

**Meeting of the
Financial Oversight Committee
Yolo County
Thursday, July 15, 2020
10:00 a.m.**

Note: This meeting is being agendaized to allow Committee Members, staff and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Teleconference Options to join Zoom meetings:
By PC: <https://yolocounty.zoom.us/j/97610243659>
Meeting ID: 976 1024 3659
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Executive Order N-29-20 authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public. Members of the public are encouraged to observe and participate in the teleconference.

Further instructions on how to electronically participate and submit your public comments can be found in the PUBLIC PARTICIPATION note at the end of this agenda.

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the meeting materials, should contact Chad Rinde, Chief Financial Officer at least two (2) working days before the meeting at 530-666-8050 or chad.rinde@yolocounty.org.

If you have anything that you wish to be distributed to the Committee and included in the official record, please hand it to a member of County staff who will distribute the information to the members and other staff.

Committee Members:

Chair Gary Sandy	(Board of Supervisors – Voting)
Vice-Chair Duane Chamberlain	(Board of Supervisors - Voting)
Richard Horan	(Public Member- Voting)
Lawrence Raber	(Public Member – Voting)
Crissy Huey	(County Superintendent of Education - Voting)
Kimberly McKinney	(Cities Member – Voting)
Kristin Sicke	(Special District Member – Voting)
Patrick Blacklock	(County Administrator – Non-voting)
Chad Rinde	(Chief Financial Officer – Non-voting)

10:00 a.m. Call to Order

1. **Welcome:** Lawrence Raber (new committee member – Public Member)
2. **Roll Call.**
3. **Approval of Agenda**
4. **Follow-up of items from prior meeting.**
5. **Public Comment**
This item is reserved for persons wishing to address the Committee on any related matters that are not otherwise on this meeting agenda. Public comments on matters listed on the agenda shall be heard at the time the matter is called. As with all public comment, members of the public who wish to address the Committee are customarily limited to 3 minutes per speaker, but an extension can be provided at the discretion of the chair.

CONSENT AGENDA

6. **Approval of the prior meeting minutes 5/07/2020.**

REGULAR AGENDA

7. **Receive staff report on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit (Eldredge).**
8. **Receive verbal update on status of the Yolo County Comprehensive Annual Financial Report (CAFR) for 6/30/2020 from the Independent Auditor's (LSL/Tiriboyi).**
9. **Receive Treasury audit reports and verbal update on the status of pending audits for quarter ended 6/30/2020 (Burnham).**
10. **Receive staff report on budget update (Qader)**
11. **Receive report on the Treasury Pool Investment Activity for the Second Quarter ended June 30, 2020 (PFM/Burnham).**
12. **Confirm next meeting date: October 27, 2020 at 10:00 to 11:30 a.m.**
13. **Committee Member and Staff Announcements.** Action items and reports from members of the Committee, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Committee or the public.
14. **Adjournment (Approximately 11:30 a.m.).** Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Chad Rinde, Chief Financial Officer at 530-666-8050 or chad.rinde@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8050 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/general-government/general-government-departments/financial-services/financial-oversight-committee>.

PUBLIC PARTICIPATION
OPTIONS FOR PUBLIC COMMENT

1. If you are joining the meeting via zoom and wish to make a comment on an item, press the “raise a hand” button. If you are joining the meeting by phone only, press *9 to indicate a desire to make comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes. “Note: If you are joining by zoom and phone, still use the zoom raise a hand button as *9 will not work.

2. If you choose not to observe the Financial Oversight Committee meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the Committee meeting. Please submit your comment to Chad Rinde, Chief Financial Officer at chad.rinde@yolocounty.org. Your comment will be placed into the record at the Committee meeting.

3. If you are watching/listening to the live stream of the Committee meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may also submit your comment, limited to 250 words or less, to Chad Rinde, Chief Financial Officer at chad.rinde@yolocounty.org. Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

YOLO COUNTY FINANCIAL OVERSIGHT COMMITTEE

MINUTES OF MEETING MAY 7, 2020

Note: This meeting was held via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Members present on the call: Duane Chamberlain (Vice Chair – Supervisor), Richard Horan (Public Member), Crissy Huey (Education), Kristin Sicke (Special District), and Kimberly McKinney (Cities).

Members excused: Gary Sandy (Chair – Supervisor)

Others present on the call: Mindi Nunes (Asst. CAO), Chad Rinde (CFO), Tom Haynes (Assistant CFO), Mubeen Qader, (Chief Budget Officer), Edward Burnham (Treasury Manager), Marilyn Tiriboyi (Accounting Manager), Sarah Meacham, Ken Schiebel (PFM), Brandon Young, Debbie Harper (LSL), Kim Eldredge, Noemy Mora-Beltran, David Estrada, Douglas Port (Internal Audit), Lee Gerney (CIO) and Larry Raber (Public).

Moderator: David Estrada

Recorded by: Kim Eldredge

- 1) **Call to Order.** Duane Chamberlain called the meeting to order at 10:00 a.m. with Richard Horan, Crissy Huey, Kristin Sicke and Kimberly McKinney in attendance. Quorum was formed with five voting members present.
- 2) **Introductions.** Kimberly McKinney (new committee member) and Lee Gerney (County Chief Information Technology Officer) was welcomed to the meeting. Members above were on the call. Gary Sandy noted as absent.
- 3) **Approval of Agenda.** Agenda reviewed and approved; adopted (Sicke/Horn).
- 4) **Follow-up item from 2/05/2020 meeting.**
 - a) **Status of Public Member vacancy:** Chad Rinde reported that he had reviewed the applications and is recommending that the board pursue the appointment of Mr. Larry Raber as best qualified for the Public Member vacancy.
- 5) **Public Comment.** Chad Rinde reported that no public comments were received for the record.
- 6) **Approval of the 2/05/2020 meeting minutes.** Minutes accepted and approved (Huey/Sicke).
- 7) **Receive presentation of “Information Security Strategy” from the County Chief Technology Officer (Gerney).** At the request of the committee from last meeting 2/05/2019, Lee Gerney provided a presentation on information security and its complexity, Yolo County's Information Security Framework (management and governance), top risks to the organization, and Yolo County's Security Incident Management Framework. Richard Horan asked Lee, *“how are you tracking lessons learned? and what keeps you up at night? i.e. employees working at home, cybercriminal activity-phishing etc.* Lee stated that the County information systems reviews their practices on a quarterly basis and applies best practices. His department also looks at recent cyberattacks nationally and

determines the best approach to implement for the County. Lee noted that increased cyberattacks on the County network, user education (spam/phishing emails), and ensuring that all backup protocols are working are his main risks that keeps him up at night.

- 8) **Receive verbal update on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit Activity.** Kim Eldredge provided an update on the internal audit activity and status of current engagements: County-wide Payroll Audit-delayed, due to pandemic and available resources from department; Report of Resolution of Audit Findings and Recommendations-completed, presented results to Audit Committee 5/06/2020; Preliminary Risk Assessment-Cash-completed, performed county-wide cash count, assessed internal controls and selected Health & Human Services Agency (HHSA) and Sheriff departments for cash audit; Cash Audits-Sheriff & HHSA-delayed, due to pandemic and available resources from departments. The auditors are preparing planning documents to begin one cash audit starting in June 2020; Purchase Card Continuous Auditing (review period 7/01/18 to 6/30/19)-in-progress, draft report completed and waiting on county management response to findings/recommendations. Richard Horan requested that future agendas include a list of audit projects.
- 9) **Receive Single Audit report 6/30/2019 and verbal update on status of the Yolo County Comprehensive Annual Financial Report (CAFR) for 6/30/2020 from the Independent Auditor's (LSL/Tiriboyi).** Brandon Young, Partner (LSL), presented the Single Audit for 6/30/2019. The auditors reported (1) one significant deficiency/instance of noncompliance in the *Program Title: "Unaccompanied Alien Children Program"* for failure to submit required reporting by submission deadline. This finding will not be repeated because program ended January 31, 2020 and will no longer require report submission. Debbie Harper, Partner (LSL), reported that the auditors are performing the interim audit work for the CAFR 6/30/2020 with a focus on today's environment.
- 10) **Receive Treasury audit reports and verbal update on the status of pending audits for quarters ended 9/30/2019, 12/31/2019, and 3/31/2020 (Burnham).** Edward Burnham provided a verbal report on the status of the treasury for quarters ended 9/30/2019, 12/30/2019, 3/31/2020 and noted that bank reconciliations are current and completed. Brandon Young added that the treasury audits are up-to-date and bank reconciliations have been confirmed as complete through 3/31/2020.
- 11) **Receive report on the Treasury Pool Investment Activity for the First Quarter ended March 31, 2020 (PFM/Burnham).** Sarah Meacham and Ken Schiebel (PFM) provided an economic update and overview of the investment portfolio performance for the First Quarter 3/31/2020.
- 12) **Confirm next meeting date.** July 15, 2020 at 10:00 to 11:30 a.m.
- 13) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 14) **Adjournment.** Meeting Adjourned at 11:33 a.m.



County of Yolo

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

MEMORANDUM

To: Gary Sandy, Chair Audit Sub-Committee
Duane Chamberlain, Audit Sub-Committee

From: Kim Eldredge, Audit Manager, Division of Internal Audit

Cc: Patrick Blacklock, County Administrator

Date: May 6, 2020

Re: Resolution of Audit Findings and Recommendations

The Division of Internal Audit monitors the implementation of all audit recommendations as in accordance with the Yolo County Audit & Accountability Policy and auditing standards. After the completion of each engagement, the auditee provides the auditor with a management response of the audit recommendation and anticipated date of completion. The Division monitors each audit recommendation by requesting a status of corrective action, quarterly, and provides a report to County Management and the Audit Sub-Committee.

To prepare this report, we asked each department to provide a status of each audit recommendation (see categories below) and provide supporting documentation for any implemented audit recommendation for review.

We categorized each audit recommendation by auditee progress:

Category	Description
Implemented	Completed recommendation and has provided auditor supporting documentation
Partly Implemented	Satisfied some elements of the audit recommendation, but additional work still remains
Started	Began implementing the recommendation, but considerable work remains
Not started	No work has begun
Contested	Auditee has chosen not to implement recommendation therefore assumes noted risk
Closed	Removed audit recommendation due to change in circumstance rendered it no longer applicable or feasible

Our review consisted of an examination of the supporting documentations provided by the department, as well as inquiry and discussion with department personnel. Our field follow-up review did not constitute an audit and did not include a sampling of transactions for testing and verification purposes.

We thank the department management and staff for their cooperation and assistance during this review and reporting period.

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<u>Abry</u>	<u>Department Name</u>
ACE	Assessor/Clerk-Recorder/Elections
DFS	Department of Financial Services
SHER	Sheriff-Coroner – Public Administration
HHSA	Health & Human Services Agency – Public Guardian
PROB	Probation Department
DCS	Department of Community Services

I. SUMMARY OF STATUS OF AUDIT RECOMMENDATION, by Department

The following table summarizes the department’s reported status of audit recommendations.

Fiscal Year	Report	Issued Date	Dept	No. Recs	Not Started	Started	Partially Implemented	Implemented	Contested	Closed	Field Follow-up
2015-16	Elections Special Review Reviewed various administrative and financial procedures related to controls of contracts, procurement, purchase cards and other expenditures. (Total 4 Major Findings)	4/28/2016	ACE DFS	16 2	*		1	15			
2016-17	Treasury Cash Count QE 9/30/2016 Performed a cash count of the county treasury; GC Section 26920(a)(1)	11/15/2016	DFS	2N				2			<input checked="" type="checkbox"/>
2016-17	Treasury Cash Count QE 12/31/2016 Performed a cash count of the county treasury; GC Section 26920(a)(1)	4/25/2017	DFS	1N 2R				3			<input checked="" type="checkbox"/>
2016-17	Treasury Cash Count QE 3/31/2017 Performed a cash count of the county treasury; GC Section 26920(a)(1)	7/21/2017	DFS	1N 1R				2			<input checked="" type="checkbox"/>
2016-17	Treasury Cash Count QE 6/30/2017 Performed a cash count of the county treasury; GC Section 26920(a)(1)	9/25/2017	DFS	2R				2			<input checked="" type="checkbox"/>
2017-18	Social Security Number Truncation Program Reviewed laws & regulations related to social security truncation program; verified fee collection; Article 3.5 Section 27300	12/21/2017	ACE	3	3						<input checked="" type="checkbox"/>
2017-18	Public Administration/Guardian Review Reviewed various administrative and fiduciary functions of the office with respect to the management of clients funds, case management, estates, handling of indigents and their estates. (Total 7 Major Findings)	10/30/2017	SHER HHSA DFS	35 35 2	*	5 1	4 20	17 13		11 1	
2017-18	Treasury Cash Count QE 9/30/2017 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	12/21/2017	DFS	1N 1R				2			<input checked="" type="checkbox"/>
2017-18	Treasury Cash Count QE 12/31/2017 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	2/07/2018	DFS	2R				2			<input checked="" type="checkbox"/>
2017-18	Treasury Cash Count QE 3/31/2018 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	5/17/2018	DFS	1N 1R				2			<input checked="" type="checkbox"/>

Internal Auditor's Report

Fiscal Year	Report	Issued Date	Dept	No. Recs	Not Started	Started	Partially Implemented	Implemented	Contested	Closed	Field Follow-up
2017-18	Treasury Cash Count QE 6/30/2018 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	9/20/2018	DFS	2R				2			<input checked="" type="checkbox"/>
2018-19	County Cannabis Program AUP (Restricted)	8/28/2018	DCS	15			1	14			
2018-19	County-wide Purchase Card Program Reviewed internal controls of the purchase card program	5/28/2019	DFS	3	*						
2018-19	Internal Auditor's Initial Asmt of the Infor System Validated the auditor control considerations and to provide mgmt. with a status of the county project goals, auditor control concerns and the recommendations that resulted from the Kinsey review.	12/20/2018	DFS	11	*						
2018-19	Treasury Cash Count QE 9/30/2018 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	2/19/2019	DFS	1R				1			<input checked="" type="checkbox"/>
2018-19	Treasury Cash Count QE 12/31/2018 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	2/19/2019	DFS	1R				1			<input checked="" type="checkbox"/>
2018-19	Treasury Cash Count QE 3/31/2019 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	8/15/2019	DFS	1R				1			<input checked="" type="checkbox"/>
2018-19	Treasury Cash Count QE 6/30/2019 Observed and certified the treasury staff cash count; GC Section 26920(a)(1)	8/15/2019	DFS	1R				1			<input checked="" type="checkbox"/>
2018-19	Probation Dept Juvenile Detention Facility Reviewed internal controls and processes surrounding cash, gift cards, bus passes, donations, commissary good, inventory, Probation Officer's Trust Fund	7/31/2018	PROB	10		1		9			
2019-20	Internal Control Cash Audit-Division of Integrated Waste Management Reviewed internal controls over cash	8/02/2019	DCS	6		4	2				<input checked="" type="checkbox"/>
2019-20	Internal Control Review of Wire Transfers Reviewed internal controls over county assets at the DFS Treasury & Revenue Division and Accounting & Financial Reporting Division	11/06/2019	DFS	8	*						

Asterisk * represents not reported by department during reporting period. See II. Reason for not reporting audit recommendation. (N) New; (R) Repeat

II. REASON FOR NOT REPORTING STATUS OF AUDIT RECOMMENDATION

The following table summarizes the reasons the department has not fully implemented the audit recommendation addressed to them.

Fiscal Year	Dept	Issued Date	Report	Reason
2018-19	DFS	5/28/2019	County-wide Purchase Card Program	Due to the pandemic COVID-19, the Department’s resources has been impacted to address the State of Emergency and local county demands. Status of audit recommendations will be completed by next review period.
2018-19	DFS	12/20/2018	Internal Auditor’s Initial Asmt of the Infor System	Due to the pandemic COVID-19, the Department’s resources has been impacted to address the State of Emergency and local county demands. Status of audit recommendations will be completed by next review period.
2019-20	DFS	11/06/2019	Internal Control Review of Wire Transfers	Due to the pandemic COVID-19, the Department’s resources has been impacted to address the State of Emergency and local county demands. Status of audit recommendations will be completed by next review period.

III. FIELD FOLLOW-UP ACTIVITY – QE 3/31/2020 (Fiscal Year 2019-20)

Below is a summary of the audit reports reviewed during this quarter. Any audit report may be selected for a more in-depth follow-up and or added to the audit plan for further testwork.

<i>A. Social Security Number Truncation Program Review</i>		<i>Issued Date: 12/21/2017</i>
Recommendation Status	Recommendation Number(s) in Report	Recommendation(s) Tested With Each Status
Recommendations in original report	3	3
Implemented	0	
Partially Implemented	0	
Started	0	
Not started	0	
Closed	0	
Not implemented	3	All
Total	3	

Original Issuance:

Review of the social security number (SSN) truncation program for the period of December 1, 2013 to September 30, 2017 to assist the County with respect to compliance with Government Code Section 27361 (d) (4).

Summary of Recommendations:

The Clerk-Recorder should consider 1) completing the truncation of the documents that were unprocessed by AtPac for the backfile redaction (documents between Jan 1980 and Dec 2008) and perform a quality review on the redacted documents; 2) establishing a special revenue fund for the accounting of the truncation program activity; 3) reviewing their process for contract monitoring and payment of invoices and recording salaries and benefits at the actual time spent on the program.

