resources (inflows):				
Revenue from use of money and property	--	--	(9,519)	(9,519)
Aid from other governments	1,888,299	1,888,299	1,637,962	(250,337)
Other financing sources	415,000	415,000	290,000	(125,000)
Total resources (inflows)	<u>2,303,299</u>	<u>2,303,299</u>	<u>1,918,443</u>	<u>(384,856)</u>
Amounts available for appropriation	<u>2,296,799</u>	<u>2,296,799</u>	<u>1,919,024</u>	<u>(377,775)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	<u>2,296,799</u>	<u>2,296,799</u>	<u>1,926,725</u>	<u>370,074</u>
Total charges to appropriations	<u>2,296,799</u>	<u>2,296,799</u>	<u>1,926,725</u>	<u>370,074</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (7,701)</u>	<u>\$ (7,701)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 In-Home Supportive Services Public Authority
 For the Fiscal Year Ended June 30, 2016

**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	\$ (9,519)	\$ --	\$ 9,519	\$ --	\$ --	\$ --
Aid from other governments	1,637,962	--	--	--	--	1,637,962
Other financing sources	290,000	--	--	(290,000)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,918,443</u>	<u>\$ --</u>	<u>\$ 9,519</u>	<u>\$ (290,000)</u>	<u>\$ --</u>	<u>\$ 1,637,962</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public assistance	\$ 1,926,725	\$ --	\$ 9,519	\$ --	\$ (2,051)	\$ 1,934,193
Total charges to appropriations/ Total expenditures	<u>\$ 1,926,725</u>	<u>\$ --</u>	<u>\$ 9,519</u>	<u>\$ --</u>	<u>\$ (2,051)</u>	<u>\$ 1,934,193</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Clarksburg Lighting District
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 354	\$ 4,491	\$ 4,137
Resources (inflows):				
Revenue from use of money and property	--	--	56	56
Charges for services	3,520	3,520	3,520	--
Total resources (inflows)	3,520	3,520	3,576	56
Amounts available for appropriation	3,520	3,874	8,067	4,193
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	3,520	3,874	3,875	(1)
Total charges to appropriations	3,520	3,874	3,875	(1)
Budgetary fund balances, June 30	\$ --	\$ --	\$ 4,192	\$ 4,192

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Rolling Acres Permanent Road Division
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 16,552	\$ 16,552
Resources (inflows):				
Revenue from use of money and property	--	--	180	180
Charges for services	29,300	29,300	4,200	(25,100)
Total resources (inflows)	29,300	29,300	4,380	(24,920)
Amounts available for appropriation	29,300	29,300	20,932	(8,368)
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	29,300	29,300	866	28,434
Total charges to appropriations	29,300	29,300	866	28,434
Budgetary fund balances, June 30	\$ --	\$ --	\$ 20,066	\$ 36,618

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 El Macero County Service Area
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	22,168	\$ 141,545	\$ 1,814,448	\$ 1,672,903
Resources (inflows):				
Taxes	79,350	79,350	83,642	4,292
Revenue from use of money and property	5,900	5,900	26,313	20,413
Aid from other governments	300	300	690	390
Charges for services	830,378	830,378	830,378	--
Total resources (inflows)	<u>915,928</u>	<u>915,928</u>	<u>941,023</u>	<u>25,095</u>
Amounts available for appropriation	<u>938,096</u>	<u>1,057,473</u>	<u>2,755,471</u>	<u>1,697,998</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	938,096	1,057,473	1,059,472	(1,999)
Total charges to appropriations	<u>938,096</u>	<u>1,057,473</u>	<u>1,059,472</u>	<u>(1,999)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,695,999</u>	<u>\$ 3,368,902</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

Snowball County Service Area No. 6

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 245,143	\$ 245,143
Resources (inflows):				
Taxes	36,400	36,400	37,941	1,541
Revenue from use of money and property	25	25	2,486	2,461
Aid from other governments	900	900	937	37
Total resources (inflows)	<u>37,325</u>	<u>37,325</u>	<u>41,364</u>	<u>4,039</u>
Amounts available for appropriation	<u>37,325</u>	<u>37,325</u>	<u>286,507</u>	<u>249,182</u>
Charges to appropriations (outflows):				
Current:				
Public protection	37,325	37,325	21,737	15,588
Total charges to appropriations	<u>37,325</u>	<u>37,325</u>	<u>21,737</u>	<u>15,588</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 264,770</u>	<u>\$ 509,913</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

County Service Area No. 9

For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 70	\$ 70
Resources (inflows):				
Taxes	--	17,500	17,797	297
Revenue from use of money and property	--	--	104	104
Aid from other governments	--	--	16	16
Total resources (inflows)	<u>--</u>	<u>17,500</u>	<u>17,917</u>	<u>417</u>
Amounts available for appropriation	<u>--</u>	<u>17,500</u>	<u>17,987</u>	<u>487</u>
Charges to appropriations (outflows):				
Current:				
Public protection	--	17,500	17,500	--
Total charges to appropriations	<u>--</u>	<u>17,500</u>	<u>17,500</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 487</u>	<u>\$ 557</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (3,000,291)	\$ 23,953	\$ (25,404)	\$ (49,357)
Resources (inflows):				
Revenue from use of money and property	2,718	2,718	431	(2,287)
Charges for services	313,489	313,489	313,489	--
Other financing sources	3,000,000	3,000,000	--	(3,000,000)
Total resources (inflows)	<u>3,316,207</u>	<u>3,316,207</u>	<u>313,920</u>	<u>(3,002,287)</u>
Amounts available for appropriation	<u>315,916</u>	<u>3,340,160</u>	<u>288,516</u>	<u>(3,051,644)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	315,916	3,340,160	317,980	3,022,180
Total charges to appropriations	<u>315,916</u>	<u>3,340,160</u>	<u>317,980</u>	<u>3,022,180</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (29,464)</u>	<u>\$ (78,821)</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Dunnigan County Service Area No. 11
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 26,360	\$ 26,360
Resources (inflows):				
Revenue from use of money and property	--	--	402	402
Charges for services	6,536	6,536	6,536	--
Other financing sources	--	674	20,000	19,326
Total resources (inflows)	<u>6,536</u>	<u>7,210</u>	<u>26,938</u>	<u>19,728</u>
Amounts available for appropriation	<u>6,536</u>	<u>7,210</u>	<u>53,298</u>	<u>46,088</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	6,536	7,210	7,211	(1)
Total charges to appropriations	<u>6,536</u>	<u>7,210</u>	<u>7,211</u>	<u>(1)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 46,087</u>	<u>\$ 72,447</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Willowbank County Service Area No. 12
 For the Fiscal Year Ended June 30, 2016

	<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>
Budgetary fund balances, July 1	\$ (600)	\$ (600)	\$ (24,138)	\$ (23,538)
Resources (inflows):				
Revenue from use of money and property	--	--	(191)	(191)
Charges for services	<u>32,670</u>	<u>32,670</u>	<u>32,670</u>	<u>--</u>
Total resources (inflows)	<u>32,670</u>	<u>32,670</u>	<u>32,479</u>	<u>(191)</u>
Amounts available for appropriation	<u>32,070</u>	<u>32,070</u>	<u>8,341</u>	<u>(23,729)</u>
Charges to appropriations (outflows):				
Current:				
General government	<u>32,070</u>	<u>32,070</u>	<u>16,620</u>	<u>15,450</u>
Total charges to appropriations	<u>32,070</u>	<u>32,070</u>	<u>16,620</u>	<u>15,450</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (8,279)</u>	<u>\$ (31,817)</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule (continued)

Willowbank County Service Area No. 12

For the Fiscal Year Ended June 30, 2016

**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	\$ (191)	\$ --	\$ 191	\$ --	\$ --	\$ --
Charges for services	32,670	--	--	--	--	32,670
Amounts available for appropriation/Total revenues	<u>\$ 32,479</u>	<u>\$ --</u>	<u>\$ 191</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 32,670</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 16,620	\$ --	\$ 191	\$ --	\$ --	\$ 16,811
Total charges to appropriations/ Total expenditures	<u>\$ 16,620</u>	<u>\$ --</u>	<u>\$ 191</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 16,811</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Esparto County Service Area No. 14
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 33,277	\$ 33,277	\$ 3,601	\$ (29,676)
Resources (inflows):				
Revenue from use of money and property	10,000	10,000	14	(9,986)
Charges for services	90,720	90,720	45,120	(45,600)
Total resources (inflows)	100,720	100,720	45,134	(55,586)
Amounts available for appropriation	133,997	133,997	48,735	(85,262)
Charges to appropriations (outflows):				
Current:				
Public protection	48,997	50,487	50,488	(1)
Other financing uses	85,000	83,510	--	83,510
Total charges to appropriations	133,997	133,997	50,488	83,509
Budgetary fund balances, June 30	\$ --	\$ --	\$ (1,753)	\$ (31,429)

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Madison County Service Area
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (86,910)	\$ (86,910)	\$ 128,909	\$ 215,819
Resources (inflows):				
Taxes	38,010	38,010	41,862	3,852
Revenue from use of money and property	--	--	1,265	1,265
Aid from other governments	100	100	292	192
Other financing sources	85,000	85,000	--	(85,000)
Total resources (inflows)	<u>123,110</u>	<u>123,110</u>	<u>43,419</u>	<u>(79,691)</u>
Amounts available for appropriation	<u>36,200</u>	<u>36,200</u>	<u>172,328</u>	<u>136,128</u>
Charges to appropriations (outflows):				
Current:				
Public protection	36,200	36,200	34,467	1,733
Other financing uses	--	--	--	--
Total charges to appropriations	<u>36,200</u>	<u>36,200</u>	<u>34,467</u>	<u>1,733</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 137,861</u>	<u>\$ 353,680</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Wild Wings County Service Area
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (220,519)	\$ (170,519)	\$ 1,589,001	\$ 1,759,520
Resources (inflows):				
Revenue from use of money and property	2,050	2,050	19,606	17,556
Charges for services	2,232,679	2,232,679	2,091,345	(141,334)
Other revenue	83,747	83,747	48,707	(35,040)
Other financing sources	250,839	250,839	250,839	--
Total resources (inflows)	<u>2,569,315</u>	<u>2,569,315</u>	<u>2,410,497</u>	<u>(158,818)</u>
Amounts available for appropriation	<u>2,348,796</u>	<u>2,398,796</u>	<u>3,999,498</u>	<u>1,600,702</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	1,258,582	1,308,582	808,430	500,152
Recreation and cultural services	839,375	839,375	789,267	50,108
Other financing uses	250,839	250,839	250,839	--
Total charges to appropriations	<u>2,348,796</u>	<u>2,398,796</u>	<u>1,848,536</u>	<u>550,260</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,150,962</u>	<u>\$ 3,910,482</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule (continued)

Wild Wings County Service Area

For the Fiscal Year Ended June 30, 2016

**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	\$ 19,606	\$ --	\$ --	\$ --	\$ --	\$ 19,606
Charges for services	2,091,345	--	--	--	--	2,091,345
Other revenue	48,707	--	--	--	--	48,707
Other financing sources	250,839	--	--	(250,839)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 2,410,497</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (250,839)</u>	<u>\$ --</u>	<u>\$ 2,159,658</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government						
Health and sanitation	\$ 808,430	\$ --	\$ --	\$ --	\$ --	\$ 808,430
Recreation and cultural services	789,267	--	--	--	--	789,267
Other financing uses	250,839	--	--	(250,839)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 1,848,536</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (250,839)</u>	<u>\$ --</u>	<u>\$ 1,597,697</u>

Nonmajor Debt Service Funds

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

NONMAJOR DEBT SERVICE FUNDS

Davis Library Expansion

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

District Attorney Building

This fund is used to accumulate resources for the payment of principal and interest on certificates of participation for the acquisition of the District Attorney's Building in Woodland. The proceeds were used for the construction of the District Attorney's Building. Revenue is derived from development fees, fine and forfeiture and penalty and rents and investment earnings on deposits with bond paying agents.

