

**Meeting of the  
Financial Oversight Committee  
Yolo County  
Tuesday, October 27, 2020  
10:00 a.m.**

Note: This meeting is being agendized 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/91260137101>  
Meeting ID: 912 6013 7101  
or  
By Phone: 1 (408)-638-0968  
Meeting ID: 912 6013 7101

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](mailto: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.**
- 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 7/15/2020.**

### **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) from the Independent Auditor's (LSL/Tiriboyi).**
- 9. Receive staff report on budget update (Qader)**
- 10. Receive Treasury audit reports and verbal update on the status of pending audits for quarters ended 6/30/2020 and 9/30/2020 (Burnham).**
- 11. Receive report on the Treasury Pool Investment Activity for the Third Quarter ended September 30, 2020 (PFM/Burnham).**
- 12. Receive and discuss the 2021 Investment policy (Burnham).**
- 13. Select FOC Chair and Vice Chair to serve for the following calendar year 2021.**
- 14. Approval of meeting calendar for year 2021.**
- 15. Confirm next meeting date: To be determined.**
- 16. 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.
- 17. 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](mailto: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](mailto: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](mailto: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 JULY 15, 2020**

County Administration Building, County Admin Room  
625 Court Street  
Woodland, CA 95695

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

Members excused:

Others present: Patrick Blacklock (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, and Allison Kaune (PFM), Brandon Young (LSL), and Kim Eldredge, Noemy Mora-Beltran, David Estrada, and Douglas Port (Internal Audit).

Recorded by Kim Eldredge

- 1) **Call to Order.** Gary Sandy called the meeting to order at 10:01 a.m. with all members in attendance. Quorum was formed.
- 2) **Introductions.** Larry Raber was welcomed as a new committee member.
- 3) **Approval of Agenda.** Agenda reviewed and approved; adopted (Sicke/Horan).
- 4) **Follow-up item from 5/07/2020 meeting.** No follow-up items for discussion.
- 5) **Public Comment.** There were no public comments.
- 6) **Approval of the 5/07/2020 meeting minutes.** Correction in date item #7 should be 2/05/2020 instead of 2/05/2019 and in spelling of Richard Horan’s name in item #3; noted. Minutes accepted and approved (Huey/Horan).
- 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).** Kim Eldredge provided an update on the internal audit activity and status of current engagements: Purchase Card Continuous Auditing Report for the period 7/01/18 to 6/30/19 completed and FY19/20 PCard in-progress; Resolution of Audit Findings/Recommendations requested by Audit Subcommittee-completed; Training Videos-Data Analytics Part 1 &2-completed; County-wide Payroll Audit and cash-department audits-delayed due to pandemic. The division has

completed approximately 60% of their plan. The Committee requested a trend analysis of the last two purchase card reviews. Further, the FY19/20 Audit Plan is currently underway with risk consideration surveys sent and the preliminary audit plan to be presented at the Audit Subcommittee on 7/30/2020 for approval.

- 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/Tiribovi).** Brandon Young, Partner (LSL), provided an update that interim fieldwork and SAS#114 communication has been completed. Starting three weeks before Thanksgiving, the auditor's final fieldwork will occur but it will be mainly remote due to the pandemic.
- 9) **Receive Treasury audit reports and verbal update on the status of pending audits for quarter ended 6/30/2020 (Burnham).** Edward Burnham provided a verbal report on the status of the bank reconciliations-all completed through 3/31/2020. Brandon Young (LSL) also reiterated that all bank reconciliations are all caught up and reviewed on time.
- 10) **Receive staff report on budget update (Qader).**  
Mubeen Qader provided an update of the County budget noting a cautious/middle of the road approach due to the pandemic and continuous monitoring of economic factors. Chad Rinde mentioned that the budget is a two-step process with the Recommended Budget in June and Adopted in September. The form of budget monitoring by the FOC was provided for any initial feedback and will be updated each quarter with actual results.
- 11) **Receive report on the Treasury Pool Investment Activity for the Second Quarter ended June 30, 2020 (PFM/Burnham).** Sarah Meacham (PFM) and her team provided an economic update and overview of the investment portfolio performance for the Second Quarter 6/30/2020.
- 12) **Confirm next meeting date.** October 27, 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 11:34 a.m.

Yolo County  
Division of Internal Audit  
Audit Plan  
Fiscal Year 2020-2021

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
1	Accounts Payable Audit	Countywide	To assess internal controls over accounts payable to ensure invoicing/payment processes are properly reviewed and complete, valid, and accurate. Includes	300	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	Planned for April 2021
2	Contracting and Procurement Audit	Countywide	The internal audit activity will work with the Procurement Manager on determining scope of audit.	400	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	Planned for Nov-Feb 2021
3	Payroll Audit-Carry Forward	Countywide	To assess internal control over payroll processing to ensure payroll is accurate, authorized, reviewed, and duties are properly segregated.	240	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit. Review of payroll processes not performed in 9 years.	In-progress; anticipated for completion 11/30/2020
4	Audit Communication with Management and Staff	Countywide	Division weekly meetings, discussions on audit subject matters, and other communications.	280	Requirement - Standard 2200	On-going
5	Follow-up Audits and Testing of Correction Action Plans	Countywide	Monitor progress of the status of audit recommendations. Report to FOC/Audit Committee	200	Requirement - Standard 2500, 2600	Planned for Jan/Feb 2021
6	Whistleblower Hotline and Report of Fraud, Waste and Abuse Policy	Countywide	Develop policy; create incident form on website	80	Best practice	Planned for Feb/March 2021
7	Accounts Receivable-Department Audit	Department	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly	120	Department selected based on preliminary risk assessment	Planned for Feb 2021
8	Cash-Department Audit	Department-Sheriff	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with	120	Department selected based on preliminary risk assessment	Planned for Jan 2021
9	Treasury Cash Counts	Department	To count cash in the county treasury (at least once in each quarter).	40	Mandated: Government Code 26920 (a)(1)	In-progress; cash observation completed
10	Continuous Auditing Program	Countywide-Cont Aud	Development of analytics, testing of transactions, and results for two high risk areas (payroll and purchase card). Report to FOC/Audit Committee	340	Divisional Goal- Operation Efficiency	In-progress; anticipated for completion 10/31/2020 (FY19/20); 6-month report 7-12/20 Jan/Feb 2021
11	Accounts Receivable-Risk Assessment	Countywide-Risk Assessment	To perform a preliminary risk assessment to determine audit area and scope of work.	120	Internal audit activity will perform a countywide preliminary risk assessment on accounts receivable and select two (2) high risk individual departments to audit based on the	In-progress; anticipated for completion 12/31/2020
12	Telecommuting Audit	Special Project-Countywide	To determine whether the departments telecommuting arrangements are administered in accordance with the County of Yolo Telecommuting policy and procedures; and, whether the department supervisors were properly monitoring and certifying employee work time to ensure	90	County Management Request	In-progress; anticipated for completion 10/31/2020
13	Inter-Governmental Transfer Fund (IGT)	Special Project	To review spending for allowance under partnership plan.	100	County Management Request	Planned for Nov 2020

Yolo County  
Division of Internal Audit  
Audit Plan  
Fiscal Year 2020-2021

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
14	Special Project - YCTD	Special Project	Confidential Audit	60	County Management Request	In-progress; draft report completed, waiting on responses from auditee
15	Food Bank Analysis	Special Project	To determine whether the invoiced amount by the Food Bank agrees to the funding agreement and supporting documentation.	40	County Management Request	Completed
16	COVID-19 Cost Tracking	Special Project	Non-audit services	448	Disaster Service Work	Completed
17	Contingency Reserve	Special Project	Unassigned projects	390	To be determined	Not Started
18	Electronic workpapers	Audit Function	Implementation and training	340	Divisional Goal- Operation Efficiency	In-progress; "Go Live" by 11/2/2020
19	Internal Audit General	Audit Function	Manage the internal audit activity, establish a risk-based audit plan; ensure that engagements are performed with proficiency and due professional care; develop and update policies and procedures. Various general duties-timekeeping, team-building activities (strength finders), etc.	662		Completed two "new" audit policies. Audit Follow-up Policy & Audits Conducted by External Entities and Fiscal Monitoring Review Policy; planned to go to BOS 11/17/2020
20	Continuing Professional Development	Audit Function	Continuing professional development-Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.	120	Requirement - Standard 1230	Currently virtual; Audit Chief's Mtg Co-Host postponed to next 2021
21	Countywide Trainings	Audit Function	Countywide Fiscal Foundations Series: Data Analytics; Ethics & Fraud; Preparing for an Audit; and audit tips-short video clips. Includes development, preparation and instruction.	60	Department Goal	Planned for Jan-June 2021
22	Department of Financial Services General	Administration	Various meetings, employee evaluations, and other events not directly related to the division	292		On-going
23	Financial Oversight Committee	Administration	Support services for the Financial Oversight Committee	140		On-going
24	Estimated staff benefits & leave	Other-Administration	General provisions within the MOU	1258	Memorandum Of Understanding Agreements with Labor Relations	On-going
<b>Total audit &amp; non-audit hours and benefits &amp; leave</b>				<b>6240</b>		



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: AUDIT FOLLOW-UP POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

### **A. PURPOSE**

This policy establishes procedures requiring all County departments and government entities with funds in the County Treasury; and/or all special districts for which the Board of Supervisors serves as to the governing body to respond to audits, including audits of services provided by contract vendors, resulting in recommendations for improvement, disallowances, or questioned costs within specific timeframes.

### **B. APPLICABILITY**

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any other elected or appointed county official.

The Board of Supervisors and/or Audit Committee may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes or for which the Board has oversight responsibilities. For such entities, all references in this policy to Department Heads and County officers or other personnel shall be understood to refer to the appropriate counterparts within such entities.

### **C. POLICY** **Departmental Role**

Primary responsibility for responding to audit reports, following up on required actions and updating the status of audit recommendations rests with the Department Head, or other County officer, charged with the responsibility for managing any program which is the subject of an audit. Where multiple County officers are involved, the County Administrator shall designate a lead department with the responsibility for coordinating responses and following up on recommended actions. Each Department Head, or other County officer, must implement for a formal audit follow-up system which includes at least the following elements:

1. For audits by outside agencies, departments will respond in writing by addressing any audit recommendations, disallowances, and questioned costs within 60 days after delivery of the audit report. If a funding source or law mandates a shorter response time, the shorter response time must be met.  
  
For audits by the County Internal Audit division, departments shall respond in writing within 15 days of receiving the draft report. Departments may request in writing for an additional 15 days' subject to the approval of the Chief Audit Executive. This will allow the Internal Audit division to attach the department's response and/or corrective action plan to the final report before it is issued to the Audit Committee. If the Internal Audit does not receive a department's response within 30 days (or longer if the Chief Audit Executive agrees), the Internal Audit Division may elect to issue its final report without the department's written response. In these instances, departments must respond in writing to the Audit Committee.
2. Departments shall indicate whether they agree or disagree with each audit recommendation, disallowance, and questioned cost, including their specific corrective action plans, and specific time limits to implement their corrective action plans. If a funding source or law mandates a shorter period to complete a corrective action, those requirements must be met.
3. Departments will determine the allowability of any questioned costs. Final resolution must be obtained from the grantor of the funding source, if necessary.



**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: AUDIT FOLLOW-UP POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

4. Departments will consult with the Audit Committee to resolve disagreements with the Internal Audit, or work with the Internal Audit division to resolve disagreements with other external auditors.
5. Departments will provide a status of the audit recommendations as indicated in their corrective action plan and as requested by the Internal Audit division.
6. Departments will maintain accurate records of all audit reports, significant findings and corrective actions for at least five (5) years from the date the audit report was issued, or the recommendation is implemented, whichever is later. If a funding source or another authority requires a longer retention period, the longer period must be observed.
7. Any deviation from the above system requires the approval of the Department of Financial Services, Chief Audit Executive and the County Administrator.

**County Internal Audit Role**

1. The County Internal Audit Division, as part of its regular work plan, will review actions taken by the County departments to implement audit recommendations, resolve questioned costs or audit issues, and determine if the audit actions contain one or more high-priority findings, as defined in the priority ranking definitions stated below. Specifically, the Internal Audit division will schedule follow-up reviews of significant audit recommendations as part of its annual audit plan to determine whether the recommendations have been appropriately addressed.
2. If an audit action contains a high-priority finding, the Internal Audit Division will request a status of each audit recommendation within 60, 120, 180 days as defined in the priority ranking definitions stated below. Internal Audit Division may perform a more in-depth review for any implemented audit recommendations.
3. As appropriate, the Internal Audit Division will inform the Audit Committee of issues identified in its follow-up reviews regarding audit recommendations, disallowances, questioned costs and any noted high-priority findings. If audit recommendations are not implemented within the timeframe specified in the corrective action plan, a County department may be requested by the Chief Audit Executive to respond in writing and or appear before the Audit Committee of why the audit recommendation has not been implemented.
4. **Priority Ranking Definitions (For audits conducted by the Internal Audit division only)**

Auditors use their professional judgment to assign rankings to recommendations using the criteria and definitions listed below. The purpose of the rankings is to highlight the relative importance of some recommendations over others based on the likelihood of adverse impacts if a corrective action is not taken and the seriousness of the adverse impact that may result. Adverse impacts are situations that have or could potentially undermine or hinder the following:

- a. The quality of services departments provide to the community,

# County of Yolo

## Administrative Policies and Procedures Manual

TITLE: AUDIT FOLLOW-UP POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

- b. The accuracy and completeness of County books, records, or reports,
- c. The safeguarding of County assets,
- d. The County's compliance with pertinent rules, regulations, or laws,
- e. The achievement of critical programmatic objectives or program outcomes, and/or
- f. The cost-effective and efficient use of resources.

### Priority 1 Issues

Priority 1 issues are control weaknesses or compliance lapses that are significant enough to warrant immediate corrective action. Priority 1 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category may be situations that create actual or potential hindrances to the department's ability to provide quality services to the community, and/or present significant financial, reputational, business, compliance, or safety exposures. **Priority 1 recommendations require management's immediate attention and corrective action within 60 days of report issuance.**

### Priority 2 Issues

Priority 2 issues are control weaknesses or compliance lapses that are of a serious nature and warrant prompt corrective action. Priority 2 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category, if not corrected, typically present increasing exposure to financial losses and missed business objectives. **Priority 2 recommendations require management's prompt attention and corrective action within 120 days of report issuance.**

### Priority 3 Issues

Priority 3 issues are the more common and routine control weaknesses or compliance lapses that warrant timely corrective action. Priority 3 recommendations may result from weaknesses in the design or absence of a procedure or control, or when personnel fail to adhere to the procedure or control. The issues, while less serious than a higher-level category, are nevertheless important to the integrity of the department's operations and must be corrected or more serious exposures could result. **Departments must implement Priority 3 recommendations within 180 days of report issuance.**

<b>Policy Development Tracking (as applicable)</b>			
Action	Date	Done By	Remark
1. Complete first draft	8/26/2020	KEldredge	
2. Chief Financial Officer review	8/31/2020	CRinde	
3. County Administrator review	9/10/2020	PBlacklock	

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: AUDIT FOLLOW-UP POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

4. <b>County Counsel review, if applicable</b>	9/14/2020	PPogledich	
5. <b>Audit Committee review</b>	9/17/2020	Supervisor Sandy Supervisor Chamberlain	
6. <b>Department Leadership review</b>	10/14/2020	Department Directors	
7. <b>Financial Oversight Committee review</b>	10/27/2020	FOC Members	
8. <b>Adopted by Board of Supervisors</b>			

DRAFT



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: AUDITS CONDUCTED BY EXTERNAL ENTITIES AND FISCAL MONITORING REVIEW POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

### A. **PURPOSE**

This policy requires all County departments and government entities with funds in the County Treasury; and/or all special districts for which the Board of Supervisors serves as to the governing body to submit semi-annual notifications to the County Internal Audit division of audits and fiscal monitoring reviews and notify the Internal Audit at the inception and completion of any audits of their operations conducted by external entities.

### B. **APPLICABILITY**

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any other elected or appointed county official.

The Board of Supervisors and or Audit Committee may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes of for which the Board has oversight responsibilities. For such entities, all references in this policy to Department Heads and County officers or other personnel shall be understood to refer to the appropriate counterparts within such entities.

### C. **POLICY**

Departments are required to provide semi-annual notifications of all audits and fiscal monitoring reviews completed during the reporting period. Audits and fiscal monitoring reviews are considered completed when the final results are reported in writing. Such reporting includes a copy of the audit report and/or informal reports, such as an e-mail, spreadsheet, contract discrepancy report, or annual service report card, that communicates the results of an audit or review.

#### **Types of reports subject to this Policy include:**

1. Audits and fiscal monitoring reviews of the department or its operations that were completed during the reporting period.
2. Internal audits (i.e., audits performed by departmental staff).
3. External audits performed by contractors or consultants hired by the department.
4. External audits by entities not hired by the department or the County (e.g., State or federal governmental audits).
5. Fiscal monitoring performed by departmental staff or by outside entities (e.g., daily onsite inspections, desk reviews, focused technical reviews).
6. Audits of multiple jurisdictions where Yolo County or the Department was one of the jurisdictions.

#### **Reports “NOT” subject to this Policy**

1. Audits and fiscal monitoring reviews conducted by the County Internal Audit division
2. Civil Grand Jury reports
3. Single Audit reports – either the Countywide single audit or single audits of County contractors

# County of Yolo

## Administrative Policies and Procedures Manual

TITLE: AUDITS CONDUCTED BY EXTERNAL ENTITIES AND FISCAL MONITORING REVIEW POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

- Audits and fiscal monitoring reviews that are in progress and pending completion

### **Semi-Annual Notifications to the County Internal Audit**

County Departments must provide semi-annual notifications to the County Internal Audit division of any audit or fiscal monitoring review involving their operations that was completed during the reporting period, as defined below. Any audit or fiscal monitoring review conducted by the Internal Audit division is not included in the semi-annual notification process.

The purpose of these notifications is to ensure the Board of Supervisors is aware of significant findings of audits and fiscal monitoring reviews for each department's operations and contracted services that otherwise may not receive the benefit of Board awareness and oversight.

Notifications must be submitted following the process described below:

- Departments must semi-annually notify the County Internal Audit division of the total number of audits and fiscal monitoring reviews completed during the reporting period. This includes, but is not limited to, audit and fiscal monitoring reviews conducted by or on behalf of the department, by other government entities, or by external entities (e.g., consultants). For audit reports, a copy must also be included with the submission.
- The reporting periods consist of audits and fiscal monitoring reviews that were completed from January 1 through June 30, and from July 1 through December 31 of each year. Each department must provide the semi-annual notification to the Internal Audit division within 60 calendar days from the end of each reporting period.
- Departments are responsible for taking timely corrective actions to address all findings and recommendations. Departments must also establish timeframes for contractors to implement corrective actions and must monitor for contractor's compliance.
- If an audit or fiscal monitoring review or a portion thereof is required to be kept confidential by provision of law, departments must comply with this policy consistent with the law governing confidentiality. Accordingly, departments shall provide information required by this policy only to the extent permissible by the law governing confidentiality.

Semi-annual notifications will be placed on the Audit Committee's agenda for ongoing retention and tracking.

### **Notifications of Audits Conducted by External Entities**

Departments must immediately notify the County Internal Audit division at the time they become aware of a planned external audit of their operations by sending the Internal Audit a notification specifying the program or activity being audited, the entity conducting the audit, the audit scope and period covered, and anticipated start and completion dates.

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: AUDITS CONDUCTED BY EXTERNAL ENTITIES AND FISCAL MONITORING REVIEW POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: <b>POLICY</b>	DATE: NOVEMBER 17, 2020

<b>Policy Development Tracking (as applicable)</b>			
<b>Action</b>	<b>Date</b>	<b>Done By</b>	<b>Remark</b>
1. <b>Complete first draft</b>	8/26/2020	KEldredge	
2. <b>Chief Financial Officer review</b>	8/31/2020	CRinde	
3. <b>County Administrator review</b>	9/10/2020	PBlacklock	
4. <b>County Counsel review, if applicable</b>	9/14/2020	PPogledich	
5. <b>Audit Committee review</b>	9/17/2020	Supervisor Sandy Supervisor Chamberlain	
6. <b>Department Leadership review</b>	10/14/2020	Department Directors	
7. <b>Financial Oversight Committee review</b>	10/27/2020	FOC Members	
8. <b>Adopted by Board of Supervisors</b>			

County of Yolo  
Summary of Audit Reports - **County**  
Received During Fiscal Year Ending - June 30, 2020

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	Community Services Environmental Health - Local Primacy Agency Annual Evaluation	State Water Resources Board - Division of Drinking Water	Fiscal Year 2018-2019	Finding 1: Some permits were issued without resolving all pending items	2/14/2020
2	Community Services Environmental Health Certified Unified Program Agency - Performance Evaluation	CalEPA, California Environmental Protection Agency	Performance Evaluation - 1/31/2018-2/21/2018	Findings 11: Deficiencies identified during the evaluation for non-compliance with Health and Safety Code	8/14/2018
3	Department of Financial Services Cash Shortage Revenue Division	Division of Internal Audit	5/1/2020	Internal control concerns regarding cash handling	7/15/2020
4	Internal Control Review of Wire Transfers and ACH Transactions	Division of Internal Audit	4/1/2018 to 3/31/2019	Findings 8: ACH payment enrollment process needs improvement; ACH/wire transfer transactions not properly monitored; ACH default payment method not in accordance with agreement on file; logical and physical security needs improvement; Continuity of Operations Plan not updated; written policy and procedures for handling wire transfers and ACH enrollments not available; lack of segregation of duties for handling wire transfer payments and ACH enrollments	11/6/2019
5	Purchase Card Continuous Auditing	Division of Internal Audit	7/1/2018 to 6/30/2019	Total Findings 7: Lack of supporting documentation (original or supporting receipts); purchase card statements not approved by an authorized Approving Official; description of business purpose not identified; transactions exceeded Cardholder's single purchase and monthly credit limits; goods not verified when received; purchase card used instead of authorized procurement methods; program eligibility and department's policy and procedures for client services needs improvement	7/13/2020
6	Special Review - Data Analysis of Yolo Food Bank (Invoices 2 and 3)	Division of Internal Audit	6/1/2020 to 6/10/2020	Non-compliance with contract agreement. <b>Disallowed Amount: \$64,939.86</b>	7/24/2020
7	Special Review - Data Analysis of Yolo Food Bank Invoice Dated 5/31/2020	Division of Internal Audit	3/16/2020 to 5/31/2020	Non-compliance with contract agreement. <b>Disallowed Amount: \$371,115.90</b>	6/15/2020
8	Treasury Cash Count QE 9/30/2019	Division of Internal Audit	QE 9/30/2019	No Exceptions	1/29/2020
9	Treasury Cash Count QE 12/31/2019	Division of Internal Audit	QE 12/31/2019	No Exceptions	1/29/2020
10	Treasury Cash Count QE 3/31/2020	Division of Internal Audit	QE 3/31/2020	No Exceptions	4/8/2020
11	Treasury Cash Count QE 6/30/2020	Division of Internal Audit	QE 6/30/2020	No Exceptions	7/28/2020
12	Yolo County Treasury Review	Vavrinek, Trine, Day & Co. LLP	QE 6/30/2018	Total Findings 2: No timely reconciliations of Investment Summary reports; variances not resolved	2/6/2019
13	Yolo County Treasury Review	Vavrinek, Trine, Day & Co. LLP	QE 9/30/2018	Total Findings 2: No timely reconciliations of Investment Summary reports; variances not resolved	7/18/2019
14	Yolo County Treasury Review	Vavrinek, Trine, Day & Co. LLP	QE 12/31/2018	Total Findings 2: No timely reconciliations of Investment Summary reports; variances not resolved	7/19/2019
15	Yolo County Treasury Review	LSL CPAs and Advisors	QE 3/31/2019	Total Findings 3: No timely reconciliations of Investment Summary reports; variances not resolved; and Investment Summary not submitted within 30 days of quarter	8/14/2019

County of Yolo  
 Summary of Audit Reports - **County**  
 Received During Fiscal Year Ending - June 30, 2020

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
16	Yolo County Treasury Review	LSL CPAs and Advisors	QE 6/30/2019	Findings 3: Reconciliations of Investment Summary Reports not done in a timely manner. Unreconciled Investment Summary balance. Variance not resolved.	10/28/2019
17	Yolo County Treasury Review	LSL CPAs and Advisors	QE 9/30/2019	Findings 2: Reconciliations of Investment Summary Reports not done in a timely manner. Variances not resolved	4/19/2020
18	Yolo County Treasury Review	LSL CPAs and Advisors	QE 12/31/2019	Findings 2: Reconciliations of Investment Summary Reports not done in a timely manner. Variances not resolved	4/19/2020
19	Yolo County Treasury Review	LSL CPAs and Advisors	QE 3/31/2020	Finding 1: Variances not resolved	6/1/2020



County of Yolo  
 Summary of Audit Reports - **Joint Power Agencies (JPAs)**  
 Received During Fiscal Year Ending - June 30, 2020

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	Agency On Aging Area 4 - Financial Statements	Gilbert CPAs	6/30/2018 & 6/30/2019	Unmodified	3/31/2020
2	Agency On Aging Area 4 - Report on Compliance for Each Major Federal Program	Gilbert CPAs	6/30/2018 & 6/30/2019	No Exceptions Noted	3/31/2020
3	Agency On Aging Area 4 - Report on Internal Control	Gilbert CPAs	6/30/2019	Unmodified	3/31/2020
4	California Joint Powers Risk Management Authority - Comprehensive Annual Financial Report	Maze & Associates	6/30/2019	Unmodified	12/16/2019
5	First 5 Yolo County Children and Families Commission - Financial Statements	Jensen Smith Certified Public Accountants	6/30/2019	Unmodified	10/9/2019
6	First 5 Yolo County Children and Families Commission - Report on Internal Control	Jensen Smith Certified Public Accountants	6/30/2019	Unmodified	10/9/2019
7	First 5 Yolo County Children and Families Commission - Report on State Compliance	Jensen Smith Certified Public Accountants	6/30/2019	No Exceptions Noted	10/9/2019
8	River City Regional Stadium Financing Authority (JPA included in the City of West Sacramento CAFR)	Crowe LLP	6/30/2019	Unmodified	11/26/2019
9	Sacramento Area Council of Governments (SACOG)	Eide Bailly CPAs & Business Advisors	6/30/2019	Unmodified	12/13/2019
10	School Insurance Authority - Financial Statements	Gilbert CPAs	6/30/2018 & 6/30/2019	Unmodified	11/14/2019
11	Woodland-Davis Clean Water Agency - Basic Financial Statements	Maze & Associates	6/30/2018	Unmodified	1/10/2020
12	Woodland-Davis Clean Water Agency - Memorandum on Internal Control	Maze & Associates	6/30/2018	No Exceptions Noted	1/10/2020
13	Woodland-Davis Clean Water Agency - Required Communications	Maze & Associates	6/30/2018	No Exceptions Noted	1/10/2020
14	Yolo County Habitat/Natural Community Conservation Plan JPA	Maze & Associates	6/30/2019	Unmodified	1/23/2020
15	Yolo County Habitat/Natural Community Conservation Plan JPA - Memorandum on Internal Control	Maze & Associates	6/30/2019	No Exceptions Noted	1/23/2020
16	Yolo County Habitat/Natural Community Conservation Plan JPA - Required Communication	Maze & Associates	6/30/2019	No Exceptions Noted	1/23/2020
17	Yolo County Housing - Financial Statements	Cohn Reznick LLP	6/30/2019	Unmodified	12/9/2019
18	Yolo County Housing - Single Audit	Cohn Reznick LLP	6/30/2019	Unmodified on each major federal program - Total Findings 1	12/9/2019
19	Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA)	Crowe LLP	6/30/2018 & 6/30/2019	Unmodified	10/18/2019
20	Yolo County Resource Conservation District - Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019
21	Yolo County Resource Conservation District - Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	No Exceptions Noted	3/6/2019
22	Yolo Emergency Communications Agency (YECA) - Financial Statements	Richardson & Company	6/30/2019	Unmodified	1/20/2020
23	Yolo Emergency Communications Agency (YECA) - Required Communication	Richardson & Company	6/30/2019	No Exceptions Noted	1/20/2020
24	Yolo Emergency Communications Agency (YECA) - Management Letter	Richardson & Company	6/30/2019	Total Findings 2	1/20/2020
25	Yolo Subbasin Groundwater Agency - Financial Statements	Richardson & Company	6/30/2019	Unmodified - Total Findings 1	8/26/2019
26	Yolo Subbasin Groundwater Agency - Governance Letter	Richardson & Company	6/30/2019	Total Findings 1	8/26/2019
27	Yolo Subbasin Groundwater Agency - Report on Internal Control	Richardson & Company	6/30/2019	Unmodified	8/26/2019
28	Yolo-Solano Air Quality Management District - Audited Financial Statements	Richardson & Company	6/30/2019	Unmodified	5/6/2020
29	Yolo-Solano Air Quality Management District - Management Letter	Richardson & Company	6/30/2019	Unmodified - Total Findings 6	5/6/2020
30	Yolo-Solano Air Quality Management District - Report on Internal Control	Richardson & Company	6/30/2019	Unmodified	5/6/2020

County of Yolo  
 Summary of Audit Reports - **Other Entities**  
 Received During Fiscal Year Ending - June 30, 2020

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	City of West Sacramento and West Sacramento Flood Control Agency - Comprehensive Annual Financial Report	Crowe LLP	6/30/2019	Unmodified	11/26/2019
2	City of West Sacramento - Single Audit - Report on Internal Control	Crowe LLP	6/30/2019	Modified - Total Findings 2	11/26/2019
3	City of West Sacramento and West Sacramento Flood Control Agency - Report on Internal Control	Crowe LLP	6/30/2019	Modified - Total Findings 1	11/26/2019
4	City of West Sacramento - Single Audit - Federal Award Findings and Questioned Costs	Crowe LLP	6/30/2019	No Exceptions Noted	11/26/2019
5	County of Yolo - Transportation Development Act Fund Non-Transit Purposes - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2018 & 6/30/2019	Unmodified	12/23/2019
6	County of Yolo - Transportation Development Fund Transit Purposes - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2019	Unmodified	1/13/2020
7	Yolo County Transportation District - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2018 & 6/30/2019	Unmodified	2/5/2020

County of Yolo  
 Summary of Audit Reports - **Special Districts**  
 Received During Fiscal Year Ending - June 30, 2020

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	Clarksburg Fire Protection District – Financial Statements	Fechter & Company Certified Public Accountants	6/30/2017 & 6/30/2018	Unmodified	5/3/2019
2	Clarksburg Fire Protection District – Management Report	Fechter & Company Certified Public Accountants	6/30/2017 & 6/30/2018	No Exceptions Noted	5/3/2019
3	Cottonwood Cemetery District Report on Applied Agreed-Upon Procedures	IKNA CPA Services, Inc.	7/1/2014 to 6/30/2018	Agreed Upon Procedures - Total Findings 4	7/21/2019
4	Cottonwood Cemetery District Report on Applied Agreed-Upon Procedures - Management Letter	IKNA CPA Services, Inc.	7/1/2014 to 6/30/2018	Total Findings 2	7/21/2019
5	Elk Horn Fire Protection District – Financial Statements	PBJ Certified Public Accountants	6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, & 6/30/2018	Unmodified	2/14/2020
6	Reclamation District 150 – Financial Statements	Don Cole & Company Certified Public Accountant	6/30/2018	Unmodified	12/4/2018
7	Reclamation District 999 – Financial Statements	Don Cole & Company Certified Public Accountant	12/31/2019	Unmodified	6/19/2020
8	Winters Cemetery District – Financial Statements	Nigro & Nigro – A Professional Accountancy Corporation	6/30/2018 & 6/30/2019	Unmodified	3/31/2020
9	Yolo County Resource Conservation District – Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019
10	Yolo County Resource Conservation District – Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Total Findings 1	3/6/2019
11	Yolo County Resource Conservation District - Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	No Exceptions Noted	3/6/2019
12	Yolo County Resource Conservation District - Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1</b>	<b>Agriculture</b>						
<b>2</b>	<b>0100-60-2701 - Agriculture</b>					<b>(813,870)</b>	
<b>3</b>	<b>Expenditure</b>	<b>3,358,190</b>	<b>3,461,912</b>	<b>103%</b>	<b>3,730,576</b>	<b>3,724,192</b>	<b>100%</b>
4	Intrafund Transfers	(100,000)	898	-1%			
5	Salaries And Employee Benefits	2,725,754	2,406,028	88%	2,964,659	2,901,180	98%
6	Services And Supplies	732,436	760,390	104%	765,917	428,864	56%
7	Other Charges	-	4,439				
8	Other Financing Uses	-	290,157		-	394,147	
<b>9</b>	<b>Revenue</b>	<b>2,600,686</b>	<b>2,704,971</b>	<b>104%</b>	<b>2,916,706</b>	<b>2,910,322</b>	<b>100%</b>
10	Licenses, Permits, And Franchises	165,000	183,788	111%	172,796	182,069	105%
11	Fines, Forfeitures, And Penalties	20,000	33,450	167%	35,000	33,100	95%
12	State Revenue	1,140,549	1,456,433	128%	1,284,209	1,583,208	123%
13	Federal Revenue	240,000	62,341	26%	279,500	71,922	26%
14	Charges For Services	938,874	919,003	98%	1,120,938	1,024,219	91%
15	Miscellaneous Revenues	96,263	49,956	52%	24,263	15,803	65%
<b>16</b>	<b>0170-60-2702 - Cannabis Regulation</b>						
<b>17</b>	<b>Revenue</b>	-	<b>1,606,452</b>		-	<b>(43,860)</b>	
18	Licenses, Permits, And Franchises	-	1,604,052		-	(43,860)	
19	Revenue From Use Of Money And Property	-	2,401				
<b>20</b>	<b>4011-60-2701 - Agriculture</b>						
<b>21</b>	<b>Expenditure</b>	<b>73,000</b>	-	<b>0%</b>	<b>8,501</b>	-	<b>0%</b>
22	Services And Supplies				8,501	-	0%
23	Capital Assets	73,000	-	0%			
<b>24</b>	<b>Revenue</b>				<b>7,001</b>	-	<b>0%</b>
25	Use Of Fund Balance				7,001	-	0%
<b>26</b>	<b>4012-60-2701 - Agriculture</b>						
<b>27</b>	<b>Expenditure</b>	-	<b>72,098</b>		<b>200,000</b>	-	<b>0%</b>
28	Capital Assets	-	72,098		200,000	-	0%
<b>29</b>	<b>Revenue</b>	-	<b>307,073</b>		-	<b>418,982</b>	
30	Revenue From Use Of Money And Property	-	13,368		-	24,835	
31	Other Financing Sources	-	293,706		-	394,147	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>32</b>	<b>4013-60-2701 - Agriculture</b>						
<b>33</b>	<b>Expenditure</b>	-	<b>105,242</b>		<b>50,000</b>	<b>24,284</b>	<b>49%</b>
34	Capital Assets				50,000	24,284	49%
35	Other Financing Uses	-	105,242				
<b>36</b>	<b>Revenue</b>	-	<b>16,079</b>		-	<b>15,367</b>	
37	Revenue From Use Of Money And Property	-	12,103		-	15,367	
38	Other Financing Sources	-	3,976				
<b>39</b>	<b>Assessor/Clerk-Recorder/Elections</b>						
<b>40</b>	<b>0100-61-1081 - Assessor</b>						
<b>41</b>	<b>Expenditure</b>	<b>3,515,495</b>	<b>2,914,985</b>	<b>83%</b>	<b>4,038,603</b>	<b>3,075,058</b>	<b>76%</b>
42	Intrafund Transfers	242,219	178,122	74%	276,880	(26,038)	-9%
43	Salaries And Employee Benefits	2,882,943	2,421,717	84%	3,000,189	2,768,410	92%
44	Services And Supplies	374,433	299,246	80%	745,634	316,786	42%
45	Other Financing Uses	15,900	15,900	100%	15,900	15,900	100%
<b>46</b>	<b>Revenue</b>	<b>1,320,250</b>	<b>1,389,581</b>	<b>105%</b>	<b>1,624,616</b>	<b>1,222,154</b>	<b>75%</b>
47	State Revenue				303,616	53,341	18%
48	Charges For Services	1,282,750	1,367,802	107%	1,283,500	1,151,280	90%
49	Miscellaneous Revenues	37,500	21,779	58%	37,500	17,533	47%
<b>50</b>	<b>0100-61-1201 - Elections</b>						
<b>51</b>	<b>Expenditure</b>	<b>2,343,397</b>	<b>2,031,431</b>	<b>87%</b>	<b>2,877,837</b>	<b>2,065,363</b>	<b>72%</b>
52	Intrafund Transfers	242,218	170,226	70%	276,880	(440)	0%
53	Salaries And Employee Benefits	1,026,909	894,107	87%	1,068,451	803,779	75%
54	Services And Supplies	1,059,570	959,898	91%	1,523,806	1,177,819	77%
55	Other Charges	5,000	-	0%			
56	Capital Assets	2,500	-	0%	1,500	77,005	5134%
57	Other Financing Uses	7,200	7,200	100%	7,200	7,200	100%
<b>58</b>	<b>Revenue</b>	<b>287,500</b>	<b>414,893</b>	<b>144%</b>	<b>307,500</b>	<b>436,341</b>	<b>142%</b>
59	State Revenue	2,500	10,456	418%	17,500	4,807	27%
60	Charges For Services	275,000	379,774	138%	275,000	416,532	151%
61	Miscellaneous Revenues	10,000	24,663	247%	15,000	14,211	95%
62	Other Financing Sources				-	791	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>63</b>	<b>0100-61-2012 - Administration</b>						
<b>64</b>	<b>Expenditure</b>	-	9		-	794,786	
65	Intrafund Transfers	(726,657)	(620,635)	85%	(830,640)	-	0%
66	Salaries And Employee Benefits	672,332	608,041	90%	797,360	771,357	97%
67	Services And Supplies	54,325	12,603	23%	33,280	23,428	70%
<b>68</b>	<b>Revenue</b>				-	1,340	
69	Other Financing Sources				-	1,340	
<b>70</b>	<b>0100-61-2851 - Clerk-Recorder</b>						
<b>71</b>	<b>Expenditure</b>	<b>2,069,733</b>	<b>1,708,882</b>	<b>83%</b>	<b>1,996,918</b>	<b>1,978,831</b>	<b>99%</b>
72	Intrafund Transfers	242,219	206,378	85%	146,881	849	1%
73	Salaries And Employee Benefits	1,342,654	1,255,160	93%	1,395,025	1,493,591	107%
74	Services And Supplies	473,960	236,944	50%	444,612	473,992	107%
75	Capital Assets	500	-	0%			
76	Other Financing Uses	10,400	10,400	100%	10,400	10,400	100%
<b>77</b>	<b>Revenue</b>	<b>1,348,650</b>	<b>1,199,015</b>	<b>89%</b>	<b>1,082,600</b>	<b>1,494,374</b>	<b>138%</b>
78	Licenses, Permits, And Franchises	50,750	51,950	102%	45,750	48,199	105%
79	Revenue From Use Of Money And Property	6,300	22,186	352%	9,250	21,356	231%
80	Charges For Services	1,085,600	1,086,797	100%	996,600	1,376,379	138%
81	Miscellaneous Revenues	31,000	38,083	123%	31,000	48,440	156%
82	Use Of Fund Balance	175,000	-	0%			
<b>83</b>	<b>Board of Supervisors</b>						
<b>84</b>	<b>0100-62-1011 - Board Of Supervisors</b>						
<b>85</b>	<b>Expenditure</b>	<b>2,032,620</b>	<b>1,989,116</b>	<b>98%</b>	<b>2,184,934</b>	<b>2,140,709</b>	<b>98%</b>
86	Salaries And Employee Benefits	1,784,894	1,721,158	96%	1,937,775	1,888,951	97%
87	Services And Supplies	239,326	259,538	108%	238,759	243,357	102%
88	Other Charges	-	20				
89	Other Financing Uses	8,400	8,400	100%	8,400	8,400	100%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>90</b>	<b>Capital Improvement Program</b>						
<b>91</b>	<b>3120-11-1355 - Facility Capital Projects</b>						
<b>92</b>	<b>Expenditure</b>	<b>13,916,343</b>	<b>9,056,889</b>	<b>65%</b>	<b>6,488,033</b>	<b>5,150,039</b>	<b>79%</b>
93	Intrafund Transfers				-	290,600	
94	Salaries And Employee Benefits	-	890				
95	Services And Supplies	851,000	-	0%	214,070	6,255	3%
96	Other Charges	10,000	-	0%			
97	Capital Assets	13,055,343	9,055,999	69%	6,273,963	4,813,367	77%
98	Other Financing Uses				-	39,818	
<b>99</b>	<b>Revenue</b>	<b>11,585,281</b>	<b>8,656,312</b>	<b>75%</b>	<b>6,317,942</b>	<b>817,178</b>	<b>13%</b>
100	Revenue From Use Of Money And Property	30,611	163,180	533%	-	49,431	
101	Charges For Services	-	4,726				
102	Miscellaneous Revenues	-	3,532				
103	Other Financing Sources	7,459,339	8,484,874	114%	4,217,477	767,746	18%
104	Use Of Fund Balance	4,095,331	-	0%	2,100,465	-	0%
<b>105</b>	<b>3120-11-1570 - IT Capital Project</b>						
<b>106</b>	<b>Expenditure</b>				<b>661,582</b>	<b>645,382</b>	<b>98%</b>
107	Capital Assets				661,582	645,382	98%
<b>108</b>	<b>Revenue</b>	<b>-</b>	<b>700,000</b>		<b>661,582</b>	<b>-</b>	<b>0%</b>
109	State Revenue				496,187	-	0%
110	Other Financing Sources	-	700,000				
111	Use Of Fund Balance				165,395	-	0%
<b>112</b>	<b>3201-11-1352 - Jail Expansion - Monroe</b>						
<b>113</b>	<b>Expenditure</b>	<b>20,989,675</b>	<b>18,073,802</b>	<b>86%</b>	<b>21,623,000</b>	<b>14,779,124</b>	<b>68%</b>
114	Salaries And Employee Benefits	-	64,118				
115	Services And Supplies	-	184		-	2,750	
116	Capital Assets	20,989,675	17,009,501	81%	21,623,000	14,776,374	68%
117	Other Financing Uses	-	1,000,000				
<b>118</b>	<b>Revenue</b>	<b>20,989,675</b>	<b>16,150,291</b>	<b>77%</b>	<b>21,623,000</b>	<b>13,993,101</b>	<b>65%</b>
119	Revenue From Use Of Money And Property	-	(21,086)		-	(149,316)	
120	State Revenue	18,334,530	16,171,377	88%	20,673,000	14,142,417	68%
121	Other Financing Sources	2,655,145	-	0%	950,000	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>122</b>	<b>3202-11-1353 - Juvenile Detention Facility</b>						
<b>123</b>	<b>Expenditure</b>	-	<b>4,558</b>		-	<b>968</b>	
124	Salaries And Employee Benefits	-	724				
125	Services And Supplies	-	(5,300)		-	14	
126	Capital Assets	-	9,134		-	292	
127	Other Financing Uses				-	662	
<b>128</b>	<b>Revenue</b>	-	<b>(36,978)</b>		-	<b>2,530</b>	
129	Revenue From Use Of Money And Property	-	(36,978)		-	31,980	
130	State Revenue				-	(29,450)	
<b>131</b>	<b>3203-11-1352 - Jail Expansion - Leinberger</b>						
<b>132</b>	<b>Expenditure</b>	<b>34,136,392</b>	<b>548,761</b>	<b>2%</b>	<b>800,000</b>	<b>294,700</b>	<b>37%</b>
133	Salaries And Employee Benefits	-	7,969				
134	Services And Supplies	-	(3,204)		-	5,621	
135	Capital Assets	34,136,392	543,996	2%	800,000	289,079	36%
<b>136</b>	<b>Revenue</b>	<b>34,136,392</b>	<b>82,537</b>	<b>0%</b>	<b>800,000</b>	<b>42,888</b>	<b>5%</b>
137	Revenue From Use Of Money And Property	-	82,537		-	42,888	
138	State Revenue	30,500,000	-	0%			
139	Other Financing Sources	3,636,392	-	0%			
140	Use Of Fund Balance				800,000	-	0%
<b>141</b>	<b>3601-11-1354 - Yolo Library Replacement</b>						
<b>142</b>	<b>Expenditure</b>	<b>349,543</b>	<b>155,316</b>	<b>44%</b>	<b>465,495</b>	<b>245,976</b>	<b>53%</b>
143	Services And Supplies	349,438	1,700	0%	56,263	8,588	15%
144	Other Charges	105	-	0%			
145	Capital Assets	-	153,616		409,232	237,387	58%
<b>146</b>	<b>Revenue</b>	<b>349,543</b>	<b>348,866</b>	<b>100%</b>	<b>292,244</b>	<b>298,394</b>	<b>102%</b>
147	Revenue From Use Of Money And Property	-	(677)		-	6,150	
148	Other Financing Sources	349,543	349,543	100%	292,244	292,244	100%



## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>149</b>	<b>3701-11-7012 - Esparto Park Improvement</b>						
<b>150</b>	<b>Expenditure</b>	<b>5,906,600</b>	<b>5,430,695</b>	<b>92%</b>	<b>176,275</b>	<b>20,976</b>	<b>12%</b>
151	Services And Supplies	-	10,115		-	206	
152	Capital Assets	5,906,600	5,420,580	92%	176,275	20,770	12%
<b>153</b>	<b>Revenue</b>	<b>2,146,000</b>	<b>2,139,848</b>	<b>100%</b>	<b>176,275</b>	<b>8,815</b>	<b>5%</b>
154	Revenue From Use Of Money And Property	-	15,342		-	5,927	
155	State Revenue	2,146,000	1,259,248	59%	-	567	
156	Miscellaneous Revenues	-	33,000		-		
157	Other Financing Sources	-	832,259		-	2,321	
158	Use Of Fund Balance				176,275	-	0%
<b>159</b>	<b>Child Support &amp; Services</b>						
<b>160</b>	<b>0160-30-2041 - Child Support Services</b>						
<b>161</b>	<b>Expenditure</b>	<b>5,948,363</b>	<b>5,447,059</b>	<b>92%</b>	<b>6,269,108</b>	<b>5,677,386</b>	<b>91%</b>
162	Intrafund Transfers	(124,068)	(109,641)	88%			
163	Salaries And Employee Benefits	4,876,923	4,403,334	90%	5,121,682	4,725,769	92%
164	Services And Supplies	1,170,508	1,153,366	99%	1,147,426	927,444	81%
165	Capital Assets	25,000	-	0%	-	24,173	
<b>166</b>	<b>Revenue</b>	<b>5,948,363</b>	<b>5,426,458</b>	<b>91%</b>	<b>6,269,108</b>	<b>5,646,409</b>	<b>90%</b>
167	Revenue From Use Of Money And Property	2,000	11,347	567%	2,000	13,267	663%
168	State Revenue	2,021,763	3,106,490	154%	2,130,816	1,796,844	84%
169	Federal Revenue	3,924,600	2,308,534	59%	4,136,292	3,836,093	93%
170	Other Financing Sources	-	87		-	206	
<b>171</b>	<b>Community Services</b>						
<b>172</b>	<b>0100-20-1501 - County Surveyor</b>						
<b>173</b>	<b>Expenditure</b>	<b>70,000</b>	<b>33,946</b>	<b>48%</b>	<b>70,000</b>	<b>28,860</b>	<b>41%</b>
174	Salaries And Employee Benefits	20,000	1,500	8%	20,000	7,330	37%
175	Services And Supplies	50,000	32,446	65%	50,000	21,530	43%
<b>176</b>	<b>Revenue</b>	<b>70,000</b>	<b>26,440</b>	<b>38%</b>	<b>70,000</b>	<b>27,770</b>	<b>40%</b>
177	Charges For Services	70,000	26,440	38%	70,000	27,770	40%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>178</b>	<b>0100-20-2971 - Planning/Building</b>						
<b>179</b>	<b>Expenditure</b>	<b>3,978,237</b>	<b>2,861,997</b>	<b>72%</b>	<b>4,557,173</b>	<b>3,188,290</b>	<b>70%</b>
180	Intrafund Transfers	(54,965)	-	0%	-	(13,857)	
181	Salaries And Employee Benefits	2,384,137	2,047,069	86%	2,316,008	2,227,252	96%
182	Services And Supplies	1,375,065	688,463	50%	1,577,814	958,228	61%
183	Other Charges	150,000	102,782	69%	382,000	11,868	3%
184	Capital Assets	124,000	23,684	19%	276,551	-	0%
185	Other Financing Uses				4,800	4,800	100%
<b>186</b>	<b>Revenue</b>	<b>3,036,093</b>	<b>2,137,218</b>	<b>70%</b>	<b>3,200,343</b>	<b>2,413,580</b>	<b>75%</b>
187	Licenses, Permits, And Franchises	2,852,093	1,969,530	69%	2,815,839	2,102,514	75%
188	Revenue From Use Of Money And Property	5,500	18,040	328%	6,000	14,213	237%
189	State Revenue				60,000	-	0%
190	Other Governmental Agencies	-	12,004		183,000	71,087	39%
191	Charges For Services	18,500	24,574	133%	14,000	104,702	748%
192	Miscellaneous Revenues	160,000	113,069	71%	121,504	75,044	62%
193	Other Financing Sources				-	46,020	
<b>194</b>	<b>0130-20-4013 - Environmental Health</b>						
<b>195</b>	<b>Expenditure</b>	<b>4,186,195</b>	<b>3,928,158</b>	<b>94%</b>	<b>4,324,033</b>	<b>3,714,299</b>	<b>86%</b>
196	Intrafund Transfers	(70,000)	(10,645)	15%	(10,000)	(43,495)	435%
197	Salaries And Employee Benefits	3,243,509	3,011,429	93%	3,299,403	3,126,746	95%
198	Services And Supplies	744,214	749,908	101%	767,322	602,093	78%
199	Other Charges	3,152	3,152	100%	3,000	1,182	39%
200	Capital Assets	265,320	174,314	66%	264,308	27,773	11%
<b>201</b>	<b>Revenue</b>	<b>3,626,952</b>	<b>3,685,459</b>	<b>102%</b>	<b>3,797,602</b>	<b>3,551,029</b>	<b>94%</b>
202	Licenses, Permits, And Franchises	3,344,850	3,406,414	102%	3,483,735	3,234,574	93%
203	Fines, Forfeitures, And Penalties	16,000	18,573	116%	17,500	21,216	121%
204	Revenue From Use Of Money And Property	7,000	29,668	424%	9,000	31,678	352%
205	State Revenue	87,105	40,027	46%	58,105	31,762	55%
206	Charges For Services	9,380	14,270	152%	14,437	11,331	78%
207	Miscellaneous Revenues	-	8,820		-	11,944	
208	Other Financing Sources	162,617	167,687	103%	194,841	208,524	107%
209	Use Of Fund Balance				19,984	-	0%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>210</b>	<b>0170-20-2973 - Cannabis</b>						
<b>211</b>	<b>Expenditure</b>	<b>3,972,550</b>	<b>2,480,378</b>	<b>62%</b>	<b>2,792,413</b>	<b>2,167,296</b>	<b>78%</b>
212	Intrafund Transfers	212,710	651,137	306%	375,297	219,459	58%
213	Salaries And Employee Benefits	1,928,605	908,768	47%	1,087,176	1,031,862	95%
214	Services And Supplies	1,750,235	864,054	49%	1,325,345	911,380	69%
215	Capital Assets	71,000	46,420	65%			
216	Other Financing Uses	10,000	10,000	100%	4,595	4,595	100%
<b>217</b>	<b>Revenue</b>	<b>3,972,550</b>	<b>2,811,541</b>	<b>71%</b>	<b>2,767,413</b>	<b>2,288,027</b>	<b>83%</b>
218	Licenses, Permits, And Franchises	3,902,050	2,698,689	69%	2,767,413	2,124,829	77%
219	Revenue From Use Of Money And Property	-	98,574		-	161,084	
220	Charges For Services	-	520		-	2,114	
221	Other Financing Sources	70,500	13,759	20%			
<b>222</b>	<b>0301-20-3011 - Roads/Public Works</b>						
<b>223</b>	<b>Expenditure</b>	<b>30,112,542</b>	<b>20,281,228</b>	<b>67%</b>	<b>22,651,153</b>	<b>14,694,729</b>	<b>65%</b>
224	Intrafund Transfers	(10,000)	-	0%	(10,000)	-	0%
225	Salaries And Employee Benefits	5,355,959	4,959,354	93%	5,679,912	5,303,836	93%
226	Services And Supplies	3,999,483	3,213,976	80%	4,525,549	3,268,495	72%
227	Other Charges	99,000	201	0%	658,200	63,985	10%
228	Capital Assets	20,668,100	12,107,697	59%	11,797,492	6,058,412	51%
<b>229</b>	<b>Revenue</b>	<b>18,586,244</b>	<b>17,854,093</b>	<b>96%</b>	<b>19,943,456</b>	<b>18,505,242</b>	<b>93%</b>
230	Licenses, Permits, And Franchises	220,000	157,823	72%	220,000	325,383	148%
231	Taxes	1,075,495	1,075,495	100%	1,587,275	1,587,275	100%
232	Revenue From Use Of Money And Property	172,000	363,846	212%	225,000	590,180	262%
233	State Revenue	9,168,130	9,433,529	103%	10,338,580	9,756,904	94%
234	Federal Revenue	5,778,889	4,936,278	85%	5,071,975	3,665,092	72%
235	Other Governmental Agencies	210,000	-	0%	200,000	4,208	2%
236	Charges For Services	316,500	285,947	90%	106,500	382,588	359%
237	Miscellaneous Revenues	18,100	55,739	308%	18,100	16,075	89%
238	Other Financing Sources	1,617,130	1,545,436	96%	2,176,026	2,177,538	100%
239	Use Of Fund Balance	10,000	-	0%			

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>240</b>	<b>0303-20-3011 - Roads/Public Works</b>						
<b>241</b>	<b>Expenditure</b>	<b>50,000</b>	<b>69,591</b>	<b>139%</b>	<b>570,000</b>	<b>373,488</b>	<b>66%</b>
242	Other Financing Uses	50,000	69,591	139%	570,000	373,488	66%
<b>243</b>	<b>Revenue</b>	<b>9,000</b>	<b>29,623</b>	<b>329%</b>	<b>209,000</b>	<b>32,766</b>	<b>16%</b>
244	Revenue From Use Of Money And Property	9,000	29,623	329%	9,000	32,766	364%
245	Use Of Fund Balance				200,000	-	0%
<b>246</b>	<b>0305-20-3011 - Roads/Public Works</b>						
<b>247</b>	<b>Expenditure</b>	<b>18,500</b>	<b>206</b>	<b>1%</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>
248	Salaries And Employee Benefits	2,500	206	8%	1,000	-	0%
249	Other Financing Uses	16,000	-	0%			
<b>250</b>	<b>Revenue</b>	<b>8,000</b>	<b>3,561</b>	<b>45%</b>	<b>1,000</b>	<b>4,836</b>	<b>484%</b>
251	Revenue From Use Of Money And Property	1,000	3,561	356%	1,000	4,836	484%
252	Charges For Services	7,000	-	0%			
<b>253</b>	<b>0321-20-3011 - Roads/Public Works</b>						
<b>254</b>	<b>Expenditure</b>	<b>450</b>	<b>450</b>	<b>100%</b>	<b>854</b>	<b>814</b>	<b>95%</b>
255	Other Financing Uses	450	450	100%	854	814	95%
<b>256</b>	<b>Revenue</b>	<b>450</b>	<b>620</b>	<b>138%</b>	<b>654</b>	<b>622</b>	<b>95%</b>
257	Taxes	450	607	135%	648	607	94%
258	Revenue From Use Of Money And Property	-	2		-	3	
259	State Revenue	-	11		6	12	207%
<b>260</b>	<b>0322-20-3011 - Roads/Public Works</b>						
<b>261</b>	<b>Expenditure</b>	<b>1,204,880</b>	<b>1,204,880</b>	<b>100%</b>	<b>1,455,172</b>	<b>1,451,657</b>	<b>100%</b>
262	Other Financing Uses	1,204,880	1,204,880	100%	1,455,172	1,451,657	100%
<b>263</b>	<b>Revenue</b>	<b>1,204,880</b>	<b>1,250,645</b>	<b>104%</b>	<b>1,305,172</b>	<b>1,287,482</b>	<b>99%</b>
264	Taxes	1,197,723	1,233,623	103%	1,298,028	1,269,604	98%
265	Revenue From Use Of Money And Property	1,042	4,315	414%	800	5,174	647%
266	State Revenue	2,446	7,612	311%	5,302	7,564	143%
267	Other Governmental Agencies	3,669	5,096	139%	1,042	5,139	493%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>268</b>	<b>0330-20-3201 - Transportation</b>						
<b>269</b>	<b>Expenditure</b>	<b>241,025</b>	<b>231,025</b>	<b>96%</b>	<b>253,666</b>	<b>223,382</b>	<b>88%</b>
270	Services And Supplies	241,025	231,025	96%	253,666	223,382	88%
<b>271</b>	<b>Revenue</b>	<b>231,025</b>	<b>233,569</b>	<b>101%</b>	<b>244,666</b>	<b>247,597</b>	<b>101%</b>
272	Taxes	231,025	231,025	100%			
273	Revenue From Use Of Money And Property	-	2,544		1,000	3,931	393%
274	State Revenue				243,666	243,666	100%
<b>275</b>	<b>1262-20-2971 - Planning/Building</b>						
<b>276</b>	<b>Expenditure</b>	<b>68,203</b>	<b>131,800</b>	<b>193%</b>	<b>152,999</b>	<b>108,269</b>	<b>71%</b>
277	Salaries And Employee Benefits	49	-	0%	30,000	-	0%
278	Services And Supplies	68,154	131,800	193%	122,999	108,269	88%
<b>279</b>	<b>Revenue</b>	<b>88,527</b>	<b>106,694</b>	<b>121%</b>	<b>118,333</b>	<b>87,125</b>	<b>74%</b>
280	Licenses, Permits, And Franchises	84,037	97,242	116%	109,178	78,355	72%
281	Revenue From Use Of Money And Property	500	3,604	721%	3,700	3,523	95%
282	Charges For Services	3,990	5,848	147%	5,455	5,247	96%
<b>283</b>	<b>3301-20-3031 - Esparto Bridge Dev Fee</b>						
<b>284</b>	<b>Expenditure</b>	<b>287,959</b>	<b>287,959</b>	<b>100%</b>	<b>-</b>	<b>2,321</b>	
285	Other Financing Uses	287,959	287,959	100%	-	2,321	
<b>286</b>	<b>Revenue</b>	<b>290,668</b>	<b>5,260</b>	<b>2%</b>	<b>4,216</b>	<b>35</b>	<b>1%</b>
287	Revenue From Use Of Money And Property	2,709	5,260	194%	4,216	35	1%
288	Use Of Fund Balance	287,959	-	0%			
<b>289</b>	<b>4021-20-1401 - Fleet Services</b>						
<b>290</b>	<b>Expenditure</b>	<b>1,981,723</b>	<b>1,724,080</b>	<b>87%</b>	<b>1,980,709</b>	<b>1,752,144</b>	<b>88%</b>
291	Salaries And Employee Benefits	391,950	401,108	102%	430,480	446,181	104%
292	Services And Supplies	1,585,773	1,322,971	83%	1,549,229	1,305,962	84%
293	Other Charges	4,000	-	0%	1,000	-	0%
<b>294</b>	<b>Revenue</b>	<b>1,981,723</b>	<b>1,752,428</b>	<b>88%</b>	<b>1,980,710</b>	<b>1,735,777</b>	<b>88%</b>
295	Revenue From Use Of Money And Property	2,415	9,491	393%	2,470	13,358	541%
296	Charges For Services	1,978,999	1,741,660	88%	1,977,932	1,721,017	87%
297	Miscellaneous Revenues	309	1,277	413%	308	1,402	455%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>298</b>	<b>5021-20-4401 - Integrated Waste Mgmt</b>						
<b>299</b>	<b>Expenditure</b>	<b>27,790,604</b>	<b>21,966,443</b>	<b>79%</b>	<b>39,852,209</b>	<b>31,265,874</b>	<b>78%</b>
300	Salaries And Employee Benefits	3,897,832	3,575,182	92%	4,273,232	3,961,409	93%
301	Services And Supplies	15,405,724	12,793,490	83%	14,916,895	12,958,920	87%
302	Other Charges	679,548	2,054,858	302%	1,348,741	2,457,847	182%
303	Capital Assets	7,007,500	3,542,913	51%	19,313,341	11,625,073	60%
304	Other Financing Uses	800,000	-	0%	-	262,625	
<b>305</b>	<b>Revenue</b>	<b>22,493,133</b>	<b>20,583,752</b>	<b>92%</b>	<b>30,330,787</b>	<b>31,534,762</b>	<b>104%</b>
306	Licenses, Permits, And Franchises	477,000	635,489	133%	477,000	534,658	112%
307	Revenue From Use Of Money And Property	166,500	336,291	202%	46,364	312,312	674%
308	State Revenue	1,547,500	120,744	8%	487,918	61,138	13%
309	Other Governmental Agencies	5,200	-	0%	8,150	18,861	231%
310	Charges For Services	16,105,283	17,020,469	106%	17,489,261	17,818,456	102%
311	Miscellaneous Revenues	291,650	321,069	110%	348,160	216,384	62%
312	Other Financing Sources	-	2,149,690		11,362,549	12,572,952	111%
313	Use Of Fund Balance	3,900,000	-	0%	111,385	-	0%
<b>314</b>	<b>5025-20-4401 - Integrated Waste Mgmt</b>						
<b>315</b>	<b>Revenue</b>	<b>-</b>	<b>24,145</b>		<b>25,000</b>	<b>32,823</b>	<b>131%</b>
316	Revenue From Use Of Money And Property	-	24,145		25,000	32,823	131%
<b>317</b>	<b>5026-20-4401 - Integrated Waste Mgmt</b>						
<b>318</b>	<b>Expenditure</b>	<b>7,752</b>	<b>5,362,549</b>	<b>69176%</b>	<b>5,367,549</b>	<b>-</b>	<b>0%</b>
319	Services And Supplies	7,752	-	0%	5,000	-	0%
320	Other Financing Uses	-	5,362,549		5,362,549	-	0%
<b>321</b>	<b>Revenue</b>	<b>1,054,750</b>	<b>809,656</b>	<b>77%</b>	<b>279,750</b>	<b>659,151</b>	<b>236%</b>
322	Revenue From Use Of Money And Property	254,750	809,656	318%	279,750	659,151	236%
323	Other Financing Sources	800,000	-	0%			
<b>324</b>	<b>5027-20-4401 - Integrate Waste Mgmt</b>						
<b>325</b>	<b>Expenditure</b>	<b>-</b>	<b>2,145,020</b>		<b>-</b>	<b>2,145,020</b>	
326	Other Financing Uses	-	2,145,020		-	2,145,020	
<b>327</b>	<b>Revenue</b>	<b>-</b>	<b>5,362,549</b>		<b>-</b>	<b>48,938</b>	
328	Revenue From Use Of Money And Property				-	48,938	
329	Other Financing Sources	-	5,362,549				

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>330</b>	<b>5028-20-4401 - Integrate Waste Mgmt</b>						
<b>331</b>	<b>Expenditure</b>				-	<b>10,983,048</b>	
332	Services And Supplies				-	87,500	
333	Other Charges				-	262,625	
334	Other Financing Uses				-	10,632,923	
<b>335</b>	<b>Revenue</b>				-	<b>14,626,973</b>	
336	Revenue From Use Of Money And Property				-	63,951	
337	Miscellaneous Revenues				-	7,407	
338	Other Financing Sources				-	14,555,615	
<b>339</b>	<b>County Administrative Office</b>						
<b>340</b>	<b>0100-63-1021 - County Administrator</b>						
<b>341</b>	<b>Expenditure</b>	<b>6,270,657</b>	<b>5,329,297</b>	<b>85%</b>	<b>6,293,089</b>	<b>4,575,441</b>	<b>73%</b>
342	Intrafund Transfers				-	(123,124)	
343	Salaries And Employee Benefits	3,082,790	2,655,269	86%	3,187,766	3,057,852	96%
344	Services And Supplies	2,522,825	2,394,563	95%	2,345,349	1,298,839	55%
345	Other Charges	537,722	203,302	38%	750,374	332,274	44%
346	Capital Assets	20,200	16,563	82%			
347	Other Financing Uses	107,120	59,600	56%	9,600	9,600	100%
<b>348</b>	<b>Revenue</b>	<b>2,221,500</b>	<b>1,871,618</b>	<b>84%</b>	<b>2,004,711</b>	<b>1,275,593</b>	<b>64%</b>
349	Revenue From Use Of Money And Property	-	6,256		-	484	
350	State Revenue	-	1,553,749		-	525,185	
351	Other Governmental Agencies	-	238				
352	Charges For Services	465,000	256,291	55%	432,111	247,528	57%
353	Miscellaneous Revenues	1,756,500	55,085	3%	1,226,500	77,032	6%
354	Other Financing Sources				346,100	425,364	123%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>355</b>	<b>0100-63-1031 - Human Resources</b>						
<b>356</b>	<b>Expenditure</b>	<b>2,083,573</b>	<b>1,978,034</b>	<b>95%</b>	<b>2,166,196</b>	<b>2,254,362</b>	<b>104%</b>
357	Intrafund Transfers	-	(154,857)		(154,780)	(10,894)	7%
358	Salaries And Employee Benefits	1,872,546	1,896,688	101%	2,027,853	2,058,117	101%
359	Services And Supplies	205,827	231,003	112%	287,923	201,939	70%
360	Other Financing Uses	5,200	5,200	100%	5,200	5,200	100%
<b>361</b>	<b>Revenue</b>	<b>35,000</b>	<b>29,942</b>	<b>86%</b>	<b>35,000</b>	<b>92,799</b>	<b>265%</b>
362	Charges For Services	15,000	29,942	200%	15,000	1,641	11%
363	Miscellaneous Revenues	20,000	-	0%	20,000	-	0%
364	Other Financing Sources				-	91,159	
<b>365</b>	<b>0100-63-1551 - Risk Management</b>						
<b>366</b>	<b>Expenditure</b>	<b>179,496</b>	<b>5,030,965</b>	<b>2803%</b>	<b>5,463,350</b>	<b>5,489,162</b>	<b>100%</b>
367	Salaries And Employee Benefits	228,535	202,097	88%	210,331	212,710	101%
368	Services And Supplies	(49,039)	4,828,868	-9847%	5,253,019	5,276,452	100%
<b>369</b>	<b>Revenue</b>	<b>-</b>	<b>4,778,277</b>		<b>5,147,830</b>	<b>5,512,886</b>	<b>107%</b>
370	Charges For Services	-	4,778,277		5,147,830	5,512,886	107%
<b>371</b>	<b>0100-63-2811 - Office Of Emergency Services</b>						
<b>372</b>	<b>Expenditure</b>	<b>1,952,904</b>	<b>859,502</b>	<b>44%</b>	<b>1,544,392</b>	<b>977,606</b>	<b>63%</b>
373	Salaries And Employee Benefits	397,350	409,570	103%	570,840	477,098	84%
374	Services And Supplies	770,963	221,363	29%	688,279	195,730	28%
375	Other Charges	784,591	98,815	13%	285,273	304,777	107%
376	Other Financing Uses	-	129,754				
<b>377</b>	<b>Revenue</b>	<b>1,824,815</b>	<b>1,238,876</b>	<b>68%</b>	<b>1,326,836</b>	<b>984,183</b>	<b>74%</b>
378	State Revenue	689,025	748,702	109%	889,638	598,708	67%
379	Federal Revenue	997,101	199,734	20%	298,509	200,824	67%
380	Other Governmental Agencies	138,689	290,440	209%	138,689	165,521	119%
381	Other Financing Sources				-	19,130	



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>382</b>	<b>0100-63-5101 - Housing &amp; Community Developmnt</b>						
<b>383</b>	<b>Expenditure</b>	<b>1,188,000</b>	<b>1,106,029</b>	<b>93%</b>	<b>565,514</b>	<b>166,613</b>	<b>29%</b>
384	Services And Supplies	1,019,144	931,473	91%	415,514	107,177	26%
385	Other Charges	168,856	168,856	100%			
386	Other Financing Uses	-	5,700		150,000	59,436	40%
<b>387</b>	<b>Revenue</b>	<b>1,108,000</b>	<b>743,632</b>	<b>67%</b>	<b>485,514</b>	<b>114,073</b>	<b>23%</b>
388	Federal Revenue	893,000	427,028	48%	300,000	78,001	26%
389	Miscellaneous Revenues				-	10,000	
390	Other Financing Sources	215,000	316,604	147%	185,514	26,072	14%
<b>391</b>	<b>0100-63-6101 - Cooperative Extension</b>						
<b>392</b>	<b>Expenditure</b>	<b>281,707</b>	<b>282,420</b>	<b>100%</b>	<b>299,006</b>	<b>298,717</b>	<b>100%</b>
393	Salaries And Employee Benefits	-	299		299	451	151%
394	Services And Supplies	281,707	282,121	100%	298,707	298,266	100%
<b>395</b>	<b>0101-63-1021 - County Administrator</b>						
<b>396</b>	<b>Expenditure</b>	<b>6,649,060</b>	<b>6,280,860</b>	<b>94%</b>	<b>7,540,022</b>	<b>7,005,372</b>	<b>93%</b>
397	Services And Supplies	267,000	57,833	22%	100,000	46,474	46%
398	Other Charges	444,907	260,032	58%	744,622	135,252	18%
399	Other Financing Uses	5,937,153	5,962,996	100%	6,695,400	6,823,646	102%
<b>400</b>	<b>Revenue</b>	<b>6,238,000</b>	<b>6,208,477</b>	<b>100%</b>	<b>6,996,247</b>	<b>7,116,086</b>	<b>102%</b>
401	Revenue From Use Of Money And Property	25,000	(4,523)	-18%	25,000	105,138	421%
402	State Revenue	53,000	-	0%	53,000	-	0%
403	Other Governmental Agencies	6,160,000	6,213,000	101%	6,918,247	7,010,948	101%
<b>404</b>	<b>1203-63-2211 - Dispute Resolution Program</b>						
<b>405</b>	<b>Expenditure</b>	<b>30,000</b>	<b>30,000</b>	<b>100%</b>	<b>30,000</b>	<b>30,000</b>	<b>100%</b>
406	Services And Supplies	30,000	30,000	100%	30,000	30,000	100%
<b>407</b>	<b>Revenue</b>	<b>9,000</b>	<b>13,457</b>	<b>150%</b>	<b>9,000</b>	<b>12,317</b>	<b>137%</b>
408	Revenue From Use Of Money And Property	1,000	2,420	242%	1,000	2,558	256%
409	Charges For Services	8,000	11,038	138%	8,000	9,759	122%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>410</b>	<b>1210-63-2972 - Cache Creek Area Plan</b>						
<b>411</b>	<b>Expenditure</b>	<b>1,033,527</b>	<b>830,521</b>	<b>80%</b>	<b>1,757,160</b>	<b>916,384</b>	<b>52%</b>
412	Salaries And Employee Benefits	200,397	188,145	94%	216,801	196,201	90%
413	Services And Supplies	820,692	629,938	77%	1,529,559	717,745	47%
414	Other Charges	1,638	1,638	100%	-	1,638	
415	Other Financing Uses	10,800	10,800	100%	10,800	800	7%
<b>416</b>	<b>Revenue</b>	<b>1,351,466</b>	<b>1,727,229</b>	<b>128%</b>	<b>2,031,466</b>	<b>2,142,434</b>	<b>105%</b>
417	Licenses, Permits, And Franchises	1,340,966	1,560,101	116%	1,340,966	1,789,652	133%
418	Revenue From Use Of Money And Property	10,500	167,128	1592%	10,500	214,030	2038%
419	State Revenue				680,000	-	0%
420	Miscellaneous Revenues				-	136,500	
421	Other Financing Sources				-	2,251	
<b>422</b>	<b>1401-63-1307 - YSA Lead Remediation</b>						
<b>423</b>	<b>Revenue</b>	<b>3,000</b>	<b>5,752</b>	<b>192%</b>	<b>3,000</b>	<b>5,341</b>	<b>178%</b>
424	Licenses, Permits, And Franchises	3,000	4,322	144%	3,000	3,251	108%
425	Revenue From Use Of Money And Property	-	1,429		-	2,090	
<b>426</b>	<b>1501-63-5101 - Housing &amp; Community Developmnt</b>						
<b>427</b>	<b>Revenue</b>	<b>-</b>	<b>23,653</b>		<b>21,500</b>	<b>11,957</b>	<b>56%</b>
428	Licenses, Permits, And Franchises	-	20,930		20,000	7,752	39%
429	Revenue From Use Of Money And Property	-	2,723		1,500	4,205	280%
<b>430</b>	<b>1502-63-5101 - Housing &amp; Community Developmnt</b>						
<b>431</b>	<b>Expenditure</b>	<b>208,000</b>	<b>363,274</b>	<b>175%</b>	<b>152,500</b>	<b>38,500</b>	<b>25%</b>
432	Services And Supplies	-	929		-	949	
433	Other Charges	-	54,952				
434	Other Financing Uses	208,000	307,392	148%	152,500	37,550	25%
<b>435</b>	<b>Revenue</b>	<b>-</b>	<b>151,715</b>		<b>191,500</b>	<b>222,291</b>	<b>116%</b>
436	Revenue From Use Of Money And Property	-	26,380		41,500	54,848	132%
437	Other Financing Sources	-	125,335		150,000	167,443	112%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>438</b>	<b>1503-63-5101 - Housing &amp; Community Developmnt</b>						
<b>439</b>	<b>Expenditure</b>	<b>30,000</b>	<b>23,316</b>	<b>78%</b>	<b>32,500</b>	<b>-</b>	<b>0%</b>
440	Other Financing Uses	30,000	23,316	78%	32,500	-	0%
<b>441</b>	<b>Revenue</b>	<b>-</b>	<b>62,803</b>		<b>2,500</b>	<b>72,106</b>	<b>2884%</b>
442	Revenue From Use Of Money And Property				-	1,192	
443	Other Financing Sources	-	62,803		2,500	70,914	2837%
<b>444</b>	<b>1504-63-5101 - Housing &amp; Community Developmnt</b>						
<b>445</b>	<b>Expenditure</b>	<b>-</b>	<b>20</b>		<b>3,514</b>	<b>726</b>	<b>21%</b>
446	Other Financing Uses	-	20		3,514	726	21%
<b>447</b>	<b>Revenue</b>	<b>-</b>	<b>74</b>		<b>3,514</b>	<b>7,401</b>	<b>211%</b>
448	Revenue From Use Of Money And Property	-	74		3,514	3,657	104%
449	Other Financing Sources				-	3,744	
<b>450</b>	<b>1505-63-5101 - Housing &amp; Community Developmnt</b>						
<b>451</b>	<b>Expenditure</b>				<b>514</b>	<b>-</b>	<b>0%</b>
452	Other Financing Uses				514	-	0%
<b>453</b>	<b>Revenue</b>	<b>-</b>	<b>20</b>		<b>514</b>	<b>739</b>	<b>144%</b>
454	Revenue From Use Of Money And Property				-	13	
455	Other Financing Sources	-	20		514	726	141%
<b>456</b>	<b>1508-63-5101 - Housing &amp; Community Developmnt</b>						
<b>457</b>	<b>Expenditure</b>	<b>110,000</b>	<b>93,121</b>	<b>85%</b>			
458	Other Financing Uses	110,000	93,121	85%			
<b>459</b>	<b>Revenue</b>	<b>-</b>	<b>19,382</b>		<b>15,500</b>	<b>64,077</b>	<b>413%</b>
460	Revenue From Use Of Money And Property	-	3,604		3,500	16,596	474%
461	Other Financing Sources	-	15,778		12,000	47,481	396%
<b>462</b>	<b>1713-63-7013 - Gibson House Improvement</b>						
<b>463</b>	<b>Expenditure</b>				<b>-</b>	<b>519</b>	
464	Services And Supplies				-	519	
<b>465</b>	<b>Revenue</b>	<b>-</b>	<b>1,042</b>		<b>-</b>	<b>39,841</b>	
466	Revenue From Use Of Money And Property	-	4		-	23	
467	Miscellaneous Revenues	-	1,038				
468	Other Financing Sources				-	39,818	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>469</b>	<b>4041-63-1871 - Unemployment Self-Insurance</b>						
<b>470</b>	<b>Expenditure</b>	<b>189,882</b>	<b>142,420</b>	<b>75%</b>	<b>189,882</b>	<b>783,100</b>	<b>412%</b>
471	Salaries And Employee Benefits	-	140,550		-	783,050	
472	Services And Supplies	1,200	1,870	156%	1,200	50	4%
473	Other Charges	188,682	-	0%	188,682	-	0%
<b>474</b>	<b>Revenue</b>	<b>189,882</b>	<b>143,382</b>	<b>76%</b>	<b>189,882</b>	<b>171,859</b>	<b>91%</b>
475	Revenue From Use Of Money And Property	6,000	16,411	274%	6,000	20,440	341%
476	Charges For Services	183,882	126,971	69%	183,882	151,419	82%
<b>477</b>	<b>4042-63-1881 - Dental Self-Insurance</b>						
<b>478</b>	<b>Expenditure</b>	<b>1,982,100</b>	<b>2,071,037</b>	<b>104%</b>	<b>1,982,100</b>	<b>1,855,572</b>	<b>94%</b>
479	Services And Supplies	1,982,100	2,071,037	104%	1,982,100	1,855,572	94%
<b>480</b>	<b>Revenue</b>	<b>1,982,100</b>	<b>2,103,429</b>	<b>106%</b>	<b>1,982,100</b>	<b>2,166,827</b>	<b>109%</b>
481	Revenue From Use Of Money And Property	6,000	13,980	233%	6,000	26,339	439%
482	Charges For Services	1,976,100	2,089,448	106%	1,976,100	2,140,488	108%
<b>483</b>	<b>4051-63-1306 - Yolo Electric</b>						
<b>484</b>	<b>Expenditure</b>	<b>4,242,600</b>	<b>5,249,540</b>	<b>124%</b>	<b>4,242,600</b>	<b>5,650,077</b>	<b>133%</b>
485	Salaries And Employee Benefits	51,615	44,678	87%	58,783	38,766	66%
486	Services And Supplies	1,860,165	1,974,902	106%	1,852,997	2,289,968	124%
487	Other Charges	2,330,820	3,219,185	138%	2,330,820	3,176,885	136%
488	Other Financing Uses	-	10,775		-	144,458	
<b>489</b>	<b>Revenue</b>	<b>4,242,600</b>	<b>4,105,731</b>	<b>97%</b>	<b>4,242,600</b>	<b>4,233,543</b>	<b>100%</b>
490	Revenue From Use Of Money And Property	(9,000)	(39,013)	433%	(9,000)	(101,418)	1127%
491	Charges For Services	2,786,600	2,489,026	89%	2,786,600	3,107,374	112%
492	Miscellaneous Revenues	1,465,000	1,655,718	113%	1,465,000	1,227,586	84%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>493</b>	<b>5001-63-3101 - Airport</b>						
<b>494</b>	<b>Expenditure</b>	<b>650,491</b>	<b>741,490</b>	<b>114%</b>	<b>1,346,030</b>	<b>1,324,017</b>	<b>98%</b>
495	Salaries And Employee Benefits	21,672	563	3%	15,563	338	2%
496	Services And Supplies	259,368	248,759	96%	141,919	160,505	113%
497	Other Charges	18,820	202,489	1076%	38,283	234,321	612%
498	Capital Assets	350,631	289,679	83%	1,150,265	928,853	81%
<b>499</b>	<b>Revenue</b>	<b>650,491</b>	<b>586,715</b>	<b>90%</b>	<b>1,292,573</b>	<b>974,905</b>	<b>75%</b>
500	Licenses, Permits, And Franchises	80	80	100%	80	-	0%
501	Revenue From Use Of Money And Property	160,900	188,345	117%	183,993	192,490	105%
502	State Revenue	299,421	10,000	3%	60,000	10,000	17%
503	Federal Revenue	190,090	129,590	68%	1,048,500	772,415	74%
504	Other Financing Sources	-	258,700				
<b>505</b>	<b>5010-63-3101 - Airport</b>						
<b>506</b>	<b>Revenue</b>				-	<b>136</b>	
507	Revenue From Use Of Money And Property				-	136	
<b>508</b>	<b>0100-63-2951 - Housing &amp; Comm Development</b>						
<b>509</b>	<b>Expenditure</b>	<b>198,000</b>	-	<b>0%</b>			
510	Services And Supplies	198,000	-	0%			
<b>511</b>	<b>Revenue</b>	<b>198,000</b>	-	<b>0%</b>			
512	Other Financing Sources	198,000	-	0%			
<b>513</b>	<b>County Counsel</b>						
<b>514</b>	<b>0100-64-1151 - County Counsel</b>						
<b>515</b>	<b>Expenditure</b>	<b>2,559,652</b>	<b>1,317,344</b>	<b>51%</b>	<b>2,663,067</b>	<b>1,790,286</b>	<b>67%</b>
516	Intrafund Transfers	(428,100)	(1,372,713)	321%	(488,100)	(1,454,771)	298%
517	Salaries And Employee Benefits	2,598,918	2,443,638	94%	2,745,897	2,856,880	104%
518	Services And Supplies	378,834	236,418	62%	395,270	378,177	96%
519	Other Financing Uses	10,000	10,000	100%	10,000	10,000	100%
<b>520</b>	<b>Revenue</b>	<b>1,228,512</b>	<b>342,627</b>	<b>28%</b>	<b>1,228,512</b>	<b>317,742</b>	<b>26%</b>
521	Charges For Services	1,228,512	342,739	28%	1,228,512	244,645	20%
522	Miscellaneous Revenues	-	(112)				
523	Other Financing Sources				-	73,097	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>524</b>	<b>0100-64-2105 - Indigent Defense</b>						
<b>525</b>	<b>Expenditure</b>	<b>1,035,000</b>	<b>1,032,852</b>	<b>100%</b>	<b>1,055,216</b>	<b>951,690</b>	<b>90%</b>
526	Services And Supplies	1,035,000	1,032,852	100%	1,055,216	951,690	90%
<b>527</b>	<b>0100-64-2221 - Small Claims Advisory</b>						
<b>528</b>	<b>Expenditure</b>				<b>4,200</b>	<b>2,800</b>	<b>67%</b>
529	Services And Supplies				4,200	2,800	67%
<b>530</b>	<b>Revenue</b>	-	<b>5,400</b>		-	<b>4,623</b>	
531	Revenue From Use Of Money And Property	-	151		-	245	
532	Charges For Services	-	5,249		-	4,378	
<b>533</b>	<b>County Service Areas</b>						
<b>534</b>	<b>1910-51-3021 - Clarksburg Lighting</b>						
<b>535</b>	<b>Expenditure</b>	<b>3,953</b>	<b>4,299</b>	<b>109%</b>	<b>5,200</b>	<b>3,970</b>	<b>76%</b>
536	Services And Supplies	3,953	4,299	109%	5,200	3,970	76%
<b>537</b>	<b>Revenue</b>	<b>3,592</b>	<b>3,628</b>	<b>101%</b>	<b>3,602</b>	<b>3,941</b>	<b>109%</b>
538	Revenue From Use Of Money And Property	50	86	172%	60	135	226%
539	Charges For Services	3,542	3,542	100%	3,542	3,806	107%
<b>540</b>	<b>1915-51-2751 - Garcia Bend CSA No. 9</b>						
<b>541</b>	<b>Expenditure</b>	<b>17,000</b>	<b>17,133</b>	<b>101%</b>	<b>17,000</b>	<b>16,786</b>	<b>99%</b>
542	Services And Supplies	455	733	161%	600	386	64%
543	Other Charges	16,545	16,400	99%	16,400	16,400	100%
<b>544</b>	<b>Revenue</b>	<b>17,000</b>	<b>17,829</b>	<b>105%</b>	<b>17,000</b>	<b>18,098</b>	<b>106%</b>
545	Taxes	17,000	17,656	104%	17,000	17,706	104%
546	Revenue From Use Of Money And Property	-	155		-	375	
547	State Revenue	-	18		-	18	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>548</b>	<b>1920-51-2781 - Snowball</b>						
<b>549</b>	<b>Expenditure</b>	<b>107,185</b>	<b>51,970</b>	<b>48%</b>	<b>438,185</b>	<b>400,288</b>	<b>91%</b>
550	Services And Supplies	107,185	51,970	48%	59,185	159,652	270%
551	Capital Assets				379,000	240,637	63%
<b>552</b>	<b>Revenue</b>	<b>45,030</b>	<b>59,355</b>	<b>132%</b>	<b>419,630</b>	<b>366,996</b>	<b>87%</b>
553	Taxes	42,490	50,578	119%	42,490	52,439	123%
554	Revenue From Use Of Money And Property	1,700	5,057	297%	1,700	3,687	217%
555	State Revenue	740	741	100%	375,340	310,721	83%
556	Other Governmental Agencies	100	193	193%	100	150	150%
557	Miscellaneous Revenues	-	2,787				
<b>558</b>	<b>1927-51-7012 - Esparto Park Improvement</b>						
<b>559</b>	<b>Expenditure</b>	<b>90,000</b>	<b>64,091</b>	<b>71%</b>	<b>217,470</b>	<b>192,007</b>	<b>88%</b>
560	Services And Supplies	90,000	64,091	71%	217,470	192,007	88%
<b>561</b>	<b>Revenue</b>	<b>90,000</b>	<b>68,355</b>	<b>76%</b>	<b>150,904</b>	<b>127,005</b>	<b>84%</b>
562	Revenue From Use Of Money And Property	-	2,319		-	220	
563	Charges For Services	66,696	66,036	99%	67,904	67,785	100%
564	Miscellaneous Revenues				24,000	-	0%
565	Other Financing Sources				59,000	59,000	100%
566	Use Of Fund Balance	23,304	-	0%			
<b>567</b>	<b>1940-51-3013 - Rolling Acres Assessment Dist</b>						
<b>568</b>	<b>Expenditure</b>	<b>3,000</b>	<b>2,840</b>	<b>95%</b>	<b>30,378</b>	<b>30,257</b>	<b>100%</b>
569	Services And Supplies	3,000	2,840	95%	2,600	2,479	95%
570	Other Charges				27,778	27,778	100%
<b>571</b>	<b>Revenue</b>	<b>6,350</b>	<b>4,841</b>	<b>76%</b>	<b>32,278</b>	<b>4,412</b>	<b>14%</b>
572	Revenue From Use Of Money And Property	150	641	427%	300	212	71%
573	Charges For Services	4,200	4,200	100%	4,200	4,200	100%
574	Use Of Fund Balance	2,000	-	0%	27,778	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>575</b>	<b>1950-51-3022 - Dunnigan Lighting</b>						
<b>576</b>	<b>Expenditure</b>	<b>7,779</b>	<b>7,707</b>	<b>99%</b>	<b>9,400</b>	<b>6,552</b>	<b>70%</b>
577	Services And Supplies	7,779	7,707	99%	9,400	6,552	70%
<b>578</b>	<b>Revenue</b>	<b>6,836</b>	<b>7,587</b>	<b>111%</b>	<b>7,036</b>	<b>7,993</b>	<b>114%</b>
579	Revenue From Use Of Money And Property	300	1,051	350%	500	1,476	295%
580	Charges For Services	6,536	6,536	100%	6,536	6,517	100%
<b>581</b>	<b>1961-51-4997 - Willowbank</b>						
<b>582</b>	<b>Expenditure</b>	<b>4,736</b>	<b>2,431</b>	<b>51%</b>	<b>4,810</b>	<b>4,224</b>	<b>88%</b>
583	Services And Supplies	4,736	2,431	51%	4,810	4,224	88%
<b>584</b>	<b>Revenue</b>	<b>4,235</b>	<b>4,272</b>	<b>101%</b>	<b>4,235</b>	<b>4,724</b>	<b>112%</b>
585	Revenue From Use Of Money And Property	-	37		-	139	
586	Charges For Services	4,235	4,235	100%	4,235	4,585	108%
<b>587</b>	<b>1962-51-4996 - North Davis Meadows</b>						
<b>588</b>	<b>Expenditure</b>	<b>7,968,449</b>	<b>353,802</b>	<b>4%</b>	<b>5,183,980</b>	<b>226,879</b>	<b>4%</b>
589	Services And Supplies	326,105	311,476	96%	243,980	212,131	87%
590	Other Charges	8,344	10,328	124%	12,000	14,749	123%
591	Capital Assets	7,634,000	31,999	0%	4,928,000	-	0%
<b>592</b>	<b>Revenue</b>	<b>8,979,800</b>	<b>181,631</b>	<b>2%</b>	<b>5,110,085</b>	<b>204,785</b>	<b>4%</b>
593	Revenue From Use Of Money And Property	1,280	926	72%	2,580	22,738	881%
594	Other Governmental Agencies	8,349,000	-	0%	4,532,624	-	0%
595	Charges For Services	571,176	177,080	31%	574,881	182,047	32%
596	Miscellaneous Revenues	-	3,624				
597	Use Of Fund Balance	58,344	-	0%			
<b>598</b>	<b>1963-51-4996 - North Davis Meadows</b>						
<b>599</b>	<b>Expenditure</b>	<b>128,800</b>	<b>111,466</b>	<b>87%</b>	<b>123,800</b>	<b>116,563</b>	<b>94%</b>
600	Services And Supplies	128,800	108,168	84%	123,800	114,637	93%
601	Other Charges	-	3,298		-	1,926	
<b>602</b>	<b>Revenue</b>	<b>158,648</b>	<b>160,777</b>	<b>101%</b>	<b>162,120</b>	<b>167,573</b>	<b>103%</b>
603	Revenue From Use Of Money And Property	(350)	1,779	-508%	(350)	5,104	-1458%
604	Charges For Services	158,998	158,998	100%	162,470	162,468	100%