Department Response:

The quality control work of records going back to 1980 was placed on hold at the end of June 2018. This decision was reached following the retirement of a senior staff member and with the knowledge that the branch would soon be entering into contract with Tyler Technologies for a new document management system. The transition to the new system has encountered challenges and setbacks in its implementation which resulted in the Clerk-Recorder not “going-live” with Tyler until December of 2019. The teams involved are currently finalizing the conversion of all data from the legacy system into the new one, with an expected completion date of June 26, 2020. Preliminary discussions have been had regarding the feasibility and potential cost of Tyler doing a separate SSN redaction process on the converted data to ensure its accuracy.

Implemented Recommendations:

None

Internal Auditor’s Report

B. Treasury Cash Count from 7/1/2016 to 6/30/2019		Issued Dates: Various
Recommendation Status	Recommendation Number(s) in Report	Recommendation(s) Tested With Each Status
Recommendations in original report	6	6
Implemented	4	3, 4, 5, 6
Partially Implemented	2	1, 2
Started	0	
Not started	0	
Closed	0	
Not implemented	0	
Total	6	

Original Issuance:

Review of the Treasury Cash Count to assist the County with respect to compliance with Government Code Section 26920 (a) (1) for the period of July 1, 2016 to June 30, 2019.

Summary of Recommendations:

The Treasury Manager and the Accounting & Financial Reporting Division Manager should 1) ensure that timely adjusting journal entries and all pending items are reflected in the correct accounting period for general accepted accounting principles and develop proper cutoff procedures and timely reconciliations; 2) ensure that supporting documents and the posting of bank transactions are processed within a reasonable time period; 3) provide additional training to their customers on entering deposits in the CB10.1 Deposit Entry (Non-AR) within the INFOR system; 4) require customers to complete an Outgoing Wire Request Form for bank wire transactions; 5) develop written procedures for processing and recording wire transactions in the bank and the Infor systems; and 6) review the system controls over the cash modules within the INFOR system by the Internal Audit Division.

Department Response:

Treasury Division and Accounting & Financial Reporting Divisions: The Treasury Division has performed the following:

- 1) A. Drafted procedures on period closes and increased timeliness on adjusting entries
B. Updated monthly close procedures to ensure timeline adjusting journal entries and cut-off
- 2) Drafted procedures on Daily Cash Balancing to address and has implemented procedures to ensure banking transactions are posted timely
- 3) Provided training to departmental staff processing deposits on Deposit Entry screens (CB10 & CB20) to reduce errors
- 4) Implemented forms for Outgoing wire request forms
- 5) Updated wire transfer procedures

Internal Audit Division:

- 6) Reviewed the system controls over the cash modules within the Infor system

Implemented Recommendations:

*Recommendations # 3, 4, 5, and 6 have been **fully implemented** and are now closed.*

*Recommendations #1 and 2 have been **partially implemented**. Procedures have been drafted, but still need to be finalized to address the recommendations stated above. In addition, the auditor examined bank reconciliations and reconciliations have been completed up to June 30, 2019.*

Internal Auditor’s Report

C. Internal Control Cash Audit – Division of Integrated Waste Management		Issued Date: 8/2/2019
Recommendation Status	Recommendation Number(s) in Report	Recommendation(s) Tested With Each Status
Recommendations in original report	6	6
Fully implemented	0	
Partially Implemented	2	5, 6
Started	0	
Not started	0	
Closed	0	
Not implemented	4	1, 2, 3, 4
Total	6	

Original Issuance:

Internal control cash audit of the Division of Integrated Waste Management (DIWM) for the period of July 1, 2017 to September 30, 2018 over the handling of commercial accounts, cash, and ECC collections.

Summary of Recommendations:

The DIWM should perform the following:

- 1) Review procedures for recording/reconciling commercial accounts in the Infor system and consult with the DFS-Accounting & Financial Reporting Division on proper recording of accounts receivable and the methodology to calculate the allowance for doubtful accounts
- 2) Review procedures for handling commercial accounts and follow-up on past due balances, resolve accounts with a negative receivable balance, and develop a process to record fees waived in the general ledger and report to the County Administrator annually
- 3) Review invoicing terms and conditions to ensure compliance with county policy and the approved master fee schedule
- 4) Develop/document/disseminate policy and procedure to provide direction and guidance to staff for managing commercial accounts
- 5) Review the cash overage/shortage activity by attendant and review Section 7.1 in the Yolo County Cash Accounting Manual with the attendants
- 6) Review internal controls over cash handling at the ECC transfer station and update the written procedures for collecting, recording and reconciling collections at ECC.

Department Response:

- 1) The DIWM direct write-off method for calculation of the Allowance for Doubtful Accounts. This methodology was discussed with DFS and a form for acceptance was forwarded to Chief Financial Officer for signature. The DIWM utilizes a scale/billing program in WasteWorks that works as a sub-ledger to Infor. The billings (sales) are posted monthly in Infor; and the payments are posted into Infor as they happen. The Infor A/R balance is reconciled against the sub-ledger.
- 2) The process of obtaining account and the account terms are being revised to be more stringent. Extending credit to potential customers is being tightened up; and the follow up on past due balances will become more of an automated task. This will help in ensure compliance with the Yolo Co Revenue and Receivable Policy. The customer will need to maintain a level of tonnage to retain an account. A service charge will be assessed on past due balances; higher than the old "late fee."
- 3) The invoicing terms of the commercial account billing are being revised to be more stringent and in compliance with County policy.

Internal Auditor's Report

- 4) The current account application for a commercial account is being revised. The new policy is being reviewed by County counsel. There are a few items of the new policy which still need to be addressed.
- 5) The cash handling manual (section 7.1) was forwarded to the scale house employees for review and signature.
- 6) As of July 2019, ECC has a remote connection with WasteWorks. The cash handling manual for the YCCL and the ECC have been forwarded to internal audit division. The scale house employees have reviewed and signed the County cash handling policy.

Implemented Recommendations:

*The DIWM **began implementing** the recommendations #1, 2, 3, and 4, but considerable work remains.*

*The following recommendations have been **partially implemented**:*

- 5) Reviewed Section 7.1 in the Yolo County Cash Accounting Manual with the attendants, but the cash overage/shortage activity by attendant still needs to be reviewed.
- 6) *The ECC has a remote connection with WasteWorks and written procedures were updated, but a process for performing surprise cash counts has not been developed.*



May 15, 2020

To the Honorable Chair and Members of the Board
County of Yolo, California

We are engaged to audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo for the year ended June 30, 2020. In addition we were engagement to perform an audit of the GASB 68 and 75 Employer Allocation Schedules and the Single Audit for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

**Our Responsibilities under U.S. Generally Accepted Auditing Standards,
Government Auditing Standards and the Uniform Guidance.**

As stated in our engagement letter dated April 20, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the County of Yolo's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the County of Yolo's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the County of Yolo's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the County of Yolo's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the County of Yolo's compliance with those requirements.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, the budgetary comparison schedules for the general fund and major special revenue funds, the schedule of changes in net pension liability and related ratio, the schedule of employer contributions related to pensions, the schedule of changes in the net OPEB liability and related ratios, and the schedule of contributions related to OPEB which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.





To the Honorable Chair and Members of the Board
County of Yolo, California

We have been engaged to report on the combining and individual fund statements and schedules which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory and statistical sections which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited, and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, and Other^{j, k, l}

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We will include the financial information for the First 5 Yolo County Children and Families Commission and include the opinion of the group auditor. The component auditors will perform work on the financial information of the First 5 Yolo County Children and Families Commission that will be used as audit evidence for the reference component unit audit opinion.

We expect to begin our audit in approximately April 2020 and issue our report in approximately December 2020. Deborah Harper is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Supervisors and management of the County of Yolo and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Lance, Solt & Loughard, LLP



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Supervisors and Financial Oversight Committee
County of Yolo, California

We have performed the procedures enumerated below, which were agreed to by the County of Yolo, California (County) (the specified parties), on the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments for the quarter ended March 31, 2020. The County's management is responsible for the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Scope of the Procedures Performed and Related Findings

The procedures performed and the results obtained from the performance thereof were as follows:

- 1) Counted the cash in the Treasury as of March 31, 2020.

Finding: This procedure was performed by the County of Yolo Internal Audit Division. We inspected workpapers of the County of Yolo Internal Audit Division over the Treasury cash count, noting the cash count procedures were performed.

- 2) Verified that the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments and the records of the County of Yolo Auditor are reconciled as of March 31, 2020, pursuant to *Government Code Section 26905*.

Finding: All accounts reported in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments were reconciled to the records of the County as of March 31, 2020. All reconciliations were prepared and reviewed within 30 days after March 31, 2020 as required by *Government Code Section 26905*.

- 3) Reconciled the investments included in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2020, to the statements provided by the related financial institutions.

Finding: No findings were noted as a result of applying this procedure.

- 4) We compared the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2020, to the types of investments authorized by the County's Investment Policy and *Government Code Section 53601*.

Finding: No findings were noted as a result of applying this procedure.



Board of Supervisors and Financial Oversight Committee
County of Yolo, California

- 5) We compared the market value of the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2020, to the statements provided by the related financial institutions. We identified all variances in excess of 0.5% and \$10,000 of the financial institution amount. For the variances above the scope, we received variance explanations from the County Treasury staff to identify whether variances are routine or nonroutine.

Finding: Variances in excess of 0.05 percent and \$10,000 of the financial institution amount are summarized in **Attachment A**. The County Treasury staff considers these variances to be routine.

- 6) We read the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments to ascertain if it contained the information/data required by *Government Code Section 53646* and met the timing requirements of *Government Code Section 53646* and the County's Investments Policy, as follows:
- a) Was submitted within 30 days following the end of the quarter.
 - b) Included type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments, and monies held by the County.
 - c) Included those funds under management of contracted parties (fiscal agents, trustees, deferred compensation administrators, etc.).
 - d) Included market value (and source) as of the date of the report of all securities held by the County or under management of any outside party.
 - e) Stated compliance of the portfolio to the Investment Policy of the County.
 - f) Included a statement addressing the ability of the County to meet the pool's expenditure requirements for the next six months.

Finding: No findings were noted as a result of applying this procedure.

- 7) We compared the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2020, to the prohibited investments listed in *Government Code Section 53601.6*.

Finding: No findings were noted as a result of applying this procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of a certified opinion, of the of the Investment Summary for the Treasurer's Pooled and Non-Pooled investments for the quarter ended March 31, 2020, Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Supervisors, the Financial Oversight Committee, and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lance, Soll & Lunghard, LLP". The signature is written in a cursive, flowing style.

Sacramento, California
June 1, 2020

County of Yolo, California
Investment Summary for the Treasurer's Pooled and Non-Pooled Investments
Agreed-Upon Procedures Report
Quarter Ended March 31, 2020
Attachment A
Procedure 5 Results - Market Value Comparison

Description	CUSIP	County	Financial	Variance	
		Investment	Institution	\$	%
		Summary	Statements		
<i>Bank of New York</i>					
FHLMC MULTIFAMILY STRUCTURED P	3137BHXY8	\$ 2,252,050	\$ 2,280,551	\$ (28,501)	-1.27%
FEDERAL HOME LOAN BANKS NOTES	3130A0F70	3,996,321	4,023,377	(27,056)	-0.68%
FREDDIE MAC NOTES	3137EAEP0	1,549,594	1,525,209	24,385	1.57%
EXXON MOBILE CORPORATE	30231GAV4	4,243,201	4,282,658	(39,457)	-0.93%
BANK OF NEW YORK MELLON CORP	06406FAA1	5,025,165	4,997,050	28,115	0.56%
NATIONAL RURAL UTIL COOP CORP	637432NM3	514,560	528,266	(13,706)	-2.66%
JOHN DEERE CAPITAL CORP CORP	24422EVA4	2,316,501	2,334,608	(18,107)	-0.78%
US BANK NA CINCINNATI CORP	91159HHV5	2,974,139	3,030,925	(56,786)	-1.91%
WALMART INC CORPORATE NOTES	931142EL3	4,309,597	4,362,854	(53,257)	-1.24%
SOCIETE GENERALE NY CERT	83369XDL9	2,634,445	2,773,141	(138,695)	-5.26%
NORDEA BANK ABP NEW YORK CERT	65558TLL7	3,972,611	4,040,587	(67,976)	-1.71%
SKANDINAV ENSKILDA BANK LT CD	83050PDR7	3,780,450	3,845,142	(64,692)	-1.71%
DNB BANK ASA/NY LT CD	23341VZT1	2,025,750	2,064,129	(38,379)	-1.89%
HAROT 2019-1 A3	43814WAC9	656,480	675,706	(19,227)	-2.93%
HYUNDAI AUTO RECEIVABLES TRUST	44932NAD2	1,032,124	1,045,474	(13,350)	-1.29%
NAROT 2019-A A3	65479KAD2	1,583,923	1,601,909	(17,986)	-1.14%
NAROT 2019-B A3	65479HAC1	1,345,031	1,384,540	(39,508)	-2.94%
COPAR 2019-1 A3	14042WAC4	686,413	697,485	(11,071)	-1.61%
HAROT 2020-1 A3	43813RAC1	1,381,983	1,441,954	(59,971)	-4.34%
TAOT 2020-A A3	89232HAC9	1,916,493	1,978,533	(62,040)	-3.24%
		<u>\$ 48,196,831</u>	<u>\$ 48,914,096</u>	<u>\$ (717,265)</u>	<u>-1.49%</u>