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2016

	<u>Davis Library Expansion</u>	<u>District Attorney Building</u>	<u>Total</u>
Assets			
Cash and investments	\$ 515,575	\$ 18,615	\$ 534,190
Cash with fiscal agent	6,369	--	6,369
	<u>521,944</u>	<u>18,615</u>	<u>540,559</u>
Total Assets	<u><u>\$ 521,944</u></u>	<u><u>\$ 18,615</u></u>	<u><u>\$ 540,559</u></u>
Liabilities and Fund Balances			
Fund Balances			
Restricted	\$ 521,944	\$ 18,615	\$ 540,559
Total Fund Balances	<u>521,944</u>	<u>18,615</u>	<u>540,559</u>
Total Liabilities and Fund Balances	<u><u>\$ 521,944</u></u>	<u><u>\$ 18,615</u></u>	<u><u>\$ 540,559</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Fiscal Year Ended June 30, 2016

	Davis Library Expansion	District Attorney Building	Total
Revenues:			
Taxes	\$ 2,114,796	\$ --	\$ 2,114,796
Fines, forfeitures, and penalties	--	123,400	123,400
Revenue from use of money and property	14,325	--	14,325
Charges for services	--	60,898	60,898
Total Revenues	<u>2,129,121</u>	<u>184,298</u>	<u>2,313,419</u>
Expenditures:			
Current:			
General government	--	2,091	2,091
Debt Service:			
Principal	1,420,000	180,000	1,600,000
Interest and fiscal charges	288,916	97,883	386,799
Bond issuance costs	238,261	--	238,261
Total Expenditures	<u>1,947,177</u>	<u>279,974</u>	<u>2,227,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>181,944</u>	<u>(95,676)</u>	<u>86,268</u>
Other Financing Sources (Uses):			
Transfers in	--	93,785	93,785
Transfers out	(1,666,919)	--	(1,666,919)
Refunding bonds issued	6,660,000	--	6,660,000
Premium on refunded bonds	192,992	--	192,992
Payment to refunded bonds escrow	(5,902,527)	--	(5,902,527)
Total Other Financing Sources (Uses)	<u>(716,454)</u>	<u>93,785</u>	<u>(622,669)</u>
Changes in Fund Balances	(534,510)	(1,891)	(536,401)
Fund Balances - Beginning	<u>1,056,454</u>	<u>20,506</u>	<u>1,076,960</u>
Fund Balances - Ending	<u>\$ 521,944</u>	<u>\$ 18,615</u>	<u>\$ 540,559</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Expansion
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 534,510	\$ 1,056,454	\$ 521,944
Resources (inflows):				
Taxes	2,069,751	2,069,751	--	(2,069,751)
Revenue from use of money and property	2,500	2,500	14,325	11,825
Charges for services	--	249,861	2,114,796	1,864,935
Other financing source	--	6,660,000	6,852,992	192,992
Total resources (inflows)	<u>2,072,251</u>	<u>8,982,112</u>	<u>8,982,113</u>	<u>1</u>
Amounts available for appropriation	<u>2,072,251</u>	<u>9,516,622</u>	<u>10,038,567</u>	<u>521,945</u>
Charges to appropriations (outflows):				
Current:				
General Government	15,500	15,607	15,607	--
Debt Service:				
Principal	280,000	1,594,193	1,420,000	174,193
Interest and fiscal charges	342,425	99,116	273,309	(174,193)
Bond issuance costs	--	--	238,261	(238,261)
Other financing uses	1,434,326	7,807,706	7,569,446	238,260
Total charges to appropriations	<u>2,072,251</u>	<u>9,516,622</u>	<u>9,516,623</u>	<u>(1)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 521,944</u>	<u>\$ 521,944</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Davis Library Expansion

For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Revenue from use of money and property	14,325	--	--	--	--	14,325
Charges for services	2,114,796	--	--	--	--	2,114,796
Other financing sources	6,852,992	--	--	(6,852,992)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 8,982,113</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (6,852,992)</u>	<u>\$ --</u>	<u>\$ 2,129,121</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 15,607	\$ --	\$ (15,607)	\$ --	\$ --	\$ --
Debt Service:						
Principal	1,420,000	--	--	--	--	1,420,000
Interest and fiscal charges	273,309	--	15,607	--	--	288,916
Bond refunding issuance costs	--	--	--	238,261	--	238,261
Other financing uses	7,569,446	--	--	(7,569,446)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 9,278,362</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (7,331,185)</u>	<u>\$ --</u>	<u>\$ 1,947,177</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 20,506	\$ 20,506
Resources (inflows):				
Revenue from use of money and property	--	--	(2,091)	(2,091)
Charges for services	60,898	60,898	60,898	--
Other financing sources	217,185	217,185	217,185	--
Total resources (inflows)	<u>278,083</u>	<u>278,083</u>	<u>275,992</u>	<u>(2,091)</u>
Amounts available for appropriation	<u>278,083</u>	<u>278,083</u>	<u>296,498</u>	<u>18,415</u>
Charges to appropriations (outflows):				
Current:				
General Government	1,000	1,000	800	200
Debt Service:				
Principal	180,000	180,000	180,000	--
Interest and fiscal charges	97,083	97,083	97,083	--
Total charges to appropriations	<u>278,083</u>	<u>278,083</u>	<u>277,883</u>	<u>200</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 18,615</u>	<u>\$ 18,615</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

District Attorney Building

For the Fiscal Year Ended June 30, 2016

**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	(2,091)	--	2,091	--	--	--
Charges for services	60,898	--	--	--	--	60,898
Other financing sources	217,185	--	(123,400)	(93,785)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 275,992</u>	<u>\$ --</u>	<u>\$ 2,091</u>	<u>\$ (93,785)</u>	<u>\$ --</u>	<u>\$ 184,298</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 800	\$ (800)	\$ 2,091	\$ --	\$ --	\$ 2,091
Debt Service:						
Principal	180,000	-	-	-	-	180,000
Interest and fiscal charges	97,083	800	--	--	--	97,883
Total charges to appropriations/ Total expenditures	<u>\$ 277,883</u>	<u>\$ --</u>	<u>\$ 2,091</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 279,974</u>

Nonmajor Capital Projects Funds

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

NONMAJOR CAPITAL PROJECTS FUNDS

Accumulated Capital Outlay

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

Esparto Parks Improvements Project

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

Esparto Bridge Development Fee

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

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, 2016

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee
Assets			
Cash and investments	\$ 2,190,444	\$ 210,866	\$ 306,802
Receivables (net):			
Taxes receivable	5,876	--	--
Total Assets	<u>\$ 2,196,320</u>	<u>\$ 210,866</u>	<u>\$ 306,802</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 2,218	\$ 2,123	\$ --
Total Liabilities	<u>2,218</u>	<u>2,123</u>	<u>--</u>
Fund Balances			
Restricted	2,194,102	27,254	--
Committed	--	181,489	306,802
Assigned	--	--	--
Total Fund Balances	<u>2,194,102</u>	<u>208,743</u>	<u>306,802</u>
Total Liabilities and Fund Balances	<u>\$ 2,196,320</u>	<u>\$ 210,866</u>	<u>\$ 306,802</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2016

	Yolo Library	Jail Expansion	Juvenile Detention Facilities	Total
Assets				
Cash and investments	\$ 13,902	\$ 140,531	\$ 1,694,752	\$ 4,557,297
Receivables (net):				
Taxes receivable	--	--	--	5,876
Total Assets	\$ 13,902	\$ 140,531	\$ 1,694,752	\$ 4,563,173
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,359	\$ --	\$ 244,848	\$ 250,548
Total Liabilities	1,359	--	244,848	250,548
Fund Balances				
Restricted	--	140,531	1,449,904	3,811,791
Committed	--	--	--	488,291
Assigned	12,543	--	--	12,543
Total Fund Balances	12,543	140,531	1,449,904	4,312,625
Total Liabilities and Fund Balances	\$ 13,902	\$ 140,531	\$ 1,694,752	\$ 4,563,173

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2016

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee
Revenues:			
Taxes	\$ 2,353,902	\$ --	\$ --
Licenses, permits, and franchises	--	--	10,907
Revenue from use of money and property	21,120	1,889	2,926
Aid from other governments	480,053	--	--
Other	65,077	27,254	--
Total Revenues	2,920,152	29,143	13,833
Expenditures:			
Current:			
General government	513,908	--	--
Recreation and cultural services	--	5,430	--
Capital outlay	272,706	--	--
Debt service:			
Principal	134,368	--	--
Interest and fiscal charges	237,530	--	--
Total Expenditures	1,158,512	5,430	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,761,640	23,713	13,833
Other Financing Sources (Uses):			
Transfers in	--	--	--
Transfers out	(1,499,129)	--	--
Total Other Financing Sources (Uses)	(1,499,129)	--	--
Changes in Fund Balances	262,511	23,713	13,833
Fund Balances - Beginning	1,931,591	185,030	292,969
Fund Balances - Ending	\$ 2,194,102	\$ 208,743	\$ 306,802