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>605</b>	<b>1964-51-4996 - North Davis Meadows</b>						
<b>606</b>	<b>Expenditure</b>				<b>13,235</b>	<b>13,103</b>	<b>99%</b>
607	Services And Supplies				13,235	13,103	99%
<b>608</b>	<b>Revenue</b>				<b>13,592</b>	<b>11,754</b>	<b>86%</b>
609	Revenue From Use Of Money And Property				-	(115)	
610	Charges For Services				13,592	13,680	101%
611	Miscellaneous Revenues				-	(1,811)	
<b>612</b>	<b>1965-51-3022 - North Davis Meadows</b>						
<b>613</b>	<b>Expenditure</b>				<b>11,133</b>	<b>9,463</b>	<b>85%</b>
614	Services And Supplies				11,133	9,463	85%
<b>615</b>	<b>Revenue</b>				<b>11,311</b>	<b>11,239</b>	<b>99%</b>
616	Revenue From Use Of Money And Property				-	(66)	
617	Charges For Services				11,311	11,305	100%
<b>618</b>	<b>1966-51-3022 - North Davis Meadows</b>						
<b>619</b>	<b>Expenditure</b>				<b>41,080</b>	<b>35,145</b>	<b>86%</b>
620	Services And Supplies				41,080	35,070	85%
621	Other Charges				-	75	
<b>622</b>	<b>Revenue</b>				<b>41,902</b>	<b>41,837</b>	<b>100%</b>
623	Revenue From Use Of Money And Property				-	(153)	
624	Charges For Services				41,902	41,990	100%
<b>625</b>	<b>1970-51-7201 - Wild Wings Golf Course</b>						
<b>626</b>	<b>Expenditure</b>	<b>1,510,774</b>	<b>1,424,102</b>	<b>94%</b>	<b>1,279,863</b>	<b>1,332,858</b>	<b>104%</b>
627	Services And Supplies	984,667	923,367	94%	987,628	938,917	95%
628	Other Charges	13,472	2,163	16%	1,500	17,153	1144%
629	Capital Assets	12,635	-	0%	25,600	67,841	265%
630	Other Financing Uses	500,000	498,572	100%	265,135	308,947	117%
<b>631</b>	<b>Revenue</b>	<b>1,485,083</b>	<b>1,418,371</b>	<b>96%</b>	<b>1,228,157</b>	<b>1,305,919</b>	<b>106%</b>
632	Revenue From Use Of Money And Property	500	7,047	1409%	5,000	8,395	168%
633	Charges For Services	901,189	876,542	97%	920,527	903,105	98%
634	Miscellaneous Revenues	83,394	36,210	43%	37,495	24,715	66%
635	Other Financing Sources	500,000	498,572	100%	265,135	369,704	139%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>636</b>	<b>1971-51-4995 - Wild Wings Sewer</b>						
<b>637</b>	<b>Expenditure</b>	<b>1,349,421</b>	<b>1,270,517</b>	<b>94%</b>	<b>918,773</b>	<b>728,650</b>	<b>79%</b>
638	Services And Supplies	759,077	710,785	94%	711,009	509,310	72%
639	Other Charges				-	197,054	
640	Capital Assets	590,344	559,732	95%	207,764	22,285	11%
<b>641</b>	<b>Revenue</b>	<b>1,335,968</b>	<b>914,245</b>	<b>68%</b>	<b>954,439</b>	<b>1,144,974</b>	<b>120%</b>
642	Revenue From Use Of Money And Property	1,500	(8,947)	-596%	1,500	(5,021)	-335%
643	Charges For Services	1,019,241	920,714	90%	952,939	1,149,995	121%
644	Other Financing Sources	-	2,478				
645	Use Of Fund Balance	315,227	-	0%			
<b>646</b>	<b>1972-51-4995 - Wild Wings Water</b>						
<b>647</b>	<b>Expenditure</b>	<b>546,745</b>	<b>520,013</b>	<b>95%</b>	<b>706,579</b>	<b>410,325</b>	<b>58%</b>
648	Services And Supplies	293,571	337,142	115%	247,977	273,299	110%
649	Other Charges				2,317	2,317	100%
650	Capital Assets	253,174	180,393	71%	456,285	134,709	30%
651	Other Financing Uses	-	2,478				
<b>652</b>	<b>Revenue</b>	<b>653,275</b>	<b>794,854</b>	<b>122%</b>	<b>775,276</b>	<b>847,404</b>	<b>109%</b>
653	Revenue From Use Of Money And Property	5,000	48,052	961%	5,000	175,955	3519%
654	Charges For Services	648,275	746,802	115%	770,276	573,035	74%
655	Other Financing Sources				-	98,415	
<b>656</b>	<b>1980-51-4998 - El Macero CSA General</b>						
<b>657</b>	<b>Expenditure</b>				<b>87,050</b>	<b>70,408</b>	<b>81%</b>
658	Services And Supplies				87,050	70,408	81%
<b>659</b>	<b>Revenue</b>				<b>155,730</b>	<b>117,854</b>	<b>76%</b>
660	Taxes				100,050	105,216	105%
661	Revenue From Use Of Money And Property				15,000	11,937	80%
662	State Revenue				680	701	103%
663	Use Of Fund Balance				40,000	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>664</b>	<b>1981-51-3022 - El Macero CSA Streets</b>						
<b>665</b>	<b>Expenditure</b>				<b>110,703</b>	<b>103,193</b>	<b>93%</b>
666	Services And Supplies				110,703	103,193	93%
<b>667</b>	<b>Revenue</b>				<b>84,060</b>	<b>96,827</b>	<b>115%</b>
668	Revenue From Use Of Money And Property				-	12,767	
669	Charges For Services				84,060	84,060	100%
<b>670</b>	<b>1982-51-4998 - El Macero CSA Water</b>						
<b>671</b>	<b>Expenditure</b>				<b>954,901</b>	<b>1,096,344</b>	<b>115%</b>
672	Services And Supplies				954,901	1,096,344	115%
<b>673</b>	<b>Revenue</b>				<b>954,444</b>	<b>967,161</b>	<b>101%</b>
674	Revenue From Use Of Money And Property				-	11,852	
675	Charges For Services				954,444	955,309	100%
<b>676</b>	<b>1983-51-4998 - El Macero CSA Sewer</b>						
<b>677</b>	<b>Expenditure</b>				<b>215,000</b>	<b>221,071</b>	<b>103%</b>
678	Services And Supplies				215,000	221,071	103%
<b>679</b>	<b>Revenue</b>				<b>288,542</b>	<b>240,932</b>	<b>83%</b>
680	Revenue From Use Of Money And Property				-	12,191	
681	Charges For Services				228,742	228,742	100%
682	Use Of Fund Balance				59,800	-	0%
<b>683</b>	<b>1960-51-4998 - El Macero</b>						
<b>684</b>	<b>Expenditure</b>	<b>1,417,896</b>	<b>1,230,767</b>	<b>87%</b>			
685	Services And Supplies	1,267,896	1,111,280	88%			
686	Capital Assets	150,000	119,487	80%			
<b>687</b>	<b>Revenue</b>	<b>1,331,868</b>	<b>1,386,496</b>	<b>104%</b>			
688	Taxes	94,550	101,181	107%			
689	Revenue From Use Of Money And Property	15,000	36,314	242%			
690	State Revenue	680	706	104%			
691	Charges For Services	1,221,638	1,248,296	102%			

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>692</b>	<b>Countywide</b>						
<b>693</b>	<b>0100-10-1000 - Countywide General</b>						
<b>694</b>	<b>Expenditure</b>	<b>46,744,232</b>	<b>43,686,910</b>	<b>93%</b>	<b>52,104,770</b>	<b>48,650,255</b>	<b>93%</b>
695	Intrafund Transfers	(2,755,422)	(3,130,782)	114%	(2,229,298)	(1,996,701)	90%
696	Salaries And Employee Benefits	-	(156)		-	9,900	
697	Services And Supplies	1,684,262	1,157,444	69%	2,844,775	2,400,887	84%
698	Other Charges	2,724,058	2,204,396	81%	4,437,539	2,764,303	62%
699	Capital Assets				54,788	28,288	52%
700	Other Financing Uses	45,091,334	43,456,007	96%	46,996,966	45,443,578	97%
<b>701</b>	<b>Revenue</b>	<b>75,816,247</b>	<b>75,232,250</b>	<b>99%</b>	<b>80,257,261</b>	<b>80,072,529</b>	<b>100%</b>
702	Licenses, Permits, And Franchises	573,000	652,790	114%	566,000	716,163	127%
703	Fines, Forfeitures, And Penalties	2,342,000	1,536,142	66%	1,903,000	881,529	46%
704	Taxes	54,025,461	54,945,462	102%	56,708,571	57,302,582	101%
705	Revenue From Use Of Money And Property	250,000	187,450	75%	200,000	275,508	138%
706	State Revenue	238,165	472,351	198%	231,113	325,984	141%
707	Federal Revenue	45	-	0%	-	353	
708	Other Governmental Agencies	8,614,602	8,297,715	96%	9,003,686	9,657,932	107%
709	Charges For Services	3,072,194	3,112,078	101%	3,463,318	2,662,275	77%
710	Miscellaneous Revenues	-	89,005		-	281,257	
711	Other Financing Sources	6,700,780	5,939,259	89%	7,262,080	7,968,946	110%
712	Use Of Fund Balance				919,493	-	0%
<b>713</b>	<b>0100-10-1001 - Countywide Programs</b>						
<b>714</b>	<b>Expenditure</b>	<b>1,091,943</b>	<b>1,075,999</b>	<b>99%</b>	<b>1,837,523</b>	<b>669,022</b>	<b>36%</b>
715	Intrafund Transfers				-	222,000	
716	Salaries And Employee Benefits	-	169,536		177,030	180,017	102%
717	Services And Supplies	766,943	556,111	73%	1,312,493	201,024	15%
718	Other Charges	175,000	213,681	122%	300,000	65,981	22%
719	Capital Assets	-	(13,329)				
720	Other Financing Uses	150,000	150,000	100%	48,000	-	0%
<b>721</b>	<b>Revenue</b>	<b>225,000</b>	<b>456,563</b>	<b>203%</b>	<b>225,000</b>	<b>225,000</b>	<b>100%</b>
722	Miscellaneous Revenues	-	306,563				
723	Other Financing Sources	225,000	150,000	67%	225,000	225,000	100%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>724</b>	<b>0100-10-1021 - County Administrator</b>						
<b>725</b>	<b>Expenditure</b>	<b>55,000</b>	<b>52,040</b>	<b>95%</b>	<b>55,000</b>	<b>47,323</b>	<b>86%</b>
726	Services And Supplies	53,750	50,790	94%	53,750	46,073	86%
727	Other Financing Uses	1,250	1,250	100%	1,250	1,250	100%
<b>728</b>	<b>0100-10-2001 - Superior Court Mou</b>						
<b>729</b>	<b>Expenditure</b>	<b>695,478</b>	<b>541,965</b>	<b>78%</b>	<b>523,166</b>	<b>555,578</b>	<b>106%</b>
730	Other Charges	695,478	541,965	78%	523,166	555,578	106%
<b>731</b>	<b>Revenue</b>	<b>695,478</b>	<b>1,228,063</b>	<b>177%</b>	<b>523,166</b>	<b>1,252,193</b>	<b>239%</b>
732	Fines, Forfeitures, And Penalties	1,460,178	1,119,696	77%	1,092,131	1,083,920	99%
733	Charges For Services	125,000	108,367	87%	96,035	168,273	175%
734	Other Financing Sources	(889,700)	-	0%	(665,000)	-	0%
<b>735</b>	<b>0100-10-7101 - World Trade Center Memorial</b>						
<b>736</b>	<b>Revenue</b>	<b>-</b>	<b>128</b>		<b>-</b>	<b>122</b>	
737	Revenue From Use Of Money And Property	-	128		-	122	
<b>738</b>	<b>0100-10-9991 - Contingency Appropriations</b>						
<b>739</b>	<b>Expenditure</b>	<b>4,834,059</b>	<b>-</b>	<b>0%</b>	<b>1,383,300</b>	<b>-</b>	<b>0%</b>
740	Appropriation For Contingencies	4,712,059	-	0%	1,383,300	-	0%
741	Other Financing Uses	122,000	-	0%			
<b>742</b>	<b>0151-10-1000 - Countywide General</b>						
<b>743</b>	<b>Expenditure</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
744	Services And Supplies	5,000	-	0%	5,000	-	0%
<b>745</b>	<b>Revenue</b>	<b>250,000</b>	<b>536,062</b>	<b>214%</b>	<b>150,000</b>	<b>1,176,119</b>	<b>784%</b>
746	Revenue From Use Of Money And Property	-	201,172		-	234,859	
747	Other Financing Sources	250,000	334,891	134%	150,000	941,259	628%
<b>748</b>	<b>0152-10-1000 - Countywide General</b>						
<b>749</b>	<b>Expenditure</b>	<b>490,000</b>	<b>424,673</b>	<b>87%</b>	<b>390,000</b>	<b>749,346</b>	<b>192%</b>
750	Services And Supplies	15,000	15,500	103%	15,000	7,368	49%
751	Other Financing Uses	475,000	409,173	86%	375,000	741,977	198%
<b>752</b>	<b>Revenue</b>	<b>50,000</b>	<b>235,705</b>	<b>471%</b>	<b>50,000</b>	<b>160,478</b>	<b>321%</b>
753	Revenue From Use Of Money And Property	50,000	235,705	471%	50,000	160,478	321%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>754</b>	<b>0171-10-1004 - Cannabis Measure K</b>						
<b>755</b>	<b>Expenditure</b>				<b>700,000</b>	<b>277,973</b>	<b>40%</b>
756	Services And Supplies				-	10,312	
757	Other Charges				215,000	47,661	22%
758	Other Financing Uses				485,000	220,000	45%
<b>759</b>	<b>Revenue</b>	-	<b>782,998</b>		<b>100,000</b>	<b>2,258,318</b>	<b>2258%</b>
760	Taxes	-	782,998		-	2,207,126	
761	Revenue From Use Of Money And Property				-	51,192	
762	Use Of Fund Balance				100,000	-	0%
<b>763</b>	<b>0202-10-2000 - Public Safety Subsidy</b>						
<b>764</b>	<b>Expenditure</b>	<b>2,495,332</b>	<b>2,178,111</b>	<b>87%</b>	<b>3,107,070</b>	<b>2,804,424</b>	<b>90%</b>
765	Services And Supplies	2,495,332	2,178,111	87%	3,107,070	2,804,424	90%
<b>766</b>	<b>Revenue</b>	<b>2,545,336</b>	<b>2,007,575</b>	<b>79%</b>	<b>3,107,070</b>	<b>2,804,424</b>	<b>90%</b>
767	Revenue From Use Of Money And Property	-	(146,401)		-	(134,763)	
768	Other Financing Sources	2,545,336	2,153,976	85%	3,107,070	2,939,187	95%
<b>769</b>	<b>0501-10-1000 - Countywide General</b>						
<b>770</b>	<b>Expenditure</b>	<b>52,921</b>	<b>54,701</b>	<b>103%</b>	<b>58,571</b>	<b>43,148</b>	<b>74%</b>
771	Salaries And Employee Benefits	52,921	54,701	103%	58,571	43,148	74%
<b>772</b>	<b>Revenue</b>	<b>52,921</b>	<b>75,575</b>	<b>143%</b>	<b>20,820</b>	<b>37,944</b>	<b>182%</b>
773	Revenue From Use Of Money And Property	-	23,712		-	18,153	
774	State Revenue	52,921	51,864	98%	20,820	19,791	95%
<b>775</b>	<b>0521-10-1000 - Countywide General</b>						
<b>776</b>	<b>Revenue</b>	-	<b>21,429</b>		-	<b>23,862</b>	
777	Revenue From Use Of Money And Property	-	21,429		-	23,862	
<b>778</b>	<b>0526-10-2003 - Local Innovation Subaccount</b>						
<b>779</b>	<b>Expenditure</b>	<b>86,262</b>	<b>11,469</b>	<b>13%</b>	<b>222,523</b>	<b>117,230</b>	<b>53%</b>
780	Services And Supplies	86,262	11,469	13%	137,523	-	0%
781	Other Charges				85,000	63,736	75%
782	Other Financing Uses				-	53,494	
<b>783</b>	<b>Revenue</b>	<b>86,262</b>	<b>81,470</b>	<b>94%</b>	<b>69,473</b>	<b>64,023</b>	<b>92%</b>
784	Revenue From Use Of Money And Property	-	4,885		-	6,440	
785	State Revenue	86,262	76,585	89%	69,473	57,584	83%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>786</b>	<b>1101-10-1002 - Board Controlled Penalties</b>						
<b>787</b>	<b>Expenditure</b>	<b>437,804</b>	<b>352,804</b>	<b>81%</b>	<b>252,804</b>	<b>327,235</b>	<b>129%</b>
788	Other Financing Uses	437,804	352,804	81%	252,804	327,235	129%
<b>789</b>	<b>Revenue</b>	<b>421,000</b>	<b>290,011</b>	<b>69%</b>	<b>236,000</b>	<b>281,551</b>	<b>119%</b>
790	Fines, Forfeitures, And Penalties	420,000	290,498	69%	235,000	273,949	117%
791	Revenue From Use Of Money And Property	1,000	(487)	-49%	1,000	7,602	760%
<b>792</b>	<b>1102-10-1003 - Development Impact Fees</b>						
<b>793</b>	<b>Expenditure</b>	<b>42,859</b>	<b>642,969</b>	<b>1500%</b>	<b>88,000</b>	<b>60,119</b>	<b>68%</b>
794	Services And Supplies	-	110		53,000	25,119	47%
795	Other Financing Uses	42,859	642,859	1500%	35,000	35,000	100%
<b>796</b>	<b>Revenue</b>	<b>42,859</b>	<b>4,214,504</b>	<b>9833%</b>	<b>35,000</b>	<b>4,448,960</b>	<b>12711%</b>
797	Licenses, Permits, And Franchises	35,000	3,976,021	11360%	35,000	3,980,286	11372%
798	Revenue From Use Of Money And Property	-	238,483		-	468,674	
799	Use Of Fund Balance	7,859	-	0%			
<b>800</b>	<b>1201-10-1301 - Criminal Justice Facilities</b>						
<b>801</b>	<b>Expenditure</b>	<b>210,000</b>	<b>85,000</b>	<b>40%</b>	<b>85,000</b>	<b>85,000</b>	<b>100%</b>
802	Other Financing Uses	210,000	85,000	40%	85,000	85,000	100%
<b>803</b>	<b>Revenue</b>	<b>233,000</b>	<b>147,836</b>	<b>63%</b>	<b>108,000</b>	<b>39,806</b>	<b>37%</b>
804	Fines, Forfeitures, And Penalties	48,000	46,194	96%	48,000	40,590	85%
805	Revenue From Use Of Money And Property	-	1,642		-	(784)	
806	Other Financing Sources	185,000	100,000	54%			
807	Use Of Fund Balance				60,000	-	0%
<b>808</b>	<b>1202-10-1302 - Courthouse Constr Facilities</b>						
<b>809</b>	<b>Revenue</b>	<b>-</b>	<b>21,337</b>		<b>-</b>	<b>27,425</b>	
810	Fines, Forfeitures, And Penalties	-	3,984		-	3,673	
811	Revenue From Use Of Money And Property	-	17,353		-	23,751	
<b>812</b>	<b>1240-10-1000 - Countywide General</b>						
<b>813</b>	<b>Revenue</b>	<b>-</b>	<b>56,487</b>		<b>-</b>	<b>58,006</b>	
814	Fines, Forfeitures, And Penalties	-	40,166		-	36,782	
815	Revenue From Use Of Money And Property	-	16,320		-	21,224	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>816</b>	<b>1420-10-4000 - Covid19 CROC Oper</b>						
<b>817</b>	<b>Expenditure</b>				-	<b>49,937</b>	
818	Services And Supplies				-	49,937	
<b>819</b>	<b>1421-10-4000 - Cares Grant</b>						
<b>820</b>	<b>Expenditure</b>				-	<b>2,566,131</b>	
821	Other Financing Uses				-	2,566,131	
<b>822</b>	<b>Revenue</b>				-	<b>2,566,131</b>	
823	Federal Revenue				-	2,566,131	
<b>824</b>	<b>3101-10-1351 - Capital Outlay - ACO</b>						
<b>825</b>	<b>Expenditure</b>	<b>3,571,927</b>	<b>3,435,187</b>	<b>96%</b>	<b>3,383,318</b>	<b>2,832,123</b>	<b>84%</b>
826	Appropriation For Contingencies				(292,244)	-	0%
827	Services And Supplies	402,000	75,414	19%	402,000	18,523	5%
828	Other Charges	515,554	143,530	28%	143,530	143,365	100%
829	Capital Assets				-	13,495	
830	Other Financing Uses	2,654,373	3,216,243	121%	3,130,032	2,656,740	85%
<b>831</b>	<b>Revenue</b>	<b>3,498,573</b>	<b>3,396,716</b>	<b>97%</b>	<b>3,909,090</b>	<b>3,688,197</b>	<b>94%</b>
832	Taxes	2,773,483	2,790,548	101%	2,919,489	2,920,063	100%
833	Revenue From Use Of Money And Property	5,000	14,956	299%	5,000	132,164	2643%
834	State Revenue	21,551	23,065	107%	21,551	22,985	107%
835	Other Governmental Agencies	698,539	568,147	81%	698,539	611,811	88%
836	Miscellaneous Revenues				-	511	
837	Other Financing Sources				-	662	
838	Use Of Fund Balance				264,511	-	0%
<b>839</b>	<b>4043-10-1891 - Pension Funding ISF</b>						
<b>840</b>	<b>Expenditure</b>	-	<b>21,009,967</b>		<b>40,264,068</b>	<b>25,820,255</b>	<b>64%</b>
841	Services And Supplies	-	1,719		-	15,332	
842	Other Charges	-	21,008,248		40,264,068	25,804,923	64%
<b>843</b>	<b>Revenue</b>	-	<b>20,732,806</b>		<b>40,264,068</b>	<b>25,324,894</b>	<b>63%</b>
844	Revenue From Use Of Money And Property	-	(358,158)		-	(174,749)	
845	Other Governmental Agencies	-	964,675		-	1,187,352	
846	Charges For Services	-	455,533		40,264,068	24,310,503	60%
847	Miscellaneous Revenues	-	19,670,756		-	1,788	



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>848</b>	<b>0100-10-1031 - Human Resources</b>						
<b>849</b>	<b>Expenditure</b>	-	<b>(19,329)</b>				
850	Salaries And Employee Benefits	-	(30,493)				
851	Services And Supplies	-	11,163				
<b>852</b>	<b>Revenue</b>	-	<b>5,027</b>				
853	Miscellaneous Revenues	-	5,027				
<b>854</b>	<b>0100-10-1351 - Capital Outlay - Gen Fund</b>						
<b>855</b>	<b>Expenditure</b>	<b>3,300,000</b>	<b>3,526,241</b>	<b>107%</b>			
856	Other Financing Uses	3,300,000	3,526,241	107%			
<b>857</b>	<b>Revenue</b>	-	<b>7,258</b>				
858	Miscellaneous Revenues	-	50				
859	Other Financing Sources	-	7,208				
<b>860</b>	<b>Debt Service</b>						
<b>861</b>	<b>2001-12-8011 - DA Bldg Debt Service</b>						
<b>862</b>	<b>Expenditure</b>	<b>282,308</b>	<b>282,108</b>	<b>100%</b>	<b>276,558</b>	<b>275,858</b>	<b>100%</b>
863	Services And Supplies	1,500	1,300	87%	1,500	800	53%
864	Other Charges	280,808	280,808	100%	275,058	275,058	100%
<b>865</b>	<b>Revenue</b>	<b>282,308</b>	<b>281,708</b>	<b>100%</b>	<b>276,558</b>	<b>275,405</b>	<b>100%</b>
866	Revenue From Use Of Money And Property	-	(1,012)		-	4,159	
867	Charges For Services	66,545	66,545	100%	68,542	68,542	100%
868	Other Financing Sources	215,763	216,175	100%	208,016	202,703	97%
<b>869</b>	<b>2002-12-8012 - Davis Library Cfd#1</b>						
<b>870</b>	<b>Expenditure</b>	<b>529,025</b>	<b>528,275</b>	<b>100%</b>	<b>531,075</b>	<b>530,473</b>	<b>100%</b>
871	Services And Supplies	2,500	1,750	70%	1,850	1,248	67%
872	Other Charges	526,525	526,525	100%	529,225	529,225	100%
<b>873</b>	<b>Revenue</b>	<b>533,926</b>	<b>520,196</b>	<b>97%</b>	<b>531,075</b>	<b>539,657</b>	<b>102%</b>
874	Revenue From Use Of Money And Property	1,000	(757)	-76%	-	9,102	
875	Other Financing Sources	532,926	520,953	98%	530,725	530,555	100%
876	Use Of Fund Balance				350	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>877</b>	<b>2003-12-8013 - Cip Debt Service</b>						
<b>878</b>	<b>Expenditure</b>	<b>1,247,576</b>	<b>1,246,856</b>	<b>100%</b>	<b>1,247,576</b>	<b>1,246,075</b>	<b>100%</b>
879	Services And Supplies	5,000	4,281	86%	5,000	3,500	70%
880	Other Charges	1,242,576	1,242,575	100%	1,242,576	1,242,575	100%
<b>881</b>	<b>Revenue</b>	<b>1,247,576</b>	<b>1,245,320</b>	<b>100%</b>	<b>1,247,576</b>	<b>1,241,649</b>	<b>100%</b>
882	Revenue From Use Of Money And Property	-	2,745		-	(926)	
883	Other Financing Sources	1,247,576	1,242,575	100%	1,247,576	1,242,575	100%
<b>884</b>	<b>2004-12-8013 - Cip Debt Service</b>						
<b>885</b>	<b>Expenditure</b>	<b>-</b>	<b>4,220,705</b>		<b>-</b>	<b>348,065</b>	
886	Services And Supplies	-	-		-	-	
887	Other Charges	-	-		-	348,065	
888	Capital Assets	-	4,166,701		-	-	
889	Other Financing Uses	-	54,004		-	-	
<b>890</b>	<b>Revenue</b>	<b>-</b>	<b>4,206,838</b>		<b>-</b>	<b>391,680</b>	
891	Revenue From Use Of Money And Property	-	(14,351)		-	218	
892	Charges For Services	-	-		-	391,462	
893	Other Financing Sources	-	4,221,189		-	-	
<b>894</b>	<b>2005-12-8015 - Dbt- Tran Eng Svc Pro</b>						
<b>895</b>	<b>Expenditure</b>				<b>10,159,381</b>	<b>1,018,697</b>	<b>10%</b>
896	Appropriation For Contingencies				7,107,381	-	0%
897	Capital Assets				3,000,000	966,697	32%
898	Other Financing Uses				52,000	52,000	100%
<b>899</b>	<b>Revenue</b>				<b>10,159,381</b>	<b>10,168,126</b>	<b>100%</b>
900	Revenue From Use Of Money And Property				-	8,745	
901	Other Financing Sources				10,159,381	10,159,381	100%
<b>902</b>	<b>2006-12-8016 - Dbt-2020 Lease Rev Bonds</b>						
<b>903</b>	<b>Expenditure</b>				<b>-</b>	<b>12,811,476</b>	
904	Capital Assets				-	12,751,243	
905	Other Financing Uses				-	60,233	
<b>906</b>	<b>Revenue</b>				<b>-</b>	<b>16,012,648</b>	
907	Revenue From Use Of Money And Property				-	5,891	
908	Other Financing Sources				-	16,006,756	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>909</b>	<b>District Attorney</b>						
<b>910</b>	<b>0202-31-2051 - Criminal Prosecution</b>						
<b>911</b>	<b>Expenditure</b>	<b>12,647,011</b>	<b>11,972,105</b>	<b>95%</b>	<b>13,220,049</b>	<b>12,433,323</b>	<b>94%</b>
912	Salaries And Employee Benefits	11,409,401	11,044,995	97%	12,004,323	10,992,306	92%
913	Services And Supplies	1,138,795	845,826	74%	1,159,008	1,026,707	89%
914	Capital Assets	98,815	81,284	82%	56,718	56,718	100%
915	Other Financing Uses				-	357,593	
<b>916</b>	<b>Revenue</b>	<b>12,531,665</b>	<b>11,782,368</b>	<b>94%</b>	<b>13,163,184</b>	<b>12,544,442</b>	<b>95%</b>
917	Revenue From Use Of Money And Property	-	27,749		12,000	39,822	332%
918	State Revenue	3,625,013	3,785,268	104%	4,138,119	3,982,223	96%
919	Federal Revenue	434,070	217,703	50%	380,806	305,567	80%
920	Charges For Services	672,855	371,023	55%	616,613	370,742	60%
921	Miscellaneous Revenues	39,000	57,929	149%	10,000	4,204	42%
922	Other Financing Sources	7,760,727	7,322,696	94%	8,005,646	7,841,884	98%
<b>923</b>	<b>0202-31-2052 - Neighborhood Court</b>						
<b>924</b>	<b>Expenditure</b>	<b>465,881</b>	<b>350,653</b>	<b>75%</b>	<b>852,886</b>	<b>470,408</b>	<b>55%</b>
925	Salaries And Employee Benefits	397,843	328,431	83%	570,143	394,038	69%
926	Services And Supplies	68,038	22,222	33%	282,743	76,370	27%
<b>927</b>	<b>Revenue</b>	<b>465,881</b>	<b>251,781</b>	<b>54%</b>	<b>852,887</b>	<b>457,542</b>	<b>54%</b>
928	State Revenue	125,642	-	0%	113,672	-	0%
929	Federal Revenue	40,860	35,102	86%	570,945	238,561	42%
930	Other Governmental Agencies	15,000	15,000	100%	15,000	15,000	100%
931	Charges For Services	30,000	115,806	386%	25,000	76,188	305%
932	Other Financing Sources	254,379	85,873	34%	128,270	127,793	100%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>933</b>	<b>0202-31-2059 - Special Investigation</b>						
<b>934</b>	<b>Expenditure</b>	<b>2,591,835</b>	<b>1,830,958</b>	<b>71%</b>	<b>2,227,531</b>	<b>1,675,565</b>	<b>75%</b>
935	Intrafund Transfers	(59,000)	(54,157)	92%	(66,873)	(102,502)	153%
936	Salaries And Employee Benefits	2,372,145	1,729,405	73%	2,010,392	1,650,436	82%
937	Services And Supplies	212,690	155,710	73%	201,012	127,631	63%
938	Capital Assets	66,000	-	0%	83,000	-	0%
<b>939</b>	<b>Revenue</b>	<b>2,591,835</b>	<b>1,876,156</b>	<b>72%</b>	<b>2,222,529</b>	<b>1,809,801</b>	<b>81%</b>
940	Licenses, Permits, And Franchises	27,000	25,158	93%	27,000	38,666	143%
941	Revenue From Use Of Money And Property	-	2,070		-	2,043	
942	State Revenue	1,772,304	1,386,540	78%	1,681,413	1,338,962	80%
943	Other Governmental Agencies	227,137	181,215	80%	231,218	165,252	71%
944	Charges For Services	565,394	281,173	50%	254,898	264,380	104%
945	Other Financing Sources				28,000	498	2%
<b>946</b>	<b>0202-31-5054 - Victim Assistance</b>						
<b>947</b>	<b>Expenditure</b>	<b>864,464</b>	<b>542,230</b>	<b>63%</b>	<b>1,156,284</b>	<b>927,761</b>	<b>80%</b>
948	Salaries And Employee Benefits	804,616	511,254	64%	1,047,205	868,601	83%
949	Services And Supplies	59,848	30,976	52%	103,079	57,658	56%
950	Other Charges				6,000	1,502	25%
<b>951</b>	<b>Revenue</b>	<b>864,464</b>	<b>524,105</b>	<b>61%</b>	<b>1,156,284</b>	<b>939,291</b>	<b>81%</b>
952	State Revenue	161,789	159,357	98%	139,958	132,981	95%
953	Federal Revenue	595,886	327,575	55%	913,729	712,454	78%
954	Other Financing Sources	106,789	37,173	35%	102,597	93,855	91%
<b>955</b>	<b>0501-31-2051 - DA Community Corrections</b>						
<b>956</b>	<b>Expenditure</b>	<b>496,466</b>	<b>496,422</b>	<b>100%</b>	<b>468,046</b>	<b>456,409</b>	<b>98%</b>
957	Salaries And Employee Benefits	496,466	496,422	100%	468,046	456,409	98%
<b>958</b>	<b>Revenue</b>	<b>496,466</b>	<b>489,826</b>	<b>99%</b>	<b>468,046</b>	<b>428,801</b>	<b>92%</b>
959	State Revenue	496,466	489,826	99%	468,046	428,801	92%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>960</b>	<b>0504-31-2051 - Criminal Prosecution</b>						
<b>961</b>	<b>Expenditure</b>	<b>180,932</b>	<b>180,932</b>	<b>100%</b>	<b>347,136</b>	<b>334,416</b>	<b>96%</b>
962	Salaries And Employee Benefits	180,932	180,932	100%	347,136	334,416	96%
<b>963</b>	<b>Revenue</b>	<b>180,932</b>	<b>183,587</b>	<b>101%</b>	<b>209,262</b>	<b>200,113</b>	<b>96%</b>
964	Revenue From Use Of Money And Property	-	10,119		-	6,182	
965	State Revenue	180,932	173,468	96%	209,262	182,158	87%
966	Other Financing Sources				-	11,774	
<b>967</b>	<b>0521-31-2051 - Criminal Prosecution</b>						
<b>968</b>	<b>Expenditure</b>	<b>301,764</b>	<b>240,962</b>	<b>80%</b>	<b>744,859</b>	<b>573,009</b>	<b>77%</b>
969	Salaries And Employee Benefits	197,475	174,248	88%	611,814	520,032	85%
970	Services And Supplies	104,289	66,714	64%	133,045	52,977	40%
<b>971</b>	<b>Revenue</b>	<b>295,932</b>	<b>295,932</b>	<b>100%</b>	<b>295,932</b>	<b>295,932</b>	<b>100%</b>
972	State Revenue	295,932	295,932	100%	295,932	295,932	100%
<b>973</b>	<b>0525-31-2051 - Criminal Prosecution</b>						
<b>974</b>	<b>Expenditure</b>	<b>91,796</b>	<b>91,796</b>	<b>100%</b>	<b>238,970</b>	<b>108,693</b>	<b>45%</b>
975	Salaries And Employee Benefits	91,796	91,796	100%	238,970	108,693	45%
<b>976</b>	<b>Revenue</b>	<b>91,796</b>	<b>95,549</b>	<b>104%</b>	<b>96,549</b>	<b>102,150</b>	<b>106%</b>
977	Revenue From Use Of Money And Property	-	4,433		-	5,340	
978	State Revenue	91,796	91,096	99%	96,549	96,810	100%
979	Other Financing Sources	-	20				
<b>980</b>	<b>1240-31-2051 - Prosecution</b>						
<b>981</b>	<b>Expenditure</b>				<b>78,492</b>	<b>108,353</b>	<b>138%</b>
982	Salaries And Employee Benefits				53,492	98,076	183%
983	Services And Supplies				25,000	10,277	41%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>984</b>	<b>1250-31-2054 - Multi-Disciplinary Intv Center</b>						
<b>985</b>	<b>Expenditure</b>	<b>901,735</b>	<b>856,963</b>	<b>95%</b>	<b>1,166,478</b>	<b>923,590</b>	<b>79%</b>
986	Salaries And Employee Benefits	331,129	339,224	102%	419,963	395,767	94%
987	Services And Supplies	570,606	517,738	91%	714,983	527,823	74%
988	Capital Assets				31,532	-	0%
<b>989</b>	<b>Revenue</b>	<b>894,264</b>	<b>918,760</b>	<b>103%</b>	<b>1,064,467</b>	<b>930,123</b>	<b>87%</b>
990	Revenue From Use Of Money And Property	-	775		1,000	5,267	527%
991	State Revenue				72,759	-	0%
992	Federal Revenue	724,264	728,652	101%	820,708	722,301	88%
993	Other Governmental Agencies	132,000	132,000	100%	132,000	132,000	100%
994	Miscellaneous Revenues	10,000	29,333	293%	10,000	42,555	426%
995	Other Financing Sources	28,000	28,000	100%	28,000	28,000	100%
<b>996</b>	<b>1251-31-2055 - Consumer Fraud Env Protection</b>						
<b>997</b>	<b>Expenditure</b>	<b>2,081,638</b>	<b>1,450,882</b>	<b>70%</b>	<b>3,230,794</b>	<b>2,707,562</b>	<b>84%</b>
998	Intrafund Transfers	-	(101,161)				
999	Salaries And Employee Benefits	1,094,359	1,020,700	93%	1,739,868	1,568,137	90%
1000	Services And Supplies	942,279	531,344	56%	1,412,265	1,105,763	78%
1001	Capital Assets	45,000	-	0%	78,661	33,661	43%
<b>1002</b>	<b>Revenue</b>	<b>1,681,638</b>	<b>2,541,977</b>	<b>151%</b>	<b>2,797,135</b>	<b>2,138,678</b>	<b>76%</b>
1003	Fines, Forfeitures, And Penalties	1,531,638	2,089,403	136%	2,522,135	1,654,500	66%
1004	Revenue From Use Of Money And Property	-	234,633		125,000	322,367	258%
1005	State Revenue	150,000	217,941	145%	150,000	161,067	107%
1006	Charges For Services				-	544	
1007	Miscellaneous Revenues				-	200	
<b>1008</b>	<b>1255-31-2051 - DA Seized Funds</b>						
<b>1009</b>	<b>Revenue</b>				-	<b>345,819</b>	
1010	Other Financing Sources				-	345,819	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1011</b>	<b>1256-31-2059 - Special Investigation</b>						
<b>1012</b>	<b>Expenditure</b>	<b>224,848</b>	<b>111,221</b>	<b>49%</b>	<b>225,604</b>	<b>187,487</b>	<b>83%</b>
1013	Salaries And Employee Benefits	201,848	125,978	62%	213,105	184,481	87%
1014	Services And Supplies	23,000	3,243	14%	12,499	3,006	24%
1015	Other Charges	-	(18,000)				
<b>1016</b>	<b>Revenue</b>	<b>224,848</b>	<b>179,331</b>	<b>80%</b>	<b>225,604</b>	<b>187,741</b>	<b>83%</b>
1017	Revenue From Use Of Money And Property	-	(2,838)		-	(1,534)	
1018	State Revenue	224,848	182,169	81%	225,604	189,275	84%
<b>1019</b>	<b>1431-31-5054 - Victim Assistance</b>						
<b>1020</b>	<b>Expenditure</b>	<b>58,000</b>	<b>58,000</b>	<b>100%</b>	<b>58,000</b>	<b>47,701</b>	<b>82%</b>
1021	Other Charges	58,000	58,000	100%	58,000	47,701	82%
<b>1022</b>	<b>Revenue</b>	<b>58,000</b>	<b>48,776</b>	<b>84%</b>	<b>58,000</b>	<b>44,931</b>	<b>77%</b>
1023	Licenses, Permits, And Franchises	18,000	16,583	92%	18,000	15,226	85%
1024	Fines, Forfeitures, And Penalties	40,000	31,118	78%	40,000	28,099	70%
1025	Revenue From Use Of Money And Property	-	1,075		-	1,606	
<b>1026</b>	<b>Financial Services</b>						
<b>1027</b>	<b>0100-65-1051 - Financial Services</b>						
<b>1028</b>	<b>Expenditure</b>	<b>5,420,818</b>	<b>5,170,277</b>	<b>95%</b>	<b>6,039,375</b>	<b>5,617,141</b>	<b>93%</b>
1029	Intrafund Transfers	(348,823)	(327,753)	94%	(316,243)	(256,508)	81%
1030	Salaries And Employee Benefits	4,669,038	4,331,928	93%	5,043,797	4,596,086	91%
1031	Services And Supplies	1,030,317	1,108,518	108%	1,276,506	1,242,435	97%
1032	Other Charges				22,315	22,128	99%
1033	Capital Assets	56,236	43,535	77%			
1034	Other Financing Uses	14,050	14,050	100%	13,000	13,000	100%
<b>1035</b>	<b>Revenue</b>	<b>1,580,317</b>	<b>1,547,148</b>	<b>98%</b>	<b>1,650,016</b>	<b>1,884,740</b>	<b>114%</b>
1036	Revenue From Use Of Money And Property	691,347	718,495	104%	803,761	847,411	105%
1037	State Revenue				-	18,064	
1038	Charges For Services	822,770	772,483	94%	800,255	869,100	109%
1039	Miscellaneous Revenues	66,000	56,170	85%	46,000	63,656	138%
1040	Other Financing Sources	200	-	0%	-	86,509	