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
AGRICULTURE	-	-	
0100-60-2701 - AGRICULTURE	-	-	
Revenue	3,820,749	-	0%
Charges for Services	1,018,469		0%
Intergovernment	1,641,661		0%
Net County Cost	869,909		0%
Other Revenue	230,200		0%
Use of Fund Balance	60,510		0%
Expenditures	3,820,749	-	0%
Salary and Benefits	3,124,313		0%
Services and Supplies	696,436		0%
4011-60-2701 - AGRICULTURE	-	-	
Revenue	4,400	-	0%
Use of Fund Balance	4,400		0%
Expenditures	4,400	-	0%
Services and Supplies	4,400		0%
ASSESSOR/CLERK-RECORDER/ELECTIONS	-	-	
0100-61-1081 - ASSESSOR	-	-	
Revenue	3,803,064	-	0%
Charges for Services	1,283,500		0%
Intergovernment	123,687		0%
Net County Cost	2,360,877		0%
Other Revenue	35,000		0%
Expenditures	3,803,064	-	0%
Interfund Transfers	318,285		0%
Salary and Benefits	2,958,409		0%
Services and Supplies	526,370		0%
0100-61-1201 - ELECTIONS	-	-	
Revenue	2,615,301	-	0%
Charges for Services	350,000		0%
Intergovernment	17,500		0%
Net County Cost	2,225,801		0%
Other Revenue	22,000		0%
Expenditures	2,615,301	-	0%
Interfund Transfers	309,585		0%
Salary and Benefits	1,050,254		0%
Services and Supplies	1,255,462		0%
0100-61-2012 - ADMINISTRATION	-	-	
Expenditures	-	-	
Interfund Transfers	(907,155)		0%
Salary and Benefits	885,875		0%
Services and Supplies	21,280		0%
0100-61-2851 - CLERK-RECORDER	-	-	
Revenue	1,973,828	-	0%
Charges for Services	1,046,600		0%
Net County Cost	729,389		0%
Other Revenue	81,000		0%
Use of Fund Balance	116,839		0%
Expenditures	1,973,828	-	0%
Interfund Transfers	312,786		0%
Salary and Benefits	1,411,609		0%
Services and Supplies	249,433		0%
BOARD OF SUPERVISOR	-	-	
0100-62-1011 - BOARD OF SUPERVISORS	-	-	
Revenue	2,306,731	-	0%
Net County Cost	2,306,731		0%
Expenditures	2,306,731	-	0%
Interfund Transfers	8,400		0%
Salary and Benefits	2,070,455		0%
Services and Supplies	227,876		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
CAPITAL IMPROVEMENT PROGRAM	-	-	
3201-11-1352 - JAIL EXPANSION - MONROE	-	-	
Revenue	12,660,000	-	0%
Intergovernment	11,392,000		0%
Use of Fund Balance	1,268,000		0%
Expenditures	12,660,000	-	0%
Capital Assets	12,660,000		0%
3203-11-1352 - JAIL EXPANSION - LEINBERGER	-	-	
Revenue	33,000,000	-	0%
Intergovernment	30,500,000		0%
Use of Fund Balance	2,500,000		0%
Expenditures	33,000,000	-	0%
Capital Assets	33,000,000		0%
CHILD SUPPORT SERVICES	-	-	
0160-30-2041 - CHILD SUPPORT SERVICES	-	-	
Revenue	5,948,363	-	0%
Intergovernment	5,946,363		0%
Other Revenue	2,000		0%
Expenditures	5,948,363	-	0%
Salary and Benefits	5,121,532		0%
Services and Supplies	826,831		0%
COMMUNITY SERVICES	-	-	
0100-20-1501 - COUNTY SURVEYOR	-	-	
Revenue	70,000	-	0%
Charges for Services	70,000		0%
Expenditures	70,000	-	0%
Salary and Benefits	20,000		0%
Services and Supplies	50,000		0%
0100-20-2971 - PLANNING/BUILDING	-	-	
Revenue	4,691,636	-	0%
Charges for Services	199,964		0%
Intergovernment	205,000		0%
Net County Cost	765,243		0%
Other Revenue	2,700,529		0%
Use of Fund Balance	820,900		0%
Expenditures	4,691,636	-	0%
Other Expenditures	75,000		0%
Salary and Benefits	2,423,696		0%
Services and Supplies	2,192,940		0%
0130-20-4013 - ENVIRONMENTAL HEALTH	-	-	
Revenue	4,219,307	-	0%
Charges for Services	32,571		0%
Intergovernment	58,105		0%
Net County Cost	108,809		0%
Other Revenue	3,671,048		0%
Use of Fund Balance	348,774		0%
Expenditures	4,219,307	-	0%
Interfund Transfers	(10,000)		0%
Other Expenditures	3,000		0%
Salary and Benefits	3,431,139		0%
Services and Supplies	795,168		0%
0170-20-2973 - CANNABIS	-	-	
Revenue	2,513,201	-	0%
Charges for Services	11,607		0%
Other Revenue	1,857,209		0%
Use of Fund Balance	644,385		0%
Expenditures	2,513,201	-	0%
Interfund Transfers	379,892		0%
Salary and Benefits	1,239,405		0%
Services and Supplies	893,904		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0301-20-3011 - ROADS/PUBLIC WORKS	-	-	
Revenue	31,783,085	-	0%
Charges for Services	156,500		0%
Intergovernment	22,119,128		0%
Other Revenue	2,348,835		0%
Taxes	2,085,320		0%
Use of Fund Balance	5,073,302		0%
Expenditures	31,783,085	-	0%
Capital Assets	20,569,000		0%
Other Expenditures	598,200		0%
Salary and Benefits	5,926,127		0%
Services and Supplies	4,689,758		0%
0303-20-3011 - ROADS/PUBLIC WORKS	-	-	
Revenue	500,000	-	0%
Other Revenue	9,000		0%
Use of Fund Balance	491,000		0%
Expenditures	500,000	-	0%
Interfund Transfers	500,000		0%
0305-20-3011 - ROADS/PUBLIC WORKS	-	-	
Revenue	1,000	-	0%
Other Revenue	1,000		0%
Expenditures	1,000	-	0%
Salary and Benefits	1,000		0%
0321-20-3011 - ROADS/PUBLIC WORKS	-	-	
Revenue	650	-	0%
Intergovernment	5		0%
Taxes	645		0%
Expenditures	650	-	0%
Interfund Transfers	650		0%
0322-20-3011 - ROADS/PUBLIC WORKS	-	-	
Revenue	1,337,085	-	0%
Intergovernment	2,367		0%
Other Revenue	800		0%
Taxes	1,333,918		0%
Expenditures	1,337,085	-	0%
Interfund Transfers	1,337,085		0%
0330-20-3201 - TRANSPORTATION	-	-	
Revenue	204,844	-	0%
Intergovernment	201,984		0%
Other Revenue	1,000		0%
Use of Fund Balance	1,860		0%
Expenditures	204,844	-	0%
Services and Supplies	204,844		0%
1262-20-2971 - PLANNING/BUILDING	-	-	
Revenue	97,000	-	0%
Charges for Services	4,513		0%
Other Revenue	92,487		0%
Expenditures	97,000	-	0%
Services and Supplies	97,000		0%
3301-20-3031 - ESPARTO BRIDGE DEV FEE	-	-	
Revenue	4,216	-	0%
Other Revenue	4,216		0%
Expenditures	4,216	-	0%
Contribution to Fund Balance	4,216		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
4021-20-1401 - FLEET SERVICES	-	-	
Revenue	2,004,989	-	0%
Charges for Services	1,867,656		0%
Other Revenue	2,778		0%
Use of Fund Balance	134,555		0%
Expenditures	2,004,989	-	0%
Other Expenditures	1,000		0%
Salary and Benefits	477,359		0%
Services and Supplies	1,526,630		0%
5021-20-4401 - INTEGRATED WASTE MGMT	-	-	
Revenue	28,778,386	-	0%
Charges for Services	21,106,551		0%
Intergovernment	206,650		0%
Other Revenue	5,130,290		0%
Use of Fund Balance	2,334,895		0%
Expenditures	28,778,386	-	0%
Capital Assets	5,922,430		0%
Interfund Transfers	500,000		0%
Other Expenditures	1,544,618		0%
Salary and Benefits	4,508,203		0%
Services and Supplies	16,303,135		0%
5025-20-4401 - INTEGRATED WASTE MGMT	-	-	
Revenue	25,000	-	0%
Other Revenue	25,000		0%
Expenditures	25,000	-	0%
Contribution to Fund Balance	25,000		0%
5026-20-4401 - INTEGRATED WASTE MGMT	-	-	
Revenue	523,500	-	0%
Other Revenue	523,500		0%
Expenditures	523,500	-	0%
Contribution to Fund Balance	523,500		0%
5027-20-4401 - INTEGRATED WASTE MGMT	-	-	
Revenue	1,072,510	-	0%
Use of Fund Balance	1,072,510		0%
Expenditures	1,072,510	-	0%
Interfund Transfers	1,072,510		0%
5028-20-4401 - IWM DEBT SVC	-	-	
Revenue	3,221,430	-	0%
Use of Fund Balance	3,221,430		0%
Expenditures	3,221,430	-	0%
Interfund Transfers	3,221,430		0%
COUNTY ADMINISTRATOR'S OFFICE	-	-	
0100-63-1021 - COUNTY ADMINISTRATOR	-	-	
Revenue	4,190,555	-	0%
Charges for Services	432,151		0%
Net County Cost	3,256,404		0%
Other Revenue	502,000		0%
Expenditures	4,190,555	-	0%
Interfund Transfers	9,600		0%
Other Expenditures	10,000		0%
Salary and Benefits	3,151,643		0%
Services and Supplies	1,019,312		0%
0100-63-1551 - RISK MANAGEMENT	-	-	
Revenue	5,875,042	-	0%
Charges for Services	5,548,762		0%
Net County Cost	326,280		0%
Expenditures	5,875,042	-	0%
Salary and Benefits	219,582		0%
Services and Supplies	5,655,460		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0100-63-2811 - OFFICE OF EMERGENCY SERVICES	-	-	
Revenue	1,218,415	-	0%
Intergovernment	1,021,882		0%
Net County Cost	196,533		0%
Expenditures	1,218,415	-	0%
Interfund Transfers	9,800		0%
Other Expenditures	285,273		0%
Salary and Benefits	593,071		0%
Services and Supplies	330,271		0%
0100-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	571,386	-	0%
Intergovernment	300,000		0%
Net County Cost	80,386		0%
Other Revenue	191,000		0%
Expenditures	571,386	-	0%
Interfund Transfers	450,000		0%
Services and Supplies	121,386		0%
0100-63-6101 - COOPERATIVE EXTENSION	-	-	
Revenue	307,697	-	0%
Net County Cost	307,697		0%
Expenditures	307,697	-	0%
Salary and Benefits	451		0%
Services and Supplies	307,246		0%
0101-63-1021 - COUNTY ADMINISTRATOR	-	-	
Revenue	6,999,400	-	0%
Intergovernment	6,999,400		0%
Expenditures	6,999,400	-	0%
Interfund Transfers	6,799,400		0%
Other Expenditures	150,000		0%
Services and Supplies	50,000		0%
1203-63-2211 - DISPUTE RESOLUTION PROGRAM	-	-	
Revenue	30,000	-	0%
Charges for Services	8,000		0%
Other Revenue	1,000		0%
Use of Fund Balance	21,000		0%
Expenditures	30,000	-	0%
Services and Supplies	30,000		0%
1210-63-2972 - CACHE CREEK AREA PLAN	-	-	
Revenue	3,930,156	-	0%
Intergovernment	2,418,250		0%
Other Revenue	1,432,076		0%
Use of Fund Balance	79,830		0%
Expenditures	3,930,156	-	0%
Capital Assets	2,743,000		0%
Interfund Transfers	10,800		0%
Salary and Benefits	283,679		0%
Services and Supplies	892,677		0%
1401-63-1307 - YSA LEAD REMEDIATION	-	-	
Revenue	-	-	
Other Revenue	3,000		0%
Use of Fund Balance	(3,000)		0%
1501-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	-	-	
Other Revenue	21,500		0%
Use of Fund Balance	(21,500)		0%
1502-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	152,500	-	0%
Other Revenue	191,500		0%
Use of Fund Balance	(39,000)		0%
Expenditures	152,500	-	0%
Interfund Transfers	152,500		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1503-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	30,000	-	0%
Other Revenue	2,500		0%
Use of Fund Balance	27,500		0%
Expenditures	30,000	-	0%
Interfund Transfers	30,000		0%
1504-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	11,000	-	0%
Other Revenue	3,514		0%
Use of Fund Balance	7,486		0%
Expenditures	11,000	-	0%
Interfund Transfers	11,000		0%
1505-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	1,000	-	0%
Other Revenue	1,000		0%
Expenditures	1,000	-	0%
Interfund Transfers	1,000		0%
1508-63-5101 - HOUSING & COMMUNITY DEVELOPMNT	-	-	
Revenue	-	-	
Other Revenue	15,500		0%
Use of Fund Balance	(15,500)		0%
4041-63-1871 - UNEMPLOYMENT SELF-INSURANCE	-	-	
Revenue	190,179	-	0%
Charges for Services	183,882		0%
Other Revenue	6,297		0%
Expenditures	190,179	-	0%
Other Expenditures	188,682		0%
Services and Supplies	1,497		0%
4042-63-1881 - DENTAL SELF-INSURANCE	-	-	
Revenue	1,877,295	-	0%
Charges for Services	1,871,295		0%
Other Revenue	6,000		0%
Expenditures	1,877,295	-	0%
Services and Supplies	1,877,295		0%
4051-63-1306 - YOLO ELECTRIC	-	-	
Revenue	4,617,906	-	0%
Charges for Services	3,161,906		0%
Other Revenue	1,456,000		0%
Expenditures	4,617,906	-	0%
Other Expenditures	2,330,820		0%
Salary and Benefits	51,804		0%
Services and Supplies	2,235,282		0%
5001-63-3101 - AIRPORT	-	-	
Revenue	1,221,927	-	0%
Intergovernment	982,000		0%
Other Revenue	184,073		0%
Use of Fund Balance	55,854		0%
Expenditures	1,221,927	-	0%
Capital Assets	1,050,000		0%
Other Expenditures	38,283		0%
Salary and Benefits	15,338		0%
Services and Supplies	118,306		0%
COUNTY COUNSEL	-	-	
0100-64-1151 - COUNTY COUNSEL	-	-	
Revenue	1,935,787	-	0%
Charges for Services	432,003		0%
Net County Cost	1,503,784		0%
Expenditures	1,935,787	-	0%
Interfund Transfers	(1,395,609)		0%
Salary and Benefits	3,039,809		0%
Services and Supplies	291,587		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0100-64-2105 - INDIGENT DEFENSE	-	-	
Revenue	939,416	-	0%
Net County Cost	939,416		0%
Expenditures	939,416	-	0%
Services and Supplies	939,416		0%
0100-64-2221 - SMALL CLAIMS ADVISORY	-	-	
Revenue	4,200	-	0%
Net County Cost	4,200		0%
Expenditures	4,200	-	0%
Services and Supplies	4,200		0%
COUNTY SERVICE AREAS	-	-	
1910-51-3021 - CLARKSBURG LIGHTING	-	-	
Revenue	5,700	-	0%
Charges for Services	3,542		0%
Other Revenue	60		0%
Use of Fund Balance	2,098		0%
Expenditures	5,700	-	0%
Services and Supplies	5,700		0%
1915-51-2751 - GARCIA BEND CSA NO. 9	-	-	
Revenue	17,000	-	0%
Intergovernment	16		0%
Other Revenue	120		0%
Taxes	16,660		0%
Use of Fund Balance	204		0%
Expenditures	17,000	-	0%
Other Expenditures	16,400		0%
Services and Supplies	600		0%
1920-51-2781 - SNOWBALL	-	-	
Revenue	219,185	-	0%
Intergovernment	171,840		0%
Other Revenue	900		0%
Taxes	98,800		0%
Use of Fund Balance	(52,355)		0%
Expenditures	219,185	-	0%
Capital Assets	185,000		0%
Services and Supplies	34,185		0%
1950-51-3022 - DUNNIGAN LIGHTING	-	-	
Revenue	9,400	-	0%
Charges for Services	6,536		0%
Other Revenue	500		0%
Use of Fund Balance	2,364		0%
Expenditures	9,400	-	0%
Services and Supplies	9,400		0%
1961-51-4997 - WILLOWBANK	-	-	
Revenue	4,235	-	0%
Charges for Services	4,235		0%
Expenditures	4,235	-	0%
Services and Supplies	4,235		0%
1962-51-4996 - NORTH DAVIS MEADOWS	-	-	
Revenue	575,881	-	0%
Charges for Services	574,881		0%
Other Revenue	1,000		0%
Expenditures	575,881	-	0%
Capital Assets	343,996		0%
Other Expenditures	12,000		0%