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2016

	Yolo Library	Jail Expansion	Juvenile Detention Facilities	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 2,353,902
Licenses, permits, and franchises	--	--	--	10,907
Revenue from use of money and property	286	6,587	14,227	47,035
Aid from other governments	--	--	--	480,053
Other	--	--	--	92,331
Total Revenues	286	6,587	14,227	2,984,228
Expenditures:				
Current:				
General government	--	66,524	67,759	648,191
Recreation and cultural services	--	--	--	5,430
Capital outlay	37,514	1,361,529	622,268	2,294,017
Debt service:				
Principal	--	--	--	134,368
Interest and fiscal charges	--	--	--	237,530
Total Expenditures	37,514	1,428,053	690,027	3,319,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,228)	(1,421,466)	(675,800)	(335,308)
Other Financing Sources (Uses):				
Transfers in	--	--	1,440,344	1,440,344
Transfers out	--	--	--	(1,499,129)
Total Other Financing Sources (Uses)	--	--	1,440,344	(58,785)
Changes in Fund Balances	(37,228)	(1,421,466)	764,544	(394,093)
Fund Balances - Beginning	49,771	1,561,997	685,360	4,706,718
Fund Balances - Ending	\$ 12,543	\$ 140,531	\$ 1,449,904	\$ 4,312,625

COUNTY OF YOLO

Budgetary Comparison Schedule
 Accumulated Capital Outlay
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,247,473	\$ 2,274,024	\$ 1,931,591	\$ (342,433)
Resources (inflows):				
Taxes	2,306,903	2,306,903	2,353,902	46,999
Revenue from use of money and property	--	--	21,120	21,120
Aid from other governments	458,921	458,921	480,053	21,132
Other revenue	--	--	65,077	65,077
Total resources (inflows)	<u>2,765,824</u>	<u>2,765,824</u>	<u>2,920,152</u>	<u>154,328</u>
Amounts available for appropriation	<u>5,013,297</u>	<u>5,039,848</u>	<u>4,851,743</u>	<u>(188,105)</u>
Charges to appropriations (outflows):				
Current:				
General government	661,135	661,135	573,578	87,557
Capital outlay	1,550,000	1,576,551	364,231	1,212,320
Debt service:				
Principal	--	--	134,368	(134,368)
Interest and fiscal charges	372,024	372,024	237,530	134,494
Other financing uses	<u>2,430,138</u>	<u>2,430,138</u>	<u>1,499,129</u>	<u>931,009</u>
Total charges to appropriations	<u>5,013,297</u>	<u>5,039,848</u>	<u>2,808,836</u>	<u>2,231,012</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,042,907</u>	<u>\$ 1,700,474</u>

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Accumulated Capital Outlay
 For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 2,353,902	\$ --	\$ --	\$ --	\$ --	\$ 2,353,902
Revenue from use of money and property	21,120	--	--	--	--	21,120
Aid from other governments	480,053	--	--	--	--	480,053
Other revenue	65,077	--	--	--	--	65,077
Amounts available for appropriation/Total revenues	<u>\$ 2,920,152</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,920,152</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 573,578	\$ --	\$ (40,160)	\$ --	\$ (19,510)	\$ 513,908
Capital outlay	364,231	--	(27,259)	--	(64,266)	272,706
Debt Service:						
Principal	134,368	--	--	--	--	134,368
Interest and fiscal charges	237,530	--	--	--	--	237,530
Other financing uses	1,499,129	--	(1,499,129)	--	--	--
Total charges to appropriations Total expenditures	<u>\$ 2,808,836</u>	<u>\$ --</u>	<u>\$ (1,566,548)</u>	<u>\$ --</u>	<u>\$ (83,776)</u>	<u>\$ 1,158,512</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvements Project
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 150,000	\$ 150,000	\$ 185,030	\$ 35,030
Resources (inflows):				
Revenue from use of money and property	--	--	1,889	1,889
Total resources (inflows)	--	--	1,889	1,889
Amounts available for appropriation	150,000	150,000	186,919	36,919
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	150,000	150,000	5,430	144,570
Total charges to appropriations	150,000	150,000	5,430	144,570
Budgetary fund balances, June 30	\$ --	\$ --	\$ 181,489	\$ 216,519

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Esparto Parks Improvements Project
 For the Fiscal Year Ended June 30, 2016

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 1,889	\$ --	\$ --	\$ --	\$ --	\$ 1,889
Other revenue	--	--	27,254	--	--	27,254
Amounts available for appropriation/Total revenues	<u>\$ 1,889</u>	<u>\$ --</u>	<u>\$ 27,254</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 29,143</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Recreation and cultural	\$ 5,430	\$ --	\$ --	\$ --	\$ --	\$ 5,430
Total charges to appropriations						
Total expenditures	<u>\$ 5,430</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,430</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ (800)	\$ (800)	\$ 292,969	\$ 293,769
Resources (inflows):				
Licenses, permits, and franchises	--	--	10,907	10,907
Revenue from use of money and property	800	800	2,926	2,126
Total resources (inflows)	800	800	13,833	13,033
Amounts available for appropriation	--	--	306,802	306,802
Budgetary fund balances, June 30	\$ --	\$ --	\$ 306,802	\$ 306,802

COUNTY OF YOLO

Budgetary Comparison Schedule
 Yolo Library
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 49,771	\$ 49,771	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	286	286
Total resources (inflows)	--	--	286	286
Amounts available for appropriation	--	49,771	50,057	286
Charges to appropriations (outflows):				
Current:				
Capital outlay	--	49,771	37,514	12,257
Total charges to appropriations	--	49,771	37,514	12,257
Budgetary fund balances, June 30	\$ --	\$ --	\$ 12,543	\$ 12,543

COUNTY OF YOLO

Budgetary Comparison Schedule
 Jail Expansion
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,235,000	\$ 1,235,000	\$ 1,561,997	\$ 326,997
Resources (inflows):				
Revenue from use of money and property	--	--	6,587	6,587
Other financing sources	655,000	655,000	--	(655,000)
Total resources (inflows)	655,000	655,000	6,587	(648,413)
Amounts available for appropriation	1,890,000	1,890,000	1,568,584	(321,416)
Charges to appropriations (outflows):				
Current:				
General government	1,890,000	290,000	66,524	223,476
Capital outlay	--	1,600,000	1,511,578	88,422
Total charges to appropriations	1,890,000	1,890,000	1,578,102	311,898
Budgetary fund balances, June 30	\$ --	\$ --	\$ (9,518)	\$ (9,518)

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Jail Expansion

For the Fiscal Year Ended June 30, 2016

**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	\$ 6,587	\$ --	\$ --	\$ --	\$ --	\$ 6,587
Amounts available for appropriation/Total revenues	<u>\$ 6,587</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,587</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 66,524	\$ --	\$ --	\$ --	\$ --	\$ 66,524
Capital outlay	1,511,578	--	(150,049)	--	--	1,361,529
Total charges to appropriations						
Total expenditures	<u>\$ 1,578,102</u>	<u>\$ --</u>	<u>\$ (150,049)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,428,053</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Juvenile Detention Facilities
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 500,825	\$ 685,360	\$ 184,535
Resources (inflows):				
Revenue from use of money and property	--	--	14,227	14,227
Other financing sources	1,075,000	1,075,000	1,440,344	365,344
Total resources (inflows)	1,075,000	1,075,000	1,454,571	379,571
Amounts available for appropriation	1,075,000	1,575,825	2,139,931	564,106
Charges to appropriations (outflows):				
Current:				
General government	3,521,840	75,000	67,759	7,241
Capital outlay	--	3,446,840	642,553	2,804,287
Total charges to appropriations	3,521,840	3,521,840	710,312	2,811,528
Budgetary fund balances, June 30	\$ (2,446,840)	\$ (1,946,015)	\$ 1,429,619	\$ 3,375,634

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Juvenile Detention Facilities
 For the Fiscal Year Ended June 30, 2016

**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	\$ 14,227	\$ --	\$ --	\$ --	\$ --	\$ 14,227
Other financing sources	1,440,344	--	--	(1,440,344)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 1,454,571</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,440,344)</u>	<u>\$ --</u>	<u>\$ 14,227</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public Protection	\$ 67,759	\$ --	\$ --	\$ --	\$ --	\$ 67,759
Capital outlay	642,553	--	(20,285)	--	--	622,268
Total charges to appropriations Total expenditures	<u>\$ 710,312</u>	<u>\$ --</u>	<u>\$ (20,285)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 690,027</u>

Internal Service Funds

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

INTERNAL SERVICE FUNDS

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, 2016

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
ASSETS				
Current Assets:				
Cash and investments	\$ 232,096	\$ 1,019,761	\$ 370,527	\$ 1,224,125
Accounts receivable	180,894	--	11,578	--
Due from other governments	--	--	--	--
Due from other funds	--	--	--	--
Inventory	--	--	68,595	23,293
Prepaid expenses	106,983	--	--	--
Total Current Assets	519,973	1,019,761	450,700	1,247,418
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Construction in progress	--	--	--	41,213
Depreciable:				
Structures and improvements	29,896,556	--	--	1,329,716
Equipment	--	--	80,336	6,875,995
Software	--	--	9,640	110,850
Accumulated depreciation	(3,597,066)	--	(89,976)	(7,407,392)
Total Noncurrent Assets	26,299,490	--	--	950,382
Total Assets	26,819,463	1,019,761	450,700	2,197,800
LIABILITIES				
Current Liabilities:				
Accounts payable	134,444	--	51,993	30,167
Accrued salaries and benefits	--	--	11,650	15,493
Compensated absences	--	--	13,000	12,000
Current portion of certificates of participation	805,000	--	--	--
Current portion of loans payable	312,872	--	--	--
Current portion of estimated self-insurance claims payable	--	--	--	--
Due to other funds	--	--	128	177
Total Current Liabilities	1,252,316	--	76,771	57,837
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	--
Compensated absences	--	--	5,245	5,185
Certificates of participation	20,239,920	--	--	--
Loans payable	3,547,543	--	--	--
Interfund loans	--	--	--	--
Total Liabilities	25,039,779	--	82,016	63,022
NET POSITION				
Net investment in capital assets	1,394,155	--	--	950,382
Unrestricted	385,529	1,019,761	368,684	1,184,396
Total Net Position	\$ 1,779,684	\$ 1,019,761	\$ 368,684	\$ 2,134,778

continued

COUNTY OF YOLO

Combining Statement of Fund Net Position
Internal Service Funds
June 30, 2016

	Unemployment Self-Insurance	Dental Self - Insurance	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 831,995	\$ 634,789	\$ 4,313,293
Accounts receivable	--	--	192,472
Due from other governments	--	505	505
Due from other funds	--	97,627	97,627
Inventory	--	--	91,888
Prepaid expenses	--	--	106,983
Total Current Assets	831,995	732,921	4,802,768
Noncurrent Assets:			
Capital Assets:			
Nondepreciable:			
Construction in progress	--	--	41,213
Depreciable:			
Structures and improvements	--	--	31,226,272
Equipment	--	--	6,956,331
Software	--	--	120,490
Accumulated depreciation	--	--	(11,094,434)
Total Noncurrent Assets	--	--	27,249,872
Total Assets	831,995	732,921	32,052,640
LIABILITIES			
Current Liabilities:			
Accounts payable	274	--	216,878
Accrued salaries and benefits	--	--	27,143
Compensated absences	--	--	25,000
Current portion of certificates of participation	--	--	805,000
Current portion of loans payable	--	--	312,872
Current portion of estimated self-insurance claims payable	100,816	71,942	172,758
Due to other funds	--	--	305
Total Current Liabilities	101,090	71,942	1,559,956
Noncurrent Liabilities:			
Estimated self-insurance claims payable	194,132	182,466	376,598
Compensated absences	--	--	10,430
Certificates of participation	--	--	20,239,920
Loans payable	--	--	3,547,543
Interfund loans	--	--	--
Total Liabilities	295,222	254,408	25,734,447
NET POSITION			
Net investment in capital assets	--	--	2,344,537
Unrestricted	536,773	478,513	3,973,656
Total Net Position	\$ 536,773	\$ 478,513	\$ 6,318,193