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1041</b>	<b>0502-65-2002 - Enhancing Law Enf Subaccount</b>						
<b>1042</b>	<b>Revenue</b>	-	<b>544</b>		-	<b>643</b>	
1043	Revenue From Use Of Money And Property	-	544		-	643	
<b>1044</b>	<b>General Services</b>						
<b>1045</b>	<b>0100-66-1303 - Facility Maintenance</b>						
<b>1046</b>	<b>Expenditure</b>	<b>4,719,799</b>	<b>3,506,954</b>	<b>74%</b>	<b>5,100,300</b>	<b>3,645,494</b>	<b>71%</b>
1047	Intrafund Transfers	(545,929)	(162,623)	30%	(566,003)	(285,867)	51%
1048	Salaries And Employee Benefits	1,901,965	1,859,288	98%	2,086,626	2,096,226	100%
1049	Services And Supplies	2,404,687	1,555,726	65%	2,295,581	1,177,825	51%
1050	Other Charges	26,000	12,486	48%	26,000	14,126	54%
1051	Capital Assets	927,251	236,252	25%	1,252,271	637,360	51%
1052	Other Financing Uses	5,825	5,825	100%	5,825	5,825	100%
<b>1053</b>	<b>Revenue</b>	<b>1,957,650</b>	<b>1,087,186</b>	<b>56%</b>	<b>2,418,973</b>	<b>1,459,246</b>	<b>60%</b>
1054	Revenue From Use Of Money And Property	143,127	156,632	109%	132,156	156,765	119%
1055	Charges For Services	1,080,633	860,698	80%	953,712	671,612	70%
1056	Miscellaneous Revenues	500	7,360	1472%	1,000	1,415	141%
1057	Other Financing Sources	733,390	62,496	9%	1,332,105	629,455	47%
<b>1058</b>	<b>0100-66-1561 - Information Technology</b>						
<b>1059</b>	<b>Expenditure</b>	<b>3,806,799</b>	<b>3,121,145</b>	<b>82%</b>	<b>2,670,598</b>	<b>3,008,200</b>	<b>113%</b>
1060	Intrafund Transfers	(3,830,056)	(3,442,925)	90%	(5,898,583)	(3,716,545)	63%
1061	Salaries And Employee Benefits	4,936,584	3,937,492	80%	5,612,520	4,255,161	76%
1062	Services And Supplies	2,294,454	2,301,390	100%	2,855,411	2,420,729	85%
1063	Other Charges	3,600	-	0%	100	-	0%
1064	Capital Assets	386,642	309,614	80%	85,000	32,704	38%
1065	Other Financing Uses	15,575	15,575	100%	16,150	16,150	100%
<b>1066</b>	<b>Revenue</b>	<b>3,299,702</b>	<b>2,987,532</b>	<b>91%</b>	<b>2,459,396</b>	<b>3,007,761</b>	<b>122%</b>
1067	Charges For Services	3,299,702	2,987,532	91%	2,459,396	2,885,225	117%
1068	Miscellaneous Revenues	-	0				
1069	Other Financing Sources				-	122,536	



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1070</b>	<b>0100-66-1601 - Graphics</b>						
<b>1071</b>	<b>Expenditure</b>	<b>228,021</b>	<b>212,147</b>	<b>93%</b>	<b>-</b>	<b>1,058</b>	
1072	Intrafund Transfers	(40,262)	(41,261)	102%			
1073	Salaries And Employee Benefits	89,371	85,708	96%	-	261	
1074	Services And Supplies	45,557	44,936	99%	-	797	
1075	Other Charges	22,315	22,315	100%			
1076	Capital Assets	110,640	100,048	90%			
1077	Other Financing Uses	400	400	100%			
<b>1078</b>	<b>Revenue</b>	<b>167,062</b>	<b>152,000</b>	<b>91%</b>			
1079	Charges For Services	56,422	51,951	92%			
1080	Other Financing Sources	110,640	100,048	90%			
<b>1081</b>	<b>0100-66-7011 - Parks</b>						
<b>1082</b>	<b>Expenditure</b>	<b>1,616,501</b>	<b>1,198,406</b>	<b>74%</b>	<b>3,408,671</b>	<b>1,766,350</b>	<b>52%</b>
1083	Intrafund Transfers	19,548	15,172	78%	19,548	13,341	68%
1084	Salaries And Employee Benefits	861,199	756,834	88%	665,971	654,812	98%
1085	Services And Supplies	490,149	398,600	81%	486,032	354,346	73%
1086	Other Charges	24,100	25,175	104%	9,100	11,304	124%
1087	Capital Assets	218,880	-	0%	2,166,395	670,922	31%
1088	Other Financing Uses	2,625	2,625	100%	61,625	61,625	100%
<b>1089</b>	<b>Revenue</b>	<b>330,136</b>	<b>156,034</b>	<b>47%</b>	<b>1,855,290</b>	<b>658,294</b>	<b>35%</b>
1090	Revenue From Use Of Money And Property	12,500	11,769	94%	13,740	7,377	54%
1091	State Revenue	165,241	-	0%	1,679,805	462,941	28%
1092	Charges For Services	147,395	137,824	94%	156,745	126,866	81%
1093	Miscellaneous Revenues	5,000	6,441	129%	5,000	1,011	20%
1094	Other Financing Sources				-	60,099	
<b>1095</b>	<b>1711-66-7011 - Parks</b>						
<b>1096</b>	<b>Expenditure</b>	<b>2,000</b>	<b>769</b>	<b>38%</b>	<b>2,000</b>	<b>1,569</b>	<b>78%</b>
1097	Services And Supplies	2,000	769	38%	2,000	1,569	78%
<b>1098</b>	<b>Revenue</b>	<b>2,000</b>	<b>4,250</b>	<b>212%</b>	<b>2,000</b>	<b>5,726</b>	<b>286%</b>
1099	Revenue From Use Of Money And Property	2,000	4,250	212%	2,000	5,726	286%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1100</b>	<b>1720-66-7011 - Parks</b>						
<b>1101</b>	<b>Expenditure</b>	<b>3,500</b>	<b>-</b>	<b>0%</b>	<b>3,500</b>	<b>-</b>	<b>0%</b>
1102	Services And Supplies	3,500	-	0%	3,500	-	0%
<b>1103</b>	<b>Revenue</b>	<b>-</b>	<b>3,379</b>		<b>-</b>	<b>1,571</b>	
1104	Fines, Forfeitures, And Penalties	-	3,231		-	1,278	
1105	Revenue From Use Of Money And Property	-	148		-	293	
<b>1106</b>	<b>4011-66-1841 - Equipment Replacement</b>						
<b>1107</b>	<b>Expenditure</b>	<b>91,500</b>	<b>49,265</b>	<b>54%</b>	<b>376,960</b>	<b>251,910</b>	<b>67%</b>
1108	Services And Supplies	91,500	41,740	46%	376,960	251,910	67%
1109	Other Financing Uses	-	7,525				
<b>1110</b>	<b>Revenue</b>	<b>217,525</b>	<b>245,030</b>	<b>113%</b>	<b>521,605</b>	<b>251,338</b>	<b>48%</b>
1111	Revenue From Use Of Money And Property	-	14,230		-	24,868	
1112	Other Financing Sources	217,525	230,800	106%	218,125	226,470	104%
1113	Use Of Fund Balance				303,480	-	0%
<b>1114</b>	<b>4031-66-1851 - Telecommunications</b>						
<b>1115</b>	<b>Expenditure</b>	<b>1,955,552</b>	<b>1,231,306</b>	<b>63%</b>	<b>2,580,010</b>	<b>2,285,864</b>	<b>89%</b>
1116	Intrafund Transfers	6,794	3,732	55%	6,794	6,570	97%
1117	Salaries And Employee Benefits	461,863	435,452	94%	478,503	569,485	119%
1118	Services And Supplies	860,721	651,699	76%	774,713	443,999	57%
1119	Other Charges	120,000	120,649	101%	120,000	286,813	239%
1120	Capital Assets	506,174	19,775	4%	1,200,000	978,998	82%
<b>1121</b>	<b>Revenue</b>	<b>1,238,000</b>	<b>1,252,755</b>	<b>101%</b>	<b>1,942,000</b>	<b>1,852,836</b>	<b>95%</b>
1122	Revenue From Use Of Money And Property	-	23,680		-	30,408	
1123	Charges For Services	1,181,000	1,229,075	104%	1,185,000	1,024,338	86%
1124	Miscellaneous Revenues	57,000	-	0%	57,000	-	0%
1125	Other Financing Sources				700,000	798,090	114%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1126</b>	<b>Health &amp; Human Services</b>						
<b>1127</b>	<b>0100-40-2871 - Public Guardian</b>						
<b>1128</b>	<b>Expenditure</b>	<b>936,810</b>	<b>999,840</b>	<b>107%</b>	<b>1,144,324</b>	<b>1,009,451</b>	<b>88%</b>
1129	Intrafund Transfers	9,248	7,457	81%	19,213	19,121	100%
1130	Salaries And Employee Benefits	687,460	730,480	106%	805,337	764,869	95%
1131	Services And Supplies	233,302	260,645	112%	260,974	222,720	85%
1132	Other Charges	5,000	(542)	-11%	5,000	941	19%
1133	Capital Assets				52,000	-	0%
1134	Other Financing Uses	1,800	1,800	100%	1,800	1,800	100%
<b>1135</b>	<b>Revenue</b>	<b>178,500</b>	<b>127,404</b>	<b>71%</b>	<b>215,000</b>	<b>115,427</b>	<b>54%</b>
1136	Charges For Services	178,500	127,404	71%	163,000	108,674	67%
1137	Miscellaneous Revenues				-	6,753	
1138	Other Financing Sources				52,000	-	0%
<b>1139</b>	<b>0100-40-5801 - Veterans Services</b>						
<b>1140</b>	<b>Expenditure</b>	<b>302,639</b>	<b>279,636</b>	<b>92%</b>	<b>296,145</b>	<b>264,959</b>	<b>89%</b>
1141	Intrafund Transfers	3,197	5,039	158%	1,185	1,357	115%
1142	Salaries And Employee Benefits	248,039	238,498	96%	226,048	234,892	104%
1143	Services And Supplies	47,388	33,248	70%	60,860	28,709	47%
1144	Other Charges	1,165	-	0%	1,165	-	0%
1145	Capital Assets				6,887	-	0%
1146	Other Financing Uses	2,850	2,850	100%			
<b>1147</b>	<b>Revenue</b>	<b>49,204</b>	<b>69,825</b>	<b>142%</b>	<b>64,205</b>	<b>44,275</b>	<b>69%</b>
1148	Revenue From Use Of Money And Property	-	3		-	4	
1149	State Revenue	47,204	69,822	148%	62,205	39,842	64%
1150	Federal Revenue	2,000	-	0%	2,000	4,429	221%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1151</b>	<b>0120-40-5510 - Hhsa Administration</b>						
<b>1152</b>	<b>Expenditure</b>	-	<b>291</b>		<b>798,000</b>	<b>289,620</b>	<b>36%</b>
1153	Intrafund Transfers	(1,298,930)	(1,084,359)	83%	(1,962,936)	(1,695,296)	86%
1154	Salaries And Employee Benefits	-	0		-	0	
1155	Services And Supplies	1,298,930	1,084,650	84%	2,684,936	1,925,281	72%
1156	Other Charges				-	280	
1157	Capital Assets				76,000	59,356	78%
<b>1158</b>	<b>Revenue</b>				<b>798,000</b>	<b>262,615</b>	<b>33%</b>
1159	Other Financing Sources				798,000	262,615	33%
<b>1160</b>	<b>0120-40-5511 - Public Assistance Admin</b>						
<b>1161</b>	<b>Expenditure</b>	<b>66,311,846</b>	<b>66,480,803</b>	<b>100%</b>	<b>71,411,321</b>	<b>69,547,557</b>	<b>97%</b>
1162	Intrafund Transfers	540,109	569,022	105%	103,667	161,454	156%
1163	Salaries And Employee Benefits	41,271,255	41,742,239	101%	45,364,203	44,862,610	99%
1164	Services And Supplies	13,493,428	13,844,205	103%	13,757,161	13,273,811	96%
1165	Other Charges	10,906,933	10,123,835	93%	11,474,800	10,790,795	94%
1166	Capital Assets	4,121	21,472	521%	572,000	446,331	78%
1167	Other Financing Uses	96,000	180,031	188%	139,490	12,557	9%
<b>1168</b>	<b>Revenue</b>	<b>66,311,846</b>	<b>66,453,243</b>	<b>100%</b>	<b>71,342,848</b>	<b>69,035,679</b>	<b>97%</b>
1169	Revenue From Use Of Money And Property	-	(299,672)		-	(444,214)	
1170	State Revenue	23,583,365	23,899,596	101%	24,669,120	27,091,697	110%
1171	Federal Revenue	23,504,458	21,909,597	93%	22,872,931	20,202,812	88%
1172	Charges For Services	-	166,132		282,100	367,090	130%
1173	Miscellaneous Revenues	-	59,126		10,010	1,024,285	10233%
1174	Other Financing Sources	19,224,023	20,718,464	108%	23,508,687	20,794,008	88%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1175</b>	<b>0120-40-5522 - Public Assistance Aid</b>						
<b>1176</b>	<b>Expenditure</b>	<b>30,738,885</b>	<b>29,872,680</b>	<b>97%</b>	<b>36,838,778</b>	<b>34,534,665</b>	<b>94%</b>
1177	Intrafund Transfers	104,174	297,906	286%	294,475	471,825	160%
1178	Salaries And Employee Benefits	537,834	-	0%			
1179	Other Charges	30,066,877	29,379,268	98%	36,508,778	34,027,315	93%
1180	Capital Assets	30,000	-	0%	35,525	35,525	100%
1181	Other Financing Uses	-	195,506				
<b>1182</b>	<b>Revenue</b>	<b>30,115,937</b>	<b>30,067,515</b>	<b>100%</b>	<b>36,508,778</b>	<b>32,917,906</b>	<b>90%</b>
1183	Revenue From Use Of Money And Property	-	10,799		-	24,326	
1184	State Revenue	1,361,097	(3,257,485)	-239%	758,445	(487,937)	-64%
1185	Federal Revenue	13,733,131	9,015,823	66%	11,476,943	12,520,702	109%
1186	Charges For Services	530,000	-	0%			
1187	Miscellaneous Revenues	652,000	825,381	127%	427,277	609,697	143%
1188	Other Financing Sources	13,839,709	23,472,998	170%	23,846,113	20,251,119	85%
<b>1189</b>	<b>0120-40-5612 - General Relief</b>						
<b>1190</b>	<b>Expenditure</b>	<b>597,281</b>	<b>609,200</b>	<b>102%</b>	<b>552,953</b>	<b>542,190</b>	<b>98%</b>
1191	Intrafund Transfers	99,158	333,155	336%	87,124	313,968	360%
1192	Salaries And Employee Benefits	183,125	79,177	43%	144,458	52,562	36%
1193	Services And Supplies	49,998	49,998	100%	75,000	31,512	42%
1194	Other Charges	265,000	146,870	55%	246,371	144,148	59%
<b>1195</b>	<b>Revenue</b>	<b>597,281</b>	<b>608,485</b>	<b>102%</b>	<b>552,953</b>	<b>542,190</b>	<b>98%</b>
1196	Miscellaneous Revenues	17,000	28,204	166%	30,014	19,248	64%
1197	Other Financing Sources	580,281	580,281	100%	522,939	522,942	100%
<b>1198</b>	<b>0120-40-5621 - Workforce Investment</b>						
<b>1199</b>	<b>Expenditure</b>	<b>2,499,526</b>	<b>2,326,251</b>	<b>93%</b>	<b>2,325,864</b>	<b>1,992,201</b>	<b>86%</b>
1200	Intrafund Transfers	215,922	129,042	60%	149,113	154,804	104%
1201	Salaries And Employee Benefits	1,154,394	1,273,647	110%	1,260,958	1,027,777	82%
1202	Services And Supplies	1,075,510	877,409	82%	871,326	762,904	88%
1203	Other Charges	53,700	46,153	86%	44,467	46,715	105%
<b>1204</b>	<b>Revenue</b>	<b>2,499,526</b>	<b>2,396,486</b>	<b>96%</b>	<b>2,325,864</b>	<b>1,967,298</b>	<b>85%</b>
1205	Federal Revenue	2,499,526	2,396,486	96%	2,268,613	1,920,223	85%
1206	Miscellaneous Revenues				57,251	47,075	82%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1207</b>	<b>0120-40-5650 - CSBG</b>						
<b>1208</b>	<b>Expenditure</b>	<b>2,902,194</b>	<b>533,767</b>	<b>18%</b>	<b>6,501,395</b>	<b>5,696,910</b>	<b>88%</b>
1209	Intrafund Transfers	(36,273)	3,124	-9%	120,798	-	0%
1210	Salaries And Employee Benefits	162,402	56,747	35%	465,533	449,223	96%
1211	Services And Supplies	2,540,854	377,431	15%	2,234,655	1,261,901	56%
1212	Other Charges	235,211	96,465	41%	3,093,409	2,539,995	82%
1213	Capital Assets				62,000	55,791	90%
1214	Other Financing Uses				525,000	1,390,000	265%
<b>1215</b>	<b>Revenue</b>	<b>2,902,194</b>	<b>504,873</b>	<b>17%</b>	<b>5,977,793</b>	<b>5,427,682</b>	<b>91%</b>
1216	State Revenue	2,418,352	43,510	2%	2,862,203	2,100,927	73%
1217	Federal Revenue	329,783	267,158	81%	294,566	246,205	84%
1218	Other Governmental Agencies	50,000	90,000	180%	50,000	50,000	100%
1219	Miscellaneous Revenues	-	145		166,000	59,816	36%
1220	Other Financing Sources	104,059	104,059	100%	2,080,024	2,970,734	143%
1221	Use Of Fund Balance				525,000	-	0%
<b>1222</b>	<b>0123-40-5511 - Public Assistance Admin</b>						
<b>1223</b>	<b>Expenditure</b>	<b>12,953,656</b>	<b>14,597,090</b>	<b>113%</b>	<b>17,872,271</b>	<b>18,612,372</b>	<b>104%</b>
1224	Other Financing Uses	12,953,656	14,597,090	113%	17,872,271	18,612,372	104%
<b>1225</b>	<b>Revenue</b>	<b>12,953,656</b>	<b>15,101,297</b>	<b>117%</b>	<b>15,167,875</b>	<b>15,870,683</b>	<b>105%</b>
1226	Revenue From Use Of Money And Property	-	157,816		-	236,825	
1227	State Revenue	12,953,656	14,943,481	115%	15,167,875	15,633,858	103%
<b>1228</b>	<b>0124-40-5522 - Public Assistance Aid</b>						
<b>1229</b>	<b>Expenditure</b>	<b>3,908,958</b>	<b>4,249,104</b>	<b>109%</b>	<b>3,867,649</b>	<b>5,249,881</b>	<b>136%</b>
1230	Other Financing Uses	3,908,958	4,249,104	109%	3,867,649	5,249,881	136%
<b>1231</b>	<b>Revenue</b>	<b>3,908,958</b>	<b>3,889,419</b>	<b>100%</b>	<b>3,867,649</b>	<b>4,509,107</b>	<b>117%</b>
1232	Revenue From Use Of Money And Property	-	21,830		-	30,614	
1233	State Revenue	3,908,958	3,867,588	99%	3,867,649	4,478,493	116%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1234</b>	<b>0125-40-5522 - Public Assistance Aid</b>						
<b>1235</b>	<b>Expenditure</b>	<b>2,750,323</b>	<b>6,693,600</b>	<b>243%</b>	<b>3,936,808</b>	<b>5,887,592</b>	<b>150%</b>
1236	Other Financing Uses	2,750,323	6,693,600	243%	3,936,808	5,887,592	150%
<b>1237</b>	<b>Revenue</b>	<b>2,750,323</b>	<b>5,609,054</b>	<b>204%</b>	<b>4,827,857</b>	<b>4,211,182</b>	<b>87%</b>
1238	Revenue From Use Of Money And Property	-	59,926		-	54,063	
1239	State Revenue	2,750,323	5,549,128	202%	4,827,857	4,157,119	86%
<b>1240</b>	<b>0126-40-5511 - Public Assistance Admin</b>						
<b>1241</b>	<b>Expenditure</b>	<b>5,929,528</b>	<b>5,127,115</b>	<b>86%</b>	<b>7,821,806</b>	<b>8,896,198</b>	<b>114%</b>
1242	Other Financing Uses	5,929,528	5,127,115	86%	7,821,806	8,896,198	114%
<b>1243</b>	<b>Revenue</b>	<b>4,750,119</b>	<b>7,968,300</b>	<b>168%</b>	<b>7,821,806</b>	<b>6,896,741</b>	<b>88%</b>
1244	Revenue From Use Of Money And Property	-	175,339		-	28,130	
1245	State Revenue	4,750,119	7,792,961	164%	7,821,806	6,868,610	88%
<b>1246</b>	<b>0126-40-5522 - Public Assistance Aid</b>						
<b>1247</b>	<b>Expenditure</b>	<b>7,203,727</b>	<b>12,587,892</b>	<b>175%</b>	<b>5,380,606</b>	<b>2,975,795</b>	<b>55%</b>
1248	Other Financing Uses	7,203,727	12,587,892	175%	5,380,606	2,975,795	55%
<b>1249</b>	<b>Revenue</b>	<b>7,203,727</b>	<b>4,001,126</b>	<b>56%</b>	<b>5,380,606</b>	<b>4,960,818</b>	<b>92%</b>
1250	State Revenue	7,203,727	4,001,126	56%	5,380,606	4,960,818	92%
<b>1251</b>	<b>0140-40-4011 - IGT</b>						
<b>1252</b>	<b>Expenditure</b>				<b>4,111,995</b>	<b>4,072,049</b>	<b>99%</b>
1253	Other Financing Uses				4,111,995	4,072,049	99%
<b>1254</b>	<b>Revenue</b>				<b>400,000</b>	<b>5,790,125</b>	<b>1448%</b>
1255	Revenue From Use Of Money And Property				-	296,683	
1256	Charges For Services				-	5,491,963	
1257	Miscellaneous Revenues				-	1,479	
1258	Use Of Fund Balance				400,000	-	0%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1259</b>	<b>0141-40-4011 - Public Health</b>						
<b>1260</b>	<b>Expenditure</b>	<b>17,593,907</b>	<b>14,306,953</b>	<b>81%</b>	<b>14,535,696</b>	<b>10,976,847</b>	<b>76%</b>
1261	Intrafund Transfers	654,382	(73,665)	-11%	648,733	(138,733)	-21%
1262	Salaries And Employee Benefits	7,031,120	7,323,824	104%	9,764,715	8,511,972	87%
1263	Services And Supplies	2,348,498	2,345,811	100%	4,224,486	2,268,747	54%
1264	Other Charges	4,605,000	891,077	19%	2,500	334,861	13394%
1265	Capital Assets				52,000	-	0%
1266	Other Financing Uses	2,954,907	3,819,907	129%	(156,738)	-	0%
<b>1267</b>	<b>Revenue</b>	<b>9,500,272</b>	<b>14,608,728</b>	<b>154%</b>	<b>12,200,234</b>	<b>10,194,007</b>	<b>84%</b>
1268	Fines, Forfeitures, And Penalties	254,769	564,145	221%	405,000	462,607	114%
1269	Revenue From Use Of Money And Property	11,400	119,405	1047%	30,016	(97,248)	-324%
1270	State Revenue	1,724,945	1,766,446	102%	1,804,490	1,492,565	83%
1271	Federal Revenue	3,317,856	3,430,032	103%	3,130,450	2,988,770	95%
1272	Other Governmental Agencies	50,000	28,434	57%	-	250	
1273	Charges For Services	965,599	5,856,905	607%	1,051,976	1,099,210	104%
1274	Miscellaneous Revenues	100,000	9,121	9%	231,000	372,440	161%
1275	Other Financing Sources	3,075,703	2,834,240	92%	5,547,302	3,875,412	70%
<b>1276</b>	<b>0141-40-4023 - Indigent Health</b>						
<b>1277</b>	<b>Expenditure</b>	<b>756</b>	<b>500</b>	<b>66%</b>	<b>-</b>	<b>99</b>	
1278	Salaries And Employee Benefits	756	500	66%	-	99	
<b>1279</b>	<b>Revenue</b>	<b>756</b>	<b>714</b>	<b>94%</b>	<b>-</b>	<b>413</b>	
1280	Miscellaneous Revenues	-	541		-	413	
1281	Other Financing Sources	756	173	23%			
<b>1282</b>	<b>0142-40-4011 - Public Health</b>						
<b>1283</b>	<b>Expenditure</b>	<b>1,653,911</b>	<b>1,672,268</b>	<b>101%</b>	<b>3,811,368</b>	<b>2,790,157</b>	<b>73%</b>
1284	Other Financing Uses	1,653,911	1,672,268	101%	3,811,368	2,790,157	73%
<b>1285</b>	<b>Revenue</b>	<b>1,653,911</b>	<b>1,714,793</b>	<b>104%</b>	<b>4,511,847</b>	<b>4,276,808</b>	<b>95%</b>
1286	Revenue From Use Of Money And Property	-	61,420		-	84,869	
1287	State Revenue	1,653,911	1,653,373	100%	3,754,410	4,191,939	112%
1288	Use Of Fund Balance				757,437	-	0%



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1289</b>	<b>0202-40-4014 - Detention Medical Services</b>						
<b>1290</b>	<b>Expenditure</b>	<b>4,478,330</b>	<b>4,181,609</b>	<b>93%</b>	<b>4,148,752</b>	<b>4,243,794</b>	<b>102%</b>
1291	Intrafund Transfers	36,802	(159,318)	-433%	(341,915)	(38,501)	11%
1292	Salaries And Employee Benefits	80,662	42,432	53%	123,993	21,212	17%
1293	Services And Supplies	4,360,866	4,298,495	99%	4,366,674	4,261,083	98%
<b>1294</b>	<b>Revenue</b>	<b>4,362,942</b>	<b>4,181,609</b>	<b>96%</b>	<b>4,148,752</b>	<b>4,148,752</b>	<b>100%</b>
1295	Other Financing Sources	4,362,942	4,181,609	96%	4,148,752	4,148,752	100%
<b>1296</b>	<b>0401-40-4101 - Mental Health Services</b>						
<b>1297</b>	<b>Expenditure</b>	<b>26,059,133</b>	<b>24,569,126</b>	<b>94%</b>	<b>26,599,333</b>	<b>28,269,393</b>	<b>106%</b>
1298	Intrafund Transfers	477,242	(289,751)	-61%	(1,172,936)	(474,557)	40%
1299	Salaries And Employee Benefits	7,786,156	7,765,717	100%	6,806,715	8,928,581	131%
1300	Services And Supplies	17,325,702	16,688,584	96%	19,870,608	19,360,784	97%
1301	Other Charges	103,500	100,427	97%	382,899	271,106	71%
1302	Capital Assets	252,225	260,149	103%	837,156	139,478	17%
1303	Other Financing Uses	114,308	44,000	38%	(125,109)	44,000	-35%
<b>1304</b>	<b>Revenue</b>	<b>31,747,241</b>	<b>33,385,739</b>	<b>105%</b>	<b>26,599,334</b>	<b>28,485,908</b>	<b>107%</b>
1305	Revenue From Use Of Money And Property	-	(278,717)		-	(279,269)	
1306	State Revenue	2,371,113	1,584,112	67%	3,102,455	2,939,251	95%
1307	Federal Revenue	1,470,002	1,322,386	90%	1,033,046	452,125	44%
1308	Charges For Services	8,587,708	3,946,191	46%	8,566,647	8,823,549	103%
1309	Miscellaneous Revenues	-	45,402		250,000	37,618	15%
1310	Other Financing Sources	23,387,737	26,766,366	114%	13,647,186	16,512,634	121%
1311	Use Of Fund Balance	(4,069,319)	-	0%			

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1312</b>	<b>0402-40-4111 - Alcohol And Drug Programs</b>						
<b>1313</b>	<b>Expenditure</b>	<b>6,919,625</b>	<b>4,271,039</b>	<b>62%</b>	<b>6,429,366</b>	<b>4,672,811</b>	<b>73%</b>
1314	Intrafund Transfers	(241,433)	(199,040)	82%	(102,400)	106,434	-104%
1315	Salaries And Employee Benefits	1,338,498	1,161,600	87%	1,816,800	837,790	46%
1316	Services And Supplies	5,804,692	3,308,478	57%	4,654,966	3,672,795	79%
1317	Other Charges				60,000	-	0%
1318	Capital Assets				-	55,791	
1319	Other Financing Uses	17,868	-	0%			
<b>1320</b>	<b>Revenue</b>	<b>5,785,342</b>	<b>2,109,491</b>	<b>36%</b>	<b>5,278,444</b>	<b>3,605,012</b>	<b>68%</b>
1321	Fines, Forfeitures, And Penalties	39,831	23,929	60%	39,831	21,909	55%
1322	Revenue From Use Of Money And Property	-	67,041		-	40,709	
1323	State Revenue	842,886	45,233	5%	842,886	163,103	19%
1324	Federal Revenue	1,095,111	198,522	18%	1,095,111	943,435	86%
1325	Charges For Services	1,626,799	1,076,919	66%	2,106,785	1,601,266	76%
1326	Miscellaneous Revenues				-	4,000	
1327	Other Financing Sources	2,180,715	697,846	32%	1,193,831	830,591	70%
<b>1328</b>	<b>0405-40-4101 - Mental Health Services</b>						
<b>1329</b>	<b>Expenditure</b>	<b>7,118,198</b>	<b>11,324,545</b>	<b>159%</b>	<b>6,500,569</b>	<b>5,476,015</b>	<b>84%</b>
1330	Other Financing Uses	7,118,198	11,324,545	159%	6,500,569	5,476,015	84%
<b>1331</b>	<b>Revenue</b>	<b>7,118,198</b>	<b>6,138,087</b>	<b>86%</b>	<b>6,025,694</b>	<b>5,546,642</b>	<b>92%</b>
1332	Revenue From Use Of Money And Property	-	146,587		-	38,053	
1333	State Revenue	6,024,681	5,991,501	99%	6,025,694	5,508,588	91%
1334	Use Of Fund Balance	1,093,517	-	0%			
<b>1335</b>	<b>0406-40-4101 - Mental Health Services</b>						
<b>1336</b>	<b>Expenditure</b>	<b>7,802,453</b>	<b>7,859,124</b>	<b>101%</b>	<b>4,916,698</b>	<b>4,289,951</b>	<b>87%</b>
1337	Other Financing Uses	7,802,453	7,859,124	101%	4,916,698	4,289,951	87%
<b>1338</b>	<b>Revenue</b>	<b>6,506,490</b>	<b>4,301,442</b>	<b>66%</b>	<b>4,916,698</b>	<b>4,337,997</b>	<b>88%</b>
1339	Revenue From Use Of Money And Property	-	110,241		-	47,623	
1340	State Revenue	4,230,688	4,191,202	99%	4,597,175	4,290,374	93%
1341	Miscellaneous Revenues				319,523	-	0%
1342	Use Of Fund Balance	2,275,802	-	0%			