Services and Supplies	219,885		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1963-51-4996 - NORTH DAVIS MEADOWS	-	-	
Revenue	165,000	-	0%
Charges for Services	165,000		0%
Expenditures	165,000	-	0%
Contribution to Fund Balance	37,900		0%
Services and Supplies	127,100		0%
1964-51-8105 - N DAVIS MEADOWS CSA DRAINAGE	-	-	
Revenue	13,592	-	0%
Charges for Services	13,592		0%
Expenditures	13,592	-	0%
Contribution to Fund Balance	10,392		0%
Services and Supplies	3,200		0%
1965-51-3022 - N DAVIS MEADOWS LIGHT	-	-	
Revenue	12,300	-	0%
Charges for Services	11,311		0%
Use of Fund Balance	989		0%
Expenditures	12,300	-	0%
Services and Supplies	12,300		0%
1966-51-3022 - CSA-NDAVIS MEADOWS LNDSCP	-	-	
Revenue	41,902	-	0%
Charges for Services	41,902		0%
Expenditures	41,902	-	0%
Services and Supplies	41,902		0%
1970-51-7201 - WILD WINGS GOLF COURSE	-	-	
Revenue	1,279,863	-	0%
Charges for Services	920,527		0%
Other Revenue	307,630		0%
Use of Fund Balance	51,706		0%
Expenditures	1,279,863	-	0%
Capital Assets	25,600		0%
Interfund Transfers	265,135		0%
Other Expenditures	1,500		0%
Services and Supplies	987,628		0%
1971-51-4995 - WILD WINGS SEWER	-	-	
Revenue	954,439	-	0%
Charges for Services	952,939		0%
Other Revenue	1,500		0%
Expenditures	954,439	-	0%
Contribution to Fund Balance	243,430		0%
Services and Supplies	711,009		0%
1972-51-4995 - WILD WINGS WATER	-	-	
Revenue	914,343	-	0%
Charges for Services	770,276		0%
Other Revenue	5,000		0%
Use of Fund Balance	139,067		0%
Expenditures	914,343	-	0%
Capital Assets	664,049		0%
Services and Supplies	250,294		0%
1980-51-4998 - CSA-EL MACERO CSA GENERAL	-	-	
Revenue	115,730	-	0%
Intergovernment	680		0%
Other Revenue	15,000		0%
Taxes	100,050		0%
Expenditures	115,730	-	0%
Contribution to Fund Balance	68,680		0%
Services and Supplies	47,050		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1981-51-3022 - CSA-EL MACERO CSA STREETS	-	-	
Revenue	110,703	-	0%
Charges for Services	84,060		0%
Use of Fund Balance	26,643		0%
Expenditures	110,703	-	0%
Services and Supplies	110,703		0%
1982-51-4998 - CSA-EL MACERO CSA WATER	-	-	
Revenue	954,901	-	0%
Charges for Services	954,444		0%
Use of Fund Balance	457		0%
Expenditures	954,901	-	0%
Services and Supplies	954,901		0%
1983-51-4998 - CSA-EL MACERO CSA SEWER	-	-	
Revenue	228,742	-	0%
Charges for Services	228,742		0%
Expenditures	228,742	-	0%
Contribution to Fund Balance	73,542		0%
Services and Supplies	155,200		0%
COUNTYWIDE	-	-	
0100-10-1000 - COUNTYWIDE GENERAL	-	-	
Revenue	87,809,752	-	0%
Charges for Services	4,171,139		0%
Intergovernment	9,599,782		0%
Other Revenue	9,076,080		0%
Taxes	58,467,241		0%
Use of Fund Balance	6,495,510		0%
Expenditures	87,809,752	-	0%
Interfund Transfers	43,213,712		0%
Net County Cost Offset	41,528,913		0%
Other Expenditures	2,236,079		0%
Services and Supplies	831,048		0%
0100-10-1001 - COUNTYWIDE PROGRAMS	-	-	
Revenue	1,189,936	-	0%
Net County Cost	916,936		0%
Other Revenue	225,000		0%
Use of Fund Balance	48,000		0%
Expenditures	1,189,936	-	0%
Interfund Transfers	273,000		0%
Other Expenditures	75,000		0%
Salary and Benefits	184,772		0%
Services and Supplies	657,164		0%
0100-10-1021 - COUNTY ADMINISTRATOR	-	-	
Revenue	56,938	-	0%
Net County Cost	56,938		0%
Expenditures	56,938	-	0%
Interfund Transfers	1,250		0%
Services and Supplies	55,688		0%
0100-10-2001 - SUPERIOR COURT MOU	-	-	
Revenue	584,103	-	0%
Charges for Services	93,479		0%
Other Revenue	490,624		0%
Expenditures	584,103	-	0%
Other Expenditures	584,103		0%
0100-10-9991 - CONTINGENCY APPROPRIATIONS	-	-	
Revenue	4,200,000	-	0%
Net County Cost	4,200,000		0%
Expenditures	4,200,000	-	0%
Approp. For Contingency	4,200,000		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0151-10-1000 - COUNTYWIDE GENERAL	-	-	
Revenue	150,000	-	0%
Other Revenue	150,000	-	0%
Expenditures	150,000	-	0%
Contribution to Fund Balance	145,000	-	0%
Services and Supplies	5,000	-	0%
0152-10-1000 - COUNTYWIDE GENERAL	-	-	
Revenue	390,000	-	0%
Other Revenue	50,000	-	0%
Use of Fund Balance	340,000	-	0%
Expenditures	390,000	-	0%
Interfund Transfers	375,000	-	0%
Services and Supplies	15,000	-	0%
0171-10-1004 - CANNABIS MEASURE K	-	-	
Revenue	1,400,000	-	0%
Taxes	1,200,000	-	0%
Use of Fund Balance	200,000	-	0%
Expenditures	1,400,000	-	0%
Contribution to Fund Balance	360,000	-	0%
Interfund Transfers	800,000	-	0%
Other Expenditures	240,000	-	0%
0202-10-2000 - PUBLIC SAFETY SUBSIDY	-	-	
Revenue	3,200,617	-	0%
Net County Cost	3,200,617	-	0%
Expenditures	3,200,617	-	0%
Services and Supplies	3,200,617	-	0%
0501-10-1000 - COUNTYWIDE GENERAL	-	-	
Revenue	63,843	-	0%
Intergovernment	19,193	-	0%
Use of Fund Balance	44,650	-	0%
Expenditures	63,843	-	0%
Salary and Benefits	63,843	-	0%
0526-10-2003 - LOCAL INNOVATION SUBACCOUNT	-	-	
Revenue	154,473	-	0%
Intergovernment	47,266	-	0%
Use of Fund Balance	107,207	-	0%
Expenditures	154,473	-	0%
Other Expenditures	85,000	-	0%
Services and Supplies	69,473	-	0%
1101-10-1002 - BOARD CONTROLLED PENALTIES	-	-	
Revenue	260,000	-	0%
Other Revenue	260,000	-	0%
Expenditures	260,000	-	0%
Contribution to Fund Balance	7,196	-	0%
Interfund Transfers	252,804	-	0%
1102-10-1003 - DEVELOPMENT IMPACT FEES	-	-	
Revenue	37,500	-	0%
Other Revenue	35,000	-	0%
Use of Fund Balance	2,500	-	0%
Expenditures	37,500	-	0%
Interfund Transfers	35,000	-	0%
Services and Supplies	2,500	-	0%
1201-10-1301 - CRIMINAL JUSTICE FACILITIES	-	-	
Revenue	85,000	-	0%
Other Revenue	32,000	-	0%
Use of Fund Balance	53,000	-	0%
Expenditures	85,000	-	0%
Interfund Transfers	85,000	-	0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
3101-10-1351 - CAPITAL OUTLAY - ACC	-	-	
Revenue	4,401,615	-	0%
Intergovernment	720,090		0%
Other Revenue	5,000		0%
Taxes	3,073,525		0%
Use of Fund Balance	603,000		0%
Expenditures	4,401,615	-	0%
Contribution to Fund Balance	1,917,493		0%
Interfund Transfers	1,938,592		0%
Other Expenditures	143,530		0%
Services and Supplies	402,000		0%
4043-10-1891 - PENSION FUNDING ISF	-	-	
Revenue	40,264,068	-	0%
Charges for Services	40,264,068		0%
Expenditures	40,264,068	-	0%
Other Expenditures	40,264,068		0%
DEBT SERVICE	-	-	
2001-12-8011 - DA BLDG DEBT SERVICE	-	-	
Revenue	275,483	-	0%
Charges for Services	70,598		0%
Other Revenue	204,885		0%
Expenditures	275,483	-	0%
Other Expenditures	273,983		0%
Services and Supplies	1,500		0%
2002-12-8012 - DAVIS LIBRARY CFD#1	-	-	
Revenue	528,275	-	0%
Other Revenue	528,025		0%
Use of Fund Balance	250		0%
Expenditures	528,275	-	0%
Other Expenditures	526,775		0%
Services and Supplies	1,500		0%
2003-12-8013 - CIP DEBT SERVICE	-	-	
Revenue	1,246,075	-	0%
Other Revenue	1,246,075		0%
Expenditures	1,246,075	-	0%
Other Expenditures	1,241,075		0%
Services and Supplies	5,000		0%
DISTRICT ATTORNEY	-	-	
0202-31-2051 - CRIMINAL PROSECUTION	-	-	
Revenue	14,323,433	-	0%
Charges for Services	584,230		0%
Intergovernment	4,559,124		0%
Net County Cost	9,123,979		0%
Other Revenue	36,000		0%
Use of Fund Balance	20,100		0%
Expenditures	14,323,433	-	0%
Contribution to Fund Balance	142,468		0%
Salary and Benefits	12,839,349		0%
Services and Supplies	1,341,616		0%
0202-31-2052 - NEIGHBORHOOD COURT	-	-	
Revenue	954,435	-	0%
Charges for Services	25,000		0%
Intergovernment	813,895		0%
Net County Cost	115,540		0%
Expenditures	954,435	-	0%
Salary and Benefits	674,695		0%
Services and Supplies	279,740		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0202-31-2059 - SPECIAL INVESTIGATION	-	-	
Revenue	1,974,458	-	0%
Charges for Services	275,391		0%
Intergovernment	1,564,131		0%
Net County Cost	10,100		0%
Other Revenue	96,912		0%
Use of Fund Balance	27,924		0%
Expenditures	1,974,458	-	0%
Capital Assets	35,000		0%
Interfund Transfers	(61,000)		0%
Salary and Benefits	1,790,182		0%
Services and Supplies	210,276		0%
0202-31-5054 - VICTIM ASSISTANCE	-	-	
Revenue	1,101,097	-	0%
Intergovernment	973,867		0%
Other Revenue	127,230		0%
Expenditures	1,101,097	-	0%
Other Expenditures	8,597		0%
Salary and Benefits	1,043,285		0%
Services and Supplies	49,215		0%
0501-31-2051 - DA COMMUNITY CORRECTIONS	-	-	
Revenue	464,231	-	0%
Intergovernment	427,946		0%
Use of Fund Balance	36,285		0%
Expenditures	464,231	-	0%
Salary and Benefits	464,231		0%
0504-31-2051 - CRIMINAL PROSECUTION	-	-	
Revenue	219,392	-	0%
Intergovernment	201,732		0%
Use of Fund Balance	17,660		0%
Expenditures	219,392	-	0%
Salary and Benefits	219,392		0%
0521-31-2051 - CRIMINAL PROSECUTION	-	-	
Revenue	295,932	-	0%
Intergovernment	272,111		0%
Use of Fund Balance	23,821		0%
Expenditures	295,932	-	0%
Salary and Benefits	199,134		0%
Services and Supplies	96,798		0%
0525-31-2051 - CRIMINAL PROSECUTION	-	-	
Revenue	101,399	-	0%
Intergovernment	93,237		0%
Use of Fund Balance	8,162		0%
Expenditures	101,399	-	0%
Salary and Benefits	101,399		0%
1240-31-2051 - CRIMINAL PROSECUTION	-	-	
Revenue	99,992	-	0%
Use of Fund Balance	99,992		0%
Expenditures	99,992	-	0%
Salary and Benefits	74,992		0%
Services and Supplies	25,000		0%
1250-31-2054 - MULTI-DISCIPLINARY INTV CENTER	-	-	
Revenue	963,563	-	0%
Intergovernment	837,608		0%
Other Revenue	41,000		0%
Use of Fund Balance	84,955		0%
Expenditures	963,563	-	0%
Salary and Benefits	404,907		0%
Services and Supplies	558,656		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1251-31-2055 - CONSUMER FRAUD ENV PROTECTION	-	-	
Revenue	3,219,068	-	0%
Intergovernment	150,000		0%
Other Revenue	2,669,068		0%
Use of Fund Balance	400,000		0%
Expenditures	3,219,068	-	0%
Salary and Benefits	1,925,618		0%
Services and Supplies	1,293,450		0%
1256-31-2059 - SPECIAL INVESTIGATION	-	-	
Revenue	225,723	-	0%
Intergovernment	225,723		0%
Expenditures	225,723	-	0%
Contribution to Fund Balance	1,945		0%
Salary and Benefits	213,278		0%
Services and Supplies	10,500		0%
1431-31-5054 - VICTIM ASSISTANCE	-	-	
Revenue	39,000	-	0%
Other Revenue	39,000		0%
Expenditures	39,000	-	0%
Other Expenditures	39,000		0%
FINANCIAL SERVICES	-	-	
0100-65-1051 - FINANCIAL SERVICES	-	-	
Revenue	5,957,744	-	0%
Charges for Services	786,935		0%
Net County Cost	4,264,568		0%
Other Revenue	906,241		0%
Expenditures	5,957,744	-	0%
Interfund Transfers	(250,440)		0%
Other Expenditures	25,851		0%
Salary and Benefits	4,992,708		0%
Services and Supplies	1,189,625		0%
GENERAL SERVICES	-	-	
0100-66-1303 - FACILITY MAINTENANCE	-	-	
Revenue	3,830,341	-	0%
Charges for Services	773,646		0%
Net County Cost	2,330,707		0%
Other Revenue	725,988		0%
Expenditures	3,830,341	-	0%
Capital Assets	603,000		0%
Interfund Transfers	(469,450)		0%
Other Expenditures	18,000		0%
Salary and Benefits	2,256,121		0%
Services and Supplies	1,422,670		0%
0100-66-7011 - PARKS	-	-	
Revenue	2,598,887	-	0%
Charges for Services	166,000		0%
Intergovernment	1,111,809		0%
Net County Cost	1,139,530		0%
Other Revenue	21,740		0%
Use of Fund Balance	159,808		0%
Expenditures	2,598,887	-	0%
Capital Assets	1,086,616		0%
Interfund Transfers	18,857		0%
Other Expenditures	10,600		0%
Salary and Benefits	1,011,357		0%
Services and Supplies	471,457		0%
1711-66-7011 - PARKS	-	-	
Revenue	2,000	-	0%
Other Revenue	2,000		0%
Expenditures	2,000	-	0%
Services and Supplies	2,000		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1720-66-7011 - PARKS	-	-	
Revenue	3,500	-	0%
Taxes	3,500		0%
Expenditures	3,500	-	0%
Services and Supplies	3,500		0%
1927-66-7012 - 1927-GSD-TULI MEM PARK & POOL	-	-	
Revenue	245,000	-	0%
Charges for Services	67,948		0%
Net County Cost	27,052		0%
Other Revenue	150,000		0%
Expenditures	245,000	-	0%
Interfund Transfers	14,000		0%
Services and Supplies	231,000		0%
4011-66-1841 - EQUIPMENT REPLACEMENT	-	-	
Revenue	249,950	-	0%
Other Revenue	218,125		0%
Use of Fund Balance	31,825		0%
Expenditures	249,950	-	0%
Contribution to Fund Balance	176,470		0%
Services and Supplies	73,480		0%
HEALTH & HUMAN SERVICES	-	-	
0100-40-2871 - PUBLIC GUARDIAN	-	-	
Revenue	1,106,076	-	0%
Charges for Services	144,000		0%
Net County Cost	962,076		0%
Expenditures	1,106,076	-	0%
Interfund Transfers	34,361		0%
Other Expenditures	1,000		0%
Salary and Benefits	861,648		0%
Services and Supplies	209,067		0%
0100-40-5801 - VETERANS SERVICES	-	-	
Revenue	303,290	-	0%
Intergovernment	65,205		0%
Net County Cost	238,085		0%
Expenditures	303,290	-	0%
Interfund Transfers	8,855		0%
Salary and Benefits	265,940		0%
Services and Supplies	28,495		0%
0120-40-5510 - HHSA ADMINISTRATION	-	-	
Revenue	22,000	-	0%
Other Revenue	22,000		0%
Expenditures	22,000	-	0%
Interfund Transfers	(3,327,659)		0%
Salary and Benefits	-		
Services and Supplies	3,349,659		0%
0120-40-5511 - PUBLIC ASSISTANCE ADMIN	-	-	
Revenue	63,607,859	-	0%
Charges for Services	313,414		0%
Intergovernment	50,582,352		0%
Net County Cost	1,817,696		0%
Other Revenue	10,894,397		0%
Expenditures	63,607,859	-	0%
Interfund Transfers	1,447,879		0%
Other Expenditures	3,105,292		0%
Salary and Benefits	45,229,377		0%
Services and Supplies	13,825,311		0%