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Fiscal Year Ended June 30, 2016

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
Operating Revenues				
Charges for services	\$ 2,260,456	\$ --	\$ 1,339,231	\$ 1,119,417
Other revenue	792,503	--	58	--
Total Operating Revenues	3,052,959	--	1,339,289	1,119,417
Operating Expenses:				
Salaries and employee benefits	42,372	--	345,192	400,560
Services and supplies	1,731,319	391,956	1,094,541	708,785
Depreciation	936,727	--	1,925	159,412
Total Operating Expenses	2,710,418	391,956	1,441,658	1,268,757
Operating Income (Loss)	342,541	(391,956)	(102,369)	(149,340)
Non-Operating Revenues (Expenses):				
Interest income	--	8,503	--	12,162
Interest expense	(1,143,890)	--	(1,079)	--
Non-operating revenue	847,119	--	--	--
Total Non-Operating Revenues (Expenses)	(296,771)	8,503	(1,079)	12,162
Net Income (Loss) Before Transfers	45,770	(383,453)	(103,448)	(137,178)
Transfers:				
Transfers in	--	415,967	150,000	--
Transfers out	(214,800)	--	--	--
Changes in Net Position	(169,030)	32,514	46,552	(137,178)
Net Position - Beginning of Year	1,948,714	987,247	322,132	2,271,956
Net Position - End of Year	\$ 1,779,684	\$ 1,019,761	\$ 368,684	\$ 2,134,778

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, 2016

	Unemployment Self-Insurance	Dental Self-Insurance	Total
Operating Revenues			
Charges for services	\$ 265,514	\$ 1,969,110	\$ 6,953,728
Other revenue	--	--	792,561
Total Operating Revenues	265,514	1,969,110	7,746,289
Operating Expenses:			
Salaries and employee benefits	--	--	788,124
Services and supplies	114,657	1,934,796	5,976,054
Depreciation	--	--	1,098,064
Total Operating Expenses	114,657	1,934,796	7,862,242
Operating Income (Loss)	150,857	34,314	(115,953)
Non-Operating Revenues (Expenses):			
Interest income	6,178	6,153	32,996
Interest expense	--	--	(1,144,969)
Non-operating revenue	--	--	847,119
Total Non-Operating Revenues (Expenses)	6,178	6,153	(264,854)
Net Income (Loss) Before Transfers	157,035	40,467	(380,807)
Contributions and Transfers:			
Transfers in	--	--	565,967
Transfers out	--	--	(214,800)
Changes in Net Position	157,035	40,467	(29,640)
Net Position - Beginning of Year	379,738	438,046	6,347,833
Net Position - End of Year	\$ 536,773	\$ 478,513	\$ 6,318,193

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2016

	<u>Yolo Electric</u>	<u>Equipment Replacement</u>	<u>Fleet Service</u>	<u>Telephone</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 3,082,294	\$ --	\$ 1,352,731	\$ 1,161,015
Cash paid to suppliers for goods and services	(1,575,015)	(391,956)	(1,126,929)	(832,249)
Cash paid to employees for services	(42,372)	--	(341,940)	(400,898)
Net Cash Provided (Used) by Operating Activities	<u>1,464,907</u>	<u>(391,956)</u>	<u>(116,138)</u>	<u>(72,132)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in from other funds	--	415,967	150,000	--
Transfers to other funds	(214,800)	--	--	--
Net Cash Provided by Noncapital Financing Activities	<u>(214,800)</u>	<u>415,967</u>	<u>150,000</u>	<u>--</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(1,134,011)	--	--	--
Interest payments related to capital debt	(1,265,646)	--	--	--
Federal interest subsidy	847,119	--	--	--
Payments related to the acquisition of capital assets	--	--	--	(81,449)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,552,538)</u>	<u>--</u>	<u>--</u>	<u>(81,449)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	--	8,503	(1,079)	12,162
Net Cash Provided by Investing Activities	<u>--</u>	<u>8,503</u>	<u>(1,079)</u>	<u>12,162</u>
Net Change in Cash and Cash Equivalents	(302,431)	32,514	32,783	(141,419)
Cash and Cash Equivalents, Beginning of Year	<u>534,527</u>	<u>987,247</u>	<u>337,744</u>	<u>1,365,544</u>
Cash and Cash Equivalent, End of Year	<u>\$ 232,096</u>	<u>\$ 1,019,761</u>	<u>\$ 370,527</u>	<u>\$ 1,224,125</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2016

	Unemployment Self-Insurance	Dental Self-Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 265,514	\$ 1,893,061	\$ 7,754,615
Cash paid to suppliers for goods and services	(98,405)	(1,974,265)	(5,998,819)
Cash paid to employees for services	--	--	(785,210)
Net Cash Provided (Used) by Operating Activities	<u>167,109</u>	<u>(81,204)</u>	<u>970,586</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in from other funds	--	--	565,967
Transfers to other funds	--	--	(214,800)
Net Cash Provided by Noncapital Financing Activities	<u>--</u>	<u>--</u>	<u>351,167</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal repayments related to capital debt	--	--	(1,134,011)
Interest payments related to capital debt	--	--	(1,265,646)
Federal interest subsidy	--	--	847,119
Payments related to the acquisition of capital assets	--	--	(81,449)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>--</u>	<u>(1,633,987)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	6,178	6,153	31,917
Net Cash Provided by Investing Activities	<u>6,178</u>	<u>6,153</u>	<u>31,917</u>
Net Change in Cash and Cash Equivalents	173,287	(75,051)	(280,317)
Cash and Cash Equivalents, Beginning of Year	658,708	709,840	4,593,610
Cash and Cash Equivalent, End of Year	<u>\$ 831,995</u>	<u>\$ 634,789</u>	<u>\$ 4,313,293</u>

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2016

	<u>Yolo Electric</u>	<u>Equipment Replacement</u>	<u>Fleet Service</u>	<u>Telephone</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 342,541	\$ (391,956)	\$ (102,369)	\$ (149,340)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	936,727	--	1,925	159,412
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	29,335	--	8,129	1,159
Due from other governments	--	--	--	49
Due from other funds	--	--	--	--
Inventory	--	--	5,313	(1,902)
Prepaid expenses	26,200	--	--	42,292
Increase (decrease) in:				
Accounts payable	130,104	--	(32,516)	(123,641)
Accrued salaries and benefits	--	--	1,949	785
Current portion of estimated claims payable	--	--	--	--
Due to other funds	--	--	128	177
Compensated absences	--	--	1,303	(1,123)
Estimated self-insurance claims payable	--	--	--	--
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,464,907</u>	<u>\$ (391,956)</u>	<u>\$ (116,138)</u>	<u>\$ (72,132)</u>
Noncash investing, capital, and financing activities:				
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, 2016

	Unemployment Self-Insurance	Dental Self-Insurance	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 150,857	\$ 34,314	\$ (115,953)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	--	--	1,098,064
Changes in assets and liabilities: (Increase) decrease in:			
Accounts receivable	--	19,912	58,535
Due from other governments	--	1,666	1,715
Due from other funds	--	(97,627)	(97,627)
Inventory	--	--	3,411
Prepaid expenses	--	--	68,492
Increase (decrease) in:			
Accounts payable	--	--	(26,053)
Accrued salaries and benefits	--	--	2,734
Current portion of estimated claims payable	71,396	35,405	106,801
Due to other funds	--	--	305
Compensated absences	--	--	180
Estimated self-insurance claims payable	(55,144)	(74,874)	(130,018)
Net Cash Provided (Used) by Operating Activities	<u>\$ 167,109</u>	<u>\$ (81,204)</u>	<u>\$ 970,586</u>
Noncash investing, capital, and financing activities:			
Amortization of bond premium	--	--	253