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1343</b>	<b>0410-40-4100 - MHSA-Community Svc &amp; Support</b>						
<b>1344</b>	<b>Expenditure</b>	<b>10,666,992</b>	<b>8,218,231</b>	<b>77%</b>	<b>15,922,803</b>	<b>7,889,337</b>	<b>50%</b>
1345	Intrafund Transfers	(40,496)	738,247	-1823%	1,062,029	716,401	67%
1346	Salaries And Employee Benefits	4,525,956	4,160,326	92%	5,431,056	3,658,177	67%
1347	Services And Supplies	5,872,032	3,305,376	56%	7,312,918	3,443,180	47%
1348	Other Charges	17,500	14,282	82%	15,800	15,788	100%
1349	Capital Assets				101,000	55,791	55%
1350	Other Financing Uses	292,000	-	0%	2,000,000	-	0%
<b>1351</b>	<b>Revenue</b>	<b>10,165,291</b>	<b>10,274,861</b>	<b>101%</b>	<b>10,295,177</b>	<b>8,389,446</b>	<b>81%</b>
1352	Revenue From Use Of Money And Property	-	110,029		82,000	133,721	163%
1353	State Revenue	7,598,841	8,269,581	109%	7,112,611	7,367,102	104%
1354	Charges For Services	2,566,450	1,895,251	74%	2,999,566	832,832	28%
1355	Other Financing Sources				101,000	55,791	55%
<b>1356</b>	<b>0410-40-4102 - MHSA-Workforce Educ &amp; Training</b>						
<b>1357</b>	<b>Expenditure</b>	<b>189,799</b>	<b>295,412</b>	<b>156%</b>	<b>574,458</b>	<b>263,707</b>	<b>46%</b>
1358	Intrafund Transfers	25,126	60,399	240%	22,510	10,433	46%
1359	Salaries And Employee Benefits	141,373	228,264	161%	75,448	33,388	44%
1360	Services And Supplies	11,300	6,749	60%	476,500	219,886	46%
1361	Other Financing Uses	12,000	-	0%			
<b>1362</b>	<b>Revenue</b>	<b>-</b>	<b>1,202</b>		<b>1,002,500</b>	<b>3,080</b>	<b>0%</b>
1363	Revenue From Use Of Money And Property	-	1,202		2,500	25	1%
1364	State Revenue				-	3,054	
1365	Other Financing Sources				1,000,000	-	0%
<b>1366</b>	<b>0410-40-4103 - MHSA-Capital Fac &amp; Tech Needs</b>						
<b>1367</b>	<b>Expenditure</b>	<b>-</b>	<b>205,818</b>		<b>1,333,000</b>	<b>1,355,555</b>	<b>102%</b>
1368	Services And Supplies	-	1,250		(667,000)	355,555	-53%
1369	Other Charges				2,000,000	1,000,000	50%
1370	Other Financing Uses	-	204,568				
<b>1371</b>	<b>Revenue</b>	<b>-</b>	<b>2,705</b>		<b>1,006,000</b>	<b>96,602</b>	<b>10%</b>
1372	Revenue From Use Of Money And Property	-	2,705		6,000	95,492	1592%
1373	State Revenue				-	1,110	
1374	Other Financing Sources				1,000,000	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1375</b>	<b>0410-40-4104 - MHSA-Innovation</b>						
<b>1376</b>	<b>Expenditure</b>	<b>719,765</b>	<b>218,751</b>	<b>30%</b>	<b>1,103,573</b>	<b>1,393,455</b>	<b>126%</b>
1377	Intrafund Transfers	17,990	-	0%	9,173	218,418	2381%
1378	Salaries And Employee Benefits	72,543	-	0%	-	836,789	
1379	Services And Supplies	609,232	218,751	36%	1,094,400	338,248	31%
1380	Other Financing Uses	20,000	-	0%			
<b>1381</b>	<b>Revenue</b>	<b>672,637</b>	<b>502,706</b>	<b>75%</b>	<b>611,148</b>	<b>521,615</b>	<b>85%</b>
1382	Revenue From Use Of Money And Property	-	13,979		5,500	22,073	401%
1383	State Revenue	498,937	488,728	98%	467,935	499,541	107%
1384	Charges For Services	173,700	-	0%	137,713	-	0%
<b>1385</b>	<b>0410-40-4105 - MHSA-Prev &amp; Early Intervention</b>						
<b>1386</b>	<b>Expenditure</b>	<b>2,826,569</b>	<b>1,689,434</b>	<b>60%</b>	<b>2,091,031</b>	<b>2,518,322</b>	<b>120%</b>
1387	Intrafund Transfers	197,785	49,391	25%	141,859	158,994	112%
1388	Salaries And Employee Benefits	499,822	224,526	45%	322,198	582,183	181%
1389	Services And Supplies	1,983,462	1,395,106	70%	1,621,474	1,777,018	110%
1390	Other Charges	69,500	20,411	29%	5,500	126	2%
1391	Other Financing Uses	76,000	-	0%			
<b>1392</b>	<b>Revenue</b>	<b>1,961,538</b>	<b>2,148,508</b>	<b>110%</b>	<b>1,850,153</b>	<b>1,922,060</b>	<b>104%</b>
1393	Revenue From Use Of Money And Property	-	62,026		22,000	74,499	339%
1394	State Revenue	1,895,960	2,046,193	108%	1,778,153	1,847,434	104%
1395	Charges For Services	65,578	288	0%	50,000	127	0%
1396	Other Financing Sources	-	40,000				
<b>1397</b>	<b>1410-40-4011 - Public Health</b>						
<b>1398</b>	<b>Expenditure</b>	<b>921,048</b>	<b>309,067</b>	<b>34%</b>	<b>918,062</b>	<b>391,276</b>	<b>43%</b>
1399	Intrafund Transfers	-	787				
1400	Salaries And Employee Benefits	-	7,422		-	5,943	
1401	Services And Supplies	921,048	300,858	33%	918,062	385,334	42%
<b>1402</b>	<b>Revenue</b>	<b>580,628</b>	<b>597,528</b>	<b>103%</b>	<b>580,628</b>	<b>613,774</b>	<b>106%</b>
1403	Fines, Forfeitures, And Penalties	327,824	258,480	79%	327,824	245,070	75%
1404	Revenue From Use Of Money And Property	-	86,244		-	115,899	
1405	Other Financing Sources	252,804	252,804	100%	252,804	252,804	100%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1406</b>	<b>1411-40-4011 - Public Health</b>						
<b>1407</b>	<b>Expenditure</b>	<b>465,351</b>	<b>376,566</b>	<b>81%</b>	<b>907,014</b>	<b>825,187</b>	<b>91%</b>
1408	Intrafund Transfers	72,870	68,087	93%	10,141	180,064	1776%
1409	Salaries And Employee Benefits	291,476	223,884	77%	819,228	594,453	73%
1410	Services And Supplies	83,255	77,457	93%	77,645	50,669	65%
1411	Capital Assets	17,750	7,138	40%			
<b>1412</b>	<b>Revenue</b>	<b>465,351</b>	<b>364,067</b>	<b>78%</b>	<b>907,014</b>	<b>825,113</b>	<b>91%</b>
1413	Revenue From Use Of Money And Property	-	2,111		-	9,237	
1414	Federal Revenue	465,351	361,956	78%	907,014	815,876	90%
<b>1415</b>	<b>1520-40-5511 - Public Assistance Admin</b>						
<b>1416</b>	<b>Expenditure</b>	<b>45,000</b>	<b>45,000</b>	<b>100%</b>	<b>45,000</b>	<b>32,713</b>	<b>73%</b>
1417	Other Charges	45,000	45,000	100%	45,000	32,713	73%
<b>1418</b>	<b>Revenue</b>	<b>45,000</b>	<b>58,397</b>	<b>130%</b>	<b>45,000</b>	<b>53,828</b>	<b>120%</b>
1419	Revenue From Use Of Money And Property	-	2,148		-	3,371	
1420	State Revenue	5,000	4,836	97%	5,000	4,658	93%
1421	Federal Revenue	15,000	15,220	101%	15,000	15,710	105%
1422	Charges For Services	25,000	36,194	145%	25,000	30,089	120%
<b>1423</b>	<b>6910-40-5513 - Ihss Public Authority</b>						
<b>1424</b>	<b>Expenditure</b>	<b>2,744,368</b>	<b>1,946,135</b>	<b>71%</b>	<b>2,656,382</b>	<b>2,285,735</b>	<b>86%</b>
1425	Intrafund Transfers	4,112	10,078	245%	744	3,069	413%
1426	Salaries And Employee Benefits	442,034	225,185	51%	210,342	228,722	109%
1427	Services And Supplies	1,961,460	1,707,865	87%	2,432,706	2,046,052	84%
1428	Other Charges	336,762	3,006	1%	12,590	7,892	63%
<b>1429</b>	<b>Revenue</b>	<b>2,744,368</b>	<b>1,949,730</b>	<b>71%</b>	<b>2,656,383</b>	<b>2,279,315</b>	<b>86%</b>
1430	Revenue From Use Of Money And Property	-	(13,852)		(10,168)	(18,944)	186%
1431	State Revenue	1,022,554	803,032	79%	1,122,290	1,060,066	94%
1432	Federal Revenue	1,421,814	1,035,071	73%	1,254,771	1,221,134	97%
1433	Miscellaneous Revenues				-	4,502	
1434	Other Financing Sources	300,000	125,479	42%	289,490	12,557	4%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1435</b>	<b>Library</b>						
<b>1436</b>	<b>0501-68-6052 - Lib Community Corrections</b>						
<b>1437</b>	<b>Expenditure</b>	<b>13,460</b>	<b>13,460</b>	<b>100%</b>	<b>13,998</b>	<b>10,572</b>	<b>76%</b>
1438	Salaries And Employee Benefits	13,460	13,460	100%	13,998	10,572	76%
<b>1439</b>	<b>Revenue</b>	<b>13,460</b>	<b>13,172</b>	<b>98%</b>	<b>13,998</b>	<b>13,194</b>	<b>94%</b>
1440	State Revenue	13,460	13,172	98%	13,998	13,194	94%
<b>1441</b>	<b>1601-68-6051 - County Library Services</b>						
<b>1442</b>	<b>Expenditure</b>	<b>7,940,676</b>	<b>6,800,004</b>	<b>86%</b>	<b>8,013,461</b>	<b>7,104,808</b>	<b>89%</b>
1443	Salaries And Employee Benefits	4,841,438	4,365,277	90%	5,067,760	4,575,051	90%
1444	Services And Supplies	2,887,988	2,356,493	82%	2,751,201	2,360,919	86%
1445	Other Charges	11,564	75	1%	500	261	52%
1446	Capital Assets	199,686	78,158	39%	194,000	168,577	87%
<b>1447</b>	<b>Revenue</b>	<b>7,449,855</b>	<b>7,004,820</b>	<b>94%</b>	<b>7,282,445</b>	<b>7,391,111</b>	<b>101%</b>
1448	Taxes	3,257,342	3,199,797	98%	3,309,323	3,326,781	101%
1449	Revenue From Use Of Money And Property	5,500	25,203	458%	5,500	39,218	713%
1450	State Revenue	58,018	98,339	169%	53,809	88,904	165%
1451	Federal Revenue	20,000	22,807	114%	-	30,185	
1452	Other Governmental Agencies	1,262,897	1,537,450	122%	1,368,129	1,627,147	119%
1453	Charges For Services	270,570	305,163	113%	270,575	214,698	79%
1454	Miscellaneous Revenues	260,167	298,108	115%	199,700	289,832	145%
1455	Other Financing Sources	2,315,361	1,517,953	66%	2,044,409	1,774,345	87%
1456	Use Of Fund Balance				31,000	-	0%
<b>1457</b>	<b>1601-68-7013 - Gibson House Museum</b>						
<b>1458</b>	<b>Expenditure</b>	<b>103,459</b>	<b>86,986</b>	<b>84%</b>	<b>129,851</b>	<b>132,431</b>	<b>102%</b>
1459	Salaries And Employee Benefits	93,459	76,988	82%	114,071	117,487	103%
1460	Services And Supplies	10,000	9,998	100%	15,780	14,944	95%
<b>1461</b>	<b>Revenue</b>	<b>103,459</b>	<b>103,459</b>	<b>100%</b>	<b>129,851</b>	<b>129,852</b>	<b>100%</b>
1462	Federal Revenue				5,000	5,000	100%
1463	Miscellaneous Revenues				780	780	100%
1464	Other Financing Sources	103,459	103,459	100%	124,071	124,072	100%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1465</b>	<b>1602-68-6051 - County Library Svc - Measure A</b>						
<b>1466</b>	<b>Expenditure</b>	<b>2,362,467</b>	<b>1,649,517</b>	<b>70%</b>	<b>2,360,137</b>	<b>2,087,794</b>	<b>88%</b>
1467	Services And Supplies	14,900	14,320	96%	14,900	14,555	98%
1468	Other Financing Uses	2,347,567	1,635,197	70%	2,345,237	2,073,239	88%
<b>1469</b>	<b>Revenue</b>	<b>2,308,795</b>	<b>2,390,634</b>	<b>104%</b>	<b>2,373,388</b>	<b>2,510,028</b>	<b>106%</b>
1470	Revenue From Use Of Money And Property	8,000	92,994	1162%	40,000	142,339	356%
1471	Charges For Services	2,300,795	2,297,640	100%	2,333,388	2,367,689	101%
<b>1472</b>	<b>Probation</b>						
<b>1473</b>	<b>0202-32-2611 - Administration</b>						
<b>1474</b>	<b>Expenditure</b>	<b>45,990</b>	<b>45,360</b>	<b>99%</b>	<b>65,701</b>	<b>64,934</b>	<b>99%</b>
1475	Intrafund Transfers	(1,060,258)	(765,176)	72%	(1,212,321)	(776,991)	64%
1476	Salaries And Employee Benefits	15,000	-	0%	1	0	2%
1477	Services And Supplies	1,091,248	810,536	74%	1,212,321	778,325	64%
1478	Other Financing Uses				65,700	63,600	97%
<b>1479</b>	<b>Revenue</b>	<b>45,990</b>	<b>46,239</b>	<b>101%</b>	<b>65,700</b>	<b>63,704</b>	<b>97%</b>
1480	Revenue From Use Of Money And Property	-	879		-	104	
1481	State Revenue	45,990	45,360	99%	65,700	63,600	97%
<b>1482</b>	<b>0202-32-2612 - Adult Probation Services</b>						
<b>1483</b>	<b>Expenditure</b>	<b>2,022,161</b>	<b>1,288,760</b>	<b>64%</b>	<b>3,975,872</b>	<b>3,111,502</b>	<b>78%</b>
1484	Intrafund Transfers	166,283	98,108	59%	157,666	102,165	65%
1485	Salaries And Employee Benefits	1,381,259	805,343	58%	3,210,533	2,634,265	82%
1486	Services And Supplies	405,126	384,768	95%	471,334	325,656	69%
1487	Other Charges	45,453	541	1%	35,339	686	2%
1488	Capital Assets	24,040	-	0%	101,000	48,730	48%
<b>1489</b>	<b>Revenue</b>	<b>1,998,121</b>	<b>1,288,760</b>	<b>64%</b>	<b>3,975,872</b>	<b>3,430,765</b>	<b>86%</b>
1490	Fines, Forfeitures, And Penalties	-	13,080		-	12,395	
1491	State Revenue	647,464	606,296	94%	666,928	658,081	99%
1492	Federal Revenue	200,000	104,435	52%	208,793	154,563	74%
1493	Charges For Services	421,617	515,458	122%	505,500	495,904	98%
1494	Miscellaneous Revenues	-	7		1,000	1,000	100%
1495	Other Financing Sources	729,040	49,484	7%	2,593,651	2,108,822	81%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1496</b>	<b>0202-32-2613 - Juvenile Detention</b>						
<b>1497</b>	<b>Expenditure</b>	<b>11,468,344</b>	<b>9,377,399</b>	<b>82%</b>	<b>9,899,432</b>	<b>7,915,170</b>	<b>80%</b>
1498	Intrafund Transfers	1,674,734	588,135	35%	869,105	390,102	45%
1499	Salaries And Employee Benefits	8,285,391	7,747,809	94%	7,470,567	6,643,442	89%
1500	Services And Supplies	1,112,847	881,788	79%	1,140,468	686,406	60%
1501	Other Charges	307,372	134,838	44%	286,970	94,030	33%
1502	Capital Assets	88,000	24,829	28%	132,322	101,190	76%
<b>1503</b>	<b>Revenue</b>	<b>11,468,344</b>	<b>9,693,429</b>	<b>85%</b>	<b>9,840,552</b>	<b>8,140,794</b>	<b>83%</b>
1504	Revenue From Use Of Money And Property	6,500	5,138	79%	8,000	3,631	45%
1505	State Revenue	3,100,397	3,252,804	105%	3,611,128	3,768,927	104%
1506	Federal Revenue	6,518,684	5,191,832	80%	4,712,180	3,091,444	66%
1507	Charges For Services	569,901	451,467	79%	397,679	346,929	87%
1508	Miscellaneous Revenues	-	2,165		-	(98)	
1509	Other Financing Sources	1,272,862	790,023	62%	1,111,565	929,961	84%
<b>1510</b>	<b>0202-32-2614 - Juvenile Probation Services</b>						
<b>1511</b>	<b>Expenditure</b>	<b>3,341,080</b>	<b>2,455,192</b>	<b>73%</b>	<b>2,874,558</b>	<b>2,588,351</b>	<b>90%</b>
1512	Intrafund Transfers	176,533	103,142	58%	153,271	99,167	65%
1513	Salaries And Employee Benefits	2,797,010	2,216,613	79%	2,285,859	2,095,330	92%
1514	Services And Supplies	327,398	100,988	31%	415,379	279,498	67%
1515	Other Charges	40,139	34,449	86%	20,049	2,092	10%
1516	Other Financing Uses				-	112,264	
<b>1517</b>	<b>Revenue</b>	<b>3,341,080</b>	<b>2,566,593</b>	<b>77%</b>	<b>2,874,558</b>	<b>2,524,621</b>	<b>88%</b>
1518	State Revenue	1,054,031	1,150,064	109%	781,942	723,104	92%
1519	Federal Revenue	250,000	164,932	66%	200,000	207,294	104%
1520	Other Governmental Agencies	39,980	55,000	138%	39,980	36,758	92%
1521	Charges For Services	-	14,187		-	2,186	
1522	Other Financing Sources	1,997,069	1,182,410	59%	1,852,636	1,555,278	84%



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1523</b>	<b>0202-32-5751 - Care Of Court Wards</b>						
<b>1524</b>	<b>Expenditure</b>	<b>1,835,689</b>	<b>1,200,261</b>	<b>65%</b>	<b>2,172,705</b>	<b>1,396,270</b>	<b>64%</b>
1525	Intrafund Transfers	9,542	11,149	117%	13,594	31,341	231%
1526	Salaries And Employee Benefits	171,653	156,907	91%	497,958	458,263	92%
1527	Services And Supplies	603,008	372,229	62%	718,856	420,122	58%
1528	Other Charges	1,051,486	659,976	63%	942,297	486,545	52%
<b>1529</b>	<b>Revenue</b>	<b>1,835,689</b>	<b>1,414,994</b>	<b>77%</b>	<b>2,172,705</b>	<b>1,367,402</b>	<b>63%</b>
1530	State Revenue	117,833	60,013	51%	291,312	24,887	9%
1531	Federal Revenue	35,000	85,667	245%	110,000	77,325	70%
1532	Other Financing Sources	1,682,856	1,269,314	75%	1,771,393	1,265,191	71%
<b>1533</b>	<b>0501-32-2611 - Administration</b>						
<b>1534</b>	<b>Expenditure</b>	<b>221,817</b>	<b>215,006</b>	<b>97%</b>	<b>247,915</b>	<b>251,280</b>	<b>101%</b>
1535	Intrafund Transfers	2,704	1,834	68%	3,165	1,984	63%
1536	Salaries And Employee Benefits	10,737	17,947	167%	44,723	23,767	53%
1537	Services And Supplies	208,376	195,225	94%	200,027	225,530	113%
<b>1538</b>	<b>Revenue</b>	<b>221,817</b>	<b>150,000</b>	<b>68%</b>	<b>150,000</b>	<b>150,000</b>	<b>100%</b>
1539	State Revenue	150,000	150,000	100%	150,000	150,000	100%
1540	Use Of Fund Balance	71,817	-	0%			
<b>1541</b>	<b>0501-32-2615 - Prob Community Corrections</b>						
<b>1542</b>	<b>Expenditure</b>	<b>4,855,163</b>	<b>4,086,954</b>	<b>84%</b>	<b>5,247,230</b>	<b>4,701,956</b>	<b>90%</b>
1543	Intrafund Transfers	179,953	139,272	77%	328,487	168,763	51%
1544	Salaries And Employee Benefits	3,291,889	2,978,390	90%	3,577,197	3,416,885	96%
1545	Services And Supplies	1,378,321	965,010	70%	1,335,855	1,112,307	83%
1546	Other Charges	5,000	4,283	86%	5,691	4,001	70%
<b>1547</b>	<b>Revenue</b>	<b>4,454,106</b>	<b>4,392,795</b>	<b>99%</b>	<b>5,117,408</b>	<b>4,692,072</b>	<b>92%</b>
1548	State Revenue	4,454,106	4,392,795	99%	5,117,408	4,692,072	92%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1549</b>	<b>0520-32-2614 - Juvenile Probation Services</b>						
<b>1550</b>	<b>Expenditure</b>	<b>748,607</b>	<b>470,926</b>	<b>63%</b>	<b>1,258,083</b>	<b>895,835</b>	<b>71%</b>
1551	Salaries And Employee Benefits	-	157				
1552	Services And Supplies	-	250				
1553	Other Financing Uses	748,607	470,520	63%	1,258,083	895,835	71%
<b>1554</b>	<b>Revenue</b>	<b>723,607</b>	<b>903,299</b>	<b>125%</b>	<b>991,479</b>	<b>1,014,753</b>	<b>102%</b>
1555	Revenue From Use Of Money And Property	-	34,083		-	57,805	
1556	State Revenue	723,607	869,216	120%	991,479	956,948	97%
<b>1557</b>	<b>0522-32-2614 - Juvenile Probation Services</b>						
<b>1558</b>	<b>Expenditure</b>	<b>960,265</b>	<b>736,592</b>	<b>77%</b>	<b>937,362</b>	<b>746,125</b>	<b>80%</b>
1559	Salaries And Employee Benefits	-	(0)				
1560	Services And Supplies	-	662				
1561	Capital Assets	24,040	24,040	100%			
1562	Other Financing Uses	936,225	711,890	76%	937,362	746,125	80%
<b>1563</b>	<b>Revenue</b>	<b>891,225</b>	<b>912,553</b>	<b>102%</b>	<b>937,362</b>	<b>980,551</b>	<b>105%</b>
1564	Revenue From Use Of Money And Property	-	22,046		-	37,951	
1565	State Revenue	891,225	890,507	100%	937,362	942,601	101%
<b>1566</b>	<b>1240-32-2611 - Administration</b>						
<b>1567</b>	<b>Expenditure</b>	<b>6,871</b>	<b>5,316</b>	<b>77%</b>	<b>7,077</b>	<b>420</b>	<b>6%</b>
1568	Salaries And Employee Benefits	6,871	5,316	77%	7,077	420	6%
<b>1569</b>	<b>Revenue</b>	<b>3,121</b>	<b>-</b>	<b>0%</b>			
1570	Use Of Fund Balance	3,121	-	0%			
<b>1571</b>	<b>1270-32-2612 - Adult Probation Services</b>						
<b>1572</b>	<b>Expenditure</b>	<b>1,451,876</b>	<b>1,211,592</b>	<b>83%</b>	<b>1,657,475</b>	<b>1,397,112</b>	<b>84%</b>
1573	Intrafund Transfers	(13,421)	(818)	6%			
1574	Salaries And Employee Benefits	1,402,137	1,212,410	86%	-	0	
1575	Services And Supplies	63,160	-	0%			
1576	Other Financing Uses				1,657,475	1,397,112	84%
<b>1577</b>	<b>Revenue</b>	<b>1,097,554</b>	<b>1,111,993</b>	<b>101%</b>	<b>1,228,426</b>	<b>1,530,137</b>	<b>125%</b>
1578	Revenue From Use Of Money And Property	-	14,439		-	25,267	
1579	State Revenue	1,097,554	1,097,554	100%	1,504,870	1,504,870	100%
1580	Use Of Fund Balance				(276,444)	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1581</b>	<b>Public Defender</b>						
<b>1582</b>	<b>0100-33-2101 - Public Defender</b>						
<b>1583</b>	<b>Expenditure</b>	<b>7,531,873</b>	<b>7,437,570</b>	<b>99%</b>	<b>8,252,155</b>	<b>8,185,629</b>	<b>99%</b>
1584	Salaries And Employee Benefits	6,602,093	6,605,497	100%	7,439,264	7,450,208	100%
1585	Services And Supplies	848,198	756,877	89%	784,141	711,833	91%
1586	Other Charges	8,332	3,481	42%	8,500	3,338	39%
1587	Capital Assets	53,000	51,464	97%			
1588	Other Financing Uses	20,250	20,250	100%	20,250	20,250	100%
<b>1589</b>	<b>Revenue</b>	<b>55,000</b>	<b>66,171</b>	<b>120%</b>	<b>45,000</b>	<b>77,454</b>	<b>172%</b>
1590	Revenue From Use Of Money And Property	-	17		-	236	
1591	State Revenue	45,000	45,000	100%	35,000	35,000	100%
1592	Charges For Services	10,000	10,472	105%	10,000	6,753	68%
1593	Miscellaneous Revenues	-	10,682		-	5,473	
1594	Other Financing Sources				-	29,992	
<b>1595</b>	<b>0501-33-2101 - PD Community Corrections</b>						
<b>1596</b>	<b>Expenditure</b>	<b>149,934</b>	<b>149,934</b>	<b>100%</b>	<b>155,931</b>	<b>155,931</b>	<b>100%</b>
1597	Salaries And Employee Benefits	149,934	149,934	100%	155,931	155,931	100%
<b>1598</b>	<b>Revenue</b>	<b>149,934</b>	<b>148,183</b>	<b>99%</b>	<b>155,931</b>	<b>142,659</b>	<b>91%</b>
1599	State Revenue	149,934	148,183	99%	155,931	142,659	91%
<b>1600</b>	<b>0504-33-2101 - Public Defender</b>						
<b>1601</b>	<b>Expenditure</b>	<b>275,932</b>	<b>275,932</b>	<b>100%</b>	<b>241,085</b>	<b>241,085</b>	<b>100%</b>
1602	Salaries And Employee Benefits	275,932	275,932	100%	241,085	241,085	100%
<b>1603</b>	<b>Revenue</b>	<b>180,932</b>	<b>173,468</b>	<b>96%</b>	<b>209,262</b>	<b>183,147</b>	<b>88%</b>
1604	Revenue From Use Of Money And Property				-	988	
1605	State Revenue	180,932	173,468	96%	209,262	182,158	87%

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1606</b>	<b>Sheriff</b>						
<b>1607</b>	<b>0100-34-2801 - Animal Services</b>						
<b>1608</b>	<b>Expenditure</b>	<b>3,000,336</b>	<b>2,974,749</b>	<b>99%</b>	<b>3,079,857</b>	<b>2,684,234</b>	<b>87%</b>
1609	Salaries And Employee Benefits	1,809,232	1,910,760	106%	1,903,441	1,695,380	89%
1610	Services And Supplies	902,221	889,231	99%	1,102,321	914,751	83%
1611	Capital Assets	288,883	174,758	60%	74,095	74,103	100%
<b>1612</b>	<b>Revenue</b>	<b>2,268,488</b>	<b>2,226,647</b>	<b>98%</b>	<b>2,449,137</b>	<b>2,455,869</b>	<b>100%</b>
1613	Licenses, Permits, And Franchises	496,700	522,297	105%	452,218	454,761	101%
1614	State Revenue	-	(75,003)				
1615	Other Governmental Agencies				20,000	20,000	100%
1616	Charges For Services	1,744,788	1,717,129	98%	1,967,919	1,940,851	99%
1617	Miscellaneous Revenues	27,000	62,224	230%	9,000	40,257	447%
<b>1618</b>	<b>0100-34-5613 - Public Administrator</b>						
<b>1619</b>	<b>Expenditure</b>	<b>268,193</b>	<b>251,568</b>	<b>94%</b>	<b>407,549</b>	<b>248,850</b>	<b>61%</b>
1620	Salaries And Employee Benefits	157,916	162,217	103%	302,613	179,592	59%
1621	Services And Supplies	109,027	88,747	81%	103,436	68,461	66%
1622	Other Charges	625	(21)	-3%	875	173	20%
1623	Other Financing Uses	625	625	100%	625	625	100%
<b>1624</b>	<b>Revenue</b>	<b>20,000</b>	<b>4,425</b>	<b>22%</b>	<b>10,000</b>	<b>926</b>	<b>9%</b>
1625	Charges For Services	20,000	3,507	18%	10,000	926	9%
1626	Miscellaneous Revenues	-	918				
<b>1627</b>	<b>0202-34-2402 - Civil Process</b>						
<b>1628</b>	<b>Expenditure</b>	<b>820,582</b>	<b>836,791</b>	<b>102%</b>	<b>890,255</b>	<b>941,074</b>	<b>106%</b>
1629	Intrafund Transfers	-	(1,458)		-	(564)	
1630	Salaries And Employee Benefits	771,287	784,615	102%	832,529	891,004	107%
1631	Services And Supplies	49,295	53,634	109%	57,726	50,635	88%
1632	Capital Assets	(0)	-	0%			
<b>1633</b>	<b>Revenue</b>	<b>820,582</b>	<b>808,871</b>	<b>99%</b>	<b>890,255</b>	<b>850,938</b>	<b>96%</b>
1634	Revenue From Use Of Money And Property	-	(395)				
1635	State Revenue	364,013	381,818	105%	364,013	351,801	97%
1636	Charges For Services	106,900	77,779	73%	80,000	52,895	66%
1637	Other Financing Sources	349,669	349,669	100%	446,242	446,242	100%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1638</b>	<b>0202-34-2502 - Management</b>						
<b>1639</b>	<b>Expenditure</b>	<b>3,497,566</b>	<b>3,429,641</b>	<b>98%</b>	<b>3,550,705</b>	<b>3,405,975</b>	<b>96%</b>
1640	Salaries And Employee Benefits	2,454,998	2,412,297	98%	2,578,137	2,456,931	95%
1641	Services And Supplies	970,518	945,293	97%	625,518	602,449	96%
1642	Capital Assets				275,000	274,545	100%
1643	Other Financing Uses	72,050	72,050	100%	72,050	72,050	100%
<b>1644</b>	<b>Revenue</b>	<b>3,497,566</b>	<b>3,428,768</b>	<b>98%</b>	<b>3,550,705</b>	<b>3,468,887</b>	<b>98%</b>
1645	Licenses, Permits, And Franchises	1,560	7,055	452%	7,060	9,232	131%
1646	Revenue From Use Of Money And Property	-	924		-	1,255	
1647	State Revenue	2,141,657	2,246,830	105%	2,242,133	2,166,738	97%
1648	Charges For Services	7,634	84	1%	6,859	64	1%
1649	Miscellaneous Revenues				-	825	
1650	Other Financing Sources	1,346,715	1,173,875	87%	1,294,653	1,290,773	100%
<b>1651</b>	<b>0202-34-2505 - Marine Patrol</b>						
<b>1652</b>	<b>Expenditure</b>	<b>973,095</b>	<b>758,640</b>	<b>78%</b>	<b>705,669</b>	<b>681,178</b>	<b>97%</b>
1653	Salaries And Employee Benefits	387,715	357,373	92%	399,461	393,746	99%
1654	Services And Supplies	353,841	310,025	88%	171,380	169,712	99%
1655	Capital Assets	231,539	91,242	39%	134,828	117,720	87%
<b>1656</b>	<b>Revenue</b>	<b>973,095</b>	<b>846,854</b>	<b>87%</b>	<b>587,949</b>	<b>538,913</b>	<b>92%</b>
1657	Revenue From Use Of Money And Property	-	491		-	327	
1658	State Revenue	789,107	665,105	84%	485,523	474,633	98%
1659	Federal Revenue	-	39,098		27,219	-	0%
1660	Other Governmental Agencies	155,010	142,160	92%	6,904	-	0%
1661	Other Financing Sources	28,978	-	0%	63,953	63,953	100%
1662	Use Of Fund Balance				4,350	-	0%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1663</b>	<b>0202-34-2507 - Patrol</b>						
<b>1664</b>	<b>Expenditure</b>	<b>10,096,189</b>	<b>10,031,576</b>	<b>99%</b>	<b>12,082,861</b>	<b>10,943,451</b>	<b>91%</b>
1665	Intrafund Transfers	(639,311)	-	0%	(666,397)	-	0%
1666	Salaries And Employee Benefits	8,544,592	8,626,610	101%	10,114,233	8,792,077	87%
1667	Services And Supplies	1,046,099	775,815	74%	1,675,121	1,263,465	75%
1668	Other Charges	14,500	25,905	179%	14,500	(5,905)	-41%
1669	Capital Assets	1,130,309	603,246	53%	945,404	893,814	95%
<b>1670</b>	<b>Revenue</b>	<b>9,668,235</b>	<b>9,912,393</b>	<b>103%</b>	<b>11,648,061</b>	<b>10,987,172</b>	<b>94%</b>
1671	Fines, Forfeitures, And Penalties	8,000	4,840	61%	8,000	9,380	117%
1672	Revenue From Use Of Money And Property	-	407		-	8,811	
1673	State Revenue	3,155,947	3,035,836	96%	3,086,680	2,856,203	93%
1674	Charges For Services	71,500	700,726	980%	131,500	251,329	191%
1675	Miscellaneous Revenues	-	5,365		-	9,763	
1676	Other Financing Sources	6,432,788	6,165,220	96%	8,421,881	7,851,686	93%
<b>1677</b>	<b>0202-34-2509 - Detention</b>						
<b>1678</b>	<b>Expenditure</b>	<b>16,347,680</b>	<b>16,738,208</b>	<b>102%</b>	<b>19,056,839</b>	<b>18,833,710</b>	<b>99%</b>
1679	Intrafund Transfers	(59,600)	(68,494)	115%	-	(54,145)	
1680	Salaries And Employee Benefits	14,837,335	15,418,710	104%	17,422,145	17,468,843	100%
1681	Services And Supplies	1,543,445	1,387,992	90%	1,608,198	1,392,566	87%
1682	Capital Assets	26,500	-	0%	26,496	26,446	100%
<b>1683</b>	<b>Revenue</b>	<b>16,347,680</b>	<b>16,471,169</b>	<b>101%</b>	<b>19,013,226</b>	<b>18,493,546</b>	<b>97%</b>
1684	Revenue From Use Of Money And Property	-	5,725		-	8,550	
1685	State Revenue	6,450,470	6,961,895	108%	7,657,813	7,410,758	97%
1686	Federal Revenue	-	96,433		215,428	236,028	110%
1687	Other Governmental Agencies	-	17,537		-	1,477	
1688	Charges For Services	52,700	(6,552)	-12%	52,700	53,571	102%
1689	Miscellaneous Revenues	3,000	744	25%	3,000	745	25%
1690	Other Financing Sources	9,841,510	9,395,387	95%	11,084,285	10,782,417	97%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1691</b>	<b>0202-34-2512 - Training</b>						
<b>1692</b>	<b>Expenditure</b>	<b>329,438</b>	<b>259,902</b>	<b>79%</b>	<b>398,595</b>	<b>279,047</b>	<b>70%</b>
1693	Salaries And Employee Benefits	198,856	162,436	82%	224,216	184,887	82%
1694	Services And Supplies	130,582	97,466	75%	174,379	94,160	54%
<b>1695</b>	<b>Revenue</b>	<b>329,438</b>	<b>265,125</b>	<b>80%</b>	<b>362,715</b>	<b>353,449</b>	<b>97%</b>
1696	State Revenue	144,279	108,171	75%	144,200	144,958	101%
1697	Federal Revenue				30,240	30,240	100%
1698	Other Governmental Agencies	10,000	-	0%			
1699	Other Financing Sources	175,159	156,954	90%	188,275	178,251	95%
<b>1700</b>	<b>0202-34-2861 - Coroner</b>						
<b>1701</b>	<b>Expenditure</b>	<b>1,038,097</b>	<b>993,779</b>	<b>96%</b>	<b>1,158,804</b>	<b>1,121,991</b>	<b>97%</b>
1702	Salaries And Employee Benefits	683,100	721,307	106%	867,431	833,497	96%
1703	Services And Supplies	319,997	243,514	76%	291,373	288,494	99%
1704	Capital Assets	35,000	28,958	83%			
<b>1705</b>	<b>Revenue</b>	<b>1,038,097</b>	<b>993,779</b>	<b>96%</b>	<b>1,158,805</b>	<b>1,132,171</b>	<b>98%</b>
1706	State Revenue	369,506	387,568	105%	369,506	357,200	97%
1707	Charges For Services	32,000	34,420	108%	32,000	26,435	83%
1708	Miscellaneous Revenues	8,000	9,385	117%	8,000	5,527	69%
1709	Other Financing Sources	628,591	562,406	89%	749,299	743,009	99%
<b>1710</b>	<b>0501-34-2506 - Sher Community Corrections</b>						
<b>1711</b>	<b>Expenditure</b>	<b>3,180,469</b>	<b>3,059,425</b>	<b>96%</b>	<b>3,217,687</b>	<b>3,338,778</b>	<b>104%</b>
1712	Salaries And Employee Benefits	3,051,848	2,982,993	98%	3,141,302	3,266,065	104%
1713	Services And Supplies	128,621	76,432	59%	76,385	72,713	95%
<b>1714</b>	<b>Revenue</b>	<b>3,180,469</b>	<b>3,136,534</b>	<b>99%</b>	<b>3,217,687</b>	<b>3,087,288</b>	<b>96%</b>
1715	State Revenue	3,180,469	3,136,534	99%	3,217,687	2,949,656	92%
1716	Charges For Services				-	137,632	

## Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking Fiscal Oversight Committee Meeting

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1717</b>	<b>0503-34-2401 - Court Security</b>						
<b>1718</b>	<b>Expenditure</b>	<b>3,649,126</b>	<b>3,696,380</b>	<b>101%</b>	<b>3,534,612</b>	<b>3,846,526</b>	<b>109%</b>
1719	Salaries And Employee Benefits	3,572,773	3,651,851	102%	3,433,003	3,796,582	111%
1720	Services And Supplies	76,353	44,529	58%	87,550	35,918	41%
1721	Capital Assets				14,059	14,025	100%
<b>1722</b>	<b>Revenue</b>	<b>3,449,126</b>	<b>3,518,963</b>	<b>102%</b>	<b>3,534,612</b>	<b>3,905,737</b>	<b>110%</b>
1723	Revenue From Use Of Money And Property	-	(4,085)		-	(14,067)	
1724	State Revenue	3,139,095	3,434,772	109%	3,215,200	3,422,385	106%
1725	Charges For Services	-	4,593				
1726	Miscellaneous Revenues	310,031	275	0%	319,412	275	0%
1727	Other Financing Sources	-	83,408		-	497,145	
<b>1728</b>	<b>0523-34-2507 - Patrol - Small &amp; Rural</b>						
<b>1729</b>	<b>Expenditure</b>	<b>221,000</b>	<b>4,736</b>	<b>2%</b>	<b>1,850,768</b>	<b>459,709</b>	<b>25%</b>
1730	Salaries And Employee Benefits	66,000	-	0%	105,000	-	0%
1731	Services And Supplies	105,000	4,736	5%	426,375	81,387	19%
1732	Capital Assets	50,000	-	0%	1,319,393	378,322	29%
<b>1733</b>	<b>Revenue</b>	<b>505,000</b>	<b>542,089</b>	<b>107%</b>	<b>1,828,518</b>	<b>567,085</b>	<b>31%</b>
1734	Revenue From Use Of Money And Property	5,000	42,089	842%	5,000	67,085	1342%
1735	State Revenue	-	500,000		500,000	500,000	100%
1736	Other Financing Sources	500,000	-	0%			
1737	Use Of Fund Balance				1,323,518	-	0%
<b>1738</b>	<b>0524-34-2507 - Patrol - Cops</b>						
<b>1739</b>	<b>Expenditure</b>	<b>150,920</b>	<b>17,108</b>	<b>11%</b>	<b>150,920</b>	<b>15,304</b>	<b>10%</b>
1740	Services And Supplies	75,920	17,108	23%	75,920	15,304	20%
1741	Capital Assets	75,000	-	0%	75,000	-	0%
<b>1742</b>	<b>Revenue</b>	<b>150,920</b>	<b>142,583</b>	<b>94%</b>	<b>161,671</b>	<b>179,605</b>	<b>111%</b>
1743	Revenue From Use Of Money And Property	4,000	11,861	297%	4,000	22,071	552%
1744	State Revenue	-	130,722		157,671	157,534	100%
1745	Other Financing Sources	146,920	-	0%			



**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1746</b>	<b>0524-34-2509 - Detention - Cops</b>						
<b>1747</b>	<b>Expenditure</b>	<b>91,796</b>	<b>-</b>	<b>0%</b>	<b>71,796</b>	<b>6,441</b>	<b>9%</b>
1748	Services And Supplies	91,796	-	0%	71,796	6,441	9%
<b>1749</b>	<b>Revenue</b>	<b>91,796</b>	<b>98,519</b>	<b>107%</b>	<b>96,549</b>	<b>109,286</b>	<b>113%</b>
1750	Revenue From Use Of Money And Property	-	7,423		-	12,476	
1751	State Revenue	-	91,096		96,549	96,810	100%
1752	Other Financing Sources	91,796	-	0%			
<b>1753</b>	<b>1280-34-2509 - Detention - Ran Board</b>						
<b>1754</b>	<b>Expenditure</b>	<b>315,000</b>	<b>272,250</b>	<b>86%</b>	<b>166,000</b>	<b>77,071</b>	<b>46%</b>
1755	Salaries And Employee Benefits	10,000	-	0%	10,000	-	0%
1756	Services And Supplies	111,000	144,510	130%	156,000	77,071	49%
1757	Capital Assets	194,000	127,740	66%			
<b>1758</b>	<b>Revenue</b>	<b>315,000</b>	<b>194,445</b>	<b>62%</b>	<b>166,000</b>	<b>200,041</b>	<b>121%</b>
1759	Revenue From Use Of Money And Property	6,000	12,310	205%	6,000	21,050	351%
1760	State Revenue	160,000	182,135	114%	160,000	178,991	112%
1761	Use Of Fund Balance	149,000	-	0%			
<b>1762</b>	<b>1281-34-2402 - Civil Process - Equipment</b>						
<b>1763</b>	<b>Expenditure</b>	<b>90,504</b>	<b>39,290</b>	<b>43%</b>	<b>72,363</b>	<b>39,068</b>	<b>54%</b>
1764	Services And Supplies	75,504	39,290	52%	41,238	7,943	19%
1765	Capital Assets	15,000	-	0%	31,125	31,125	100%
<b>1766</b>	<b>Revenue</b>	<b>47,546</b>	<b>50,320</b>	<b>106%</b>	<b>78,671</b>	<b>41,466</b>	<b>53%</b>
1767	Revenue From Use Of Money And Property	-	5,076		-	6,805	
1768	Charges For Services	47,546	45,244	95%	47,546	34,661	73%
1769	Use Of Fund Balance				31,125	-	0%
<b>1770</b>	<b>1282-34-2402 - Civil Process - Vehicles</b>						
<b>1771</b>	<b>Expenditure</b>	<b>348,742</b>	<b>126,819</b>	<b>36%</b>	<b>128,996</b>	<b>103,316</b>	<b>80%</b>
1772	Services And Supplies	93,087	35,164	38%	43,537	17,857	41%
1773	Capital Assets	255,655	91,655	36%	85,459	85,459	100%
<b>1774</b>	<b>Revenue</b>	<b>70,000</b>	<b>42,777</b>	<b>61%</b>	<b>70,000</b>	<b>41,046</b>	<b>59%</b>
1775	Revenue From Use Of Money And Property	-	21		-	(1,322)	
1776	Charges For Services	70,000	42,756	61%	70,000	42,368	61%

**Yolo County Fiscal Year 2018-19 and 2019-20 Budget Tracking  
Fiscal Oversight Committee Meeting**

#	Department/Level Group	2018-19			2019-20		
		Adopted Budget	Actuals	Variance (%)	Adopted Budget	Actuals	Variance (%)
<b>1777</b>	<b>1283-34-2502 - Management</b>						
<b>1778</b>	<b>Expenditure</b>	<b>52,000</b>	-	<b>0%</b>	<b>15,000</b>	-	<b>0%</b>
1779	Services And Supplies	42,000	-	0%	15,000	-	0%
1780	Capital Assets	10,000	-	0%			
<b>1781</b>	<b>Revenue</b>	<b>10,250</b>	<b>4,574</b>	<b>45%</b>	<b>10,250</b>	<b>3,972</b>	<b>39%</b>
1782	Revenue From Use Of Money And Property	250	4,574	1830%	250	3,972	1589%
1783	Miscellaneous Revenues	10,000	-	0%	10,000	-	0%
<b>1784</b>	<b>1284-34-2509 - Detention - Inmate Welfare</b>						
<b>1785</b>	<b>Expenditure</b>	<b>347,100</b>	<b>102,156</b>	<b>29%</b>	<b>445,200</b>	<b>279,488</b>	<b>63%</b>
1786	Services And Supplies	346,100	98,056	28%	445,200	275,988	62%
1787	Other Charges	1,000	4,100	410%	-	3,500	
<b>1788</b>	<b>Revenue</b>	<b>347,100</b>	<b>179,207</b>	<b>52%</b>	<b>376,100</b>	<b>394,695</b>	<b>105%</b>
1789	Revenue From Use Of Money And Property	166,000	1,083	1%	195,000	194,788	100%
1790	Miscellaneous Revenues	181,100	178,124	98%	181,100	199,908	110%
<b>1791</b>	<b>0100-34-2507 - Patrol</b>						
<b>1792</b>	<b>Expenditure</b>	<b>24,397</b>	<b>24,397</b>	<b>100%</b>	-	-	
1793	Other Financing Uses	24,397	24,397	100%	-	-	
<b>1794</b>	<b>Revenue</b>	<b>24,397</b>	-	<b>0%</b>	-	-	
1795	Use Of Fund Balance	24,397	-	0%	-	-	

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1</b>	<b>Agriculture</b>			
<b>2</b>	<b>0100-60-2701 - Agriculture</b>			
<b>3</b>	<b>Expenditure</b>	<b>3,836,596</b>	<b>713,887</b>	<b>19%</b>
4	Salaries And Employee Benefits	3,123,299	696,427	22%
5	Services And Supplies	713,297	17,461	2%
<b>6</b>	<b>Revenue</b>	<b>3,836,596</b>	<b>215,582</b>	<b>6%</b>
7	Licenses, Permits, And Franchises	182,200	1,640	1%
8	Fines, Forfeitures, And Penalties	40,000	7,050	18%
9	State Revenue	1,291,808	-	0%
10	Federal Revenue	349,853	-	0%
11	Charges For Services	1,018,469	204,954	20%
12	Miscellaneous Revenues	8,000	1,938	24%
13	Use Of Fund Balance	60,510	-	0%
14	Net County Cost	885,756	-	0%
<b>15</b>	<b>0170-60-2702 - Cannabis Regulation</b>			
<b>16</b>	<b>Expenditure</b>	<b>-</b>	<b>100</b>	
17	Salaries And Employee Benefits	-	100	
<b>18</b>	<b>4011-60-2701 - Agriculture</b>			
<b>19</b>	<b>Expenditure</b>	<b>4,400</b>	<b>24,284</b>	<b>552%</b>
20	Services And Supplies	4,400	-	0%
21	Capital Assets		24,284	
<b>22</b>	<b>Revenue</b>	<b>4,400</b>	<b>-</b>	<b>0%</b>
23	Use Of Fund Balance	4,400	-	0%
<b>24</b>	<b>4012-60-2701 - Agriculture</b>			
<b>25</b>	<b>Expenditure</b>	<b>1,000,000</b>	<b>-</b>	<b>0%</b>
26	Other Financing Uses	1,000,000	-	0%
<b>27</b>	<b>Revenue</b>	<b>1,000,000</b>	<b>(12,234)</b>	<b>-1%</b>
28	Revenue From Use Of Money And Property		(12,234)	
29	Use Of Fund Balance	1,000,000	-	0%
<b>30</b>	<b>4013-60-2701 - Agriculture</b>			
<b>31</b>	<b>Revenue</b>		<b>(7,570)</b>	
32	Revenue From Use Of Money And Property		(7,570)	