Yolo County Fiscal Year 2020-21 Budget Tracking Fiscal Oversight Committee Meeting

Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0120-40-5522 - PUBLIC ASSISTANCE AID	-	-	
Revenue	41,611,928	-	0%
Intergovernment	11,951,418		0%
Net County Cost	1,756,140		0%
Other Revenue	27,604,370		0%
Use of Fund Balance	300,000		0%
Expenditures	41,611,928	-	0%
Interfund Transfers	353,000		0%
Other Expenditures	41,258,928		0%
0120-40-5612 - GENERAL RELIEF	-	-	
Revenue	353,000	-	0%
Net County Cost	328,000		0%
Other Revenue	25,000		0%
Expenditures	353,000	-	0%
Interfund Transfers	57,000		0%
Other Expenditures	150,000		0%
Salary and Benefits	96,000		0%
Services and Supplies	50,000		0%
0120-40-5621 - WORKFORCE INVESTMENT	-	-	
Revenue	2,208,533	-	0%
Intergovernment	2,208,533		0%
Expenditures	2,208,533	-	0%
Interfund Transfers	38,486		0%
Other Expenditures	12,868		0%
Salary and Benefits	1,266,465		0%
Services and Supplies	890,714		0%
0120-40-5650 - CSBG	-	-	
Revenue	2,184,473	-	0%
Intergovernment	1,454,105		0%
Net County Cost	430,368		0%
Other Revenue	300,000		0%
Expenditures	2,184,473	-	0%
Capital Assets	69,983		0%
Interfund Transfers	204,094		0%
Other Expenditures	160,652		0%
Salary and Benefits	870,327		0%
Services and Supplies	879,417		0%
0123-40-5511 - PUBLIC ASSISTANCE ADMIN	-	-	
Revenue	16,157,985	-	0%
Intergovernment	14,657,985		0%
Use of Fund Balance	1,500,000		0%
Expenditures	16,157,985	-	0%
Interfund Transfers	16,157,985		0%
0124-40-5522 - PUBLIC ASSISTANCE AID	-	-	
Revenue	4,725,397	-	0%
Intergovernment	4,725,397		0%
Expenditures	4,725,397	-	0%
Interfund Transfers	4,725,397		0%
0125-40-5522 - PUBLIC ASSISTANCE AID	-	-	
Revenue	3,832,616	-	0%
Intergovernment	3,832,616		0%
Expenditures	3,832,616	-	0%
Interfund Transfers	3,832,616		0%
0126-40-5511 - PUBLIC ASSISTANCE ADMIN	-	-	
Revenue	5,559,092	-	0%
Intergovernment	5,559,092		0%
Expenditures	5,559,092	-	0%
Interfund Transfers	5,559,092		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0126-40-5522 - PUBLIC ASSISTANCE AID	-	-	
Revenue	6,165,718	-	0%
Intergovernment	6,165,718		0%
Expenditures	6,165,718	-	0%
Interfund Transfers	6,165,718		0%
0140-40-4011 - PUBLIC HEALTH	-	-	
Revenue	6,234,095	-	0%
Charges for Services	2,750,000		0%
Use of Fund Balance	3,484,095		0%
Expenditures	6,234,095	-	0%
Interfund Transfers	6,234,095		0%
0141-40-4011 - PUBLIC HEALTH	-	-	
Revenue	11,687,821	-	0%
Charges for Services	1,051,976		0%
Intergovernment	4,964,940		0%
Net County Cost	668,937		0%
Other Revenue	5,001,968		0%
Expenditures	11,687,821	-	0%
Interfund Transfers	648,733		0%
Other Expenditures	2,500		0%
Salary and Benefits	8,067,196		0%
Services and Supplies	2,969,392		0%
0142-40-4011 - PUBLIC HEALTH	-	-	
Revenue	3,886,995	-	0%
Intergovernment	3,886,995		0%
Expenditures	3,886,995	-	0%
Contribution to Fund Balance	101,114		0%
Interfund Transfers	3,785,881		0%
0202-40-4014 - DETENTION MEDICAL SERVICES	-	-	
Revenue	4,443,744	-	0%
Net County Cost	4,443,744		0%
Expenditures	4,443,744	-	0%
Interfund Transfers	25,000		0%
Salary and Benefits	60,622		0%
Services and Supplies	4,358,122		0%
0401-40-4101 - MENTAL HEALTH SERVICES	-	-	
Revenue	23,272,827	-	0%
Charges for Services	8,380,181		0%
Intergovernment	3,789,481		0%
Net County Cost	377,365		0%
Other Revenue	10,725,800		0%
Expenditures	23,272,827	-	0%
Interfund Transfers	(1,125,624)		0%
Other Expenditures	3,000		0%
Salary and Benefits	7,838,533		0%
Services and Supplies	16,556,918		0%
0402-40-4111 - ALCOHOL AND DRUG PROGRAMS	-	-	
Revenue	6,489,017	-	0%
Charges for Services	2,106,785		0%
Intergovernment	1,937,997		0%
Net County Cost	24,800		0%
Other Revenue	2,419,435		0%
Expenditures	6,489,017	-	0%
Interfund Transfers	103,021		0%
Salary and Benefits	1,763,373		0%
Services and Supplies	4,622,623		0%
0405-40-4101 - MENTAL HEALTH SERVICES	-	-	
Revenue	6,085,572	-	0%
Intergovernment	6,085,572		0%
Expenditures	6,085,572	-	0%
Interfund Transfers	6,085,572		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0406-40-4101 - MENTAL HEALTH SERVICES	-	-	
Revenue	4,108,912	-	0%
Intergovernment	4,108,912		0%
Expenditures	4,108,912	-	0%
Interfund Transfers	4,108,912		0%
0410-40-4100 - MHSA-COMMUNITY SVC & SUPPORT	-	-	
Revenue	13,659,025	-	0%
Charges for Services	2,999,566		0%
Intergovernment	9,903,768		0%
Other Revenue	101,162		0%
Use of Fund Balance	654,529		0%
Expenditures	13,659,025	-	0%
Interfund Transfers	1,062,029		0%
Other Expenditures	15,800		0%
Salary and Benefits	5,803,890		0%
Services and Supplies	6,777,306		0%
0410-40-4102 - MHSA-WORKFORCE EDUC & TRAINING	-	-	
Revenue	348,453	-	0%
Other Revenue	2,500		0%
Use of Fund Balance	345,953		0%
Expenditures	348,453	-	0%
Interfund Transfers	22,510		0%
Salary and Benefits	124,853		0%
Services and Supplies	201,090		0%
0410-40-4103 - MHSA-CAPITAL FAC & TECH NEEDS	-	-	
Revenue	235,540	-	0%
Other Revenue	6,000		0%
Use of Fund Balance	229,540		0%
Expenditures	235,540	-	0%
Services and Supplies	235,540		0%
0410-40-4104 - MHSA-INNOVATION	-	-	
Revenue	657,064	-	0%
Intergovernment	651,564		0%
Other Revenue	5,500		0%
Expenditures	657,064	-	0%
Contribution to Fund Balance	651,564		0%
Interfund Transfers	5,500		0%
0410-40-4105 - MHSA-PREV & EARLY INTERVENTION	-	-	
Revenue	2,807,448	-	0%
Charges for Services	20,933		0%
Intergovernment	2,475,942		0%
Other Revenue	52,363		0%
Use of Fund Balance	258,210		0%
Expenditures	2,807,448	-	0%
Contribution to Fund Balance	334,210		0%
Interfund Transfers	141,859		0%
Other Expenditures	5,500		0%
Salary and Benefits	704,405		0%
Services and Supplies	1,621,474		0%
1410-40-4011 - PUBLIC HEALTH	-	-	
Revenue	918,062	-	0%
Other Revenue	580,628		0%
Use of Fund Balance	337,434		0%
Expenditures	918,062	-	0%
Services and Supplies	918,062		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
1411-40-4011 - PUBLIC HEALTH	-	-	
Revenue	516,356	-	0%
Intergovernment	423,895		0%
Use of Fund Balance	92,461		0%
Expenditures	516,356	-	0%
Interfund Transfers	10,141		0%
Salary and Benefits	428,570		0%
Services and Supplies	77,645		0%
1520-40-5511 - PUBLIC ASSISTANCE ADMIN	-	-	
Revenue	45,000	-	0%
Charges for Services	25,000		0%
Intergovernment	20,000		0%
Expenditures	45,000	-	0%
Other Expenditures	45,000		0%
6910-40-5513 - IHSS PUBLIC AUTHORITY	-	-	
Revenue	2,923,875	-	0%
Intergovernment	2,854,669		0%
Other Revenue	69,206		0%
Expenditures	2,923,875	-	0%
Interfund Transfers	48,214		0%
Other Expenditures	6,000		0%
Salary and Benefits	263,418		0%
Services and Supplies	2,606,243		0%
HUMAN RESOURCES	-	-	
0100-70-1031 - HUMAN RESOURCES	-	-	
Revenue	2,174,179	-	0%
Charges for Services	15,000		0%
Net County Cost	2,139,179		0%
Other Revenue	20,000		0%
Expenditures	2,174,179	-	0%
Interfund Transfers	(149,580)		0%
Salary and Benefits	2,084,216		0%
Services and Supplies	239,543		0%
INNOVATION & TECHNOLOGY SERVICES	-	-	
0100-69-1561 - INN/TECH SVC	-	-	
Revenue	3,700,650	-	0%
Charges for Services	3,454,179		0%
Net County Cost	246,471		0%
Expenditures	3,700,650	-	0%
Interfund Transfers	(4,681,705)		0%
Other Expenditures	(2,303)		0%
Salary and Benefits	6,004,546		0%
Services and Supplies	2,380,112		0%
4031-69-1851 - 4031 - ITS TELECOMMUNICATION	-	-	
Revenue	1,260,060	-	0%
Charges for Services	1,144,276		0%
Other Revenue	47,000		0%
Use of Fund Balance	68,784		0%
Expenditures	1,260,060	-	0%
Capital Assets	6,500		0%
Interfund Transfers	3,992		0%
Other Expenditures	292,821		0%
Salary and Benefits	528,186		0%
Services and Supplies	428,561		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
LIBRARY	-	-	
1601-68-6051 - COUNTY LIBRARY SERVICES	-	-	
Revenue	8,367,756	-	0%
Charges for Services	277,657		0%
Intergovernment	1,457,213		0%
Net County Cost	433,267		0%
Other Revenue	2,083,224		0%
Taxes	3,443,048		0%
Use of Fund Balance	673,347		0%
Expenditures	8,367,756	-	0%
Other Expenditures	500		0%
Salary and Benefits	5,070,254		0%
Services and Supplies	3,297,002		0%
1601-68-7013 - GIBSON HOUSE MUSEUM	-	-	
Revenue	138,068	-	0%
Net County Cost	121,595		0%
Use of Fund Balance	16,473		0%
Expenditures	138,068	-	0%
Salary and Benefits	128,068		0%
Services and Supplies	10,000		0%
1602-68-6051 - COUNTY LIBRARY SVC - MEASURE A	-	-	
Revenue	2,452,285	-	0%
Charges for Services	2,412,285		0%
Other Revenue	40,000		0%
Expenditures	2,452,285	-	0%
Contribution to Fund Balance	32,656		0%
Interfund Transfers	2,404,729		0%
Services and Supplies	14,900		0%
PROBATION	-	-	
0202-32-2611 - ADMINISTRATION	-	-	
Revenue	49,200	-	0%
Intergovernment	49,200		0%
Expenditures	49,200	-	0%
Interfund Transfers	(999,121)		0%
Salary and Benefits	-		
Services and Supplies	1,048,321		0%
0202-32-2612 - ADULT PROBATION SERVICES	-	-	
Revenue	3,385,157	-	0%
Charges for Services	637,662		0%
Intergovernment	265,689		0%
Net County Cost	540,592		0%
Other Revenue	1,941,214		0%
Expenditures	3,385,157	-	0%
Interfund Transfers	222,238		0%
Other Expenditures	35,339		0%
Salary and Benefits	2,739,816		0%
Services and Supplies	387,764		0%
0202-32-2613 - JUVENILE DETENTION	-	-	
Revenue	5,966,490	-	0%
Charges for Services	414,224		0%
Intergovernment	4,230,763		0%
Net County Cost	669,194		0%
Other Revenue	652,309		0%
Expenditures	5,966,490	-	0%
Interfund Transfers	331,864		0%
Other Expenditures	73,114		0%
Salary and Benefits	5,056,355		0%
Services and Supplies	505,157		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0202-32-2614 - JUVENILE PROBATION SERVICES	-	-	
Revenue	2,986,469	-	0%
Intergovernment	1,136,856		0%
Other Revenue	1,796,298		0%
Use of Fund Balance	53,315		0%
Expenditures	2,986,469	-	0%
Interfund Transfers	329,053		0%
Other Expenditures	7,000		0%
Salary and Benefits	2,187,053		0%
Services and Supplies	463,363		0%
0202-32-5751 - CARE OF COURT WARDS	-	-	
Revenue	2,007,824	-	0%
Intergovernment	283,920		0%
Net County Cost	440,263		0%
Other Revenue	1,283,641		0%
Expenditures	2,007,824	-	0%
Interfund Transfers	55,311		0%
Other Expenditures	779,724		0%
Salary and Benefits	511,406		0%
Services and Supplies	661,383		0%
0501-32-2611 - ADMINISTRATION	-	-	
Revenue	199,988	-	0%
Intergovernment	150,000		0%
Use of Fund Balance	49,988		0%
Expenditures	199,988	-	0%
Interfund Transfers	2,950		0%
Salary and Benefits	97,038		0%
Services and Supplies	100,000		0%
0501-32-2615 - PROB COMMUNITY CORRECTIONS	-	-	
Revenue	5,248,287	-	0%
Intergovernment	4,838,078		0%
Use of Fund Balance	410,209		0%
Expenditures	5,248,287	-	0%
Interfund Transfers	278,324		0%
Other Expenditures	1,400		0%
Salary and Benefits	3,684,724		0%
Services and Supplies	1,283,839		0%
0520-32-2614 - JUVENILE PROBATION SERVICES	-	-	
Revenue	1,613,079	-	0%
Intergovernment	1,013,080		0%
Use of Fund Balance	599,999		0%
Expenditures	1,613,079	-	0%
Interfund Transfers	1,613,079		0%
0522-32-2614 - JUVENILE PROBATION SERVICES	-	-	
Revenue	984,449	-	0%
Intergovernment	905,206		0%
Use of Fund Balance	79,243		0%
Expenditures	984,449	-	0%
Interfund Transfers	984,449		0%
1240-32-2611 - ADMINISTRATION	-	-	
Revenue	5,689	-	0%
Use of Fund Balance	5,689		0%
Expenditures	5,689	-	0%
Salary and Benefits	5,689		0%
1270-32-2612 - ADULT PROBATION SERVICES	-	-	
Revenue	1,928,914	-	0%
Intergovernment	1,504,870		0%
Use of Fund Balance	424,044		0%
Expenditures	1,928,914	-	0%
Interfund Transfers	1,928,914		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
PUBLIC DEFENDER	-	-	
0100-33-2101 - PUBLIC DEFENDER	-	-	
Revenue	8,514,365	-	0%
Charges for Services	10,000	-	0%
Net County Cost	8,356,904	-	0%
Use of Fund Balance	147,461	-	0%
Expenditures	8,514,365	-	0%
Interfund Transfers	20,250	-	0%
Other Expenditures	10,500	-	0%
Salary and Benefits	7,719,841	-	0%
Services and Supplies	763,774	-	0%
0501-33-2101 - PD COMMUNITY CORRECTIONS	-	-	
Revenue	155,931	-	0%
Intergovernment	143,743	-	0%
Use of Fund Balance	12,188	-	0%
Expenditures	155,931	-	0%
Salary and Benefits	155,931	-	0%
0504-33-2101 - PUBLIC DEFENDER	-	-	
Revenue	244,392	-	0%
Intergovernment	201,732	-	0%
Use of Fund Balance	42,660	-	0%
Expenditures	244,392	-	0%
Salary and Benefits	244,392	-	0%
SHERIFF	-	-	
0100-34-2801 - ANIMAL SERVICES	-	-	
Revenue	2,894,433	-	0%
Charges for Services	1,858,460	-	0%
Net County Cost	532,487	-	0%
Other Revenue	503,486	-	0%
Expenditures	2,894,433	-	0%
Salary and Benefits	1,670,777	-	0%
Services and Supplies	1,223,656	-	0%
0100-34-5613 - PUBLIC ADMINISTRATOR	-	-	
Revenue	282,382	-	0%
Charges for Services	10,000	-	0%
Net County Cost	272,382	-	0%
Expenditures	282,382	-	0%
Interfund Transfers	625	-	0%
Other Expenditures	625	-	0%
Salary and Benefits	174,528	-	0%
Services and Supplies	106,604	-	0%
0202-34-2402 - CIVIL PROCESS	-	-	
Revenue	1,008,387	-	0%
Charges for Services	90,000	-	0%
Intergovernment	359,397	-	0%
Net County Cost	558,990	-	0%
Expenditures	1,008,387	-	0%
Salary and Benefits	936,988	-	0%
Services and Supplies	71,399	-	0%
0202-34-2502 - MANAGEMENT	-	-	
Revenue	3,378,982	-	0%
Charges for Services	6,859	-	0%
Intergovernment	2,213,697	-	0%
Net County Cost	1,151,366	-	0%
Other Revenue	7,060	-	0%
Expenditures	3,378,982	-	0%
Interfund Transfers	72,050	-	0%
Salary and Benefits	2,582,790	-	0%
Services and Supplies	724,142	-	0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0202-34-2505 - MARINE PATROL	-	-	
Revenue	695,815	-	0%
Intergovernment	524,952		0%
Net County Cost	170,863		0%
Expenditures	695,815	-	0%
Salary and Benefits	446,601		0%
Services and Supplies	249,214		0%
0202-34-2507 - PATROL	-	-	
Revenue	12,087,741	-	0%
Charges for Services	508,573		0%
Intergovernment	3,044,487		0%
Net County Cost	6,566,502		0%
Other Revenue	1,968,179		0%
Expenditures	12,087,741	-	0%
Capital Assets	357,100		0%
Other Expenditures	14,500		0%
Salary and Benefits	10,100,976		0%
Services and Supplies	1,615,165		0%
0202-34-2509 - DETENTION	-	-	
Revenue	19,220,499	-	0%
Charges for Services	52,700		0%
Intergovernment	7,539,616		0%
Net County Cost	11,600,164		0%
Other Revenue	3,000		0%
Use of Fund Balance	25,019		0%
Expenditures	19,220,499	-	0%
Salary and Benefits	17,588,643		0%
Services and Supplies	1,631,856		0%
0202-34-2512 - TRAINING	-	-	
Revenue	373,996	-	0%
Intergovernment	143,773		0%
Net County Cost	230,223		0%
Expenditures	373,996	-	0%
Salary and Benefits	204,572		0%
Services and Supplies	169,424		0%
0202-34-2861 - CORONER	-	-	
Revenue	1,195,230	-	0%
Charges for Services	32,000		0%
Intergovernment	364,820		0%
Net County Cost	790,410		0%
Other Revenue	8,000		0%
Expenditures	1,195,230	-	0%
Salary and Benefits	898,919		0%
Services and Supplies	296,311		0%
0501-34-2506 - SHER COMMUNITY CORRECTIONS	-	-	
Revenue	3,485,219	-	0%
Intergovernment	3,212,812		0%
Use of Fund Balance	272,407		0%
Expenditures	3,485,219	-	0%
Salary and Benefits	3,290,542		0%
Services and Supplies	194,677		0%
0503-34-2401 - COURT SECURITY	-	-	
Revenue	3,300,192	-	0%
Intergovernment	2,980,780		0%
Other Revenue	319,412		0%
Expenditures	3,300,192	-	0%
Capital Assets	15,000		0%
Salary and Benefits	3,175,676		0%
Services and Supplies	109,516		0%

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Department/Budget Level	2020-21 Recommended Budget	Quarter 1 YTD Actuals	YTD %
0523-34-2507 - PATROL - SMALL & RURAL	-	-	
Revenue	1,376,368	-	0%
Intergovernment	459,753		0%
Other Revenue	5,000		0%
Use of Fund Balance	911,615		0%
Expenditures	1,376,368	-	0%
Capital Assets	756,128		0%
Salary and Benefits	248,808		0%
Services and Supplies	371,432		0%
0524-34-2507 - PATROL - COPS	-	-	
Revenue	75,920	-	0%
Intergovernment	151,791		0%
Other Revenue	4,000		0%
Use of Fund Balance	(79,871)		0%
Expenditures	75,920	-	0%
Services and Supplies	75,920		0%
0524-34-2509 - DETENTION - COPS	-	-	
Revenue	71,796	-	0%
Intergovernment	93,237		0%
Use of Fund Balance	(21,441)		0%
Expenditures	71,796	-	0%
Services and Supplies	71,796		0%
1280-34-2509 - DETENTION - RAN BOARD	-	-	
Revenue	166,000	-	0%
Intergovernment	160,000		0%
Other Revenue	6,000		0%
Expenditures	166,000	-	0%
Salary and Benefits	10,000		0%
Services and Supplies	156,000		0%
1281-34-2402 - CIVIL PROCESS - EQUIPMENT	-	-	
Revenue	167,598	-	0%
Charges for Services	47,546		0%
Use of Fund Balance	120,052		0%
Expenditures	167,598	-	0%
Salary and Benefits	900		0%
Services and Supplies	166,698		0%
1282-34-2402 - CIVIL PROCESS - VEHICLES	-	-	
Revenue	43,537	-	0%
Charges for Services	70,000		0%
Use of Fund Balance	(26,463)		0%
Expenditures	43,537	-	0%
Services and Supplies	43,537		0%
1283-34-2502 - MANAGEMENT	-	-	
Revenue	10,250	-	0%
Other Revenue	10,250		0%
Expenditures	10,250	-	0%
Services and Supplies	10,250		0%
1284-34-2509 - DETENTION - INMATE WELFARE	-	-	
Revenue	401,100	-	0%
Other Revenue	401,100		0%
Expenditures	401,100	-	0%
Capital Assets	7,000		0%
Other Expenditures	5,000		0%
Services and Supplies	389,100		0%
Total Revenues	707,850,325	-	0%
Total Expenditures	707,850,325	-	0%
	-	-	



pfm

Yolo County

Investment Review Second Quarter 2020

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July 15, 2020

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Economic and Interest Rate Update



COVID-19 Impact Update

Health Pandemic

- Confirmed cases exceed 10 million worldwide
- U.S. is leading the world with roughly 25% of cases and deaths
- Recent surge in new U.S. case numbers threatens economic reopening



Effects on the Economy

- Significant negative impact of lockdowns apparent in first and second quarter economic data
- Early signs of rebound have appeared as some states start to reopen