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AGENCY FUNDS

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

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

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

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

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

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

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

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

COUNTY OF YOLO

Combining Statement of Fiduciary Net Position
Agency Funds
June 30, 2016

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other	Total Agency Funds
ASSETS								
Cash and investments	\$ 10,429,793	\$ 3,841,863	\$ 2,563,148	\$ 7,767,436	\$ 15,582,032	\$ --	\$ 7,259,385	\$ 47,443,657
Cash with fiscal agent	--	--	--	--	91,184	2,442,140	4,256,969	6,790,293
Taxes receivable	8,325,565	--	--	--	--	--	--	8,325,565
Accounts receivable	--	--	--	--	--	--	1,790	1,790
Due from other governments	--	4,644,165	--	1,896,485	--	--	472,213	7,012,863
Total Assets	18,755,358	8,486,028	2,563,148	9,663,921	15,673,216	2,442,140	11,990,357	69,574,168
LIABILITIES								
Agency funds held for others	18,755,358	8,486,028	2,563,148	9,663,921	15,673,216	2,442,140	11,990,357	69,574,168
Total Liabilities	18,755,358	8,486,028	2,563,148	9,663,921	15,673,216	2,442,140	11,990,357	69,574,168
NET POSITION	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<u>PROPERTY TAX</u>				
Assets:				
Cash and investments	\$ 10,486,627	\$ 478,055,421	\$ 478,112,255	\$ 10,429,793
Taxes receivable	3,197,123	359,301,639	354,173,197	8,325,565
Total Assets	<u>\$ 13,683,750</u>	<u>\$ 837,357,060</u>	<u>\$ 832,285,452</u>	<u>\$ 18,755,358</u>
Liabilities:				
Agency funds held for others	\$ 13,683,750	\$ 837,357,060	\$ 832,285,452	\$ 18,755,358
Total Liabilities	<u>\$ 13,683,750</u>	<u>\$ 837,357,060</u>	<u>\$ 832,285,452</u>	<u>\$ 18,755,358</u>
<u>CITIES</u>				
Assets:				
Cash and investments	\$ 3,756,729	\$ 102,673,839	\$ 102,588,705	\$ 3,841,863
Due from other governments	66,090	4,644,165	66,090	4,644,165
Total Assets	<u>\$ 3,822,819</u>	<u>\$ 107,318,004</u>	<u>\$ 102,654,795</u>	<u>\$ 8,486,028</u>
Liabilities:				
Agency funds held for others	\$ 3,822,819	\$ 107,318,004	\$ 102,654,795	\$ 8,486,028
Total Liabilities	<u>\$ 3,822,819</u>	<u>\$ 107,318,004</u>	<u>\$ 102,654,795</u>	<u>\$ 8,486,028</u>
<u>REDEVELOPMENT SUCCESSOR AGENCIES</u>				
Assets:				
Cash and investments	\$ 2,628,757	\$ 51,939,853	\$ 52,005,462	\$ 2,563,148
Total Assets	<u>\$ 2,628,757</u>	<u>\$ 51,939,853</u>	<u>\$ 52,005,462</u>	<u>\$ 2,563,148</u>
Liabilities:				
Agency funds held for others	\$ 2,628,757	\$ 51,939,853	\$ 52,005,462	\$ 2,563,148
Total Liabilities	<u>\$ 2,628,757</u>	<u>\$ 51,939,853</u>	<u>\$ 52,005,462</u>	<u>\$ 2,563,148</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<u>LOCAL TRANSPORTATION FUND</u>				
Assets:				
Cash and investments	\$ 2,934,079	\$ 9,947,300	\$ 5,113,943	\$ 7,767,436
Due from other governments	1,611,700	2,087,485	1,802,700	1,896,485
Total Assets	<u>\$ 4,545,779</u>	<u>\$ 12,034,785</u>	<u>\$ 6,916,643</u>	<u>\$ 9,663,921</u>
Liabilities:				
Agency funds held for others	\$ 4,545,779	\$ 12,034,785	\$ 6,916,643	\$ 9,663,921
Total Liabilities	<u>\$ 4,545,779</u>	<u>\$ 12,034,785</u>	<u>\$ 6,916,643</u>	<u>\$ 9,663,921</u>
 <u>SPECIAL DISTRICT AND SCHOOL BOND FUNDS</u>				
Assets:				
Cash and investments	\$ 12,373,453	\$ 17,234,593	\$ 14,026,014	\$ 15,582,032
Cash with fiscal agent	398,707	91,221	398,744	91,184
Taxes receivable	--	210,209	210,209	--
Total Assets	<u>\$ 12,772,160</u>	<u>\$ 17,536,023</u>	<u>\$ 14,634,967</u>	<u>\$ 15,673,216</u>
Liabilities:				
Agency funds held for others	\$ 12,772,160	\$ 17,536,023	\$ 14,634,967	\$ 15,673,216
Total Liabilities	<u>\$ 12,772,160</u>	<u>\$ 17,536,023</u>	<u>\$ 14,634,967</u>	<u>\$ 15,673,216</u>
 <u>PUBLIC ADMINISTRATOR-GUARDIAN</u>				
Assets:				
Cash with fiscal agent	\$ 2,087,801	\$ 3,291,072	\$ 2,936,733	\$ 2,442,140
Total Assets	<u>\$ 2,087,801</u>	<u>\$ 3,291,072</u>	<u>\$ 2,936,733</u>	<u>\$ 2,442,140</u>
Liabilities:				
Agency funds held for others	\$ 2,087,801	\$ 3,291,072	\$ 2,936,733	\$ 2,442,140
Total Liabilities	<u>\$ 2,087,801</u>	<u>\$ 3,291,072</u>	<u>\$ 2,936,733</u>	<u>\$ 2,442,140</u>

continued

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<u>OTHER</u>				
Assets:				
Cash and investments	\$ 4,344,241	\$ 173,089,861	\$ 170,174,717	\$ 7,259,385
Cash with fiscal agent	3,118,977	4,256,969	3,118,977	4,256,969
Taxes receivable	--	82,818	82,818	--
Accounts receivable	2,410	127,821	128,441	1,790
Due from other governments	380,531	5,870,459	5,778,777	472,213
Total Assets	<u>\$ 7,846,159</u>	<u>\$ 183,427,928</u>	<u>\$ 179,283,730</u>	<u>\$ 11,990,357</u>
Liabilities:				
Agency funds held for others	\$ 7,846,159	\$ 183,427,928	\$ 179,283,730	\$ 11,990,357
Total Liabilities	<u>\$ 7,846,159</u>	<u>\$ 183,427,928</u>	<u>\$ 179,283,730</u>	<u>\$ 11,990,357</u>
 <u>TOTAL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 36,523,886	\$ 832,940,867	\$ 822,021,096	\$ 47,443,657
Cash with fiscal agent	5,605,485	7,639,262	6,454,454	6,790,293
Taxes receivable	3,197,123	359,511,848	354,383,406	8,325,565
Accounts receivable	2,410	127,821	128,441	1,790
Due from other governments	2,058,321	12,602,109	7,647,567	7,012,863
Total Assets	<u>\$ 47,387,225</u>	<u>\$ 1,212,821,907</u>	<u>\$ 1,190,634,964</u>	<u>\$ 69,574,168</u>
Liabilities:				
Agency funds held for others	\$ 47,387,225	\$ 1,212,904,725	\$ 1,190,717,782	\$ 69,574,168
Total Liabilities	<u>\$ 47,387,225</u>	<u>\$ 1,212,904,725</u>	<u>\$ 1,190,717,782</u>	<u>\$ 69,574,168</u>

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**Component Units Fire Districts
Combining Fund Statements**

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2016

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 616,452	\$ 109,390	\$ 1,224,433	\$ 487,396
Imprest cash	--	200	--	20
Receivables (net):				
Taxes receivable	--	--	1,966	249
Due from other governments	--	142,006	--	--
Deposits	--	--	--	6,186
Total Assets	<u>\$ 616,452</u>	<u>\$ 251,596</u>	<u>\$ 1,226,399</u>	<u>\$ 493,851</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 439	\$ 4,490	\$ --	\$ 12,327
Accrued payroll	379	563	--	1,102
Due to other governments	--	--	--	--
Total Liabilities	<u>818</u>	<u>5,053</u>	<u>--</u>	<u>13,429</u>
Fund Balances				
Nonspendable	--	--	--	6,186
Restricted	14,076	--	--	--
Committed	34,453	11,391	--	35,526
Assigned	214,325	23,313	1,111,828	133,949
Unassigned	352,780	211,839	114,571	304,761
Total Fund Balances	<u>615,634</u>	<u>246,543</u>	<u>1,226,399</u>	<u>480,422</u>
Total Liabilities and Fund Balances	<u>\$ 616,452</u>	<u>\$ 251,596</u>	<u>\$ 1,226,399</u>	<u>\$ 493,851</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Component Unit Fire Districts
 June 30, 2016

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 369,466	\$ 360,438	\$ 586,962	\$ 731,475
Imprest cash	--	--	50	--
Receivables (net):				
Taxes receivable	--	1,658	766	282
Due from other governments	--	3,315	--	--
Deposits	--	--	--	--
Total Assets	<u>\$ 369,466</u>	<u>\$ 365,411</u>	<u>\$ 587,778</u>	<u>\$ 731,757</u>
 Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 6,172	\$ 2,941	\$ 9,539	\$ 650
Accrued payroll	203	3,245	2,662	--
Due to other governments	--	--	--	232,898
Total Liabilities	<u>6,375</u>	<u>6,186</u>	<u>12,201</u>	<u>233,548</u>
 Fund Balances				
Nonspendable	--	--	--	--
Restricted	--	--	--	--
Committed	107,735	--	148,031	81,445
Assigned	111,521	307,784	206,451	382,053
Unassigned	143,835	51,441	221,095	34,711
Total Fund Balances	<u>363,091</u>	<u>359,225</u>	<u>575,577</u>	<u>498,209</u>
 Total Liabilities and Fund Balances	 <u>\$ 369,466</u>	 <u>\$ 365,411</u>	 <u>\$ 587,778</u>	 <u>\$ 731,757</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Component Unit Fire Districts
 June 30, 2016

	No Mans Land Fire	Total
	<u> </u>	<u> </u>
Assets		
Cash and Investments:		
Cash and cash equivalents	\$ 77,145	\$ 4,563,157
Imprest cash	--	270
Receivables (net):		
Taxes receivable	--	4,921
Due from other governments	--	145,321
Deposits	--	6,186
Total Assets	<u>\$ 77,145</u>	<u>\$ 4,719,855</u>
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ --	\$ 36,558
Accrued payroll	--	8,154
Due to other governments	<u>33,639</u>	<u>266,537</u>
Total Liabilities	<u>33,639</u>	<u>311,249</u>
 Fund Balances		
Nonspendable	--	6,186
Restricted	--	14,076
Committed	4,690	423,271
Assigned	38,816	2,530,040
Unassigned	--	1,435,033
Total Fund Balances	<u>43,506</u>	<u>4,408,606</u>
 Total Liabilities and Fund Balances	 <u>\$ 77,145</u>	 <u>\$ 4,719,855</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, 2016

Fund Balances - Total Component Unit Fire Districts funds	\$	4,408,606
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.		3,558,699
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		(10,583)
Loans payable		(44,006)
Capital leases payable		(58,555)
Interest payable		(1,804)
Compensated absences		(18,377)
Net position of Component Unit Fire Districts	\$	<u>7,833,980</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, 2016