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>33</b>	<b>Assessor/Clerk-Recorder/Elections</b>			
<b>34</b>	<b>0100-61-1081 - Assessor</b>			
<b>35</b>	<b>Expenditure</b>	<b>4,217,603</b>	<b>669,562</b>	<b>16%</b>
36	Salaries And Employee Benefits	2,957,893	582,829	20%
37	Services And Supplies	938,096	86,733	9%
38	Intrafund Transfers	305,714	-	0%
39	Other Financing Uses	15,900	-	0%
<b>40</b>	<b>Revenue</b>	<b>4,217,603</b>	<b>24,263</b>	<b>1%</b>
41	State Revenue	373,962	-	0%
42	Charges For Services	1,283,500	23,292	2%
43	Miscellaneous Revenues	35,000	972	3%
44	Use Of Fund Balance	157,519	-	0%
45	Net County Cost	2,367,622	-	0%
<b>46</b>	<b>0100-61-1201 - Elections</b>			
<b>47</b>	<b>Expenditure</b>	<b>3,059,656</b>	<b>281,660</b>	<b>9%</b>
48	Salaries And Employee Benefits	1,049,953	169,168	16%
49	Services And Supplies	1,696,789	112,492	7%
50	Intrafund Transfers	305,714	-	0%
51	Other Financing Uses	7,200	-	0%
<b>52</b>	<b>Revenue</b>	<b>3,059,656</b>	<b>83,651</b>	<b>3%</b>
53	State Revenue	458,009	23,621	5%
54	Charges For Services	350,000	(61,796)	-18%
55	Miscellaneous Revenues	22,000	121,825	554%
56	Net County Cost	2,229,647	-	0%
<b>57</b>	<b>0100-61-2012 - Administration</b>			
<b>58</b>	<b>Expenditure</b>	<b>-</b>	<b>174,073</b>	
59	Salaries And Employee Benefits	885,748	171,783	19%
60	Services And Supplies	31,394	2,290	7%
61	Intrafund Transfers	(917,142)	-	0%
<b>62</b>	<b>0100-61-2851 - Clerk-Recorder</b>			
<b>63</b>	<b>Expenditure</b>	<b>2,060,361</b>	<b>402,107</b>	<b>20%</b>
64	Appropriation For Contingencies	22,500	-	0%
65	Salaries And Employee Benefits	1,410,872	325,682	23%
66	Services And Supplies	310,874	76,426	25%
67	Intrafund Transfers	305,715	-	0%
68	Other Financing Uses	10,400	-	0%
<b>69</b>	<b>Revenue</b>	<b>2,060,361</b>	<b>427,767</b>	<b>21%</b>
70	Revenue From Use Of Money And Property	9,250	-	0%
71	Licenses, Permits, And Franchises	45,750	12,616	28%
72	Charges For Services	1,091,705	414,422	38%
73	Miscellaneous Revenues	26,000	730	3%
74	Use Of Fund Balance	168,858	-	0%
75	Net County Cost	718,798	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>76</b>	<b>Board of Supervisors</b>			
<b>77</b>	<b>0100-62-1011 - Board Of Supervisors</b>			
<b>78</b>	<b>Expenditure</b>	<b>2,309,505</b>	<b>449,020</b>	<b>19%</b>
79	Salaries And Employee Benefits	2,070,110	398,192	19%
80	Services And Supplies	230,995	50,809	22%
81	Other Charges		20	
82	Other Financing Uses	8,400	-	0%
<b>83</b>	<b>Revenue</b>	<b>2,309,505</b>	<b>7,640</b>	<b>0%</b>
84	Miscellaneous Revenues		7,640	
85	Net County Cost	2,309,505	-	0%
<b>86</b>	<b>Capital Improvement Program</b>			
<b>87</b>	<b>3120-11-1355 - Facility Capital Projects</b>			
<b>88</b>	<b>Expenditure</b>	<b>3,105,267</b>	<b>130,392</b>	<b>4%</b>
89	Services And Supplies	126,132	-	0%
90	Capital Assets	2,979,135	130,392	4%
<b>91</b>	<b>Revenue</b>	<b>3,105,267</b>	<b>(13,679)</b>	<b>0%</b>
92	Revenue From Use Of Money And Property		(13,679)	
93	Other Financing Sources	2,060,000	-	0%
94	Use Of Fund Balance	1,045,267	-	0%
<b>95</b>	<b>3120-11-1570 - It Capital Project</b>			
<b>96</b>	<b>Expenditure</b>	<b>835,436</b>	<b>-</b>	<b>0%</b>
97	Appropriation For Contingencies	366,904	-	0%
98	Capital Assets	468,532	-	0%
<b>99</b>	<b>Revenue</b>	<b>835,436</b>	<b>-</b>	<b>0%</b>
100	State Revenue	835,436	-	0%
<b>101</b>	<b>3201-11-1352 - Jail Expansion - Monroe</b>			
<b>102</b>	<b>Expenditure</b>	<b>12,783,500</b>	<b>2,229,172</b>	<b>17%</b>
103	Services And Supplies		3,880	
104	Capital Assets	12,660,000	2,225,292	18%
105	Other Financing Uses	123,500	-	0%
<b>106</b>	<b>Revenue</b>	<b>12,783,500</b>	<b>81,856</b>	<b>1%</b>
107	Revenue From Use Of Money And Property		81,856	
108	State Revenue	11,392,000	-	0%
109	Use Of Fund Balance	1,391,500	-	0%
<b>110</b>	<b>3203-11-1352 - Jail Expansion - Leinberger</b>			
<b>111</b>	<b>Expenditure</b>	<b>33,000,000</b>	<b>35,899</b>	<b>0%</b>
112	Services And Supplies		25,705	
113	Capital Assets	33,000,000	10,194	0%
<b>114</b>	<b>Revenue</b>	<b>33,000,000</b>	<b>5,580</b>	<b>0%</b>
115	Revenue From Use Of Money And Property		5,580	
116	State Revenue	30,500,000	-	0%
117	Use Of Fund Balance	2,500,000	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>118</b>	<b>3601-11-1354 - Yolo Library Replacement</b>			
<b>119</b>	<b>Expenditure</b>		<b>28,905</b>	
120	Services And Supplies		28,055	
121	Capital Assets		850	
<b>122</b>	<b>Revenue</b>		<b>(3,997)</b>	
123	Revenue From Use Of Money And Property		(3,997)	
<b>124</b>	<b>3701-11-7012 - Esparto Park Improvement</b>			
<b>125</b>	<b>Expenditure</b>	<b>204,035</b>	-	<b>0%</b>
126	Capital Assets	204,035	-	0%
<b>127</b>	<b>Revenue</b>	<b>204,035</b>	<b>(2,994)</b>	<b>-1%</b>
128	Revenue From Use Of Money And Property		(2,994)	
129	Use Of Fund Balance	204,035	-	0%
<b>130</b>	<b>Child Support &amp; Services</b>			
<b>131</b>	<b>0160-30-2041 - Child Support Services</b>			
<b>132</b>	<b>Expenditure</b>	<b>5,612,446</b>	<b>1,065,356</b>	<b>19%</b>
133	Salaries And Employee Benefits	4,836,837	968,455	20%
134	Services And Supplies	775,609	96,902	12%
<b>135</b>	<b>Revenue</b>	<b>5,612,446</b>	<b>1,109,350</b>	<b>20%</b>
136	Revenue From Use Of Money And Property	2,000	(3,315)	-166%
137	State Revenue	1,907,551	378,306	20%
138	Federal Revenue	3,702,895	734,359	20%
<b>139</b>	<b>Community Services</b>			
<b>140</b>	<b>0100-20-1501 - County Surveyor</b>			
<b>141</b>	<b>Expenditure</b>	<b>70,000</b>	-	<b>0%</b>
142	Salaries And Employee Benefits	20,000	-	0%
143	Services And Supplies	50,000	-	0%
<b>144</b>	<b>Revenue</b>	<b>70,000</b>	<b>5,470</b>	<b>8%</b>
145	Charges For Services	70,000	5,470	8%
<b>146</b>	<b>0100-20-2971 - Planning/Building</b>			
<b>147</b>	<b>Expenditure</b>	<b>4,741,636</b>	<b>501,977</b>	<b>11%</b>
148	Salaries And Employee Benefits	2,422,948	408,297	17%
149	Services And Supplies	1,461,688	94,643	6%
150	Other Charges	75,000	-	0%
151	Capital Assets	782,000	(963)	0%
<b>152</b>	<b>Revenue</b>	<b>4,741,636</b>	<b>575,425</b>	<b>12%</b>
153	Revenue From Use Of Money And Property	10,000	-	0%
154	Licenses, Permits, And Franchises	2,690,029	578,856	22%
155	State Revenue	100,000	-	0%
156	Other Governmental Agencies	700,000	-	0%
157	Charges For Services	199,964	(300)	0%
158	Miscellaneous Revenues	500	(3,131)	-626%
159	Other Financing Sources		-	
160	Use Of Fund Balance	225,900	-	0%
161	Net County Cost	815,243	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>162</b>	<b>0130-20-4013 - Environmental Health</b>			
<b>163</b>	<b>Expenditure</b>	<b>4,310,739</b>	<b>685,623</b>	<b>16%</b>
164	Salaries And Employee Benefits	3,260,610	652,675	20%
165	Services And Supplies	821,129	33,203	4%
166	Other Charges	3,000	394	13%
167	Capital Assets	236,000	-	0%
168	Intrafund Transfers	(10,000)	(649)	6%
<b>169</b>	<b>Revenue</b>	<b>4,310,739</b>	<b>908,084</b>	<b>21%</b>
170	Revenue From Use Of Money And Property	7,000	(13,810)	-197%
171	Licenses, Permits, And Franchises	3,647,048	913,349	25%
172	Fines, Forfeitures, And Penalties	17,000	3,681	22%
173	State Revenue	58,105	-	0%
174	Charges For Services	32,571	4,864	15%
175	Other Financing Sources	108,809	-	0%
176	Use Of Fund Balance	440,206	-	0%
<b>177</b>	<b>0170-20-2973 - Cannabis</b>			
<b>178</b>	<b>Expenditure</b>	<b>2,531,771</b>	<b>211,131</b>	<b>8%</b>
179	Salaries And Employee Benefits	1,239,277	175,928	14%
180	Services And Supplies	897,052	35,203	4%
181	Intrafund Transfers	390,847	-	0%
182	Other Financing Uses	4,595	-	0%
<b>183</b>	<b>Revenue</b>	<b>2,531,771</b>	<b>997,668</b>	<b>39%</b>
184	Revenue From Use Of Money And Property	-	(77,329)	
185	Licenses, Permits, And Franchises	1,857,209	1,074,997	58%
186	Charges For Services	11,607	-	0%
187	Use Of Fund Balance	662,955	-	0%
<b>188</b>	<b>0301-20-3011 - Roads/Public Works</b>			
<b>189</b>	<b>Expenditure</b>	<b>32,303,832</b>	<b>1,999,634</b>	<b>6%</b>
190	Salaries And Employee Benefits	5,916,445	1,171,652	20%
191	Services And Supplies	5,049,456	532,986	11%
192	Other Charges	598,200	-	0%
193	Capital Assets	20,739,731	294,996	1%
<b>194</b>	<b>Revenue</b>	<b>32,303,832</b>	<b>464,838</b>	<b>1%</b>
195	Taxes	1,668,359	(1)	0%
196	Revenue From Use Of Money And Property	225,000	(308,765)	-137%
197	Licenses, Permits, And Franchises	220,000	349,999	159%
198	State Revenue	11,722,117	1,654,055	14%
199	Federal Revenue	9,450,623	(1,252,203)	-13%
200	Other Governmental Agencies	140,000	-	0%
201	Charges For Services	296,500	17,364	6%
202	Miscellaneous Revenues	18,100	4,388	24%
203	Other Financing Sources	1,938,050	-	0%
204	Use Of Fund Balance	6,625,083	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>205</b>	<b>0303-20-3011 - Roads/Public Works</b>			
<b>206</b>	<b>Expenditure</b>	<b>500,000</b>	-	<b>0%</b>
207	Other Financing Uses	500,000	-	0%
<b>208</b>	<b>Revenue</b>	<b>500,000</b>	<b>(13,392)</b>	<b>-3%</b>
209	Revenue From Use Of Money And Property	9,000	(13,392)	-149%
210	Use Of Fund Balance	491,000	-	0%
<b>211</b>	<b>0305-20-3011 - Roads/Public Works</b>			
<b>212</b>	<b>Expenditure</b>	<b>1,000</b>	-	<b>0%</b>
213	Salaries And Employee Benefits	1,000	-	0%
<b>214</b>	<b>Revenue</b>	<b>1,000</b>	<b>(2,382)</b>	<b>-238%</b>
215	Revenue From Use Of Money And Property	1,000	(2,382)	-238%
<b>216</b>	<b>0321-20-3011 - Roads/Public Works</b>			
<b>217</b>	<b>Expenditure</b>	<b>650</b>	-	<b>0%</b>
218	Other Financing Uses	650	-	0%
<b>219</b>	<b>Revenue</b>	<b>650</b>	<b>1</b>	<b>0%</b>
220	Taxes	645	-	0%
221	Revenue From Use Of Money And Property		1	
222	State Revenue	5	-	0%
<b>223</b>	<b>0322-20-3011 - Roads/Public Works</b>			
<b>224</b>	<b>Expenditure</b>	<b>1,337,085</b>	-	<b>0%</b>
225	Other Financing Uses	1,337,085	-	0%
<b>226</b>	<b>Revenue</b>	<b>1,337,085</b>	<b>1,657</b>	<b>0%</b>
227	Taxes	1,333,918	1,606	0%
228	Revenue From Use Of Money And Property	800	51	6%
229	State Revenue	2,367	-	0%
<b>230</b>	<b>0330-20-3201 - Transportation</b>			
<b>231</b>	<b>Expenditure</b>	<b>204,844</b>	-	<b>0%</b>
232	Services And Supplies	204,844	-	0%
<b>233</b>	<b>Revenue</b>	<b>204,844</b>	<b>(1,712)</b>	<b>-1%</b>
234	Revenue From Use Of Money And Property	1,000	(1,712)	-171%
235	State Revenue	201,984	-	0%
236	Use Of Fund Balance	1,860	-	0%
<b>237</b>	<b>1262-20-2971 - Planning/Building</b>			
<b>238</b>	<b>Expenditure</b>	<b>110,000</b>	-	<b>0%</b>
239	Services And Supplies	110,000	-	0%
<b>240</b>	<b>Revenue</b>	<b>110,000</b>	<b>19,134</b>	<b>17%</b>
241	Revenue From Use Of Money And Property	1,870	(1,251)	-67%
242	Licenses, Permits, And Franchises	90,617	19,001	21%
243	Charges For Services	4,513	1,384	31%
244	Use Of Fund Balance	13,000	-	0%



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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>245</b>	<b>3301-20-3031 - Esparto Bridge Dev Fee</b>			
<b>246</b>	<b>Expenditure</b>	<b>4,216</b>	<b>-</b>	<b>0%</b>
247	Appropriation For Contingencies	4,216	-	0%
<b>248</b>	<b>Revenue</b>	<b>4,216</b>	<b>-</b>	<b>0%</b>
249	Revenue From Use Of Money And Property	4,216	-	0%
<b>250</b>	<b>4021-20-1401 - Fleet Services</b>			
<b>251</b>	<b>Expenditure</b>	<b>2,005,565</b>	<b>258,236</b>	<b>13%</b>
252	Salaries And Employee Benefits	477,307	58,189	12%
253	Services And Supplies	1,492,258	200,047	13%
254	Other Charges	1,000	-	0%
255	Capital Assets	35,000	-	0%
<b>256</b>	<b>Revenue</b>	<b>2,005,565</b>	<b>(7,694)</b>	<b>0%</b>
257	Revenue From Use Of Money And Property	2,470	(7,694)	-311%
258	Charges For Services	1,867,656	-	0%
259	Miscellaneous Revenues	308	-	0%
260	Use Of Fund Balance	135,131	-	0%
<b>261</b>	<b>5021-20-4401 - Integrated Waste Mgmt</b>			
<b>262</b>	<b>Expenditure</b>	<b>28,785,217</b>	<b>4,494,698</b>	<b>16%</b>
263	Salaries And Employee Benefits	4,504,498	762,207	17%
264	Services And Supplies	16,313,671	1,786,637	11%
265	Other Charges	1,544,618	(132,589)	-9%
266	Capital Assets	5,922,430	2,078,443	35%
267	Other Financing Uses	500,000	-	0%
<b>268</b>	<b>Revenue</b>	<b>28,785,217</b>	<b>3,364,209</b>	<b>12%</b>
269	Revenue From Use Of Money And Property	46,364	(189,574)	-409%
270	Licenses, Permits, And Franchises	626,000	82,264	13%
271	State Revenue	198,500	651	0%
272	Other Governmental Agencies	8,150	86	1%
273	Charges For Services	21,106,551	3,434,139	16%
274	Miscellaneous Revenues	163,986	36,643	22%
275	Other Financing Sources	4,293,940	-	0%
276	Use Of Fund Balance	2,341,726	-	0%
<b>277</b>	<b>5025-20-4401 - Integrated Waste Mgmt</b>			
<b>278</b>	<b>Expenditure</b>	<b>25,000</b>	<b>-</b>	<b>0%</b>
279	Appropriation For Contingencies	25,000	-	0%
<b>280</b>	<b>Revenue</b>	<b>25,000</b>	<b>(16,169)</b>	<b>-65%</b>
281	Revenue From Use Of Money And Property	25,000	(16,169)	-65%
<b>282</b>	<b>5026-20-4401 - Integrated Waste Mgmt</b>			
<b>283</b>	<b>Expenditure</b>	<b>523,500</b>	<b>-</b>	<b>0%</b>
284	Appropriation For Contingencies	523,500	-	0%
<b>285</b>	<b>Revenue</b>	<b>523,500</b>	<b>56,763</b>	<b>11%</b>
286	Revenue From Use Of Money And Property	23,500	56,763	242%
287	Other Financing Sources	500,000	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>288</b>	<b>5027-20-4401 - Integrate Waste Mgmt</b>			
<b>289</b>	<b>Expenditure</b>	<b>1,072,510</b>	-	<b>0%</b>
290	Other Financing Uses	1,072,510	-	0%
<b>291</b>	<b>Revenue</b>	<b>1,072,510</b>	<b>(16,304)</b>	<b>-2%</b>
292	Revenue From Use Of Money And Property		(16,304)	
293	Use Of Fund Balance	1,072,510	-	0%
<b>294</b>	<b>5028-20-4401 - Integrate Waste Mgmt</b>			
<b>295</b>	<b>Expenditure</b>	<b>3,221,430</b>	-	<b>0%</b>
296	Other Financing Uses	3,221,430	-	0%
<b>297</b>	<b>Revenue</b>	<b>3,221,430</b>	<b>6,590</b>	<b>0%</b>
298	Revenue From Use Of Money And Property		6,590	
299	Use Of Fund Balance	3,221,430	-	0%
<b>300</b>	<b>County Administrative Office</b>			
<b>301</b>	<b>0100-63-1021 - County Administrator</b>			
<b>302</b>	<b>Expenditure</b>	<b>4,313,151</b>	<b>899,439</b>	<b>21%</b>
303	Salaries And Employee Benefits	2,670,243	726,471	27%
304	Services And Supplies	1,438,308	150,187	10%
305	Other Charges	195,000	22,780	12%
306	Other Financing Uses	9,600	-	0%
<b>307</b>	<b>Revenue</b>	<b>4,313,151</b>	<b>12,213</b>	<b>0%</b>
308	Charges For Services	154,952	10,158	7%
309	Miscellaneous Revenues	502,000	2,055	0%
310	Other Financing Sources	428,315	-	0%
311	Use Of Fund Balance	169,000	-	0%
312	Net County Cost	3,058,884	-	0%
<b>313</b>	<b>0100-63-1031 - Human Resources</b>			
<b>314</b>	<b>Expenditure</b>		<b>429,936</b>	
315	Salaries And Employee Benefits		415,378	
316	Services And Supplies		14,559	
<b>317</b>	<b>Revenue</b>		<b>76</b>	
318	Charges For Services		76	
<b>319</b>	<b>0100-63-1551 - Risk Management</b>			
<b>320</b>	<b>Expenditure</b>	<b>5,875,135</b>	<b>6,042,092</b>	<b>103%</b>
321	Salaries And Employee Benefits	219,538	99,514	45%
322	Services And Supplies	5,655,597	5,942,578	105%
<b>323</b>	<b>Revenue</b>	<b>5,875,135</b>	-	<b>0%</b>
324	Charges For Services	5,548,762	-	0%
325	Net County Cost	326,373	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>326</b>	<b>0100-63-2811 - Office Of Emergency Services</b>			
<b>327</b>	<b>Expenditure</b>	<b>1,101,297</b>	<b>118,401</b>	<b>11%</b>
328	Salaries And Employee Benefits	473,600	90,782	19%
329	Services And Supplies	332,624	27,619	8%
330	Other Charges	285,273	-	0%
331	Other Financing Uses	9,800	-	0%
<b>332</b>	<b>Revenue</b>	<b>1,101,297</b>	<b>-</b>	<b>0%</b>
333	State Revenue	400,859	-	0%
334	Federal Revenue	332,580	-	0%
335	Other Governmental Agencies	169,651	-	0%
336	Net County Cost	198,207	-	0%
<b>337</b>	<b>0100-63-5101 - Housing &amp; Community Developmnt</b>			
<b>338</b>	<b>Expenditure</b>	<b>571,386</b>	<b>-</b>	<b>0%</b>
339	Services And Supplies	121,386	-	0%
340	Other Financing Uses	450,000	-	0%
<b>341</b>	<b>Revenue</b>	<b>571,386</b>	<b>10,000</b>	<b>2%</b>
342	Federal Revenue	300,000	-	0%
343	Miscellaneous Revenues		10,000	
344	Other Financing Sources	271,386	-	0%
<b>345</b>	<b>0100-63-6101 - Cooperative Extension</b>			
<b>346</b>	<b>Expenditure</b>	<b>307,697</b>	<b>536</b>	<b>0%</b>
347	Salaries And Employee Benefits	451	-	0%
348	Services And Supplies	307,246	536	0%
<b>349</b>	<b>Revenue</b>	<b>307,697</b>	<b>-</b>	<b>0%</b>
350	Net County Cost	307,697	-	0%
<b>351</b>	<b>0101-63-1021 - County Administrator</b>			
<b>352</b>	<b>Expenditure</b>	<b>7,099,400</b>	<b>-</b>	<b>0%</b>
353	Services And Supplies	50,000	-	0%
354	Other Charges	150,000	-	0%
355	Other Financing Uses	6,899,400	-	0%
<b>356</b>	<b>Revenue</b>	<b>7,099,400</b>	<b>6,128,145</b>	<b>86%</b>
357	Revenue From Use Of Money And Property		(25,153)	
358	State Revenue	53,000	-	0%
359	Other Governmental Agencies	6,946,400	6,153,298	89%
360	Use Of Fund Balance	100,000	-	0%
<b>361</b>	<b>1203-63-2211 - Dispute Resolution Program</b>			
<b>362</b>	<b>Expenditure</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>
363	Services And Supplies	30,000	-	0%
<b>364</b>	<b>Revenue</b>	<b>30,000</b>	<b>(352)</b>	<b>-1%</b>
365	Revenue From Use Of Money And Property	1,000	(1,233)	-123%
366	Charges For Services	8,000	881	11%
367	Use Of Fund Balance	21,000	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>368</b>	<b>1210-63-2972 - Cache Creek Area Plan</b>			
<b>369</b>	<b>Expenditure</b>	<b>4,030,361</b>	<b>191,290</b>	<b>5%</b>
370	Salaries And Employee Benefits	283,631	42,236	15%
371	Services And Supplies	892,930	100,276	11%
372	Other Charges	100,000	48,779	49%
373	Capital Assets	2,743,000	-	0%
374	Other Financing Uses	10,800	-	0%
<b>375</b>	<b>Revenue</b>	<b>4,030,361</b>	<b>(56,554)</b>	<b>-1%</b>
376	Revenue From Use Of Money And Property	10,500	(56,554)	-539%
377	Licenses, Permits, And Franchises	1,421,576	-	0%
378	State Revenue	2,418,250	-	0%
379	Use Of Fund Balance	180,035	-	0%
<b>380</b>	<b>1212-63-2972 - CC Off Chnl Mning Pln</b>			
<b>381</b>	<b>Expenditure</b>		<b>1,354</b>	
382	Services And Supplies		1,354	
<b>383</b>	<b>1401-63-1307 - Ysa Lead Remediation</b>			
<b>384</b>	<b>Revenue</b>	<b>-</b>	<b>(1,038)</b>	
385	Revenue From Use Of Money And Property		(1,038)	
386	Licenses, Permits, And Franchises	3,000	-	0%
387	Use Of Fund Balance	(3,000)	-	0%
<b>388</b>	<b>1501-63-5101 - Housing &amp; Community Developmnt</b>			
<b>389</b>	<b>Revenue</b>	<b>-</b>	<b>(807)</b>	
390	Revenue From Use Of Money And Property	1,500	(2,099)	-140%
391	Licenses, Permits, And Franchises	20,000	1,292	6%
392	Use Of Fund Balance	(21,500)	-	0%
<b>393</b>	<b>1502-63-5101 - Housing &amp; Community Developmnt</b>			
<b>394</b>	<b>Expenditure</b>	<b>152,500</b>	<b>102</b>	<b>0%</b>
395	Services And Supplies		102	
396	Other Financing Uses	152,500	-	0%
<b>397</b>	<b>Revenue</b>	<b>152,500</b>	<b>6,373</b>	<b>4%</b>
398	Revenue From Use Of Money And Property	41,500	940	2%
399	Other Financing Sources	150,000	5,434	4%
400	Use Of Fund Balance	(39,000)	-	0%
<b>401</b>	<b>1503-63-5101 - Housing &amp; Community Developmnt</b>			
<b>402</b>	<b>Expenditure</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>
403	Other Financing Uses	30,000	-	0%
<b>404</b>	<b>Revenue</b>	<b>30,000</b>	<b>(1,479)</b>	<b>-5%</b>
405	Revenue From Use Of Money And Property		(1,479)	
406	Other Financing Sources	2,500	-	0%
407	Use Of Fund Balance	27,500	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>408</b>	<b>1504-63-5101 - Housing &amp; Community Developmnt</b>			
<b>409</b>	<b>Expenditure</b>	<b>11,000</b>	-	<b>0%</b>
410	Other Financing Uses	11,000	-	0%
<b>411</b>	<b>Revenue</b>	<b>11,000</b>	<b>(139)</b>	<b>-1%</b>
412	Revenue From Use Of Money And Property	3,514	(139)	-4%
413	Use Of Fund Balance	7,486	-	0%
<b>414</b>	<b>1505-63-5101 - Housing &amp; Community Developmnt</b>			
<b>415</b>	<b>Expenditure</b>	<b>1,000</b>	-	<b>0%</b>
416	Other Financing Uses	1,000	-	0%
<b>417</b>	<b>Revenue</b>	<b>1,000</b>	<b>(15)</b>	<b>-2%</b>
418	Revenue From Use Of Money And Property		(15)	
419	Other Financing Sources	1,000	-	0%
<b>420</b>	<b>1507-63-5101 - Housing &amp; Community Developmnt</b>			
<b>421</b>	<b>Expenditure</b>		<b>89,887</b>	
422	Other Charges		89,887	
<b>423</b>	<b>1508-63-5101 - Housing &amp; Community Developmnt</b>			
<b>424</b>	<b>Revenue</b>	-	<b>703</b>	
425	Revenue From Use Of Money And Property	3,500	(1,188)	-34%
426	Other Financing Sources	12,000	1,892	16%
427	Use Of Fund Balance	(15,500)	-	0%
<b>428</b>	<b>1713-63-7013 - Gibson House Improvement</b>			
<b>429</b>	<b>Expenditure</b>	<b>39,818</b>	-	<b>0%</b>
430	Services And Supplies	39,818	-	0%
<b>431</b>	<b>Revenue</b>	<b>39,818</b>	<b>(8)</b>	<b>0%</b>
432	Revenue From Use Of Money And Property		(8)	
433	Use Of Fund Balance	39,818	-	0%
<b>434</b>	<b>4041-63-1871 - Unemployment Self-Insurance</b>			
<b>435</b>	<b>Expenditure</b>	<b>190,179</b>	-	<b>0%</b>
436	Services And Supplies	1,497	-	0%
437	Other Charges	188,682	-	0%
<b>438</b>	<b>Revenue</b>	<b>190,179</b>	<b>(10,463)</b>	<b>-6%</b>
439	Revenue From Use Of Money And Property	6,297	(10,463)	-166%
440	Charges For Services	183,882	-	0%
<b>441</b>	<b>4042-63-1881 - Dental Self-Insurance</b>			
<b>442</b>	<b>Expenditure</b>	<b>1,877,295</b>	<b>472,384</b>	<b>25%</b>
443	Services And Supplies	1,877,295	472,384	25%
<b>444</b>	<b>Revenue</b>	<b>1,877,295</b>	<b>460,585</b>	<b>25%</b>
445	Revenue From Use Of Money And Property	6,000	(15,895)	-265%
446	Charges For Services	1,871,295	476,480	25%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>447</b>	<b>4051-63-1306 - Yolo Electric</b>			
<b>448</b>	<b>Expenditure</b>	<b>4,836,716</b>	<b>605,342</b>	<b>13%</b>
449	Salaries And Employee Benefits	51,795	10,049	19%
450	Services And Supplies	2,235,282	475,293	21%
451	Other Charges	2,330,820	120,000	5%
452	Other Financing Uses	218,819	-	0%
<b>453</b>	<b>Revenue</b>	<b>4,836,716</b>	<b>(620,766)</b>	<b>-13%</b>
454	Revenue From Use Of Money And Property	(9,000)	61,066	-679%
455	Charges For Services	3,380,716	(325,298)	-10%
456	Miscellaneous Revenues	1,465,000	(356,533)	-24%
<b>457</b>	<b>5001-63-3101 - Airport</b>			
<b>458</b>	<b>Expenditure</b>	<b>1,221,927</b>	<b>(782,669)</b>	<b>-64%</b>
459	Salaries And Employee Benefits	15,338	-	0%
460	Services And Supplies	118,306	21,855	18%
461	Other Charges	38,283	-	0%
462	Capital Assets	1,050,000	(804,524)	-77%
<b>463</b>	<b>Revenue</b>	<b>1,221,927</b>	<b>(702,463)</b>	<b>-57%</b>
464	Revenue From Use Of Money And Property	183,993	(2,816)	-2%
465	Licenses, Permits, And Franchises	80	-	0%
466	State Revenue	10,000	-	0%
467	Federal Revenue	972,000	(699,647)	-72%
468	Use Of Fund Balance	55,854	-	0%
<b>469</b>	<b>5010-63-3101 - Airport</b>			
<b>470</b>	<b>Revenue</b>		<b>(227)</b>	
471	Revenue From Use Of Money And Property		(227)	
<b>472</b>	<b>County Counsel</b>			
<b>473</b>	<b>0100-64-1151 - County Counsel</b>			
<b>474</b>	<b>Expenditure</b>	<b>1,937,974</b>	<b>606,719</b>	<b>31%</b>
475	Salaries And Employee Benefits	3,039,284	594,217	20%
476	Services And Supplies	294,299	26,667	9%
477	Intrafund Transfers	(1,405,609)	(14,165)	1%
478	Other Financing Uses	10,000	-	0%
<b>479</b>	<b>Revenue</b>	<b>1,937,974</b>	<b>16,388</b>	<b>1%</b>
480	Charges For Services	432,003	16,388	4%
481	Net County Cost	1,505,971	-	0%
<b>482</b>	<b>0100-64-2105 - Indigent Defense</b>			
<b>483</b>	<b>Expenditure</b>	<b>939,416</b>	<b>262,845</b>	<b>28%</b>
484	Services And Supplies	939,416	262,845	28%
<b>485</b>	<b>Revenue</b>	<b>939,416</b>	<b>-</b>	<b>0%</b>
486	Net County Cost	939,416	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>487</b>	<b>0100-64-2221 - Small Claims Advisory</b>			
<b>488</b>	<b>Expenditure</b>	<b>4,200</b>	<b>-</b>	<b>0%</b>
489	Services And Supplies	4,200	-	0%
<b>490</b>	<b>Revenue</b>	<b>4,200</b>	<b>210</b>	<b>5%</b>
491	Charges For Services		210	
492	Net County Cost	4,200	-	0%
<b>493</b>	<b>County Service Areas</b>			
<b>494</b>	<b>1910-51-3021 - Clarksburg Lighting</b>			
<b>495</b>	<b>Expenditure</b>	<b>5,700</b>	<b>(545)</b>	<b>-10%</b>
496	Services And Supplies	5,700	(545)	-10%
<b>497</b>	<b>Revenue</b>	<b>5,700</b>	<b>(77)</b>	<b>-1%</b>
498	Revenue From Use Of Money And Property	60	(77)	-128%
499	Charges For Services	3,806	-	0%
500	Use Of Fund Balance	1,834	-	0%
<b>501</b>	<b>1915-51-2751 - Garcia Bend CSA No. 9</b>			
<b>502</b>	<b>Expenditure</b>	<b>17,000</b>	<b>-</b>	<b>0%</b>
503	Services And Supplies	600	-	0%
504	Other Charges	16,400	-	0%
<b>505</b>	<b>Revenue</b>	<b>17,000</b>	<b>(267)</b>	<b>-2%</b>
506	Taxes	16,660	-	0%
507	Revenue From Use Of Money And Property	120	(267)	-223%
508	State Revenue	16	-	0%
509	Use Of Fund Balance	204	-	0%
<b>510</b>	<b>1920-51-2781 - Snowball</b>			
<b>511</b>	<b>Expenditure</b>	<b>271,540</b>	<b>35,328</b>	<b>13%</b>
512	Appropriation For Contingencies	52,355	-	0%
513	Services And Supplies	34,185	35,328	103%
514	Capital Assets	185,000	-	0%
<b>515</b>	<b>Revenue</b>	<b>271,540</b>	<b>(2,685)</b>	<b>-1%</b>
516	Taxes	98,800	355	0%
517	Revenue From Use Of Money And Property	900	(3,040)	-338%
518	State Revenue	171,740	-	0%
519	Other Governmental Agencies	100	-	0%
<b>520</b>	<b>1927-51-7012 - Esparto Park Improvement</b>			
<b>521</b>	<b>Expenditure</b>		<b>1,111</b>	
522	Services And Supplies		1,111	
<b>523</b>	<b>Revenue</b>		<b>(171)</b>	
524	Revenue From Use Of Money And Property		(171)	
<b>525</b>	<b>1940-51-3013 - Rolling Acres Assessment Dist</b>			
<b>526</b>	<b>Expenditure</b>		<b>4,021</b>	
527	Other Charges		4,021	
<b>528</b>	<b>Revenue</b>		<b>(58)</b>	
529	Revenue From Use Of Money And Property		(58)	

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>530</b>	<b>1950-51-3022 - Dunnigan Lighting</b>			
<b>531</b>	<b>Expenditure</b>	<b>9,400</b>	<b>(1,003)</b>	<b>-11%</b>
532	Services And Supplies	9,400	(1,003)	-11%
<b>533</b>	<b>Revenue</b>	<b>9,400</b>	<b>(745)</b>	<b>-8%</b>
534	Revenue From Use Of Money And Property	519	(745)	-144%
535	Charges For Services	6,517	-	0%
536	Use Of Fund Balance	2,364	-	0%
<b>537</b>	<b>1961-51-4997 - Willowbank</b>			
<b>538</b>	<b>Expenditure</b>	<b>4,585</b>	<b>-</b>	<b>0%</b>
539	Services And Supplies	4,585	-	0%
<b>540</b>	<b>Revenue</b>	<b>4,585</b>	<b>(83)</b>	<b>-2%</b>
541	Revenue From Use Of Money And Property		(83)	
542	Charges For Services	4,585	-	0%
<b>543</b>	<b>1962-51-4996 - North Davis Meadows</b>			
<b>544</b>	<b>Expenditure</b>	<b>619,246</b>	<b>(2,793)</b>	<b>0%</b>
545	Services And Supplies	260,250	(2,793)	-1%
546	Other Charges	15,000	-	0%
547	Capital Assets	343,996	-	0%
<b>548</b>	<b>Revenue</b>	<b>619,246</b>	<b>(13,438)</b>	<b>-2%</b>
549	Revenue From Use Of Money And Property	1,000	(13,438)	-1344%
550	Charges For Services	580,403	-	0%
551	Use Of Fund Balance	37,843	-	0%
<b>552</b>	<b>1963-51-4996 - North Davis Meadows</b>			
<b>553</b>	<b>Expenditure</b>	<b>165,745</b>	<b>2,880</b>	<b>2%</b>
554	Services And Supplies	162,350	2,880	2%
555	Other Charges	3,395	-	0%
<b>556</b>	<b>Revenue</b>	<b>165,745</b>	<b>(3,287)</b>	<b>-2%</b>
557	Revenue From Use Of Money And Property		(3,287)	
558	Charges For Services	165,745	-	0%
<b>559</b>	<b>1964-51-4996 - North Davis Meadows</b>			
<b>560</b>	<b>Expenditure</b>	<b>14,077</b>	<b>-</b>	<b>0%</b>
561	Services And Supplies	14,077	-	0%
<b>562</b>	<b>Revenue</b>	<b>14,077</b>	<b>115</b>	<b>1%</b>
563	Revenue From Use Of Money And Property		115	
564	Charges For Services	14,077	-	0%