Limited Capacity

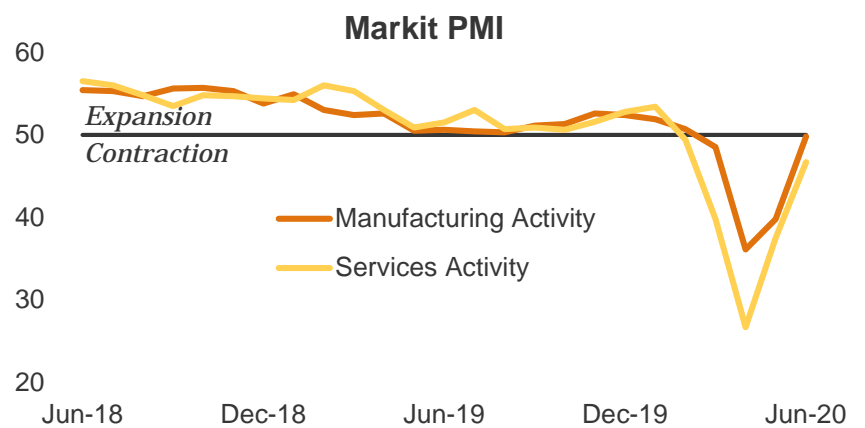
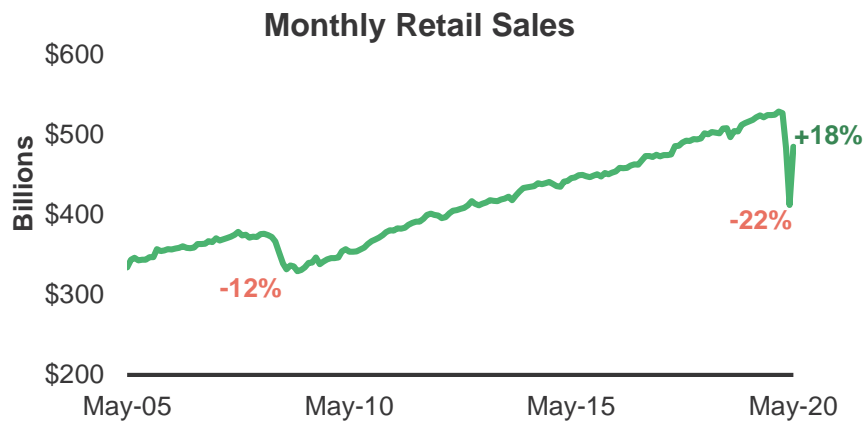
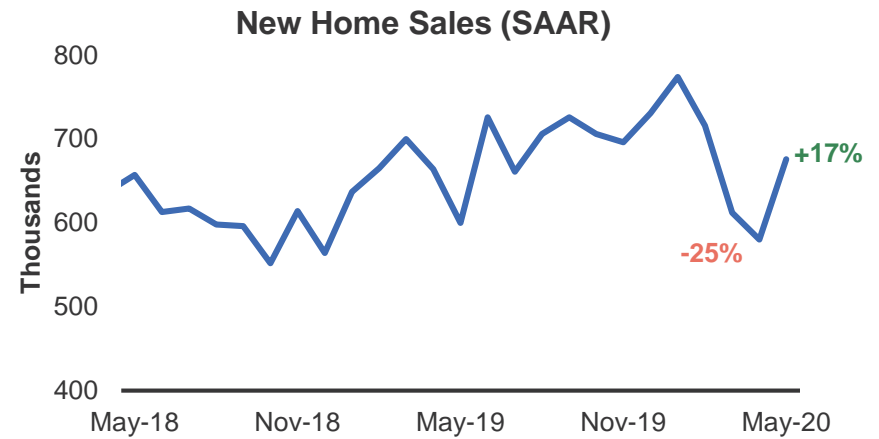
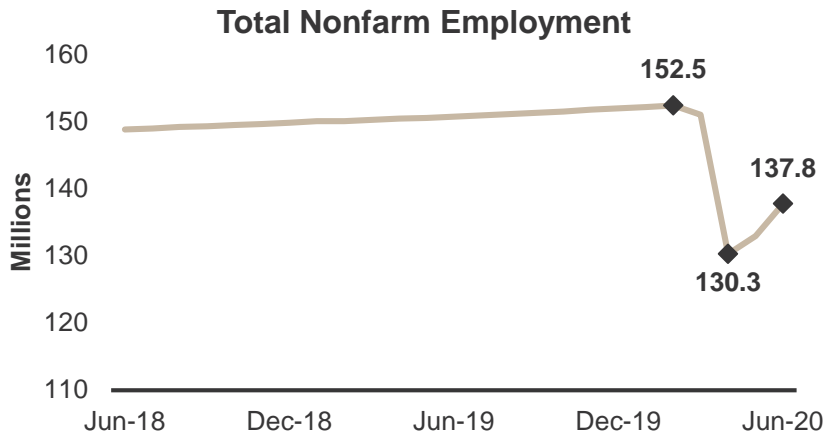
Effects on the Financial Markets

- Yields remain very low and are not expected to move meaningfully over the near term
- Fed support stabilized the bond market and returned liquidity
- Equity markets substantially recovered in second quarter





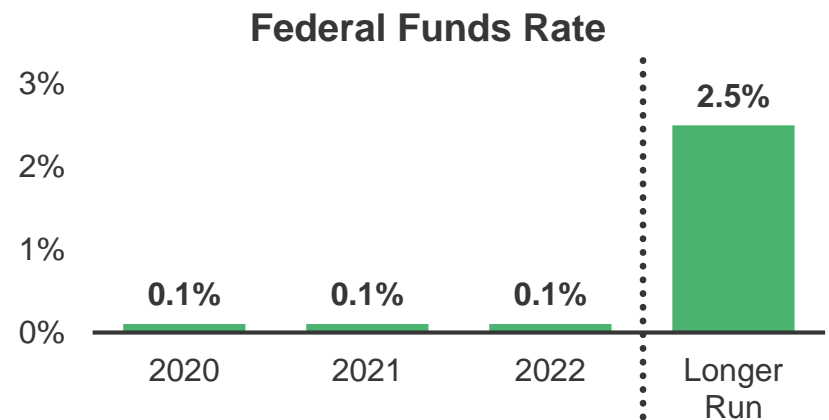
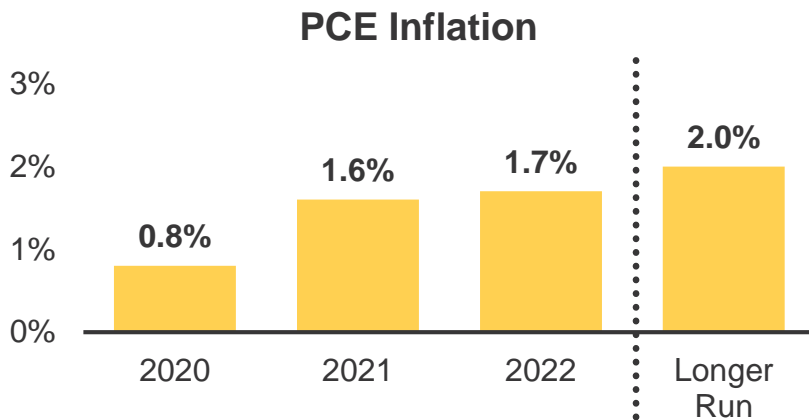
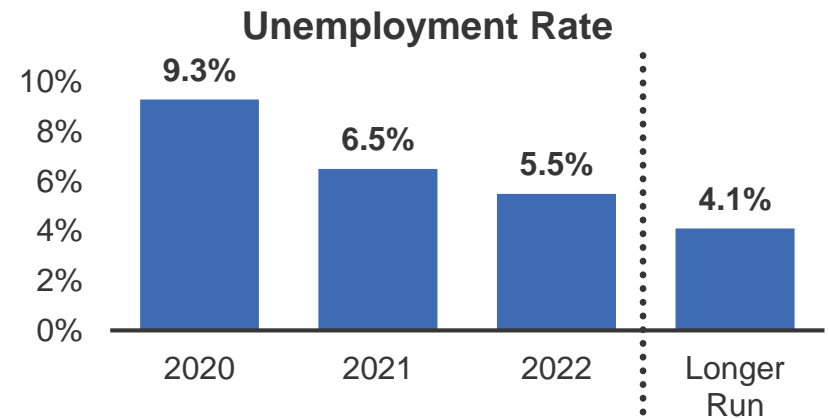
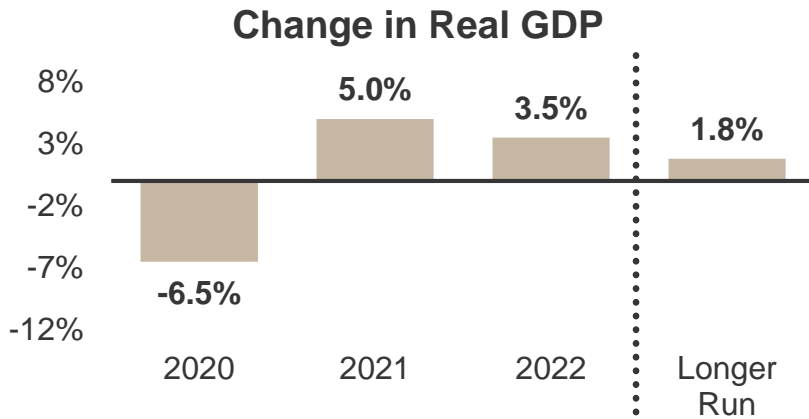
Economic Conditions Are Depressed, but Appear to Have Bottomed



Source: Bloomberg, data available as of 6/30/2020.



Fed's Economic Projections Indicate Long Recovery Ahead



Source: Federal Reserve, economic projections as of June 2020.



Yields Remain in a New, Lower Range

2-Year Treasury Yield



10-Year Treasury Yield

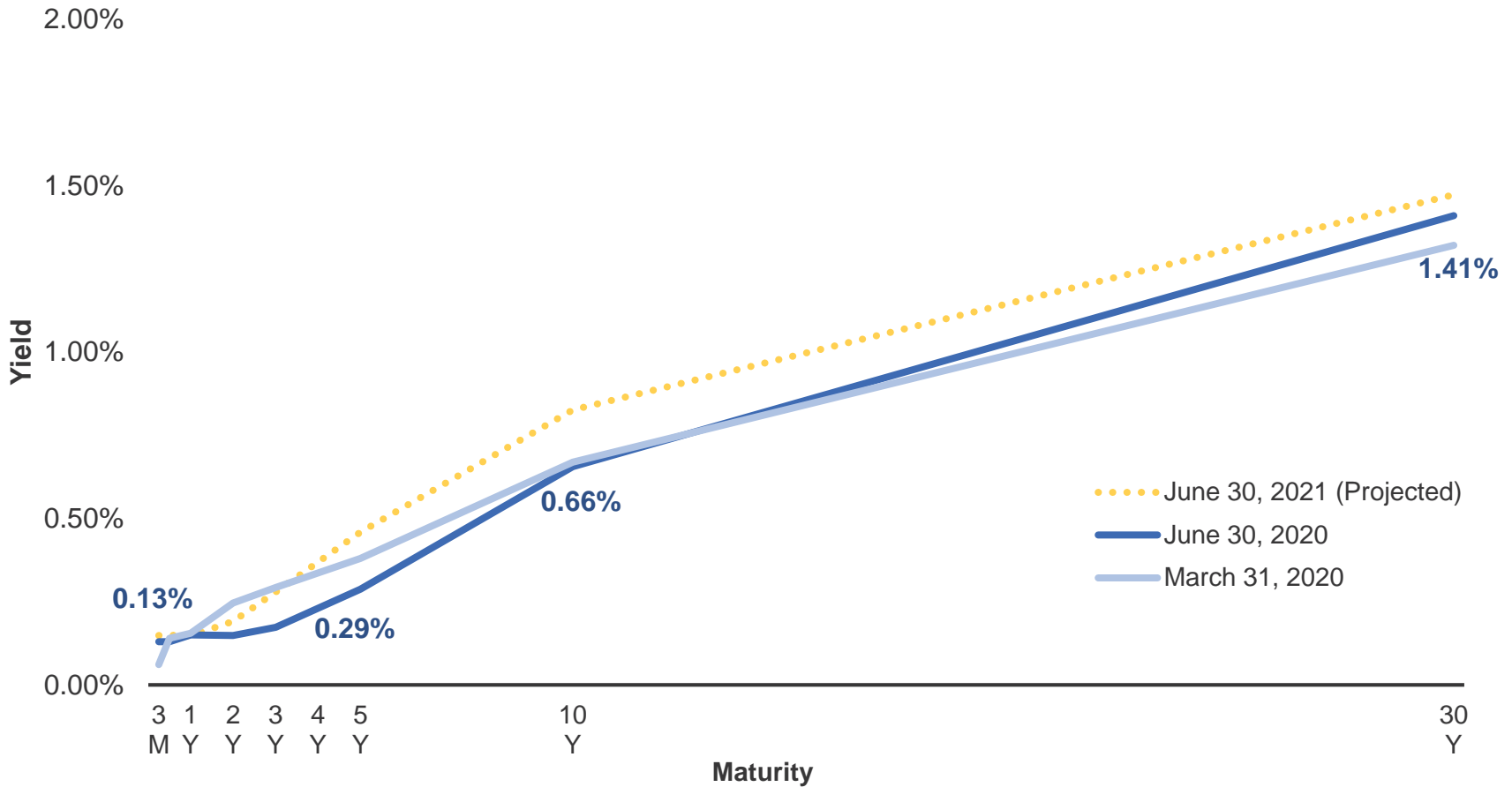


Source: Bloomberg, as of 7/1/2020.



Yield Curve Expected to Remain Low for Some Time

U.S. Treasury Yield Curve



Source: Bloomberg, as of 6/30/2020. June 30, 2021, projections based on Bloomberg forward curve.



Yield Environment as of June 30, 2020

Maturity	Treasury	Federal Agency	AA Corporate	A Corporate
3-Month	0.12%	0.12%	0.13%	0.19%
6-Month	0.14%	0.13%	0.22%	0.30%
1-Year	0.15%	0.19%	0.32%	0.44%
2-Year	0.15%	0.22%	0.36%	0.50%
3-Year	0.18%	0.27%	0.46%	0.63%
5-Year	0.29%	0.46%	0.76%	0.95%

Source: Bloomberg BVAL yield curves for Treasury and Corporate; TradeWeb for Federal Agency yields. 3- and 6-month corporate yields from commercial paper; A-1+ for AA and A-1 for A. Yields are for indicative purposes only; actual yields may vary by issue.



Portfolio Update



Portfolio Composition

Security Type	Market Value as of 6/30/20	% of Portfolio	% Change vs. 3/31/20	Permitted by Policy	In Compliance
U.S. Treasury	\$77,125,387	12.8%	-6.0%	100%	✓
Federal Agency	\$49,005,132	8.2%	+3.2%	100%	✓
Federal Agency CMOs	\$9,694,383	1.6%	-0.4%	100%	✓
CA Municipal Obligations	\$3,338,127	0.6%	-0.1%	30%	✓
Supranationals	\$22,744,919	3.8%	-0.8%	30%	✓
Negotiable CDs	\$34,776,695	5.8%	-2.0%	30%	✓
Corporate Notes	\$69,641,224	11.6%	-1.1%	30%	✓
Commercial Paper	\$0	0.0%	-1.5%	40%	✓
Asset-Backed Securities	\$14,497,705	2.4%	-0.9%	20%	✓
Securities Sub-Total	\$280,823,570	46.7%	-9.5%		
Accrued Interest	\$1,620,164				
Securities Total	\$282,443,733				
CAMP	\$226,097,042	37.6%	+3.2%	100%	✓
LAIF – Total	\$94,209,543	15.7%	+6.3%	\$75 million per account	✓
Total Investments	\$602,750,319	100.0%			