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 144,262	\$ 147,503	\$ 490,935	\$ 140,650
Licenses, permits, and franchises	18,714	2,345	--	5,009
Revenue from use of money and property	6,057	188	12,833	4,313
Aid from other governments	13,283	12,150	10,790	16,179
Charges for services	70,827	256,624	211,416	62,131
Other revenue	26,950	1,016	--	2,052
Total Revenues	<u>280,093</u>	<u>419,826</u>	<u>725,974</u>	<u>230,334</u>
Expenditures:				
Current:				
Public protection	196,564	222,470	688,693	209,760
Debt Service:				
Principal	--	4,016	--	--
Interest and fiscal charges	--	31,306	--	--
Total Expenditures	<u>196,564</u>	<u>257,792</u>	<u>688,693</u>	<u>209,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,529	162,034	37,281	20,574
Other Financing Sources:				
Sale of capital assets	--	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>83,529</u>	<u>162,034</u>	<u>37,281</u>	<u>20,574</u>
Fund Balances - Beginning	<u>532,105</u>	<u>84,509</u>	<u>1,189,118</u>	<u>459,848</u>
Fund Balances - Ending	<u><u>\$ 615,634</u></u>	<u><u>\$ 246,543</u></u>	<u><u>\$ 1,226,399</u></u>	<u><u>\$ 480,422</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, 2016

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
Revenues:				
Taxes	\$ 69,167	\$ 297,443	\$ 288,469	\$ 276,439
Licenses, permits, and franchises	--	--	10,188	--
Revenue from use of money and property	3,469	3,324	26,351	6,154
Aid from other governments	9,647	1,446	14,215	2,725
Charges for services	15,338	244	180,840	--
Other revenue	--	615	808	--
Total Revenues	<u>97,621</u>	<u>303,072</u>	<u>520,871</u>	<u>285,318</u>
Expenditures:				
Current:				
Public protection	75,665	263,649	476,167	281,603
Debt Service:				
Principal	11,399	--	--	--
Interest and fiscal charges	2,301	--	--	--
Total Expenditures	<u>89,365</u>	<u>263,649</u>	<u>476,167</u>	<u>281,603</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,256	39,423	44,704	3,715
Other Financing Sources:				
Sale of capital assets	2,000	--	--	--
Total Other Financing Sources	<u>2,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>10,256</u>	<u>39,423</u>	<u>44,704</u>	<u>3,715</u>
Fund Balances - Beginning	<u>352,835</u>	<u>319,802</u>	<u>530,873</u>	<u>494,494</u>
Fund Balances - Ending	<u><u>\$ 363,091</u></u>	<u><u>\$ 359,225</u></u>	<u><u>\$ 575,577</u></u>	<u><u>\$ 498,209</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, 2016

	No Mans Land Fire	Total
	<u>Fire</u>	<u>Total</u>
Revenues:		
Taxes	\$ 6,672	\$ 1,861,540
Licenses, permits, and franchises	--	36,256
Revenue from use of money and property	709	63,398
Aid from other governments	235	80,670
Charges for services	16,259	813,679
Other revenue	--	31,441
Total Revenues	<u>23,875</u>	<u>2,886,984</u>
Expenditures:		
Current:		
Public protection	34,264	2,448,835
Debt Service:		
Principal	--	15,415
Interest and fiscal charges	--	33,607
Total Expenditures	<u>34,264</u>	<u>2,497,857</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,389)	389,127
Other Financing Sources:		
Sale of capital assets	--	2,000
Total Other Financing Sources	<u>--</u>	<u>2,000</u>
Changes in Fund Balances	<u>(10,389)</u>	<u>391,127</u>
Fund Balances - Beginning	<u>53,895</u>	<u>4,017,479</u>
Fund Balances - Ending	<u>\$ 43,506</u>	<u>\$ 4,408,606</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, 2016

Changes in fund balances - Total Component Unit Fire Districts funds		\$ 391,127
--	--	------------

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	\$ 165,279	
Less current year depreciation and loss on disposal of capital assets	<u>(349,608)</u>	(184,329)

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	4,016	
Loans payable	11,400	
Capital leases payable	<u>28,046</u>	43,462

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 interest payable	<u>679</u>	679
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Change in net position of Component Unit Fire Districts		<u><u>\$ 250,939</u></u>
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STATISTICAL SECTION

COUNTY OF YOLO

Statistical Section

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

CONTENTS	PAGE
FINANCIAL TRENDS These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	248
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.	253
DEBT CAPACITY These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt.	257
ECONOMIC AND DEMOGRAPHIC INFORMATION These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	261
OPERATING INFORMATION These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs	264

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>6/30/2007</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>	<u>6/30/2016</u>
Governmental Activities										
Net investment in capital assets	\$ 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	\$148,504,830
Restricted	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	106,551,444
Unrestricted	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)	(255,834,557)
Subtotal governmental activities net position	205,819,540	191,052,163	176,107,468	166,550,592	137,101,834	160,795,673	178,056,683	194,627,039	(18,078,032)	(778,283)
Business-Type Activities										
Net investment in capital assets	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	12,685,175
Restricted	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	15,683
Unrestricted	(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)	598,425
Subtotal business-type activities net position	12,593,150	20,685,114	21,128,589	22,601,223	22,514,385	22,163,411	10,791,915	12,646,784	8,810,467	13,299,283
Primary Government										
Net investment in capital assets	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	161,190,005
Restricted	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	106,567,127
Unrestricted	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)	(255,236,132)
Total primary government net position	\$ 218,412,690	\$ 211,737,277	\$ 197,236,057	\$ 189,151,815	\$ 159,616,219	\$ 182,959,084	\$ 188,848,598	\$ 207,273,823	\$ (9,267,565)	\$ 12,521,000

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>6/30/2007</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>	<u>6/30/2016</u>
Expenses										
Governmental Activities:										
General government	\$ 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	\$ 18,638,959
Public protection	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	92,770,686
Public ways and facilities	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	13,968,632
Health and sanitation	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	40,260,215
Public assistance	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	88,942,483
Education	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	6,274,531
Recreation and cultural services	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	1,973,130
Debt Service:										
Interest	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	2,063,141
Bond issuance cost	-	-	-	-	-	-	645,408	-	-	238,261
Subtotal governmental activities	<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>	<u>265,130,038</u>
Business-Type Activities:										
Airport	283,151	417,161	457,101	425,901	335,456	302,761	402,234	641,333	383,009	444,737
Central Landfill	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	8,797,334
Total Business-Type Activities	<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>	<u>9,242,071</u>
Total primary government expense	<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>	<u>274,372,109</u>
Program Revenues										
Governmental Activities:										
Charges for services	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	38,027,585
Operating grants and contributions	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	189,303,480
Capital grants and contributions	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	3,398,857
Subtotal governmental activities	<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>	<u>230,729,922</u>
Business-Type Activities:										
Airport	205,427	244,757	396,822	1,621,414	177,162	196,260	445,638	372,375	206,231	814,256
Central Landfill	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	12,572,753
Total Business-Type Activities	<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>	<u>13,387,009</u>
Total primary government program revenue	<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>	<u>244,116,931</u>
Net (expense)/revenue										
Governmental activities	(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)	(34,400,116)
Business-type activities	(341,517)	6,434,460	(242,705)	801,551	(524,001)	(622,986)	(8,896,014)	865,834	352,363	4,144,938
Total primary government net expenses	<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>	<u>\$ (30,255,178)</u>

Continued

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

	<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>	<u>6/30/2016</u>
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 42,905,432
Sales and use taxes	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	4,038,945
Transient	91,026	87,709	102,388	47,374	303,350	321,379	233,368	356,758	487,668	541,787
Documentary	1,507,346	938,994	832,381	681,076	629,373	648,883	1,038,929	916,833	1,302,946	1,327,466
Unrestricted interest and investment earnings	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	2,098,420
Rents, not restricted to specific programs	469,716	393,602	-	-	206,959	403,227	250,674	257,958	189,519	200,405
Revenue sharing	667,108	484,284	-	-	-	-	-	-	-	-
Franchise fees	481,064	471,848	-	214,016	733,226	773,587	723,715	904,160	510,998	520,635
Gain (Loss) on disposal of capital assets	(257,871)	(270,257)	14,414	10,579	307,010	(150,769)	70,962	-	28,792	-
Transfers	-	-	-	-	-	9,000	16,200	(113,563)	-	-
Other	-	-	-	-	-	-	-	-	-	66,775
Total governmental activities	53,799,517	54,525,785	55,918,526	47,197,478	48,887,757	47,159,667	47,617,831	47,479,760	52,509,243	51,699,865
Business-type activities:										
Unrestricted interest and investment earnings	1,231,622	1,657,504	686,180	664,530	437,163	281,012	20	873,712	225	341,252
Miscellaneous	-	-	-	6,553	-	-	1,709	1,760	1,600	2,626
Transfers	-	-	-	-	-	(9,000)	(16,200)	113,563	-	-
Total business-type activities	1,231,622	1,657,504	686,180	671,083	437,163	272,012	(14,471)	989,035	1,825	343,878
Total primary government	55,031,139	56,183,289	56,604,706	47,868,561	49,324,920	47,431,679	47,603,360	48,468,795	52,511,068	52,043,743
Change in Net Position										
Governmental activities	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	17,299,749
Business-type activities	890,105	8,091,964	443,475	1,472,634	(86,838)	(350,974)	(8,910,485)	1,854,869	354,188	4,488,816
Total primary government	\$ 6,362,809	\$ (6,675,413)	\$ (12,438,606)	\$ (2,006,205)	\$ (1,172,603)	\$ (5,020,128)	\$ 8,462,232	\$ 18,425,225	\$ 4,613,013	\$ 21,788,565

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

	<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>	<u>6/30/2016</u>
General Fund										
Nonspendable					\$ 12,160,504	\$ 12,221,639	\$ 11,649,188	\$ 10,930,232	\$ 9,750,183	\$ 9,460,935
Restricted					1,477,353	1,804,705	12,231,027	16,076,088	11,348,478	14,289,217
Committed					600,000	600,000	300,000	2,164,934	3,741,197	5,819,435
Assigned					11,257,809	13,067,120	12,896,564	16,989,458	28,686,687	30,981,033
Unassigned					2,196,807	678,033	2,977,674	7,241,582	3,371,296	3,172,661
Reserved	\$ 1,495,965	\$ 8,609,344	\$ 722,479	\$ 485,039						
Unreserved	24,418,253	2,291,221	1,758,890	848,117						
Subtotal General Fund	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	63,723,281
All Other Governmental Funds										
Nonspendable					261,837	304,035	211,047	250,263	204,200	198,787
Restricted					38,024,117	45,549,916	61,953,526	75,833,487	78,786,977	80,618,774
Committed					5,134,284	5,947,717	7,482,155	5,174,004	5,430,360	5,815,676
Assigned					-	-	-	-	49,771	12,543
Unassigned					(492,280)	(172,000)	(3,649)	(3,380)	(53,047)	(111,114)
Reserved	4,701,540	8,400,701	9,846,226	4,406,857						
Unreserved, reported in:										
Special revenue funds	55,401,685	48,980,843	47,514,294	50,248,434						
Capital project funds	(196,777)	846,630	5,379,513	5,530,935						
Debt service funds	1,436,942	267,494	1,147,293	1,349,603						
Total all other governmental funds	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	86,534,666
Total all governmental funds	\$ 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	\$ 150,257,947