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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>565</b>	<b>1965-51-3022 - North Davis Meadows</b>			
<b>566</b>	<b>Expenditure</b>	<b>38,700</b>	<b>(1,462)</b>	<b>-4%</b>
567	Services And Supplies	38,700	(1,462)	-4%
<b>568</b>	<b>Revenue</b>	<b>38,700</b>	<b>66</b>	<b>0%</b>
569	Revenue From Use Of Money And Property		66	
570	Charges For Services	11,633	-	0%
571	Use Of Fund Balance	27,067	-	0%
<b>572</b>	<b>1966-51-3022 - North Davis Meadows</b>			
<b>573</b>	<b>Expenditure</b>	<b>43,208</b>	<b>8,347</b>	<b>19%</b>
574	Services And Supplies	43,100	8,347	19%
575	Other Charges	108	-	0%
<b>576</b>	<b>Revenue</b>	<b>43,208</b>	<b>153</b>	<b>0%</b>
577	Revenue From Use Of Money And Property		153	
578	Charges For Services	43,208	-	0%
<b>579</b>	<b>1970-51-7201 - Wild Wings Golf Course</b>			
<b>580</b>	<b>Expenditure</b>	<b>1,350,740</b>	<b>5,717</b>	<b>0%</b>
581	Services And Supplies	1,028,362	300	0%
582	Other Charges	23,230	-	0%
583	Capital Assets	1,400	5,417	387%
584	Other Financing Uses	297,748	-	0%
<b>585</b>	<b>Revenue</b>	<b>1,350,740</b>	<b>(3,164)</b>	<b>0%</b>
586	Revenue From Use Of Money And Property	5,000	(3,164)	-63%
587	Charges For Services	946,590	-	0%
588	Miscellaneous Revenues	51,853	-	0%
589	Other Financing Sources	297,748	-	0%
590	Use Of Fund Balance	49,549	-	0%
<b>591</b>	<b>1971-51-4995 - Wild Wings Sewer</b>			
<b>592</b>	<b>Expenditure</b>	<b>1,064,412</b>	<b>77,049</b>	<b>7%</b>
593	Appropriation For Contingencies	300,000	-	0%
594	Services And Supplies	733,212	77,049	11%
595	Other Charges	8,200	-	0%
596	Capital Assets	23,000	-	0%
<b>597</b>	<b>Revenue</b>	<b>1,064,412</b>	<b>(573)</b>	<b>0%</b>
598	Revenue From Use Of Money And Property	1,500	(573)	-38%
599	Charges For Services	1,078,300	-	0%
600	Use Of Fund Balance	(15,388)	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>601</b>	<b>1972-51-4995 - Wild Wings Water</b>			
<b>602</b>	<b>Expenditure</b>	<b>954,834</b>	<b>32,550</b>	<b>3%</b>
603	Appropriation For Contingencies	215,000	-	0%
604	Services And Supplies	315,050	25,332	8%
605	Other Charges	4,000	-	0%
606	Capital Assets	420,784	7,218	2%
<b>607</b>	<b>Revenue</b>	<b>954,834</b>	<b>(41,047)</b>	<b>-4%</b>
608	Revenue From Use Of Money And Property	35,000	(41,047)	-117%
609	Charges For Services	684,507	-	0%
610	Use Of Fund Balance	235,327	-	0%
<b>611</b>	<b>1980-51-4998 - El Macero CSA General</b>			
<b>612</b>	<b>Expenditure</b>	<b>107,050</b>	<b>5,717</b>	<b>5%</b>
613	Services And Supplies	107,050	5,717	5%
<b>614</b>	<b>Revenue</b>	<b>107,050</b>	<b>(11,646)</b>	<b>-11%</b>
615	Taxes	100,050	-	0%
616	Revenue From Use Of Money And Property	10,000	(11,646)	-116%
617	State Revenue	680	-	0%
618	Use Of Fund Balance	(3,680)	-	0%
<b>619</b>	<b>1981-51-3022 - El Macero CSA Streets</b>			
<b>620</b>	<b>Expenditure</b>	<b>126,703</b>	<b>5,553</b>	<b>4%</b>
621	Services And Supplies	126,703	5,553	4%
<b>622</b>	<b>Revenue</b>	<b>126,703</b>	<b>(6,212)</b>	<b>-5%</b>
623	Revenue From Use Of Money And Property	6,000	(6,212)	-104%
624	Charges For Services	84,060	-	0%
625	Use Of Fund Balance	36,643	-	0%
<b>626</b>	<b>1982-51-4998 - El Macero CSA Water</b>			
<b>627</b>	<b>Expenditure</b>	<b>1,106,291</b>	<b>-</b>	<b>0%</b>
628	Services And Supplies	1,106,291	-	0%
<b>629</b>	<b>Revenue</b>	<b>1,106,291</b>	<b>(2,461)</b>	<b>0%</b>
630	Revenue From Use Of Money And Property	6,000	(2,461)	-41%
631	Charges For Services	1,102,503	-	0%
632	Use Of Fund Balance	(2,212)	-	0%
<b>633</b>	<b>1983-51-4998 - El Macero CSA Sewer</b>			
<b>634</b>	<b>Expenditure</b>	<b>252,071</b>	<b>2,173</b>	<b>1%</b>
635	Services And Supplies	252,071	2,173	1%
<b>636</b>	<b>Revenue</b>	<b>252,071</b>	<b>(5,987)</b>	<b>-2%</b>
637	Revenue From Use Of Money And Property	6,000	(5,987)	-100%
638	Charges For Services	235,376	-	0%
639	Use Of Fund Balance	10,695	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>640</b>	<b>Countywide</b>			
<b>641</b>	<b>0100-10-1000 - Countywide General</b>			
<b>642</b>	<b>Expenditure</b>	<b>92,019,389</b>	<b>1,775,310</b>	<b>2%</b>
643	Services And Supplies	1,860,885	(34,694)	-2%
644	Other Charges	2,015,096	1,787,504	89%
645	Capital Assets		22,500	
646	Intrafund Transfers	(2,267,864)	-	0%
647	Other Financing Uses	47,716,906	-	0%
648	Net County Cost	42,694,366	-	0%
<b>649</b>	<b>Revenue</b>	<b>92,019,389</b>	<b>524,269</b>	<b>1%</b>
650	Taxes	58,662,037	827,357	1%
651	Revenue From Use Of Money And Property	150,000	(388,077)	-259%
652	Licenses, Permits, And Franchises	564,304	-	0%
653	Fines, Forfeitures, And Penalties	909,000	3,456	0%
654	State Revenue	264,200	52,258	20%
655	Other Governmental Agencies	9,606,757	30,056	0%
656	Charges For Services	4,166,372	17,465	0%
657	Miscellaneous Revenues		1,998	
658	Other Financing Sources	6,931,696	(20,243)	0%
659	Use Of Fund Balance	10,765,023	-	0%
<b>660</b>	<b>0100-10-1001 - Countywide Programs</b>			
<b>661</b>	<b>Expenditure</b>	<b>1,189,900</b>	<b>45,294</b>	<b>4%</b>
662	Salaries And Employee Benefits	184,736	37,474	20%
663	Services And Supplies	657,164	7,820	1%
664	Other Charges	75,000	-	0%
665	Other Financing Uses	273,000	-	0%
<b>666</b>	<b>Revenue</b>	<b>1,189,900</b>	<b>-</b>	<b>0%</b>
667	Other Financing Sources	225,000	-	0%
668	Use Of Fund Balance	48,000	-	0%
669	Net County Cost	916,900	-	0%
<b>670</b>	<b>0100-10-1021 - County Administrator</b>			
<b>671</b>	<b>Expenditure</b>	<b>58,253</b>	<b>119</b>	<b>0%</b>
672	Services And Supplies	57,003	119	0%
673	Other Financing Uses	1,250	-	0%
<b>674</b>	<b>Revenue</b>	<b>58,253</b>	<b>-</b>	<b>0%</b>
675	Net County Cost	58,253	-	0%
<b>676</b>	<b>0100-10-2001 - Superior Court Mou</b>			
<b>677</b>	<b>Expenditure</b>	<b>584,103</b>	<b>116,008</b>	<b>20%</b>
678	Other Charges	584,103	116,008	20%
<b>679</b>	<b>Revenue</b>	<b>584,103</b>	<b>96,377</b>	<b>17%</b>
680	Fines, Forfeitures, And Penalties	976,993	36,426	4%
681	Charges For Services	93,479	59,951	64%
682	Other Financing Sources	(536,840)	-	0%
683	Net County Cost	50,471	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>684</b>	<b>0100-10-9991 - Contingency Appropriations</b>			
<b>685</b>	<b>Expenditure</b>	<b>5,407,683</b>	-	<b>0%</b>
686	Appropriation For Contingencies	5,407,683	-	0%
<b>687</b>	<b>Revenue</b>	<b>5,407,683</b>	-	<b>0%</b>
688	Net County Cost	5,407,683	-	0%
<b>689</b>	<b>0151-10-1000 - Countywide General</b>			
<b>690</b>	<b>Expenditure</b>	<b>150,000</b>	-	<b>0%</b>
691	Appropriation For Contingencies	145,000	-	0%
692	Services And Supplies	5,000	-	0%
<b>693</b>	<b>Revenue</b>	<b>150,000</b>	<b>2,864</b>	<b>2%</b>
694	Revenue From Use Of Money And Property		2,864	
695	Other Financing Sources	150,000	-	0%
<b>696</b>	<b>0152-10-1000 - Countywide General</b>			
<b>697</b>	<b>Expenditure</b>	<b>390,000</b>	<b>2,161</b>	<b>1%</b>
698	Services And Supplies	15,000	2,161	14%
699	Other Financing Uses	375,000	-	0%
<b>700</b>	<b>Revenue</b>	<b>390,000</b>	<b>17,752</b>	<b>5%</b>
701	Revenue From Use Of Money And Property	50,000	17,752	36%
702	Use Of Fund Balance	340,000	-	0%
<b>703</b>	<b>0171-10-1004 - Cannabis Measure K</b>			
<b>704</b>	<b>Expenditure</b>	<b>2,666,969</b>	-	<b>0%</b>
705	Appropriation For Contingencies	140,000	-	0%
706	Services And Supplies	100,000	(20,623)	-21%
707	Other Charges	497,339	20,623	4%
708	Other Financing Uses	1,929,630	-	0%
<b>709</b>	<b>Revenue</b>	<b>2,666,969</b>	<b>44,144</b>	<b>2%</b>
710	Taxes	2,235,000	75,767	3%
711	Revenue From Use Of Money And Property		(31,623)	
712	Use Of Fund Balance	431,969	-	0%
<b>713</b>	<b>0202-10-2000 - Public Safety Subsidy</b>			
<b>714</b>	<b>Expenditure</b>	<b>3,200,617</b>	<b>8,820</b>	<b>0%</b>
715	Services And Supplies	3,200,617	8,820	0%
<b>716</b>	<b>Revenue</b>	<b>3,200,617</b>	<b>(1,793)</b>	<b>0%</b>
717	Revenue From Use Of Money And Property		(1,793)	
718	Other Financing Sources	3,200,617	-	0%
<b>719</b>	<b>0501-10-1000 - Countywide General</b>			
<b>720</b>	<b>Expenditure</b>	<b>48,381</b>	<b>11,684</b>	<b>24%</b>
721	Salaries And Employee Benefits	48,381	11,684	24%
<b>722</b>	<b>Revenue</b>	<b>48,381</b>	<b>509,561</b>	<b>1053%</b>
723	Revenue From Use Of Money And Property		(3,554)	
724	State Revenue	14,086	513,115	3643%
725	Use Of Fund Balance	34,295	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>726</b>	<b>0521-10-1000 - Countywide General</b>			
<b>727</b>	<b>Revenue</b>		<b>(10,461)</b>	
728	Revenue From Use Of Money And Property		(10,461)	
<b>729</b>	<b>0526-10-2003 - Local Innovation Subaccount</b>			
<b>730</b>	<b>Expenditure</b>	<b>150,335</b>	<b>6,116</b>	<b>4%</b>
731	Services And Supplies	65,335	-	0%
732	Other Charges	85,000	6,116	7%
<b>733</b>	<b>Revenue</b>	<b>150,335</b>	<b>31,302</b>	<b>21%</b>
734	Revenue From Use Of Money And Property		(2,566)	
735	State Revenue	47,266	33,868	72%
736	Use Of Fund Balance	103,069	-	0%
<b>737</b>	<b>1101-10-1002 - Board Controlled Penalties</b>			
<b>738</b>	<b>Expenditure</b>	<b>260,000</b>	<b>-</b>	<b>0%</b>
739	Appropriation For Contingencies	7,196	-	0%
740	Other Financing Uses	252,804	-	0%
<b>741</b>	<b>Revenue</b>	<b>260,000</b>	<b>8,232</b>	<b>3%</b>
742	Revenue From Use Of Money And Property		(4,747)	
743	Fines, Forfeitures, And Penalties	260,000	12,979	5%
<b>744</b>	<b>1102-10-1003 - Development Impact Fees</b>			
<b>745</b>	<b>Expenditure</b>	<b>697,500</b>	<b>-</b>	<b>0%</b>
746	Services And Supplies	2,500	-	0%
747	Other Financing Uses	695,000	-	0%
<b>748</b>	<b>Revenue</b>	<b>697,500</b>	<b>516,865</b>	<b>74%</b>
749	Revenue From Use Of Money And Property		(235,130)	
750	Licenses, Permits, And Franchises	35,000	751,995	2149%
751	Use Of Fund Balance	662,500	-	0%
<b>752</b>	<b>1201-10-1301 - Criminal Justice Facilities</b>			
<b>753</b>	<b>Expenditure</b>	<b>85,000</b>	<b>-</b>	<b>0%</b>
754	Other Financing Uses	85,000	-	0%
<b>755</b>	<b>Revenue</b>	<b>85,000</b>	<b>929</b>	<b>1%</b>
756	Revenue From Use Of Money And Property		(385)	
757	Fines, Forfeitures, And Penalties	32,000	1,314	4%
758	Use Of Fund Balance	53,000	-	0%
<b>759</b>	<b>1202-10-1302 - Courthouse Constr Facilities</b>			
<b>760</b>	<b>Revenue</b>		<b>(11,620)</b>	
761	Revenue From Use Of Money And Property		(11,710)	
762	Fines, Forfeitures, And Penalties		90	
<b>763</b>	<b>1240-10-1000 - Countywide General</b>			
<b>764</b>	<b>Revenue</b>		<b>(8,412)</b>	
765	Revenue From Use Of Money And Property		(10,182)	
766	Fines, Forfeitures, And Penalties		1,770	

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>767</b>	<b>1420-10-4000 - Covid19 Croc Oper</b>			
<b>768</b>	<b>Expenditure</b>	<b>10,470,604</b>	<b>1,418,132</b>	<b>14%</b>
769	Salaries And Employee Benefits	6,152,447	719,996	12%
770	Services And Supplies	3,695,851	689,064	19%
771	Other Charges	584,000	767	0%
772	Capital Assets	38,306	8,305	22%
<b>773</b>	<b>Revenue</b>	<b>10,470,604</b>	<b>-</b>	<b>0%</b>
774	State Revenue	1,735,589	-	0%
775	Other Financing Sources	8,735,015	-	0%
<b>776</b>	<b>1420-10-4001 - Covid19 Noncroc Other</b>			
<b>777</b>	<b>Expenditure</b>	<b>2,318,500</b>	<b>260,642</b>	<b>11%</b>
778	Services And Supplies	553,750	4,642	1%
779	Other Charges	1,740,000	256,000	15%
780	Capital Assets	24,750	-	0%
<b>781</b>	<b>Revenue</b>	<b>2,318,500</b>	<b>-</b>	<b>0%</b>
782	Other Financing Sources	2,318,500	-	0%
<b>783</b>	<b>1421-10-4000 - Cares Grant</b>			
<b>784</b>	<b>Expenditure</b>	<b>18,861,192</b>	<b>(20,243)</b>	<b>0%</b>
785	Other Financing Uses	18,861,192	(20,243)	0%
<b>786</b>	<b>Revenue</b>	<b>18,861,192</b>	<b>8,736,303</b>	<b>46%</b>
787	Federal Revenue	18,861,192	8,736,303	46%
<b>788</b>	<b>3101-10-1351 - Capital Outlay - ACO</b>			
<b>789</b>	<b>Expenditure</b>	<b>5,431,219</b>	<b>189,525</b>	<b>3%</b>
790	Appropriation For Contingencies	1,917,493	-	0%
791	Services And Supplies	402,000	46,331	12%
792	Other Charges	143,530	143,194	100%
793	Capital Assets	379,091	-	0%
794	Other Financing Uses	2,589,105	-	0%
<b>795</b>	<b>Revenue</b>	<b>5,431,219</b>	<b>(65,595)</b>	<b>-1%</b>
796	Taxes	3,073,525	2,825	0%
797	Revenue From Use Of Money And Property	5,000	(68,420)	-1368%
798	State Revenue	21,551	-	0%
799	Other Governmental Agencies	698,539	-	0%
800	Use Of Fund Balance	1,632,604	-	0%
<b>801</b>	<b>4043-10-1891 - Pension Funding ISF</b>			
<b>802</b>	<b>Expenditure</b>	<b>40,264,068</b>	<b>24,062,596</b>	<b>60%</b>
803	Salaries And Employee Benefits		24,062,596	
804	Other Charges	40,264,068	-	0%
<b>805</b>	<b>Revenue</b>	<b>40,264,068</b>	<b>5,811,135</b>	<b>14%</b>
806	Revenue From Use Of Money And Property		(35,112)	
807	Other Governmental Agencies		487,139	
808	Charges For Services	40,264,068	5,359,108	13%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>809</b>	<b>Debt Service</b>			
<b>810</b>	<b>2001-12-8011 - DA Bldg Debt Service</b>			
<b>811</b>	<b>Expenditure</b>	<b>275,483</b>	-	<b>0%</b>
812	Services And Supplies	1,500	-	0%
813	Other Charges	273,983	-	0%
<b>814</b>	<b>Revenue</b>	<b>275,483</b>	<b>453</b>	<b>0%</b>
815	Revenue From Use Of Money And Property		453	
816	Charges For Services	70,598	-	0%
817	Other Financing Sources	204,885	-	0%
<b>818</b>	<b>2002-12-8012 - Davis Library Cfd#1</b>			
<b>819</b>	<b>Expenditure</b>	<b>528,275</b>	-	<b>0%</b>
820	Services And Supplies	1,500	-	0%
821	Other Charges	526,775	-	0%
<b>822</b>	<b>Revenue</b>	<b>528,275</b>	<b>(6,668)</b>	<b>-1%</b>
823	Revenue From Use Of Money And Property		(6,668)	
824	Other Financing Sources	528,025	-	0%
825	Use Of Fund Balance	250	-	0%
<b>826</b>	<b>2003-12-8013 - Cip Debt Service</b>			
<b>827</b>	<b>Expenditure</b>	<b>1,246,075</b>	-	<b>0%</b>
828	Services And Supplies	5,000	-	0%
829	Other Charges	1,241,075	-	0%
<b>830</b>	<b>Revenue</b>	<b>1,246,075</b>	<b>(74)</b>	<b>0%</b>
831	Revenue From Use Of Money And Property		(74)	
832	Other Financing Sources	1,246,075	-	0%
<b>833</b>	<b>2004-12-8013 - Cip Debt Service</b>			
<b>834</b>	<b>Expenditure</b>	<b>393,340</b>	-	<b>0%</b>
835	Other Charges	393,340	-	0%
<b>836</b>	<b>Revenue</b>	<b>393,340</b>	<b>97,911</b>	<b>25%</b>
837	Revenue From Use Of Money And Property		(424)	
838	Charges For Services	393,340	98,335	25%
<b>839</b>	<b>2005-12-8015 - Dbt- Tran Eng Svc Pro</b>			
<b>840</b>	<b>Expenditure</b>	<b>9,339,233</b>	<b>949,371</b>	<b>10%</b>
841	Other Charges	233,566	-	0%
842	Capital Assets	9,105,667	949,371	10%
<b>843</b>	<b>Revenue</b>	<b>9,339,233</b>	-	<b>0%</b>
844	Other Financing Sources	233,566	-	0%
845	Use Of Fund Balance	9,105,667	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>846</b>	<b>2006-12-8016 - Dbt-2020 Lease Rev Bonds</b>			
<b>847</b>	<b>Expenditure</b>	<b>1,211,713</b>	<b>3,151,749</b>	<b>260%</b>
848	Other Charges	1,211,713	-	0%
849	Capital Assets		3,151,749	
<b>850</b>	<b>Revenue</b>	<b>1,211,713</b>	<b>269,899</b>	<b>22%</b>
851	Revenue From Use Of Money And Property		(51,541)	
852	Charges For Services	1,096,200	320,381	29%
853	Miscellaneous Revenues		1,059	
854	Other Financing Sources	115,513	-	0%
<b>855</b>	<b>District Attorney</b>			
<b>856</b>	<b>0202-31-2051 - Criminal Prosecution</b>			
<b>857</b>	<b>Expenditure</b>	<b>14,366,364</b>	<b>2,564,360</b>	<b>18%</b>
858	Appropriation For Contingencies	142,468	-	0%
859	Salaries And Employee Benefits	12,785,584	2,507,814	20%
860	Services And Supplies	1,438,312	56,546	4%
<b>861</b>	<b>Revenue</b>	<b>14,366,364</b>	<b>80,009</b>	<b>1%</b>
862	Revenue From Use Of Money And Property	21,000	(20,623)	-98%
863	State Revenue	3,969,940	-	0%
864	Federal Revenue	627,690	2,291	0%
865	Charges For Services	462,826	98,301	21%
866	Miscellaneous Revenues	15,000	40	0%
867	Other Financing Sources	9,234,808	-	0%
868	Use Of Fund Balance	35,100	-	0%
<b>869</b>	<b>0202-31-2052 - Neighborhood Court</b>			
<b>870</b>	<b>Expenditure</b>	<b>1,488,412</b>	<b>190,227</b>	<b>13%</b>
871	Salaries And Employee Benefits	608,672	186,835	31%
872	Services And Supplies	879,740	3,392	0%
<b>873</b>	<b>Revenue</b>	<b>1,488,412</b>	<b>5,550</b>	<b>0%</b>
874	State Revenue	436,149	-	0%
875	Federal Revenue	962,746	-	0%
876	Other Governmental Agencies	15,000	-	0%
877	Charges For Services	25,000	5,550	22%
878	Other Financing Sources	49,517	-	0%



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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>879</b>	<b>0202-31-2059 - Special Investigation</b>			
<b>880</b>	<b>Expenditure</b>	<b>2,058,719</b>	<b>412,762</b>	<b>20%</b>
881	Salaries And Employee Benefits	1,813,039	377,433	21%
882	Services And Supplies	217,776	4,948	2%
883	Capital Assets	65,382	30,382	46%
884	Intrafund Transfers	(37,478)	-	0%
<b>885</b>	<b>Revenue</b>	<b>2,058,719</b>	<b>9,015</b>	<b>0%</b>
886	Licenses, Permits, And Franchises	36,912	9,015	24%
887	State Revenue	1,382,933	-	0%
888	Other Governmental Agencies	154,723	-	0%
889	Charges For Services	275,391	-	0%
890	Other Financing Sources	142,954	-	0%
891	Use Of Fund Balance	65,806	-	0%
<b>892</b>	<b>0202-31-5054 - Victim Assistance</b>			
<b>893</b>	<b>Expenditure</b>	<b>1,097,605</b>	<b>212,248</b>	<b>19%</b>
894	Salaries And Employee Benefits	1,039,890	210,503	20%
895	Services And Supplies	49,118	1,746	4%
896	Other Charges	8,597	-	0%
<b>897</b>	<b>Revenue</b>	<b>1,097,605</b>	<b>6,909</b>	<b>1%</b>
898	State Revenue	152,736	-	0%
899	Federal Revenue	817,056	6,909	1%
900	Other Financing Sources	127,813	-	0%
<b>901</b>	<b>0501-31-2051 - DA Community Corrections</b>			
<b>902</b>	<b>Expenditure</b>	<b>427,093</b>	-	<b>0%</b>
903	Salaries And Employee Benefits	427,093	-	0%
<b>904</b>	<b>Revenue</b>	<b>427,093</b>	-	<b>0%</b>
905	State Revenue	390,808	-	0%
906	Use Of Fund Balance	36,285	-	0%
<b>907</b>	<b>0504-31-2051 - Criminal Prosecution</b>			
<b>908</b>	<b>Expenditure</b>	<b>176,359</b>	-	<b>0%</b>
909	Salaries And Employee Benefits	176,359	-	0%
<b>910</b>	<b>Revenue</b>	<b>176,359</b>	<b>23,321</b>	<b>13%</b>
911	Revenue From Use Of Money And Property		(1,331)	
912	State Revenue	176,359	24,652	14%
<b>913</b>	<b>0521-31-2051 - Criminal Prosecution</b>			
<b>914</b>	<b>Expenditure</b>	<b>635,172</b>	<b>86,854</b>	<b>14%</b>
915	Salaries And Employee Benefits	472,370	-	0%
916	Services And Supplies	162,802	86,854	53%
<b>917</b>	<b>Revenue</b>	<b>635,172</b>	<b>28,907</b>	<b>5%</b>
918	State Revenue	295,932	28,907	10%
919	Use Of Fund Balance	339,240	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>920</b>	<b>0525-31-2051 - Criminal Prosecution</b>			
<b>921</b>	<b>Expenditure</b>	<b>138,537</b>	-	<b>0%</b>
922	Salaries And Employee Benefits	138,537	-	0%
<b>923</b>	<b>Revenue</b>	<b>138,537</b>	<b>38,880</b>	<b>28%</b>
924	Revenue From Use Of Money And Property		(2,009)	
925	State Revenue	92,384	40,889	44%
926	Use Of Fund Balance	46,153	-	0%
<b>927</b>	<b>1240-31-2051 - Prosecution</b>			
<b>928</b>	<b>Expenditure</b>	<b>99,992</b>	<b>16,427</b>	<b>16%</b>
929	Salaries And Employee Benefits	74,992	16,427	22%
930	Services And Supplies	25,000	-	0%
<b>931</b>	<b>Revenue</b>	<b>99,992</b>	-	<b>0%</b>
932	Use Of Fund Balance	99,992	-	0%
<b>933</b>	<b>1250-31-2054 - Multi-Disciplinary Intv Center</b>			
<b>934</b>	<b>Expenditure</b>	<b>1,036,248</b>	<b>257,965</b>	<b>25%</b>
935	Salaries And Employee Benefits	404,833	87,199	22%
936	Services And Supplies	600,095	139,447	23%
937	Capital Assets	31,320	31,319	100%
<b>938</b>	<b>Revenue</b>	<b>1,036,248</b>	<b>71,376</b>	<b>7%</b>
939	Revenue From Use Of Money And Property	2,000	(2,916)	-146%
940	State Revenue	72,759	72,759	100%
941	Federal Revenue	705,608	-	0%
942	Other Governmental Agencies	132,000	-	0%
943	Miscellaneous Revenues	11,000	1,533	14%
944	Other Financing Sources	28,000	-	0%
945	Use Of Fund Balance	84,881	-	0%
<b>946</b>	<b>1251-31-2055 - Consumer Fraud Env Protection</b>			
<b>947</b>	<b>Expenditure</b>	<b>3,220,586</b>	<b>426,190</b>	<b>13%</b>
948	Salaries And Employee Benefits	1,925,371	330,477	17%
949	Services And Supplies	1,295,215	95,713	7%
<b>950</b>	<b>Revenue</b>	<b>3,220,586</b>	<b>181,030</b>	<b>6%</b>
951	Revenue From Use Of Money And Property	125,000	(150,877)	-121%
952	Fines, Forfeitures, And Penalties	2,545,586	331,907	13%
953	State Revenue	150,000	-	0%
954	Use Of Fund Balance	400,000	-	0%
<b>955</b>	<b>1256-31-2059 - Special Investigation</b>			
<b>956</b>	<b>Expenditure</b>	<b>225,723</b>	<b>45,705</b>	<b>20%</b>
957	Appropriation For Contingencies	1,945	-	0%
958	Salaries And Employee Benefits	213,278	45,191	21%
959	Services And Supplies	10,500	514	5%
<b>960</b>	<b>Revenue</b>	<b>225,723</b>	<b>800</b>	<b>0%</b>
961	Revenue From Use Of Money And Property		800	
962	State Revenue	225,723	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>963</b>	<b>1431-31-5054 - Victim Assistance</b>			
<b>964</b>	<b>Expenditure</b>	<b>39,000</b>	<b>-</b>	<b>0%</b>
965	Other Charges	39,000	-	0%
<b>966</b>	<b>Revenue</b>	<b>39,000</b>	<b>4,915</b>	<b>13%</b>
967	Revenue From Use Of Money And Property	1,000	(905)	-91%
968	Licenses, Permits, And Franchises	16,000	4,002	25%
969	Fines, Forfeitures, And Penalties	22,000	1,818	8%
<b>970</b>	<b>Financial Services</b>			
<b>971</b>	<b>0100-65-1051 - Financial Services</b>			
<b>972</b>	<b>Expenditure</b>	<b>5,648,463</b>	<b>1,204,723</b>	<b>21%</b>
973	Salaries And Employee Benefits	4,732,426	957,196	20%
974	Services And Supplies	1,245,499	254,839	20%
975	Other Charges	25,851	250	1%
976	Capital Assets	16,500	-	0%
977	Intrafund Transfers	(384,813)	(7,562)	2%
978	Other Financing Uses	13,000	-	0%
<b>979</b>	<b>Revenue</b>	<b>5,648,463</b>	<b>55,362</b>	<b>1%</b>
980	Revenue From Use Of Money And Property	885,072	28	0%
981	Charges For Services	786,935	36,147	5%
982	Miscellaneous Revenues	46,500	19,187	41%
983	Other Financing Sources	4,950	-	0%
984	Use Of Fund Balance	26,454	-	0%
985	Net County Cost	3,898,552	-	0%
<b>986</b>	<b>0502-65-2002 - Enhancing Law Enf Subaccount</b>			
<b>987</b>	<b>Revenue</b>		<b>(16)</b>	
988	Revenue From Use Of Money And Property		(16)	
<b>989</b>	<b>General Services</b>			
<b>990</b>	<b>0100-66-1303 - Facility Maintenance</b>			
<b>991</b>	<b>Expenditure</b>	<b>4,751,003</b>	<b>592,357</b>	<b>12%</b>
992	Salaries And Employee Benefits	2,309,876	392,638	17%
993	Services And Supplies	1,652,286	154,524	9%
994	Other Charges	18,000	3,010	17%
995	Capital Assets	1,225,544	44,960	4%
996	Intrafund Transfers	(475,275)	(2,775)	1%
997	Other Financing Uses	20,572	-	0%
<b>998</b>	<b>Revenue</b>	<b>4,751,003</b>	<b>20,944</b>	<b>0%</b>
999	Revenue From Use Of Money And Property	121,988	20,944	17%
1000	Charges For Services	873,134	-	0%
1001	Miscellaneous Revenues	1,000	-	0%
1002	Other Financing Sources	1,145,500	-	0%
1003	Use Of Fund Balance	286,604	-	0%
1004	Net County Cost	2,322,777	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1005</b>	<b>0100-66-1561 - Information Technology</b>			
<b>1006</b>	<b>Expenditure</b>		<b>72,796</b>	
1007	Salaries And Employee Benefits		69,216	
1008	Services And Supplies		3,580	
<b>1009</b>	<b>0100-66-7011 - Parks</b>			
<b>1010</b>	<b>Expenditure</b>	<b>3,105,000</b>	<b>174,216</b>	<b>6%</b>
1011	Salaries And Employee Benefits	1,006,102	121,287	12%
1012	Services And Supplies	494,747	51,972	11%
1013	Other Charges	10,600	957	9%
1014	Capital Assets	1,574,694	-	0%
1015	Intrafund Transfers	16,232	-	0%
1016	Other Financing Uses	2,625	-	0%
<b>1017</b>	<b>Revenue</b>	<b>3,105,000</b>	<b>33,676</b>	<b>1%</b>
1018	Revenue From Use Of Money And Property	16,740	9,163	55%
1019	State Revenue	1,001,722	-	0%
1020	Federal Revenue	457,123	-	0%
1021	Charges For Services	166,000	24,502	15%
1022	Miscellaneous Revenues	5,000	11	0%
1023	Use Of Fund Balance	245,724	-	0%
1024	Net County Cost	1,212,691	-	0%
<b>1025</b>	<b>1711-66-7011 - Parks</b>			
<b>1026</b>	<b>Expenditure</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>
1027	Services And Supplies	2,000	-	0%
<b>1028</b>	<b>Revenue</b>	<b>2,000</b>	<b>(2,819)</b>	<b>-141%</b>
1029	Revenue From Use Of Money And Property	2,000	(2,819)	-141%
<b>1030</b>	<b>1720-66-7011 - Parks</b>			
<b>1031</b>	<b>Expenditure</b>	<b>3,500</b>	<b>-</b>	<b>0%</b>
1032	Services And Supplies	3,500	-	0%
<b>1033</b>	<b>Revenue</b>	<b>3,500</b>	<b>(44)</b>	<b>-1%</b>
1034	Taxes	3,500	-	0%
1035	Revenue From Use Of Money And Property		(148)	
1036	Fines, Forfeitures, And Penalties		104	
<b>1037</b>	<b>1927-66-7012 - Tuli Mem Park &amp; Pool</b>			
<b>1038</b>	<b>Expenditure</b>	<b>245,000</b>	<b>132</b>	<b>0%</b>
1039	Services And Supplies	231,000	132	0%
1040	Intrafund Transfers	14,000	-	0%
<b>1041</b>	<b>Revenue</b>	<b>245,000</b>	<b>-</b>	<b>0%</b>
1042	Charges For Services	67,948	-	0%
1043	Other Financing Sources	177,052	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1044</b>	<b>4011-66-1841 - Equipment Replacement</b>			
<b>1045</b>	<b>Expenditure</b>	<b>249,950</b>	<b>5,593</b>	<b>2%</b>
1046	Appropriation For Contingencies	176,470	-	0%
1047	Services And Supplies	73,480	5,593	8%
<b>1048</b>	<b>Revenue</b>	<b>249,950</b>	<b>(12,344)</b>	<b>-5%</b>
1049	Revenue From Use Of Money And Property		(12,344)	
1050	Other Financing Sources	218,125	-	0%
1051	Use Of Fund Balance	31,825	-	0%
<b>1052</b>	<b>4031-66-1851 - Telecommunications</b>			
<b>1053</b>	<b>Expenditure</b>		<b>27,078</b>	
1054	Salaries And Employee Benefits		10,017	
1055	Services And Supplies		17,061	
<b>1056</b>	<b>Revenue</b>		<b>(13,840)</b>	
1057	Revenue From Use Of Money And Property		(16,202)	
1058	Charges For Services		2,362	
<b>1059</b>	<b>Health &amp; Human Services</b>			
<b>1060</b>	<b>0100-40-2871 - Public Guardian</b>			
<b>1061</b>	<b>Expenditure</b>	<b>1,183,479</b>	<b>214,738</b>	<b>18%</b>
1062	Salaries And Employee Benefits	861,506	163,923	19%
1063	Services And Supplies	243,352	10,941	4%
1064	Other Charges	1,000	(2,955)	-296%
1065	Capital Assets	43,260	42,828	99%
1066	Intrafund Transfers	34,361	-	0%
<b>1067</b>	<b>Revenue</b>	<b>1,183,479</b>	<b>74,735</b>	<b>6%</b>
1068	Charges For Services	144,000	74,735	52%
1069	Use Of Fund Balance	76,600	-	0%
1070	Net County Cost	962,879	-	0%
<b>1071</b>	<b>0100-40-5801 - Veterans Services</b>			
<b>1072</b>	<b>Expenditure</b>	<b>303,801</b>	<b>56,978</b>	<b>19%</b>
1073	Salaries And Employee Benefits	265,893	54,929	21%
1074	Services And Supplies	29,053	2,049	7%
1075	Intrafund Transfers	8,855	-	0%
<b>1076</b>	<b>Revenue</b>	<b>303,801</b>	<b>26,144</b>	<b>9%</b>
1077	Revenue From Use Of Money And Property		(2)	
1078	State Revenue	62,205	26,146	42%
1079	Federal Revenue	3,000	-	0%
1080	Net County Cost	238,596	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1081</b>	<b>0120-40-5510 - HSA Administration</b>			
<b>1082</b>	<b>Expenditure</b>	<b>839,401</b>	<b>1,764,257</b>	<b>210%</b>
1083	Salaries And Employee Benefits	-	1,656,754	
1084	Services And Supplies	4,366,867	107,503	2%
1085	Intrafund Transfers	(3,527,466)	-	0%
<b>1086</b>	<b>Revenue</b>	<b>839,401</b>	<b>-</b>	<b>0%</b>
1087	Other Financing Sources	822,000	-	0%
1088	Use Of Fund Balance	17,401	-	0%
<b>1089</b>	<b>0120-40-5511 - Public Assistance Admin</b>			
<b>1090</b>	<b>Expenditure</b>	<b>68,355,810</b>	<b>9,898,141</b>	<b>14%</b>
1091	Salaries And Employee Benefits	46,194,643	8,080,133	17%
1092	Services And Supplies	15,212,810	1,133,402	7%
1093	Other Charges	4,958,003	638,516	13%
1094	Capital Assets	86,656	85,656	99%
1095	Intrafund Transfers	1,769,256	(39,565)	-2%
1096	Other Financing Uses	134,442	-	0%
<b>1097</b>	<b>Revenue</b>	<b>68,355,810</b>	<b>7,406,810</b>	<b>11%</b>
1098	Revenue From Use Of Money And Property		185,500	
1099	State Revenue	30,642,591	2,295,114	7%
1100	Federal Revenue	22,451,006	4,909,578	22%
1101	Charges For Services	354,719	12,270	3%
1102	Miscellaneous Revenues	10,010	4,347	43%
1103	Other Financing Sources	14,802,578	-	0%
1104	Use Of Fund Balance	94,906	-	0%
<b>1105</b>	<b>0120-40-5522 - Public Assistance Aid</b>			
<b>1106</b>	<b>Expenditure</b>	<b>43,159,234</b>	<b>9,801,947</b>	<b>23%</b>
1107	Other Charges	42,806,234	9,087,383	21%
1108	Intrafund Transfers	353,000	714,563	202%
<b>1109</b>	<b>Revenue</b>	<b>43,159,234</b>	<b>6,118,051</b>	<b>14%</b>
1110	Revenue From Use Of Money And Property	18,000	(11,983)	-67%
1111	State Revenue	2,812,943	2,100,459	75%
1112	Federal Revenue	12,195,127	3,195,031	26%
1113	Miscellaneous Revenues	427,277	119,981	28%
1114	Other Financing Sources	27,405,887	714,563	3%
1115	Use Of Fund Balance	300,000	-	0%
<b>1116</b>	<b>0120-40-5612 - General Relief</b>			
<b>1117</b>	<b>Expenditure</b>	<b>353,000</b>	<b>31,497</b>	<b>9%</b>
1118	Salaries And Employee Benefits	96,000	-	0%
1119	Services And Supplies	50,000	4,758	10%
1120	Other Charges	150,000	26,739	18%
1121	Intrafund Transfers	57,000	-	0%
<b>1122</b>	<b>Revenue</b>	<b>353,000</b>	<b>75</b>	<b>0%</b>
1123	Miscellaneous Revenues	25,000	75	0%
1124	Other Financing Sources	328,000	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1125</b>	<b>0120-40-5621 - Workforce Investment</b>			
<b>1126</b>	<b>Expenditure</b>	<b>2,209,528</b>	<b>328,325</b>	<b>15%</b>
1127	Salaries And Employee Benefits	1,266,275	202,016	16%
1128	Services And Supplies	891,899	49,993	6%
1129	Other Charges	12,868	34,326	267%
1130	Intrafund Transfers	38,486	41,989	109%
<b>1131</b>	<b>Revenue</b>	<b>2,209,528</b>	<b>(40,417)</b>	<b>-2%</b>
1132	Federal Revenue	2,209,528	(40,417)	-2%
<b>1133</b>	<b>0120-40-5650 - CSBG</b>			
<b>1134</b>	<b>Expenditure</b>	<b>9,075,265</b>	<b>1,368,124</b>	<b>15%</b>
1135	Salaries And Employee Benefits	1,023,132	105,006	10%
1136	Services And Supplies	3,355,099	586,785	17%
1137	Other Charges	4,422,957	676,333	15%
1138	Capital Assets	69,983	-	0%
1139	Intrafund Transfers	204,094	-	0%
<b>1140</b>	<b>Revenue</b>	<b>9,075,265</b>	<b>2,264,166</b>	<b>25%</b>
1141	State Revenue	2,930,257	1,886,627	64%
1142	Federal Revenue	730,865	104,649	14%
1143	Other Governmental Agencies	50,000	-	0%
1144	Miscellaneous Revenues	272,224	272,890	100%
1145	Other Financing Sources	5,091,919	-	0%
<b>1146</b>	<b>0123-40-5511 - Public Assistance Admin</b>			
<b>1147</b>	<b>Expenditure</b>	<b>14,243,544</b>	<b>-</b>	<b>0%</b>
1148	Other Financing Uses	14,243,544	-	0%
<b>1149</b>	<b>Revenue</b>	<b>14,243,544</b>	<b>1,523,315</b>	<b>11%</b>
1150	Revenue From Use Of Money And Property		(103,545)	
1151	State Revenue	14,243,544	1,626,860	11%
<b>1152</b>	<b>0124-40-5522 - Public Assistance Aid</b>			
<b>1153</b>	<b>Expenditure</b>	<b>4,591,867</b>	<b>-</b>	<b>0%</b>
1154	Other Financing Uses	4,591,867	-	0%
<b>1155</b>	<b>Revenue</b>	<b>4,591,867</b>	<b>679,459</b>	<b>15%</b>
1156	Revenue From Use Of Money And Property		(5,875)	
1157	State Revenue	4,591,867	685,334	15%
<b>1158</b>	<b>0125-40-5522 - Public Assistance Aid</b>			
<b>1159</b>	<b>Expenditure</b>	<b>4,196,191</b>	<b>-</b>	<b>0%</b>
1160	Other Financing Uses	4,196,191	-	0%
<b>1161</b>	<b>Revenue</b>	<b>4,196,191</b>	<b>767,630</b>	<b>18%</b>
1162	Revenue From Use Of Money And Property		(15,098)	
1163	State Revenue	4,196,191	782,728	19%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1164</b>	<b>0126-40-5511 - Public Assistance Admin</b>			
<b>1165</b>	<b>Expenditure</b>	<b>11,027,059</b>	-	<b>0%</b>
1166	Other Financing Uses	11,027,059	-	0%
<b>1167</b>	<b>Revenue</b>	<b>11,027,059</b>	<b>969,595</b>	<b>9%</b>
1168	Revenue From Use Of Money And Property		5,497	
1169	State Revenue	11,027,059	964,098	9%
<b>1170</b>	<b>0126-40-5522 - Public Assistance Aid</b>			
<b>1171</b>	<b>Expenditure</b>		<b>10,083</b>	
1172	Other Financing Uses		10,083	
<b>1173</b>	<b>0140-40-4011 - IGT</b>			
<b>1174</b>	<b>Expenditure</b>	<b>8,096,974</b>	-	<b>0%</b>
1175	Other Financing Uses	8,096,974	-	0%
<b>1176</b>	<b>Revenue</b>	<b>8,096,974</b>	<b>(138,161)</b>	<b>-2%</b>
1177	Revenue From Use Of Money And Property		(138,161)	
1178	Charges For Services	2,750,000	-	0%
1179	Use Of Fund Balance	5,346,974	-	0%
<b>1180</b>	<b>0141-40-4011 - Public Health</b>			
<b>1181</b>	<b>Expenditure</b>	<b>10,447,772</b>	<b>1,696,703</b>	<b>16%</b>
1182	Salaries And Employee Benefits	8,016,287	1,519,795	19%
1183	Services And Supplies	2,131,076	146,349	7%
1184	Other Charges	380,200	1,914	1%
1185	Capital Assets	40,374	39,874	99%
1186	Intrafund Transfers	(120,165)	(11,230)	9%
<b>1187</b>	<b>Revenue</b>	<b>10,447,772</b>	<b>721,195</b>	<b>7%</b>
1188	Revenue From Use Of Money And Property		21,592	
1189	Fines, Forfeitures, And Penalties	305,000	111,402	37%
1190	State Revenue	2,069,916	350,410	17%
1191	Federal Revenue	2,976,445	141,874	5%
1192	Charges For Services	1,156,079	90,558	8%
1193	Miscellaneous Revenues	102,800	5,359	5%
1194	Other Financing Sources	3,790,467	-	0%
1195	Use Of Fund Balance	47,065	-	0%
<b>1196</b>	<b>0141-40-4023 - Indigent Health</b>			
<b>1197</b>	<b>Revenue</b>		<b>105</b>	
1198	Miscellaneous Revenues		105	
<b>1199</b>	<b>0142-40-4011 - Public Health</b>			
<b>1200</b>	<b>Expenditure</b>	<b>3,825,464</b>	-	<b>0%</b>
1201	Other Financing Uses	3,825,464	-	0%
<b>1202</b>	<b>Revenue</b>	<b>3,825,464</b>	<b>959,686</b>	<b>25%</b>
1203	Revenue From Use Of Money And Property		(41,337)	
1204	State Revenue	3,519,674	1,001,023	28%
1205	Use Of Fund Balance	305,790	-	0%