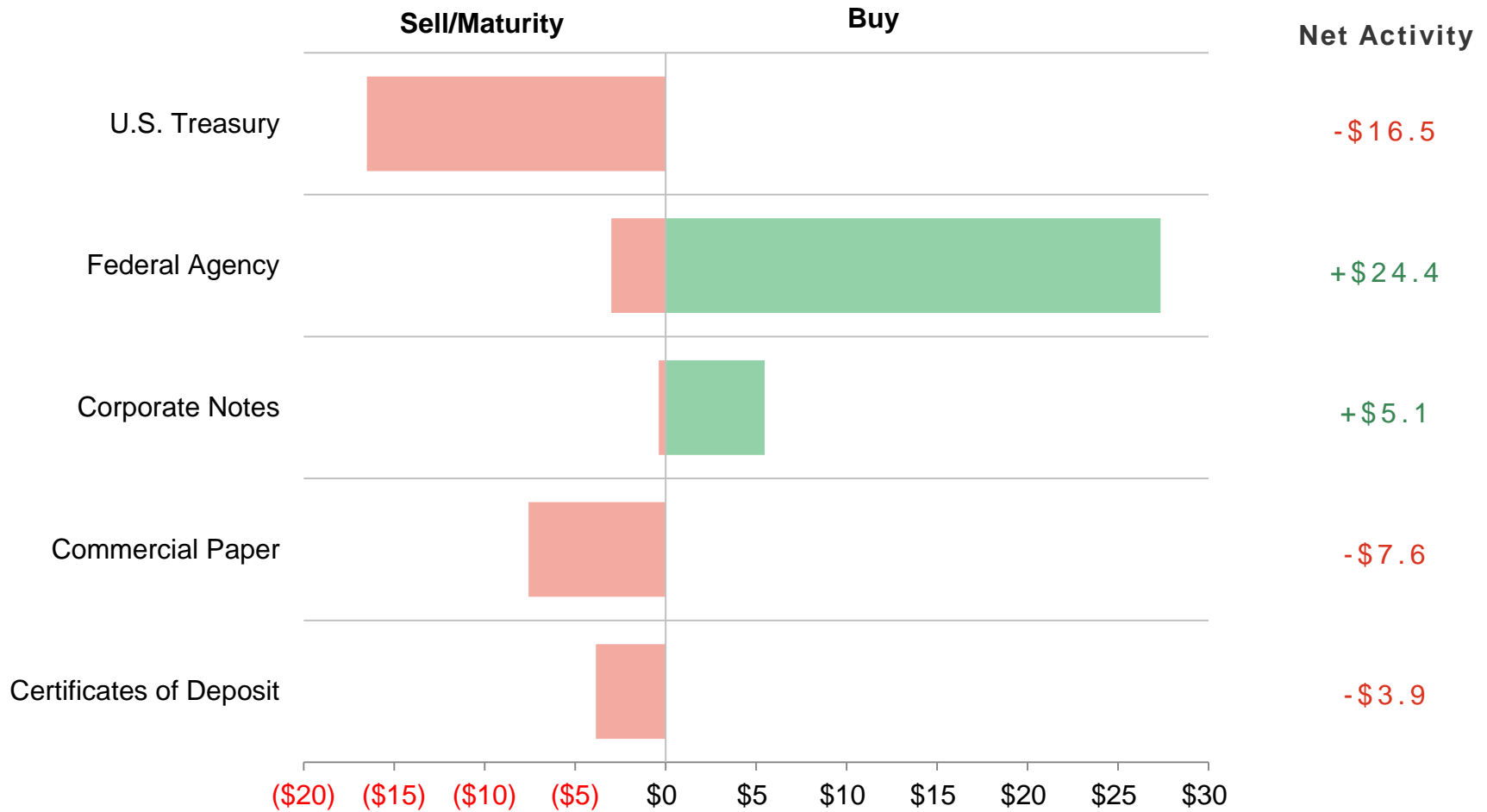


Second Quarter Portfolio Strategy

- PFM remained proactive and hyper-vigilant in response to the market effects and uncertainty created by the pandemic and dynamic markets.
 - We continued our redoubled efforts with regard to credit analysis, reassessing every issuer for the short- and intermediate-term impact of the disrupted economy.
- The portfolio duration was maintained generally in line with the benchmark—a strategy consistent with high levels of market uncertainty as well as expectations that rates remain low for a prolonged period.
- Throughout much of the quarter, yield spreads on federal agencies were wide and attractive.
 - We utilized this opportunity to add notable new allocations back to the federal agency sector.
 - As yields began to narrow back to pre-crisis lows, especially in maturities under 3 years, the portfolio benefitted from incremental performance.
- A key element to portfolio strategy during the quarter was to cautiously maintain overall exposure to the credit sector with an emphasis on issuers with strong balance sheets and limited overseas exposure.
 - This strategy benefited the portfolio significantly as investment grade corporates significantly outperformed Treasuries during the quarter, and mostly offset the negative underperformance experienced in the prior quarter.



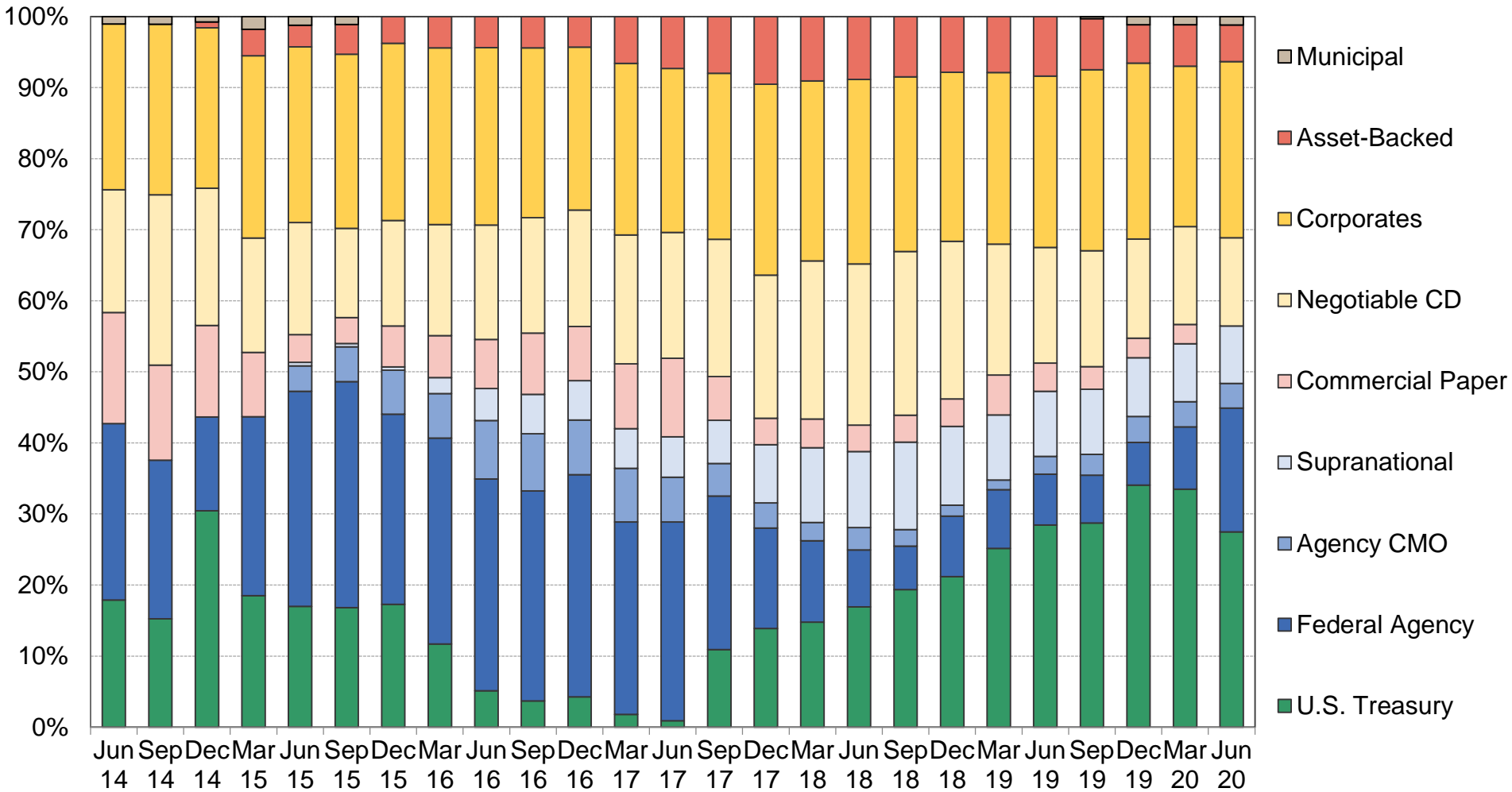
Quarterly Trade Activity (\$ Millions)



Trading activity 3/31/2020 – 6/30/2020.



Historical Sector Allocation—PFM Managed Portfolio

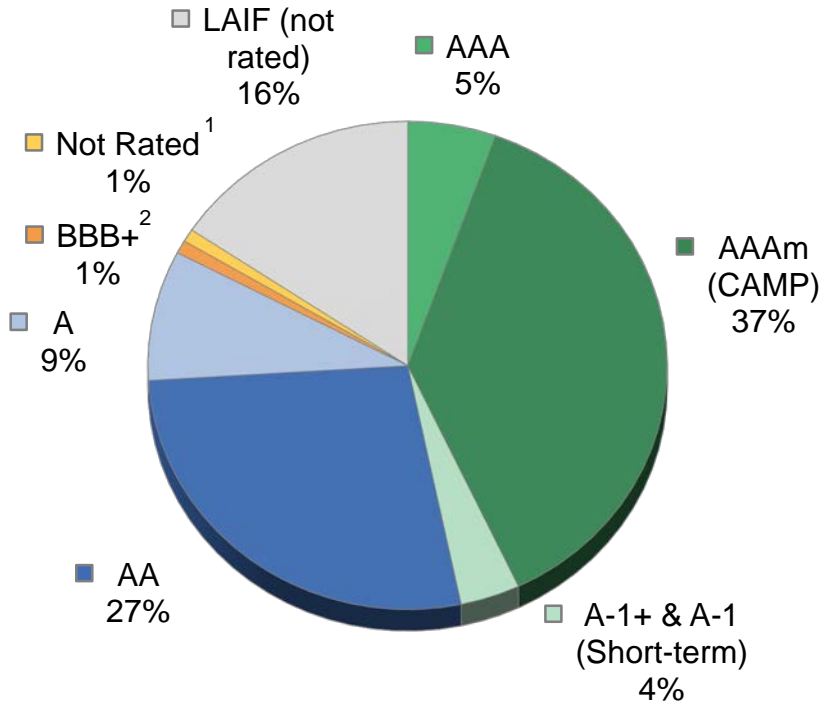




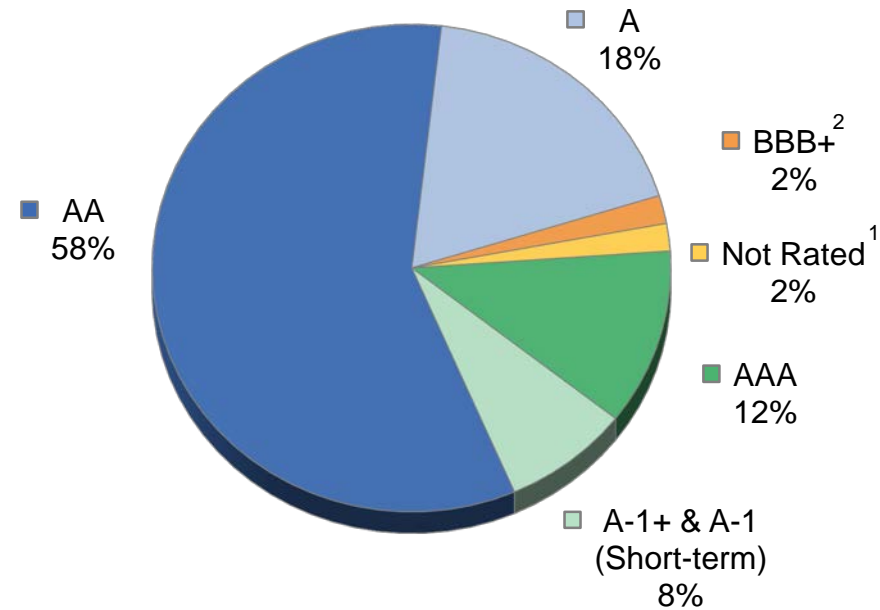
Portfolio Credit Quality

◆ The County's portfolio comprises high-quality securities.

Including Liquid Accounts



Excluding Liquid Accounts



As of June 30, 2020. Percentages may not sum to 100% due to rounding.

Ratings are based on Standard & Poor's.

1. The "Not Rated" category comprises asset-backed securities rated Aaa by Moody's.

2. The "BBB+" category comprises securities rated in a rating category of A or better by at least one NRSRO.

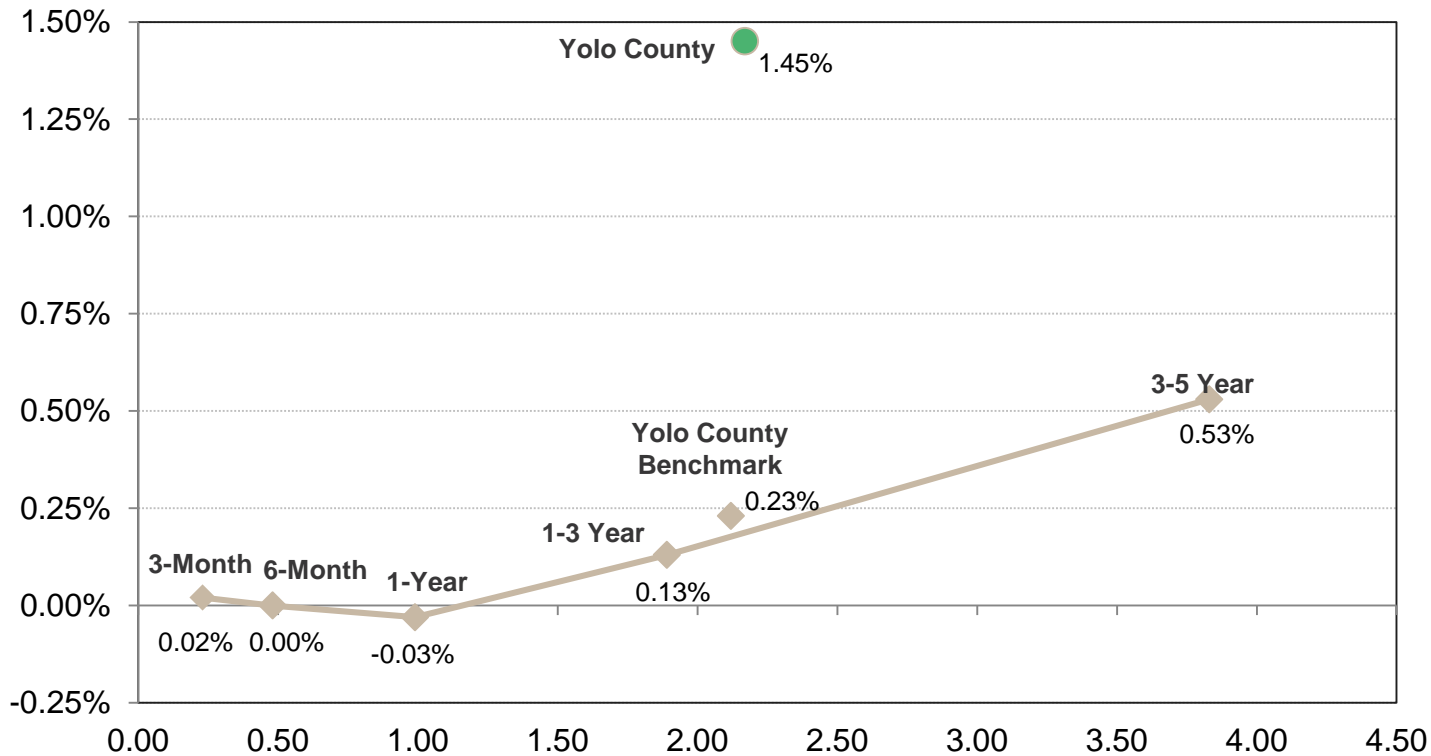


County's Diversified Portfolio Outperformed Benchmark in Second Quarter

Quarterly Total Returns

Yields

Yolo County, Yolo County Benchmark, and Various ICE BofA Merrill Lynch Treasury Indices



Portfolio Yield and LAIF Quarterly Apportionment Rate	
Yolo County	2.06%
LAIF*	1.43%

*LAIF quarterly apportionment rate is not yet available on LAIF's website. LAIF rate shown above is the quarter to date rate as of June 24, 2020.

- For periods ending June 30, 2020.
- Yolo County yield is the weighted average yield at cost.
- Source: Bloomberg, LAIF website.
- The County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015, to September 30, 2017, the benchmark was a blend of 30% ICE BAML 3-month Treasury index and 70% ICE BAML 1-3 year U.S. Treasury Index. From March 31, 2002, to March 31, 2015, the benchmark was a blend of 50% ICE BAML 1-3 Year U.S. Treasury index and 50% ICE BAML 3-month Treasury Bill index. Prior to March 31, 2002, the benchmark was the ICE BAML 1-3 Year U.S. Treasury index.



Total Return Performance

- The portfolio returned strong absolute performance for the past quarter and past year, recouping all of the first quarter's underperformance.
- Once again, the portfolio's diversification created significant economic benefit, as corporate notes and asset-backed securities added significant incremental return for the quarter.
- The portfolio maintains strong performance relative to the benchmark since inception.

Total Return For periods ended June 30, 2020

	Duration (years)	Past Quarter	Past 1 Year	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.17	1.45%	4.82%	2.35%	1.66%	3.24%
Treasury Benchmark	2.12	0.23%	4.59%	1.98%	1.21%	2.61%

- Performance on a trade-date basis, gross (i.e., before fees), in accordance with the CFA Institute's Global Investment Performance Standards (GIPS).
- Bank of America Merrill Lynch indices provided by Bloomberg Financial Markets.
- Inception date is June 30, 1998.
- Performance, yield, and duration calculations exclude holdings in CAMP, LAIF, and the money market fund.
- The County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015, to September 30, 2017, the benchmark was a blend of 30% ICE BAML 3-month Treasury index and 70% ICE BAML 1-3 year U.S. Treasury Index. From March 31, 2002, to March 31, 2015, the benchmark was a blend of 50% ICE BAML 1-3 Year U.S. Treasury index and 50% ICE BAML 3-month Treasury Bill index. Prior to March 31, 2002, the benchmark was the ICE BAML 1-3 Year U.S. Treasury index.



Investment Strategy Outlook

Duration Strategy

- In an effort to increase long-term performance potential and decrease security overlap, we will reduce portfolio allocation to the 0-1 year maturity range and increase allocation to longer-term, 3-5 year, investments.
 - Extend duration approximately 0.4 years to new target of approximately 2.5 years.
 - Extension will happen gradually over next 6 to 12 months.
 - Upon completion of extension, portfolio will be managed against the 1-5 Year U.S. Treasury Index.