Notes:

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

Source:

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	<u>6/30/2007</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>	<u>6/30/2016</u>
Revenues:										
Taxes	\$ 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	\$ 56,757,533
Licenses, permits, and franchises	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	9,292,665
Fines, forfeitures and penalties	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	7,005,038
Revenue from use of money and property	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	2,468,498
Aid from other governments	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	189,896,484
Charges for services	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	28,045,394
Other	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	2,434,794
Total Revenues	237,319,684	255,341,637	254,493,879	256,108,529	245,406,667	239,769,985	266,244,662	275,516,579	274,152,302	295,900,406
Expenditures:										
General government	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	26,162,067
Public protection	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	94,893,260
Public ways and facilities	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	11,935,360
Health and sanitation	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	47,400,770
Public assistance	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	92,048,578
Education	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	6,618,603
Recreation and cultural services	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	1,720,848
Capital outlay	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	2,294,017
Debt service:										
Principal	671,349	739,682	772,949	10,275,213	1,148,596	1,344,742	1,615,893	1,945,051	2,041,855	3,576,129
Interest and fiscal charges	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	736,741
Bond issuance costs	-	-	310,024	78,000	-	-	645,408	-	-	238,261
Total Expenditures	251,159,316	273,447,698	266,338,289	261,026,577	237,799,933	230,665,041	258,694,003	253,954,839	266,596,507	287,624,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,839,632)	(18,106,061)	(11,844,410)	(4,918,048)	7,606,734	9,104,944	7,550,659	21,561,740	7,555,795	8,275,772
Other Financing Sources (Uses):										
Proceeds from sale of tobacco settlement revenue	-	-	-	-	-	-	-	-	-	-
Transfers in	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	34,877,194
Transfers out	(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)	(35,228,361)
Sale of capital assets	79,909	244,686	160,605	51,477	560,698	95,905	59,734	84,234	82,680	66,775
Premium on refunded bonds	-	-	-	-	-	-	-	-	-	192,992
Payment to refunding agent	-	-	-	-	572,712	-	(3,281,022)	-	-	(5,902,527)
Debt issuance	10,581,379	-	6,467,465	7,747,260	-	876,628	26,081,075	4,010,638	63,382	6,660,000
Total Other Financing Sources (Uses)	10,372,097	244,686	6,291,385	7,505,642	144,712	275,790	22,145,708	3,397,396	(896,361)	666,073
Net change in fund balance	(3,467,535)	(17,861,375)	(5,553,025)	2,587,594	7,751,446	9,380,734	29,696,367	24,959,136	6,659,434	8,941,845
Fund balance, beginning	91,551,864	87,257,608	71,921,720	66,368,695	62,868,985	70,620,431	80,001,165	109,697,532	134,656,668	141,316,102
Prior period adjustment	(826,721)	2,525,487	-	(6,087,304)	-	-	-	-	-	-
Fund balance, restated beginning	90,725,143	89,783,095	71,921,720	60,281,391	62,868,985	70,620,431	80,001,165	109,697,532	134,656,668	141,316,102
Fund balance, ending	\$ 87,257,608	\$ 71,921,720	\$ 66,368,695	\$ 62,868,985	\$ 70,620,431	\$ 80,001,165	\$ 109,697,532	\$ 134,656,668	\$ 141,316,102	\$ 150,257,947
Debt service as a percentage of noncapital expenditures	0.72%	0.82%	0.97%	4.61%	1.10%	1.16%	1.10%	2.05%	1.18%	1.64%

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>
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
2015 - 2016	22,990,577,057	1,371,573,631	580,812,727	(927,208,181)	24,015,755,234	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>	
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
2015 - 2016	1.00000	0.00000	0.06612	0.00002	1.06613

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, 2016 AND JUNE 30, 2007**

<u>Taxpayer</u>	<u>Nature of Business</u>	<u>June 30, 2016</u>			<u>June 30, 2007</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	\$ 342,816,536	1	1.43%	\$ 199,680,997	1	1.07%
Dayton Hudson Corp	Distribution/Warehouse	205,972,058	2	0.86%	92,101,562	4	0.49%
MSHQ LLC (Money Store)	Finance	117,877,291	3	0.49%	103,667,590	3	0.55%
Walgreen Co.	Distribution/Warehouse	108,409,881	4	0.45%	120,190,244	2	0.64%
Seminis Vegetable Seeds Inc.	Agricultural	86,629,653	5	0.36%			
Conaway Preservation Group LLC	Agricultural	86,342,296	6	0.36%	48,396,025	9	0.26%
Bayer Cropsciences	Agricultural	73,436,207	7	0.31%			
Westcore Delta LLC	Real Estate Developer	70,102,532	8	0.29%			
Pacific Coast Producers	Food processor	59,786,939	9	0.25%	55,787,934	6	0.30%
Harsch Investment Prop LLC	Real Estate Developer	59,313,271	10	0.25%	44,648,376	10	0.24%
US Industrial REIT	Real Estate Developer				51,865,587	8	0.28%
JB Management LP	Property management				57,175,496	5	0.31%
Sacramento Foodco Inv LLC	Distribution/Warehouse				55,110,859	7	0.29%
		<u>\$ 1,210,686,664</u>		<u>5.05%</u>	<u>\$ 828,624,670</u>		<u>4.43%</u>

Source:

Compiled by Yolo County Department of Financial Services

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

Fiscal Year Ended June 30,	Taxes Levied for this Fiscal Yr.	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date Fiscal Year of Levy	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%
2016	309,943,551	307,416,496	99.18%	N/A	307,416,496	99.18%

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>			
2006-2007	\$ 315,000	\$ 2,170,000	\$ -	\$ 3,925,000	\$ 15,205,427	\$ 396,701	\$ -	\$ 22,012,128	0.12%	0.29%
2007-2008	175,000	2,125,000	-	3,815,000	14,760,745	363,076	110,171	21,348,992	0.11%	0.27%
2008-2009	30,000	8,425,000	-	3,700,000	14,352,796	323,283	82,219	26,913,298	0.13%	0.34%
2009-2010	-	8,290,000	7,631,635	3,585,000	4,473,208	287,611	55,821	24,323,275	0.12%	0.31%
2010-2011	-	8,065,000	7,171,626	3,465,000	4,690,320	250,930	28,427	23,671,303	0.12%	0.27%
2011-2012	-	7,825,000	6,666,091	3,340,000	5,192,741	213,213	8,839	23,245,884	0.11%	0.26%
2012-2013	-	7,585,000	5,810,882	26,060,000	4,907,057	174,904	6,757	44,544,600	0.22%	0.48%
2013-2014	-	7,330,000	5,039,976	25,840,000	8,588,554	163,247	4,592	46,966,369	0.22%	0.48%
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
2015-2016	-	6,660,000	3,860,415	23,940,000	5,612,756	145,245	7,727	40,226,143	0.17%	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>
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%
2015-2016	24,015,755,234	300,196,940	-	300,196,940	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, 2016**

2015-2016 Assessed Valuation: \$ 24,015,755,234 (includes unitary utility valuation)

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable (1)</u>	<u>June 30, 2016</u>
Los Rios Community College District	9.007%	\$ 31,591,152
Solano County Community College District	1.710%	3,700,548
Yuba Joint Community College District	28.631%	46,701,398
Davis Joint Unified School District	99.702%	14,636,254
Davis Joint Unified School District Community Facilities District No. 2	100.000%	21,025,000
Esparto Unified School District	100.000%	2,080,000
Pierce Joint Unified School District	23.715%	729,483
River Delta JUSD School Facilities Improvement District No. 2	51.799%	4,123,483
Washington Unified School District	100.000%	77,133,895
Winters Joint Unified School District	79.222%	5,751,517
Woodland Joint Unified School District	98.885%	20,780,683
Cacheville Community Service District GO Bond	100.000%	20,000
City of Davis Community Facilities Districts	100.000%	33,324,043
City of West Sacramento Community Facilities Districts	100.000%	127,396,383
City of Woodland Community Facilities Districts	100.000%	47,618,400
Yolo County Library Community Facilities District No. 1989-1	100.000%	6,800,000
Yolo County 1915 Act Bonds	100.000%	1,410,000
City and Special District 1915 Act Bonds	100.000%	45,578,786
Total Overlapping Tax and Assessment Debt		<u>\$ 490,401,025</u>

<u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 23,940,000
Yolo County Board of Education Certificates of Participation	100.000%	5,890,000
Los Rios Community College District Certificates of Participation	9.007%	85,567
Solano Community College District Certificates of Participation	1.710%	180,790
Yuba Joint Community College District Certificates of Participation	28.631%	4,261,348
Davis Joint Unified School District Certificates of Participation	99.702%	38,767,462
Washington Unified School District Certificates of Participation	100.000%	68,265,000
Winters Joint Unified School District Certificates of Participation	79.222%	859,559
Woodland Joint Unified School District Certificates of Participation	98.885%	11,070,176
City of West Sacramento General Fund Obligations	100.000%	28,570,838
City of Woodland Public Improvement Corporation	100.000%	14,570,734
Total Direct and Overlapping General Obligation Debt		<u>\$ 196,461,474</u>

<u>Overlapping Tax Increment Debt (Successor Agencies):</u>	100.000%	<u>155,756,731</u>
Combined Total Debt		<u><u>\$ 842,619,230</u></u>

(continued)

**COUNTY OF YOLO, CALIFORNIA
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
 JUNE 30, 2016**

TOTAL DIRECT DEBT	\$ 23,940,000
TOTAL OVERLAPPING DEBT	<u>\$ 818,679,230</u>
COMBINED TOTAL DEBT	<u><u>\$ 842,619,230</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 2015-16 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	2.09%
Total Direct Debt (\$25,905,000)	10.00%
Combined Total Debt	3.60%

Ratios to Redevelopment Incremental Valuations (\$4,003,213,319):