Sector Strategy

- Select federal agencies remain valuable even after the significant spread contraction seen in the quarter. We will likely focus the majority of new federal agency purchases in maturities beyond 3 years, as yield spreads on shorter maturities are now back near pre-pandemic levels.
- The investment grade corporate market should continue to benefit from continued Fed support moving into the third quarter. Yield spreads for shorter corporates are near pre-crisis levels, but the credit curve is relatively steep. As a result, longer-maturity corporates appear attractive, as the “roll down” effect in the credit curve is back in play. We will continue our enhanced due diligence to track the progress of individual issuers as they navigate the recovery phase of the coronavirus pandemic.
- ABS allocations are expected to remain stable. Liquidity has improved and spreads have narrowed due to Fed support, however, we continue to carefully follow consumer trends for signs of material deterioration in collateral performance.
- We will maintain broad diversification by sector, industry and issuer, avoiding those industries most affected by current economic conditions.



Projected vs. Actual Fiscal Year Accrual Basis Earnings (FY 20-21)

INVESTMENT PORTFOLIO						
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings	Earnings Rate ¹	Assumed Reinvestment Rate ²	Projected Accrual Basis Earnings ^{3,4}
Jul-20	-	-	-	2.06%	0.15%	\$474,466
Aug-20	-	-	-	1.98%	0.16%	\$455,788
Sep-20	-	-	-	1.95%	0.16%	\$434,986
Oct-20	-	-	-	1.92%	0.16%	\$442,624
Nov-20	-	-	-	1.85%	0.16%	\$411,997
Dec-20	-	-	-	1.85%	0.16%	\$425,730
Jan-21	-	-	-	1.81%	0.17%	\$417,848
Feb-21	-	-	-	1.78%	0.17%	\$369,562
Mar-21	-	-	-	1.69%	0.17%	\$389,385
Apr-21	-	-	-	1.61%	0.17%	\$358,999
May-21	-	-	-	1.60%	0.18%	\$368,614
Jun-21	-	-	-	1.60%	0.18%	\$356,724
Projected FY 20-21 Total						\$4,906,724

1. Earnings rates calculated based on the yield to maturity at cost through 6/30/2020 and the assumed reinvestment rates of maturities for each period thereafter.

2. Assumed reinvestment rates based on the 2-year Fed Funds Forward Rate Curve as of 6/30/2020.

3. Earnings for the period 6/30/2020 are actual earnings and include realized gains/losses; periods thereafter are projected using portfolio par values as of 6/30/2020.

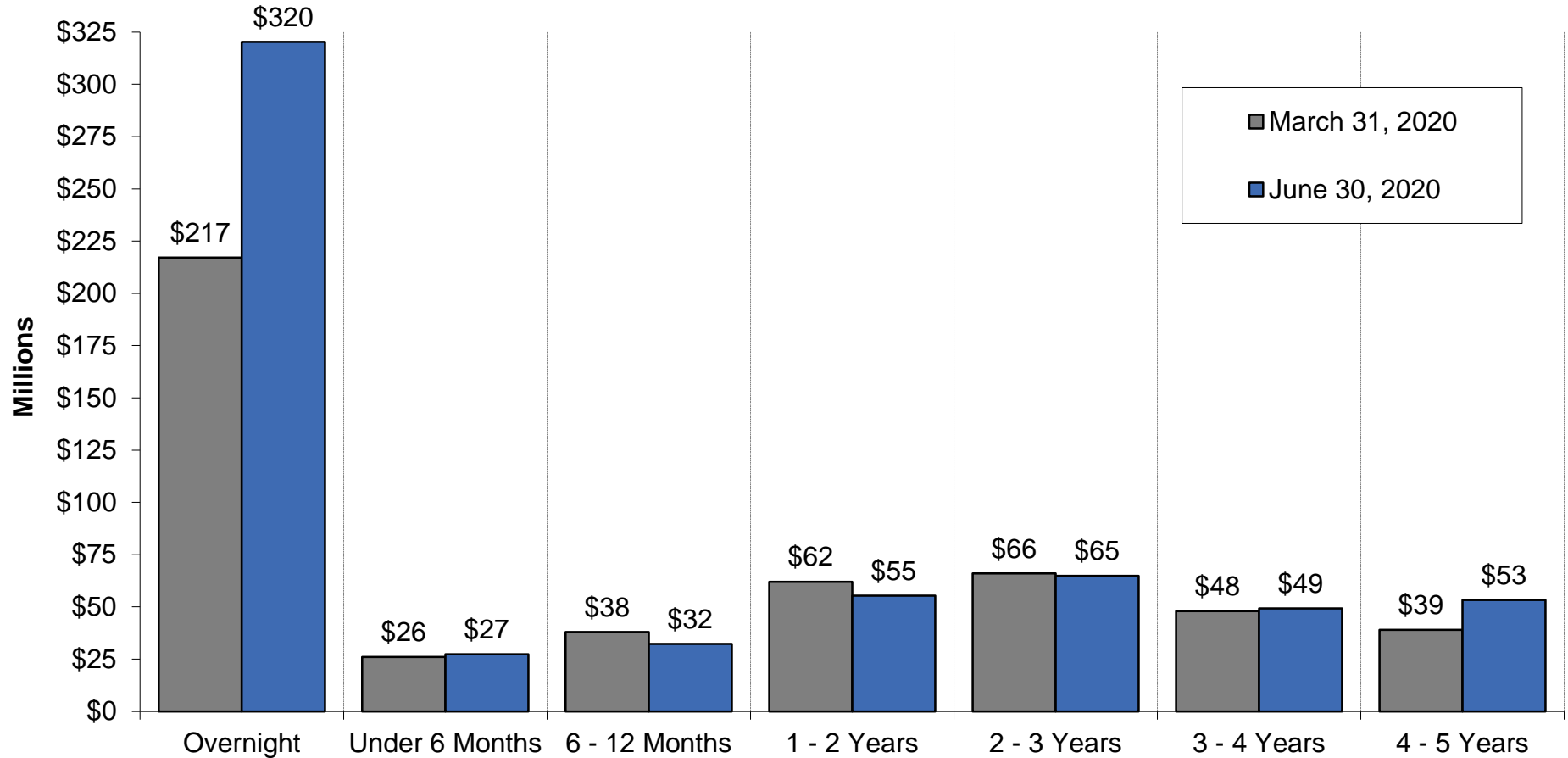
4. Earnings assume no sales or realized gains/losses for periods after 6/30/2020.



Additional Portfolio Information



Portfolio Maturity Distribution



*Purchases made with new funds during quarter ended 6/30/20.
Callable and floating-rate securities are included in the maturity distribution analysis to their stated maturity date.*



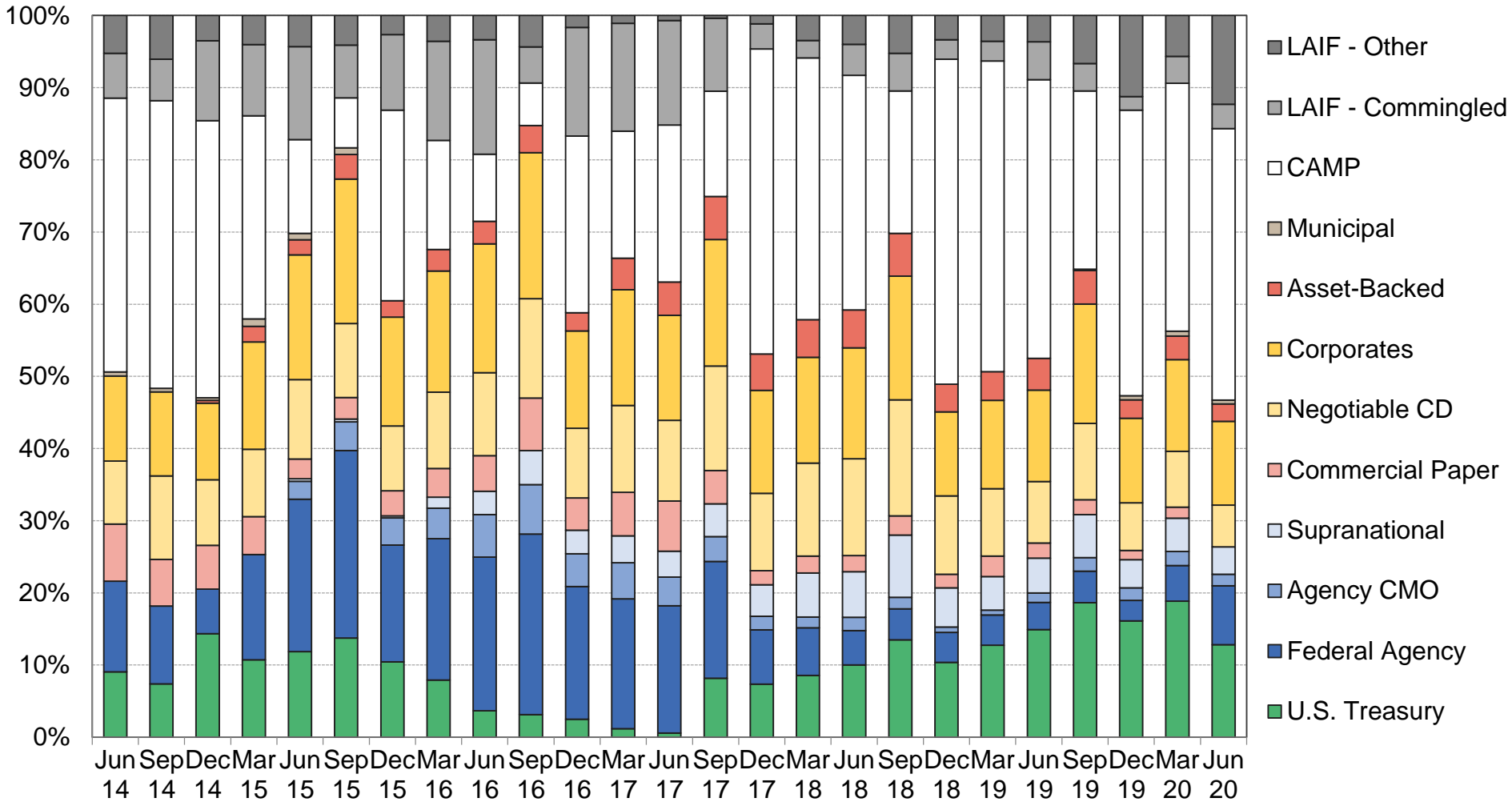
Portfolio Issuer Distribution

U.S. Treasury	27.5%	IBM Corp	1.0%
Federal National Mortgage Association	11.5%	Citigroup Inc	1.0%
Freddie Mac	5.6%	Bank Of America Co	1.0%
Intl Bank Of Reconstruction And Dev	4.0%	BB&T Corporation	0.9%
Federal Home Loan Bank	2.7%	Credit Agricole SA	0.9%
Toyota Motor Corp	2.2%	California St	0.9%
International Finance Corporation	2.2%	Cisco Systems Inc	0.9%
Swedbank AB	1.9%	Goldman Sachs Group Inc	0.9%
Inter-American Development Bank	1.9%	Unitedhealth Group Inc	0.9%
American Honda Finance	1.9%	Sumitomo Mitsui Financial Group Inc	0.9%
The Bank Of New York Mellon Corporation	1.8%	3M Company	0.9%
Wal-Mart Stores Inc	1.6%	Deere & Company	0.9%
Westpac Banking Corp	1.6%	Hyundai Auto Receivables	0.8%
Bank Of Montreal	1.6%	Intel Corporation	0.8%
Exxon Mobil Corp	1.5%	DNB Bank	0.7%
Nordea Bank Ab	1.4%	Adobe Inc	0.7%
Skandinaviska Enskilda Banken Ab	1.4%	Carmax Auto Owner Trust	0.7%
Apple Inc	1.3%	Chevron Corporation	0.6%
Federal Farm Credit Bank	1.1%	United Parcel Service Inc	0.5%
Honda Auto Receivables	1.1%	American Express Co	0.5%
US Bancorp	1.1%	Mastercard Inc	0.5%
JPMorgan Chase & Co	1.1%	National Rural Utilities Co Finance Corp	0.4%
Nissan Auto Receivables	1.1%	San Diego Commiunity College District	0.3%
Visa Inc	1.0%	Capital One Prime Auto Rec Trust	0.3%
Mitsubishi Ufj Financial Group Inc	1.0%	Ally Auto Receivables Trust	0.2%
Societe Generale	1.0%	John Deere Owner Trust	0.1%

Percentages exclude the portfolio's CAMP and LAIF holdings.

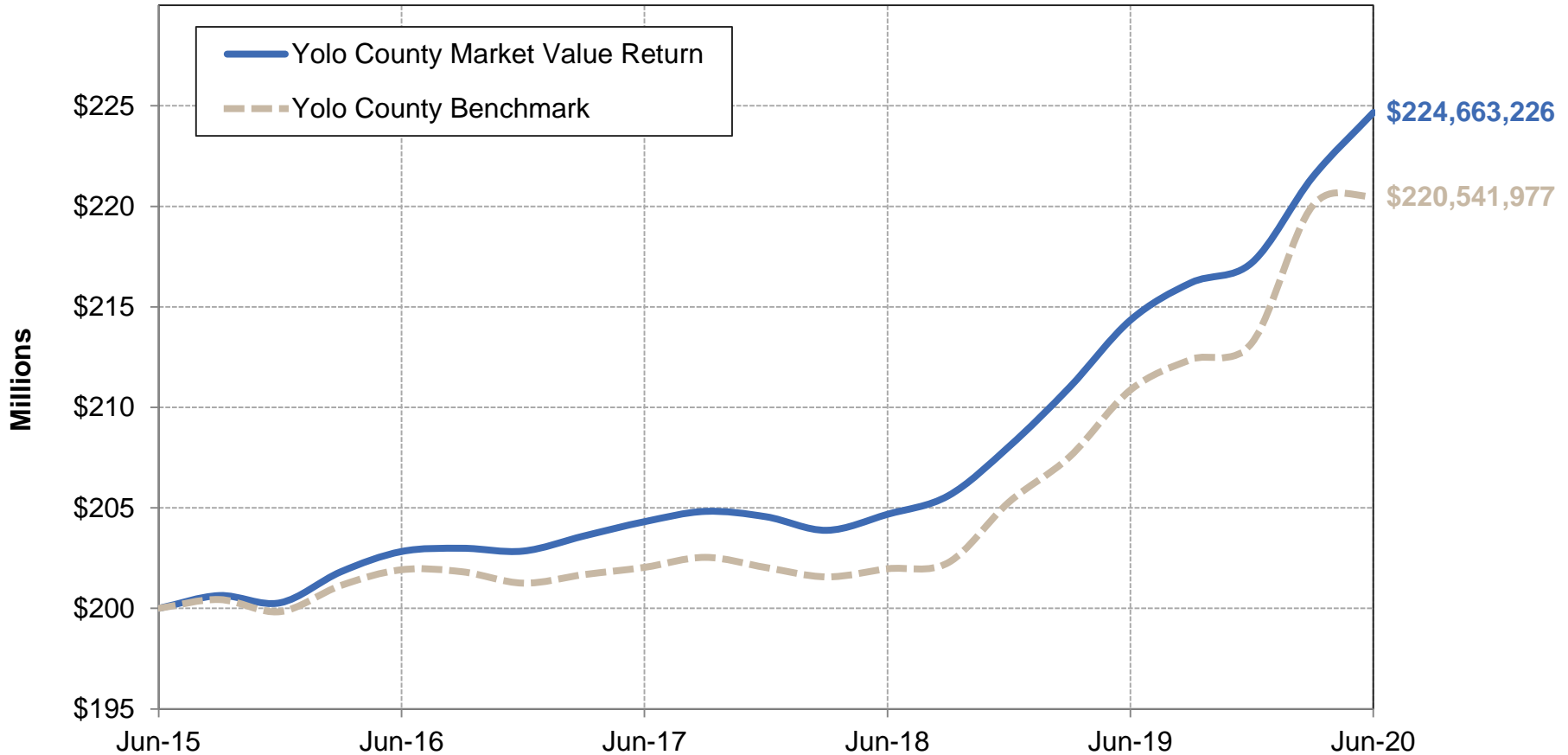


Historical Sector Allocation—All Funds





County's Strategy Continues to Be Effective



- Source: Bloomberg.
- Hypothetical growth of \$200 million.
- Past performance is not indicative of future performance.



Actual Fiscal Year Accrual Basis Earnings (FY 19-20)

INVESTMENT PORTFOLIO					
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings	Earnings Rate ¹	Total Accrual Basis Earnings ³
Jul-19	\$243,966,601	2.41%	\$490,269	2.41%	\$490,269
Aug-19	\$242,948,135	2.37%	\$535,288	2.37%	\$535,288
Sep-19	\$242,971,239	2.37%	\$502,150	2.37%	\$502,150
Oct-19	\$254,297,057	2.31%	\$483,765	2.31%	\$483,765
Nov-19	\$264,158,460	2.29%	\$496,510	2.29%	\$496,510
Dec-19	\$271,045,967	2.25%	\$586,134	2.25%	\$586,134
Jan-20	\$271,400,607	2.24%	\$520,585	2.24%	\$520,585
Feb-20	\$272,097,522	2.21%	\$568,408	2.21%	\$568,408
Mar-20	\$272,665,188	2.19%	\$620,277	2.19%	\$620,277
Apr-20	\$271,857,047	2.15%	\$659,111	2.15%	\$659,111
May-20	\$271,878,229	2.11%	\$562,294	2.11%	\$562,294
Jun-20	\$272,163,246	2.06%	\$609,709	2.06%	\$609,709
Actual FY 19-20 Total					\$6,634,500

1. Earnings rates calculated based on the yield to maturity at cost through 6/30/2020 and the assumed reinvestment rates of maturities for each period thereafter.

2. Assumed reinvestment rates based on the 2-year Fed Funds Forward Rate Curve as of 6/30/2020.

3. Earnings for the periods 7/31/2019 – 6/30/2020 are actual earnings and include realized gains/losses; periods thereafter are projected.



Disclosures

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