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)
2007	195,354	\$ 7,555,582	\$ 38,878	97,000	92,000	5.2%	29,493
2008	198,326	7,946,157	40,304	98,000	91,300	6.8%	29,507
2009	200,931	7,856,637	39,324	98,200	87,900	10.5%	29,591
2010	200,484	7,958,000	39,567	102,600	90,600	11.7%	29,440
2011	201,071	8,645,116	42,738	101,900	89,800	11.9%	29,366
2012	204,349	8,929,353	43,538	104,000	92,900	10.7%	29,407
2013	205,999	9,221,204	44,556	102,900	93,700	8.9%	29,250
2014	208,246	9,759,692	46,641	103,700	96,400	7.1%	29,185
2015	211,813	10,451,103	49,063	104,600	98,200	6.1%	29,345
2016	214,555	N/A	N/A	105,100	99,000	5.8%	29,681

Detail of estimated population, as of January 1, 2016 (1):

Incorporated Cities

Davis	68,314
West Sacramento	53,082
Winters	7,214
Woodland	57,526
Total of Incorporated Cities	186,136
Total of Unincorporated Areas	28,419
Total Population	214,555

Sources:

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

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
JUNE 30, 2016 AND JUNE 30, 2007**

June 30, 2016				June 30, 2007			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	9,599	1	9.70%	University of California, Davis	12,000	1	13.04%
State of California, (various)	2,753	2	2.78%	Cache Creek Casino Resort	2,420	2	2.63%
U.S. Government	2,316	3	2.34%	U.S. Postal Service	2,300	3	2.50%
Cache Creek Casino Resort	2,300	4	2.32%	State of California	2,119	4	2.30%
County of Yolo	1,411	5	1.43%	County of Yolo	1,710	5	1.86%
Woodland Joint Unified Sch Dist.	1,116	6	1.13%	Target Corp.	1,176	6	1.28%
Raley's Inc.	1,007	7	1.02%	Raley's Inc.	834	7	0.91%
Walgreens	839	8	0.85%	Woodland Healthcare	752	8	0.82%
Woodland Healthcare	712	9	0.72%	Wal-Mart Stores, Inc.	712	9	0.77%
Sutter Health	665	10	0.67%	Rex Moore Electric Contractors & Eng.	700	10	0.76%
Total ten largest	<u>22,718</u>			Total ten largest	<u>24,723</u>		
Total all others	<u>76,282</u>			Total all others	<u>67,277</u>		
Total County employment (3)	<u><u>99,000</u></u>			Total County employment (3)	<u><u>92,000</u></u>		

Source:

- (1) Sacramento Business Journal, July 8, 2016
- (2) County of Yolo Comprehensive Annual Report, Fiscal Year Ended June 30, 2007
- (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>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>	<u>2016</u>
General Government										
Administration	37	36	33	29	32	31	30	31	34	35
Finance	61	66	66	56	54	54	51	54	56	59
Facilities	24	23	23	19	14	14	12	14	13	14
Other	92	96	95	78	67	67	65	65	70	66
	<u>214</u>	<u>221</u>	<u>217</u>	<u>182</u>	<u>167</u>	<u>166</u>	<u>158</u>	<u>164</u>	<u>173</u>	<u>174</u>
Public Protection										
Child Support Enforcement	78	78	69	53	53	57	54	54	49	49
District Attorney	104	109	103	94	94	96	95	97	106	106
Public Defender	35	36	36	35	33	33	31	34	35	36
Sheriff-Coroner	274	277	278	267	267	271	254	261	251	273
Probation	131	146	145	140	138	135	127	120	116	129
Other	81	80	76	59	54	55	53	53	73	57
	<u>703</u>	<u>726</u>	<u>707</u>	<u>648</u>	<u>639</u>	<u>647</u>	<u>614</u>	<u>619</u>	<u>630</u>	<u>650</u>
Public Ways & Facilities	49	49	49	45	44	44	44	45	45	46
Health & Sanitation										
Public Health	137	136	120	100	84	84	83	91	102	91
Mental Health	138	174	120	103	88	88	78	85	92	72
Alcohol & Drug	33	6	0	0	0	0	0	0	0	0
	<u>308</u>	<u>316</u>	<u>240</u>	<u>203</u>	<u>172</u>	<u>172</u>	<u>161</u>	<u>176</u>	<u>194</u>	<u>163</u>
Public Assistance										
Employment & Social Services	367	373	373	310	278	294	307	353	421	439
Other	11	11	13	10	10	10	9	10	10	10
	<u>378</u>	<u>384</u>	<u>386</u>	<u>320</u>	<u>288</u>	<u>304</u>	<u>316</u>	<u>363</u>	<u>431</u>	<u>449</u>
Education										
County Library	36	37	37	38	38	38	39	38	39	41
Agriculture Education	5	5	5	5	3	3	2	2	0	0
	<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>	<u>41</u>
Recreation and Cultural - Parks	14	16	15	14	10	10	8	8	6	6
County Landfill	24	27	27	27	25	25	25	25	25	25
County Airport	1	1	1	0	0	0	0	0	0	0
Total FTE's	<u>1,732</u>	<u>1,782</u>	<u>1,684</u>	<u>1,482</u>	<u>1,386</u>	<u>1,409</u>	<u>1,367</u>	<u>1,440</u>	<u>1,543</u>	<u>1,554</u>

Source:
 Authorized position resolution report

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Tax Collector										
Number of tax bills issued	62,065	63,954	64,454	63,882	63,055	63,013	63,381	63,544	63,362	63,449
County Counsel										
Annual attorney hours	12,928	12,506	10,456	10,184	9,980	9,931	9,872	10,163	8,181	9,786
Public Protection										
Sheriff										
Total patrol calls for service	38,249	38,508	34,484	39,331	32,785	28,265	31,180	35,575	36,760	31,660
Total jail bookings	10,631	10,187	9,706	9,243	8,385	7,635	7,397	8,353	8,621	7,951
Average jail population	421	427	412	413	414	404	440	455	411	375
Animal shelter average daily population	255	231	191	144	177	109	100	107	103	98
Probation										
Total minors booked	1,170	1,446	1,396	1,446	703	542	490	741	521	497
Total minors released	1,148	1,371	1,389	1,173	691	546	494	736	507	488
Average Juvenile Hall daily population	57	76	75	75	52	37	24	24	27	36.74
District Attorney										
Total felony cases filed	2,937	1,971	1,904	1,659	1,785	1,857	2,086	2,315	1,849	1,406
Total misdemeanor cases filed	4,798	4,836	4,857	4,179	4,380	4,073	3,236	3,540	4,836	6,194
Agriculture										
Pesticides permits issued	640	549	623	641	660	74	609	670	599	714
Phytosanitary certificates issued	3,907	4,300	5,339	6,357	6,646	6,601	7,436	7,179	6,464	6,093
Phytofield acres inspected	15,638	15,422	17,761	20,606	20,532	26,657	28,279	29,180	22,568	19,962
Weights & Measures devices	8,349	8,589	8,678	8,302	8,415	8,780	8,955	8,942	8,921	9,587
Pounds of rodent bait manufactured	65,190	63,745	56,365	55,400	69,835	63,800	52,075	47,425	46,000	38,875
Buildings Division										
Number of permits issued	1,114	1,026	898	880	651	602	686	737	842	677
Recorder										
Total documents recorded	49,392	40,544	42,534	37,179	39,276	39,246	44,012	32,238	34,791	35,705
Public Ways & Facilities										
No data										

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
(continued)										
Health & Sanitation										
Health Department										
Primary care clinic visits **	11,000	14,045	7,572	9,971	5,634	8,238	N/A	N/A	N/A	N/A
Detention Health sick calls	5,900	8,400	5,840	5,554	8,658	14,402	13,821	8,702	5,009	15,564
Adult Day Health Center										
average daily attendance	44	46	48	46	43	41	43	48	51	53
Women, Infants & Children (WIC) caseload	4,725	4,775	5,275	5,725	5,725	5,562	5,615	5,243	5,048	4,451
Mental Health Numbers of service units	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	2,818,309
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases	25	76	75	54	48	58	45	17	25	29
Elder abuse reports	298	411	488	315	343	380	501	663	781	849
Average annual food stamp cases	3,792	4,095	4,873	5,935	6,528	7,431	7,622	8,288	9,631	10,744
Value of foods stamps issued	\$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	\$ 34,442,435
Average monthly In-Home Support hours	120,772	149,597	164,622	183,580	164,763	161,541	149,687	182,333	214,756	238,998
Education										
Library										
Total circulation	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	1,289,684
Recreation & Cultural										
Boat launch passes sold	N/A	N/A	N/A	67	74	78	80	68	70	89
Cars and day use passes sold	N/A	N/A	6979	5,765	5,475	4,623	4,035	4,062	3,300	4,351
Camping nights	N/A	N/A	2801	2,275	2,903	3,058	2,863	2,064	545	952
Sanitation Enterprise Fund										
Total tonnage entering landfill	183,242	175,315	197,239	200,597	178,935	161,911	271,743	356,311	350,058	533,181
Total tonnage recycled	96,241	107,798	110,325	108,388	99,290	169,222	104,473	182,798	173,095	191,341
Total tonnage disposed	285,698	283,113	307,564	308,985	278,225	331,133	167,270	173,513	176,963	341,840

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**

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

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Protection (continued)									
Other									
Vehicles	40	41	46	35	36	43	42	44	38
Motorized heavy equipment	0	1	3	1	1	1	0	0	1
Courthouses	1	1	1	1	1	1	1	1	1
County owned office buildings	3	3	3	3	3	3	3	3	3
Leased office buildings	2	2	2	2	1	1	1	1	1
Storage facilities	1	1	1	1	1	1	1	1	1
Public Ways & Facilities									
Road Department									
Vehicles	31	32	31	33	31	26	29	26	20
Motorized heavy equipment	49	27	27	19	19	22	22	23	25
Office buildings	2	2	2	2	2	2	2	2	2
Road miles maintained	796	796	760	763	762	759	757	757	757
Bridges	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
Health & Sanitation									
Vehicles	64	57	61	48	48	44	41	41	49
Office buildings	3	3	3	3	3	3	3	3	3
Leased office buildings	0	0	0	0	0	0	0	0	0
County Service Areas:									
Water connections	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006
Sewer connections	876	876	876	876	876	876	876	876	876
Landfill facilities:									
Vehicles	12	12	15	9	10	12	12	11	11
Motorized heavy equipment	8	7	6	6	6	7	8	8	7
Operating landfill	1	1	1	1	1	1	1	1	1
Buildings	1	3	3	3	3	3	3	3	3
Public Assistance									
Vehicles	59	64	64	53	55	43	43	46	55
Motorized heavy equipment	1	1	1	1	1	1	1	1	2
Leased office buildings	1	1	1	1	1	1	1	1	2
County owned office buildings	1	1	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1	1	1

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

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

Source:
 County of Department of Financial Services

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