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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1206</b>	<b>0202-40-4014 - Detention Medical Services</b>			
<b>1207</b>	<b>Expenditure</b>	<b>4,443,744</b>	<b>1,425,927</b>	<b>32%</b>
1208	Salaries And Employee Benefits	60,622	415	1%
1209	Services And Supplies	4,358,122	1,425,346	33%
1210	Intrafund Transfers	25,000	166	1%
<b>1211</b>	<b>Revenue</b>	<b>4,443,744</b>	<b>-</b>	<b>0%</b>
1212	Other Financing Sources	4,443,744	-	0%
<b>1213</b>	<b>0401-40-4101 - Mental Health Services</b>			
<b>1214</b>	<b>Expenditure</b>	<b>25,141,214</b>	<b>4,022,477</b>	<b>16%</b>
1215	Salaries And Employee Benefits	5,511,201	1,603,148	29%
1216	Services And Supplies	19,442,283	2,259,745	12%
1217	Other Charges	1,250	78,018	6241%
1218	Capital Assets	635,484	81,566	13%
1219	Intrafund Transfers	(449,004)	-	0%
<b>1220</b>	<b>Revenue</b>	<b>25,141,214</b>	<b>(1,430,997)</b>	<b>-6%</b>
1221	Revenue From Use Of Money And Property		150,912	
1222	State Revenue	5,173,519	111,602	2%
1223	Federal Revenue	526,585	(142,721)	-27%
1224	Other Governmental Agencies	240,000	-	0%
1225	Charges For Services	8,309,785	(1,552,400)	-19%
1226	Miscellaneous Revenues		1,611	
1227	Other Financing Sources	10,847,997	-	0%
1228	Use Of Fund Balance	43,328	-	0%
<b>1229</b>	<b>0402-40-4111 - Alcohol And Drug Programs</b>			
<b>1230</b>	<b>Expenditure</b>	<b>5,384,961</b>	<b>327,234</b>	<b>6%</b>
1231	Salaries And Employee Benefits	1,017,623	117,406	12%
1232	Services And Supplies	4,767,488	208,431	4%
1233	Intrafund Transfers	(400,150)	1,397	0%
<b>1234</b>	<b>Revenue</b>	<b>5,384,961</b>	<b>741,367</b>	<b>14%</b>
1235	Revenue From Use Of Money And Property		(12,583)	
1236	Fines, Forfeitures, And Penalties	15,640	1,342	9%
1237	State Revenue	165,000	(13,158)	-8%
1238	Federal Revenue	1,187,396	283,011	24%
1239	Charges For Services	1,432,117	472,256	33%
1240	Miscellaneous Revenues		10,500	
1241	Other Financing Sources	1,856,080	-	0%
1242	Use Of Fund Balance	728,728	-	0%
<b>1243</b>	<b>0405-40-4101 - Mental Health Services</b>			
<b>1244</b>	<b>Expenditure</b>	<b>5,475,889</b>	<b>52,145</b>	<b>1%</b>
1245	Other Financing Uses	5,475,889	52,145	1%
<b>1246</b>	<b>Revenue</b>	<b>5,475,889</b>	<b>495,416</b>	<b>9%</b>
1247	Revenue From Use Of Money And Property		(23,287)	
1248	State Revenue	5,475,889	466,558	9%
1249	Other Financing Sources		52,145	

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1250</b>	<b>0406-40-4101 - Mental Health Services</b>			
<b>1251</b>	<b>Expenditure</b>	<b>3,901,656</b>	-	<b>0%</b>
1252	Other Financing Uses	3,901,656	-	0%
<b>1253</b>	<b>Revenue</b>	<b>3,901,656</b>	<b>304,103</b>	<b>8%</b>
1254	Revenue From Use Of Money And Property		(31,498)	
1255	State Revenue	3,901,656	335,601	9%
<b>1256</b>	<b>0410-40-4100 - MHSA-Community Svc &amp; Support</b>			
<b>1257</b>	<b>Expenditure</b>	<b>14,751,174</b>	<b>857,477</b>	<b>6%</b>
1258	Salaries And Employee Benefits	6,485,524	472,383	7%
1259	Services And Supplies	5,860,321	341,303	6%
1260	Other Charges	15,290	964	6%
1261	Capital Assets	43,328	42,828	99%
1262	Intrafund Transfers	2,346,711	-	0%
<b>1263</b>	<b>Revenue</b>	<b>14,751,174</b>	<b>3,877,948</b>	<b>26%</b>
1264	Revenue From Use Of Money And Property	147,230	2,127	1%
1265	State Revenue	9,903,768	3,875,821	39%
1266	Charges For Services	2,888,176	-	0%
1267	Use Of Fund Balance	1,812,000	-	0%
<b>1268</b>	<b>0410-40-4102 - MHSA-Workforce Educ &amp; Training</b>			
<b>1269</b>	<b>Expenditure</b>	<b>227,382</b>	<b>18,147</b>	<b>8%</b>
1270	Appropriation For Contingencies	79,082	-	0%
1271	Salaries And Employee Benefits	47,909	-	0%
1272	Services And Supplies	88,494	18,147	21%
1273	Intrafund Transfers	11,897	-	0%
<b>1274</b>	<b>Revenue</b>	<b>227,382</b>	-	<b>0%</b>
1275	Revenue From Use Of Money And Property	(1,186)	-	0%
1276	Other Financing Sources	228,568	-	0%
<b>1277</b>	<b>0410-40-4103 - MHSA-Capital Fac &amp; Tech Needs</b>			
<b>1278</b>	<b>Expenditure</b>	<b>1,061,374</b>	<b>334,051</b>	<b>31%</b>
1279	Services And Supplies	1,061,374	334,051	31%
<b>1280</b>	<b>Revenue</b>	<b>1,061,374</b>	<b>(150,611)</b>	<b>-14%</b>
1281	Revenue From Use Of Money And Property		(150,611)	
1282	Other Financing Sources	1,061,374	-	0%
<b>1283</b>	<b>0410-40-4104 - MHSA-Innovation</b>			
<b>1284</b>	<b>Expenditure</b>	<b>913,334</b>	<b>48</b>	<b>0%</b>
1285	Salaries And Employee Benefits	193,715	-	0%
1286	Services And Supplies	651,000	48	0%
1287	Intrafund Transfers	68,619	-	0%
<b>1288</b>	<b>Revenue</b>	<b>913,334</b>	<b>254,988</b>	<b>28%</b>
1289	Revenue From Use Of Money And Property	10,601	-	0%
1290	State Revenue	651,564	254,988	39%
1291	Use Of Fund Balance	251,169	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1292</b>	<b>0410-40-4105 - MHSA-Prev &amp; Early Intervention</b>			
<b>1293</b>	<b>Expenditure</b>	<b>3,406,244</b>	<b>234,154</b>	<b>7%</b>
1294	Salaries And Employee Benefits	714,933	61,946	9%
1295	Services And Supplies	2,552,264	172,184	7%
1296	Other Charges		24	
1297	Intrafund Transfers	139,047	-	0%
<b>1298</b>	<b>Revenue</b>	<b>3,406,244</b>	<b>968,955</b>	<b>28%</b>
1299	Revenue From Use Of Money And Property	57,797	-	0%
1300	State Revenue	2,475,942	968,955	39%
1301	Charges For Services	12,224	-	0%
1302	Use Of Fund Balance	860,281	-	0%
<b>1303</b>	<b>1410-40-4011 - Public Health</b>			
<b>1304</b>	<b>Expenditure</b>	<b>918,062</b>	<b>(1,757)</b>	<b>0%</b>
1305	Services And Supplies	918,062	(1,757)	0%
<b>1306</b>	<b>Revenue</b>	<b>918,062</b>	<b>(46,757)</b>	<b>-5%</b>
1307	Revenue From Use Of Money And Property		(57,116)	
1308	Fines, Forfeitures, And Penalties	327,824	10,359	3%
1309	Other Financing Sources	252,804	-	0%
1310	Use Of Fund Balance	337,434	-	0%
<b>1311</b>	<b>1411-40-4011 - Public Health</b>			
<b>1312</b>	<b>Expenditure</b>	<b>559,748</b>	<b>25,498</b>	<b>5%</b>
1313	Salaries And Employee Benefits	399,653	18,050	5%
1314	Services And Supplies	80,095	206	0%
1315	Intrafund Transfers	80,000	7,242	9%
<b>1316</b>	<b>Revenue</b>	<b>559,748</b>	<b>126,147</b>	<b>23%</b>
1317	Revenue From Use Of Money And Property	2,000	(6,571)	-329%
1318	Federal Revenue	429,273	132,718	31%
1319	Use Of Fund Balance	128,475	-	0%
<b>1320</b>	<b>1520-40-5511 - Public Assistance Admin</b>			
<b>1321</b>	<b>Expenditure</b>	<b>45,000</b>	<b>10,980</b>	<b>24%</b>
1322	Other Charges	45,000	10,980	24%
<b>1323</b>	<b>Revenue</b>	<b>45,000</b>	<b>6,185</b>	<b>14%</b>
1324	Revenue From Use Of Money And Property		(1,646)	
1325	State Revenue	5,000	-	0%
1326	Federal Revenue	15,000	-	0%
1327	Charges For Services	25,000	7,831	31%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1328</b>	<b>6910-40-5513 - IHSS Public Authority</b>			
<b>1329</b>	<b>Expenditure</b>	<b>2,990,342</b>	<b>601,547</b>	<b>20%</b>
1330	Salaries And Employee Benefits	276,510	46,407	17%
1331	Services And Supplies	2,659,618	554,269	21%
1332	Other Charges	6,000	871	15%
1333	Intrafund Transfers	48,214	-	0%
<b>1334</b>	<b>Revenue</b>	<b>2,990,342</b>	<b>6,414</b>	<b>0%</b>
1335	Revenue From Use Of Money And Property	(10,168)	6,414	-63%
1336	State Revenue	1,333,726	-	0%
1337	Federal Revenue	1,587,410	-	0%
1338	Other Financing Sources	79,374	-	0%
<b>1339</b>	<b>Human Resources</b>			
<b>1340</b>	<b>0100-70-1031 - Human Resources</b>			
<b>1341</b>	<b>Expenditure</b>	<b>2,129,646</b>	<b>2,878</b>	<b>0%</b>
1342	Salaries And Employee Benefits	1,992,601	-	0%
1343	Services And Supplies	286,625	2,878	1%
1344	Intrafund Transfers	(154,780)	-	0%
1345	Other Financing Uses	5,200	-	0%
<b>1346</b>	<b>Revenue</b>	<b>2,129,646</b>	<b>-</b>	<b>0%</b>
1347	Charges For Services	15,000	-	0%
1348	Miscellaneous Revenues	20,000	-	0%
1349	Use Of Fund Balance	29,201	-	0%
1350	Net County Cost	2,065,445	-	0%
<b>1351</b>	<b>Innovative Technology Services</b>			
<b>1352</b>	<b>0100-69-1561 - ITD</b>			
<b>1353</b>	<b>Expenditure</b>	<b>4,166,954</b>	<b>1,649,238</b>	<b>40%</b>
1354	Salaries And Employee Benefits	6,197,918	808,914	13%
1355	Services And Supplies	2,515,044	655,071	26%
1356	Other Charges	(2,303)	-	0%
1357	Capital Assets		198,536	
1358	Intrafund Transfers	(4,709,805)	(13,283)	0%
1359	Other Financing Uses	166,100	-	0%
<b>1360</b>	<b>Revenue</b>	<b>4,166,954</b>	<b>53</b>	<b>0%</b>
1361	Charges For Services	3,454,179	53	0%
1362	Net County Cost	712,775	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1363</b>	<b>4031-69-1851 - ITD Telecommunication</b>			
<b>1364</b>	<b>Expenditure</b>	<b>1,510,060</b>	<b>319,043</b>	<b>21%</b>
1365	Appropriation For Contingencies	51,552	-	0%
1366	Salaries And Employee Benefits	475,157	107,327	23%
1367	Services And Supplies	430,038	37,532	9%
1368	Other Charges	292,821	172,778	59%
1369	Capital Assets	6,500	1,406	22%
1370	Intrafund Transfers	3,992	-	0%
1371	Other Financing Uses	250,000	-	0%
<b>1372</b>	<b>Revenue</b>	<b>1,510,060</b>	<b>91,933</b>	<b>6%</b>
1373	Charges For Services	1,144,276	91,933	8%
1374	Miscellaneous Revenues	47,000	-	0%
1375	Use Of Fund Balance	318,784	-	0%
<b>1376</b>	<b>Library</b>			
<b>1377</b>	<b>1601-68-6051 - County Library Services</b>			
<b>1378</b>	<b>Expenditure</b>	<b>8,347,650</b>	<b>1,033,717</b>	<b>12%</b>
1379	Salaries And Employee Benefits	5,067,959	852,710	17%
1380	Services And Supplies	3,279,191	181,008	6%
1381	Other Charges	500	-	0%
<b>1382</b>	<b>Revenue</b>	<b>8,347,650</b>	<b>(4,416)</b>	<b>0%</b>
1383	Taxes	3,443,048	2,490	0%
1384	Revenue From Use Of Money And Property	5,500	(26,443)	-481%
1385	State Revenue	89,084	-	0%
1386	Other Governmental Agencies	1,368,129	-	0%
1387	Charges For Services	277,657	(37)	0%
1388	Miscellaneous Revenues	201,020	19,574	10%
1389	Other Financing Sources	2,309,971	-	0%
1390	Use Of Fund Balance	653,241	-	0%
<b>1391</b>	<b>1601-68-7013 - Gibson House Museum</b>			
<b>1392</b>	<b>Expenditure</b>	<b>138,068</b>	<b>25,548</b>	<b>19%</b>
1393	Salaries And Employee Benefits	128,068	25,548	20%
1394	Services And Supplies	10,000	-	0%
<b>1395</b>	<b>Revenue</b>	<b>138,068</b>	<b>(5,000)</b>	<b>-4%</b>
1396	Federal Revenue		(5,000)	
1397	Other Financing Sources	121,595	-	0%
1398	Use Of Fund Balance	16,473	-	0%
<b>1399</b>	<b>1602-68-6051 - County Library Svc - Measure A</b>			
<b>1400</b>	<b>Expenditure</b>	<b>2,452,285</b>	<b>6,851</b>	<b>0%</b>
1401	Appropriation For Contingencies	32,656	-	0%
1402	Services And Supplies	14,900	6,851	46%
1403	Other Financing Uses	2,404,729	-	0%
<b>1404</b>	<b>Revenue</b>	<b>2,452,285</b>	<b>(74,364)</b>	<b>-3%</b>
1405	Revenue From Use Of Money And Property	40,000	(74,364)	-186%
1406	Charges For Services	2,412,285	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1407</b>	<b>Probation</b>			
<b>1408</b>	<b>0202-32-2611 - Administration</b>			
<b>1409</b>	<b>Expenditure</b>	<b>60,600</b>	<b>215,697</b>	<b>356%</b>
1410	Salaries And Employee Benefits	-	188,612	
1411	Services And Supplies	1,009,073	35,957	4%
1412	Intrafund Transfers	(1,009,073)	(8,872)	1%
1413	Other Financing Uses	60,600	-	0%
<b>1414</b>	<b>Revenue</b>	<b>60,600</b>	<b>(34)</b>	<b>0%</b>
1415	Revenue From Use Of Money And Property		(34)	
1416	State Revenue	60,600	-	0%
<b>1417</b>	<b>0202-32-2612 - Adult Probation Services</b>			
<b>1418</b>	<b>Expenditure</b>	<b>4,268,362</b>	<b>589,436</b>	<b>14%</b>
1419	Salaries And Employee Benefits	2,708,587	517,038	19%
1420	Services And Supplies	464,753	36,541	8%
1421	Other Charges	35,339	208	1%
1422	Capital Assets	984,086	34,086	3%
1423	Intrafund Transfers	75,597	1,564	2%
<b>1424</b>	<b>Revenue</b>	<b>4,268,362</b>	<b>123,049</b>	<b>3%</b>
1425	Fines, Forfeitures, And Penalties		811	
1426	State Revenue	1,158,576	122,237	11%
1427	Federal Revenue	165,689	-	0%
1428	Charges For Services	443,000	-	0%
1429	Other Financing Sources	2,467,011	-	0%
1430	Use Of Fund Balance	34,086	-	0%
<b>1431</b>	<b>0202-32-2613 - Juvenile Detention</b>			
<b>1432</b>	<b>Expenditure</b>	<b>5,927,897</b>	<b>926,735</b>	<b>16%</b>
1433	Salaries And Employee Benefits	4,757,733	889,424	19%
1434	Services And Supplies	731,008	25,422	3%
1435	Other Charges	73,114	8,401	11%
1436	Intrafund Transfers	366,042	3,487	1%
<b>1437</b>	<b>Revenue</b>	<b>5,927,897</b>	<b>1,154</b>	<b>0%</b>
1438	Revenue From Use Of Money And Property	4,000	-	0%
1439	State Revenue	3,962,504	-	0%
1440	Federal Revenue	32,000	2,078	6%
1441	Charges For Services	310,668	(964)	0%
1442	Miscellaneous Revenues		40	
1443	Other Financing Sources	1,618,725	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1444</b>	<b>0202-32-2614 - Juvenile Probation Services</b>			
<b>1445</b>	<b>Expenditure</b>	<b>3,184,427</b>	<b>390,247</b>	<b>12%</b>
1446	Salaries And Employee Benefits	2,145,946	361,227	17%
1447	Services And Supplies	724,195	27,165	4%
1448	Other Charges	7,000	657	9%
1449	Intrafund Transfers	307,286	1,198	0%
<b>1450</b>	<b>Revenue</b>	<b>3,184,427</b>	<b>259,123</b>	<b>8%</b>
1451	State Revenue	923,536	256,799	28%
1452	Federal Revenue	185,000	2,324	1%
1453	Other Financing Sources	2,075,891	-	0%
<b>1454</b>	<b>0202-32-5751 - Care Of Court Wards</b>			
<b>1455</b>	<b>Expenditure</b>	<b>1,934,814</b>	<b>133,634</b>	<b>7%</b>
1456	Salaries And Employee Benefits	405,499	84,589	21%
1457	Services And Supplies	702,374	4,182	1%
1458	Other Charges	779,724	44,451	6%
1459	Intrafund Transfers	47,217	412	1%
<b>1460</b>	<b>Revenue</b>	<b>1,934,814</b>	<b>21,987</b>	<b>1%</b>
1461	State Revenue	260,986	6,972	3%
1462	Federal Revenue	70,000	4,933	7%
1463	Other Financing Sources	1,603,828	10,083	1%
<b>1464</b>	<b>0501-32-2611 - Administration</b>			
<b>1465</b>	<b>Expenditure</b>	<b>198,588</b>	<b>23,490</b>	<b>12%</b>
1466	Salaries And Employee Benefits	96,240	23,382	24%
1467	Services And Supplies	100,000	-	0%
1468	Intrafund Transfers	2,348	108	5%
<b>1469</b>	<b>Revenue</b>	<b>198,588</b>	<b>-</b>	<b>0%</b>
1470	State Revenue	150,000	-	0%
1471	Use Of Fund Balance	48,588	-	0%
<b>1472</b>	<b>0501-32-2615 - Prob Community Corrections</b>			
<b>1473</b>	<b>Expenditure</b>	<b>5,133,067</b>	<b>659,076</b>	<b>13%</b>
1474	Salaries And Employee Benefits	3,352,707	592,810	18%
1475	Services And Supplies	1,464,121	64,102	4%
1476	Other Charges	6,400	60	1%
1477	Intrafund Transfers	309,839	2,104	1%
<b>1478</b>	<b>Revenue</b>	<b>5,133,067</b>	<b>0</b>	<b>0%</b>
1479	State Revenue	4,303,646	0	0%
1480	Use Of Fund Balance	829,421	-	0%
<b>1481</b>	<b>0520-32-2614 - Juvenile Probation Services</b>			
<b>1482</b>	<b>Expenditure</b>	<b>1,940,520</b>	<b>-</b>	<b>0%</b>
1483	Other Financing Uses	1,940,520	-	0%
<b>1484</b>	<b>Revenue</b>	<b>1,940,520</b>	<b>53,820</b>	<b>3%</b>
1485	Revenue From Use Of Money And Property		(26,431)	
1486	State Revenue	921,756	80,251	9%
1487	Use Of Fund Balance	1,018,764	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1488</b>	<b>0522-32-2614 - Juvenile Probation Services</b>			
<b>1489</b>	<b>Expenditure</b>	<b>974,718</b>	-	<b>0%</b>
1490	Other Financing Uses	974,718	-	0%
<b>1491</b>	<b>Revenue</b>	<b>974,718</b>	<b>405,996</b>	<b>42%</b>
1492	Revenue From Use Of Money And Property		(18,767)	
1493	State Revenue	958,579	424,763	44%
1494	Use Of Fund Balance	16,139	-	0%
<b>1495</b>	<b>1240-32-2611 - Administration</b>			
<b>1496</b>	<b>Expenditure</b>	<b>5,689</b>	-	<b>0%</b>
1497	Salaries And Employee Benefits	5,689	-	0%
<b>1498</b>	<b>Revenue</b>	<b>5,689</b>	-	<b>0%</b>
1499	Use Of Fund Balance	5,689	-	0%
<b>1500</b>	<b>1270-32-2612 - Adult Probation Services</b>			
<b>1501</b>	<b>Expenditure</b>	<b>1,681,408</b>	-	<b>0%</b>
1502	Other Financing Uses	1,681,408	-	0%
<b>1503</b>	<b>Revenue</b>	<b>1,681,408</b>	<b>(8,622)</b>	<b>-1%</b>
1504	Revenue From Use Of Money And Property		(8,622)	
1505	State Revenue	1,415,956	-	0%
1506	Use Of Fund Balance	265,452	-	0%
<b>1507</b>	<b>Public Defender</b>			
<b>1508</b>	<b>0100-33-2101 - Public Defender</b>			
<b>1509</b>	<b>Expenditure</b>	<b>8,348,042</b>	<b>1,667,418</b>	<b>20%</b>
1510	Salaries And Employee Benefits	7,515,726	1,634,855	22%
1511	Services And Supplies	801,566	26,462	3%
1512	Other Charges	10,500	6,101	58%
1513	Other Financing Uses	20,250	-	0%
<b>1514</b>	<b>Revenue</b>	<b>8,348,042</b>	<b>3,056</b>	<b>0%</b>
1515	Revenue From Use Of Money And Property		(113)	
1516	Charges For Services	10,000	3,169	32%
1517	Net County Cost	8,338,042	-	0%
<b>1518</b>	<b>0501-33-2101 - PD Community Corrections</b>			
<b>1519</b>	<b>Expenditure</b>	<b>143,457</b>	-	<b>0%</b>
1520	Salaries And Employee Benefits	143,457	-	0%
<b>1521</b>	<b>Revenue</b>	<b>143,457</b>	-	<b>0%</b>
1522	State Revenue	131,269	-	0%
1523	Use Of Fund Balance	12,188	-	0%
<b>1524</b>	<b>0504-33-2101 - Public Defender</b>			
<b>1525</b>	<b>Expenditure</b>	<b>244,392</b>	-	<b>0%</b>
1526	Salaries And Employee Benefits	244,392	-	0%
<b>1527</b>	<b>Revenue</b>	<b>244,392</b>	<b>24,652</b>	<b>10%</b>
1528	State Revenue	176,359	24,652	14%
1529	Use Of Fund Balance	68,033	-	0%



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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1530</b>	<b>Sheriff</b>			
<b>1531</b>	<b>0100-34-2801 - Animal Services</b>			
<b>1532</b>	<b>Expenditure</b>	<b>3,008,788</b>	<b>397,142</b>	<b>13%</b>
1533	Salaries And Employee Benefits	1,674,694	285,400	17%
1534	Services And Supplies	1,319,594	111,742	8%
1535	Capital Assets	14,500	-	0%
<b>1536</b>	<b>Revenue</b>	<b>3,008,788</b>	<b>137,267</b>	<b>5%</b>
1537	Licenses, Permits, And Franchises	452,486	108,910	24%
1538	Other Governmental Agencies	7,850	-	0%
1539	Charges For Services	1,882,504	21,612	1%
1540	Miscellaneous Revenues	51,000	6,745	13%
1541	Use Of Fund Balance	75,733	-	0%
1542	Net County Cost	539,215	-	0%
<b>1543</b>	<b>0100-34-5613 - Public Administrator</b>			
<b>1544</b>	<b>Expenditure</b>	<b>282,382</b>	<b>40,846</b>	<b>14%</b>
1545	Salaries And Employee Benefits	174,500	30,021	17%
1546	Services And Supplies	106,632	10,825	10%
1547	Other Charges	625	-	0%
1548	Other Financing Uses	625	-	0%
<b>1549</b>	<b>Revenue</b>	<b>282,382</b>	<b>-</b>	<b>0%</b>
1550	Charges For Services	10,000	-	0%
1551	Net County Cost	272,382	-	0%
<b>1552</b>	<b>0202-34-2402 - Civil Process</b>			
<b>1553</b>	<b>Expenditure</b>	<b>1,003,112</b>	<b>177,993</b>	<b>18%</b>
1554	Salaries And Employee Benefits	930,549	172,428	19%
1555	Services And Supplies	72,563	5,565	8%
<b>1556</b>	<b>Revenue</b>	<b>1,003,112</b>	<b>2,394</b>	<b>0%</b>
1557	State Revenue	347,225	-	0%
1558	Charges For Services	90,000	2,394	3%
1559	Other Financing Sources	565,887	-	0%
<b>1560</b>	<b>0202-34-2502 - Management</b>			
<b>1561</b>	<b>Expenditure</b>	<b>3,511,996</b>	<b>532,593</b>	<b>15%</b>
1562	Salaries And Employee Benefits	2,581,326	483,448	19%
1563	Services And Supplies	858,620	49,145	6%
1564	Other Financing Uses	72,050	-	0%
<b>1565</b>	<b>Revenue</b>	<b>3,511,996</b>	<b>309</b>	<b>0%</b>
1566	Revenue From Use Of Money And Property		(618)	
1567	Licenses, Permits, And Franchises	7,060	927	13%
1568	State Revenue	2,138,727	-	0%
1569	Charges For Services	6,859	-	0%
1570	Other Financing Sources	1,336,558	-	0%
1571	Use Of Fund Balance	22,792	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1572</b>	<b>0202-34-2505 - Marine Patrol</b>			
<b>1573</b>	<b>Expenditure</b>	<b>765,747</b>	<b>125,906</b>	<b>16%</b>
1574	Salaries And Employee Benefits	446,526	96,542	22%
1575	Services And Supplies	302,113	12,257	4%
1576	Capital Assets	17,108	17,107	100%
<b>1577</b>	<b>Revenue</b>	<b>765,747</b>	<b>3,429</b>	<b>0%</b>
1578	Revenue From Use Of Money And Property		(161)	
1579	State Revenue	519,493	3,590	1%
1580	Federal Revenue	27,219	-	0%
1581	Other Financing Sources	219,035	-	0%
<b>1582</b>	<b>0202-34-2507 - Patrol</b>			
<b>1583</b>	<b>Expenditure</b>	<b>12,592,751</b>	<b>1,909,857</b>	<b>15%</b>
1584	Salaries And Employee Benefits	10,073,735	1,736,405	17%
1585	Services And Supplies	2,095,676	121,812	6%
1586	Other Charges	14,500	-	0%
1587	Capital Assets	408,840	51,640	13%
<b>1588</b>	<b>Revenue</b>	<b>12,592,751</b>	<b>(6,900)</b>	<b>0%</b>
1589	Revenue From Use Of Money And Property		(8,811)	
1590	Fines, Forfeitures, And Penalties	8,000	10	0%
1591	State Revenue	2,947,904	-	0%
1592	Charges For Services	508,573	-	0%
1593	Miscellaneous Revenues		1,901	
1594	Other Financing Sources	8,816,765	-	0%
1595	Use Of Fund Balance	311,509	-	0%
<b>1596</b>	<b>0202-34-2509 - Detention</b>			
<b>1597</b>	<b>Expenditure</b>	<b>19,303,969</b>	<b>3,762,535</b>	<b>19%</b>
1598	Salaries And Employee Benefits	17,483,479	3,597,699	21%
1599	Services And Supplies	1,820,490	171,192	9%
1600	Intrafund Transfers		(6,356)	
<b>1601</b>	<b>Revenue</b>	<b>19,303,969</b>	<b>88,978</b>	<b>0%</b>
1602	Revenue From Use Of Money And Property		2,050	
1603	State Revenue	7,318,974	83,523	1%
1604	Federal Revenue		3,000	
1605	Charges For Services	52,700	300	1%
1606	Miscellaneous Revenues	3,000	105	4%
1607	Other Financing Sources	11,909,665	-	0%
1608	Use Of Fund Balance	19,630	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1609</b>	<b>0202-34-2512 - Training</b>			
<b>1610</b>	<b>Expenditure</b>	<b>404,181</b>	<b>48,091</b>	<b>12%</b>
1611	Salaries And Employee Benefits	228,388	32,299	14%
1612	Services And Supplies	175,793	15,792	9%
<b>1613</b>	<b>Revenue</b>	<b>404,181</b>	<b>-</b>	<b>0%</b>
1614	State Revenue	142,646	-	0%
1615	Federal Revenue	30,240	-	0%
1616	Other Financing Sources	231,295	-	0%
<b>1617</b>	<b>0202-34-2861 - Coroner</b>			
<b>1618</b>	<b>Expenditure</b>	<b>1,195,230</b>	<b>223,015</b>	<b>19%</b>
1619	Salaries And Employee Benefits	898,747	181,770	20%
1620	Services And Supplies	296,483	41,246	14%
<b>1621</b>	<b>Revenue</b>	<b>1,195,230</b>	<b>9,868</b>	<b>1%</b>
1622	State Revenue	352,465	-	0%
1623	Charges For Services	32,000	6,300	20%
1624	Miscellaneous Revenues	8,000	3,568	45%
1625	Other Financing Sources	802,765	-	0%
<b>1626</b>	<b>0501-34-2506 - Sher Community Corrections</b>			
<b>1627</b>	<b>Expenditure</b>	<b>3,489,468</b>	<b>723,844</b>	<b>21%</b>
1628	Salaries And Employee Benefits	3,289,932	716,384	22%
1629	Services And Supplies	199,536	7,460	4%
<b>1630</b>	<b>Revenue</b>	<b>3,489,468</b>	<b>(0)</b>	<b>0%</b>
1631	State Revenue	2,933,994	(0)	0%
1632	Other Financing Sources	283,067	-	0%
1633	Use Of Fund Balance	272,407	-	0%
<b>1634</b>	<b>0503-34-2401 - Court Security</b>			
<b>1635</b>	<b>Expenditure</b>	<b>3,602,905</b>	<b>705,325</b>	<b>20%</b>
1636	Salaries And Employee Benefits	3,474,973	694,863	20%
1637	Services And Supplies	112,932	10,462	9%
1638	Capital Assets	15,000	-	0%
<b>1639</b>	<b>Revenue</b>	<b>3,602,905</b>	<b>453,893</b>	<b>13%</b>
1640	Revenue From Use Of Money And Property		5,654	
1641	State Revenue	3,106,186	448,239	14%
1642	Miscellaneous Revenues	319,412	-	0%
1643	Other Financing Sources	381,333	-	0%
1644	Use Of Fund Balance	(204,026)	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1645</b>	<b>0523-34-2507 - Patrol - Small &amp; Rural</b>			
<b>1646</b>	<b>Expenditure</b>	<b>1,703,630</b>	<b>10,898</b>	<b>1%</b>
1647	Salaries And Employee Benefits	248,808	1,484	1%
1648	Services And Supplies	502,195	9,414	2%
1649	Capital Assets	952,627	-	0%
<b>1650</b>	<b>Revenue</b>	<b>1,703,631</b>	<b>15,601</b>	<b>1%</b>
1651	Revenue From Use Of Money And Property	5,000	(33,240)	-665%
1652	State Revenue	500,000	48,841	10%
1653	Use Of Fund Balance	1,198,631	-	0%
<b>1654</b>	<b>0524-34-2507 - Patrol - Cops</b>			
<b>1655</b>	<b>Expenditure</b>	<b>384,302</b>	<b>-</b>	<b>0%</b>
1656	Services And Supplies	224,302	-	0%
1657	Capital Assets	160,000	-	0%
<b>1658</b>	<b>Revenue</b>	<b>384,302</b>	<b>55,334</b>	<b>14%</b>
1659	Revenue From Use Of Money And Property	4,000	(11,162)	-279%
1660	State Revenue	150,378	66,496	44%
1661	Use Of Fund Balance	229,924	-	0%
<b>1662</b>	<b>0524-34-2509 - Detention - Cops</b>			
<b>1663</b>	<b>Expenditure</b>	<b>125,896</b>	<b>-</b>	<b>0%</b>
1664	Services And Supplies	125,896	-	0%
<b>1665</b>	<b>Revenue</b>	<b>125,896</b>	<b>34,661</b>	<b>28%</b>
1666	Revenue From Use Of Money And Property		(6,228)	
1667	State Revenue	92,384	40,889	44%
1668	Use Of Fund Balance	33,512	-	0%
<b>1669</b>	<b>1280-34-2509 - Detention - Ran Board</b>			
<b>1670</b>	<b>Expenditure</b>	<b>166,000</b>	<b>-</b>	<b>0%</b>
1671	Salaries And Employee Benefits	10,000	-	0%
1672	Services And Supplies	156,000	-	0%
<b>1673</b>	<b>Revenue</b>	<b>166,000</b>	<b>(10,439)</b>	<b>-6%</b>
1674	Revenue From Use Of Money And Property	6,000	(10,439)	-174%
1675	State Revenue	160,000	-	0%
<b>1676</b>	<b>1281-34-2402 - Civil Process - Equipment</b>			
<b>1677</b>	<b>Expenditure</b>	<b>162,263</b>	<b>3,325</b>	<b>2%</b>
1678	Salaries And Employee Benefits	900	-	0%
1679	Services And Supplies	67,988	3,325	5%
1680	Capital Assets	93,375	-	0%
<b>1681</b>	<b>Revenue</b>	<b>162,263</b>	<b>(3,243)</b>	<b>-2%</b>
1682	Revenue From Use Of Money And Property		(3,243)	
1683	Charges For Services	47,546	-	0%
1684	Use Of Fund Balance	114,717	-	0%

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

#	Department/Level Group	2020-21 Adopted Budget	Q1 Actuals*	YTD %
<b>1685</b>	<b>1282-34-2402 - Civil Process - Vehicles</b>			
<b>1686</b>	<b>Expenditure</b>	<b>43,537</b>	-	<b>0%</b>
1687	Services And Supplies	43,537	-	0%
<b>1688</b>	<b>Revenue</b>	<b>43,537</b>	<b>802</b>	<b>2%</b>
1689	Revenue From Use Of Money And Property		802	
1690	Charges For Services	70,000	-	0%
1691	Use Of Fund Balance	(26,463)	-	0%
<b>1692</b>	<b>1283-34-2502 - Management</b>			
<b>1693</b>	<b>Expenditure</b>	<b>10,250</b>	-	<b>0%</b>
1694	Services And Supplies	10,250	-	0%
<b>1695</b>	<b>Revenue</b>	<b>10,250</b>	<b>(1,957)</b>	<b>-19%</b>
1696	Revenue From Use Of Money And Property	250	(1,957)	-783%
1697	Miscellaneous Revenues	10,000	-	0%
<b>1698</b>	<b>1284-34-2509 - Detention - Inmate Welfare</b>			
<b>1699</b>	<b>Expenditure</b>	<b>401,100</b>	<b>28,427</b>	<b>7%</b>
1700	Services And Supplies	389,100	28,177	7%
1701	Other Charges	5,000	250	5%
1702	Capital Assets	7,000	-	0%
<b>1703</b>	<b>Revenue</b>	<b>401,100</b>	<b>37,008</b>	<b>9%</b>
1704	Revenue From Use Of Money And Property	200,000	17,570	9%
1705	Miscellaneous Revenues	201,100	19,438	10%



# Executive Summary – Third Quarter 2020

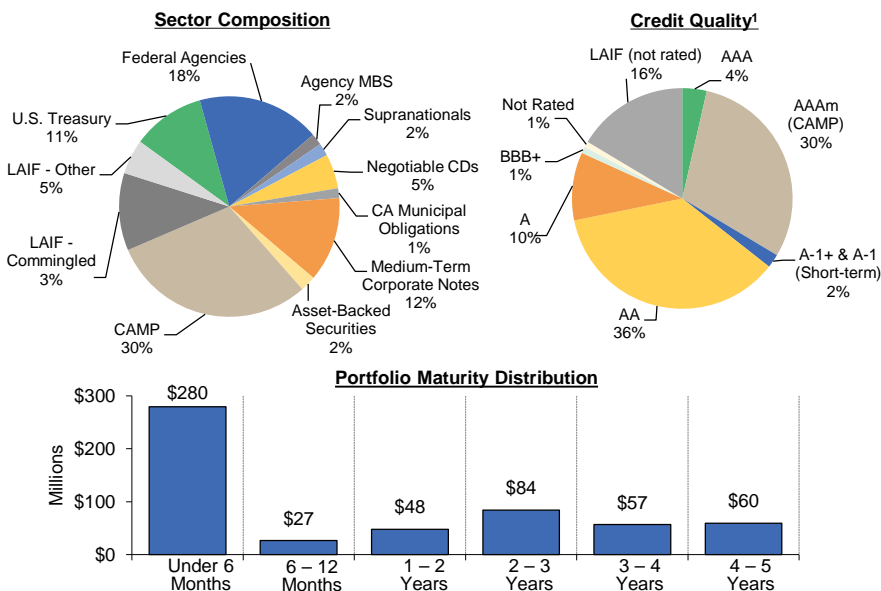
## Portfolio Review

- The portfolio is in compliance with the California Government Code and the County’s Investment Policy.
- The portfolio is well diversified by sector, issuer, and maturity and is of high credit quality.
- The portfolio has sufficient liquidity to meet the County’s cash needs.
- The duration of the PFM managed portfolio was extended by 0.24 years and will be extended further to the new target of approximately 2.5 years, as it transitions to a longer duration benchmark.
- Diversification away from Treasuries was again additive to performance in the quarter. Momentum from the narrowing of wider spreads at the onset of the pandemic led most investment grade fixed income sectors to generate positive excess returns relative to similar duration Treasuries.

## The Economy

- Coronavirus restrictions were gradually eased throughout the U.S. but were followed by regional hot spots of infection, reminding people of how long the virus may linger.
- U.S. second quarter GDP plunged by a record annualized rate of 31.7%. For context, GDP fell by 8.4% during the height of the 2008 financial crisis. However, other economic indicators were surprisingly strong and recovered at a faster pace than originally expected. The labor market has rebounded off its lows, but with the unemployment rate still near 8%, the jobs landscape remains a significant headwind to a more robust and sustained recovery.
- The Federal Reserve (Fed) continued to play a large role in supporting financial market stability. The central bank re-affirmed its ongoing support of many sectors of the bond market sectors through its continuing purchase and liquidity programs, and it extended the expiration date of many of its lending facilities. The Fed also extend its forward guidance regarding zero short-term interest rates through 2023.

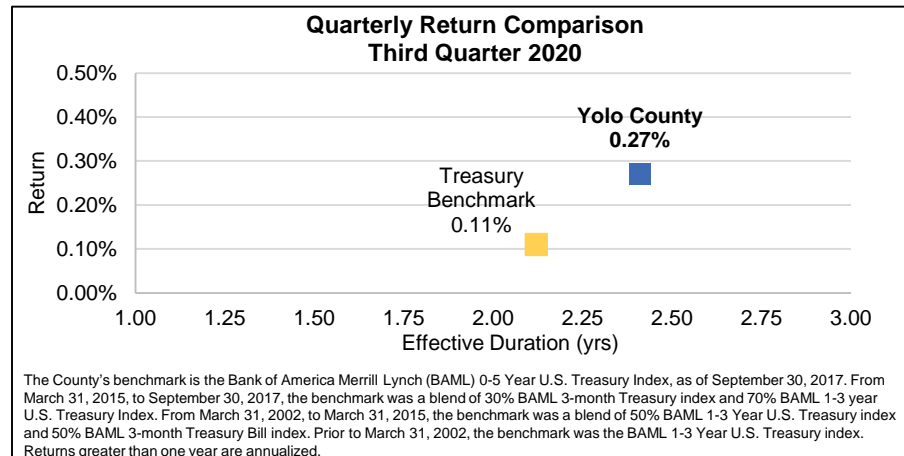
**Portfolio Profile as of September 30, 2020**



1. Ratings based on Standard & Poor’s. Securities held in the County’s portfolio are in compliance with California Government Code and the County’s investment policy dated December 2019.

	Quarter	Annualized Return	
		1 Year	5 Years
Yolo County Total Return <sup>1</sup>	0.27%	4.21%	2.34%
Treasury Benchmark Total Return	0.11%	3.96%	1.95%
Net Apportionment Rate	0.35%	-	-

Note: <sup>1</sup>PFM managed portfolio only.





# Yolo County Investment Review Third Quarter 2020

**Ken Schiebel, CFA, Managing Director**  
**Allison Kaune, Sr Client Representative**

October 27, 2020

---

50 California Street  
Suite 2300  
San Francisco, CA 94111  
415-982-5544

---

213 Market Street  
Harrisburg, PA 17101  
717-232-2723

---

PFM Asset  
Management LLC  
[pfm.com](http://pfm.com)



# **Economic and Interest Rate Update**





## Markets Face Many Uncertainties Moving into the Fourth Quarter

### ◆ Coronavirus

- Spread during **colder months** and flu season
- Development of **vaccines**
- Impact on **economic recovery**

### ◆ Markets

- **Valuations** of bonds and equities
- Further **fiscal stimulus**
- **Fed** policies

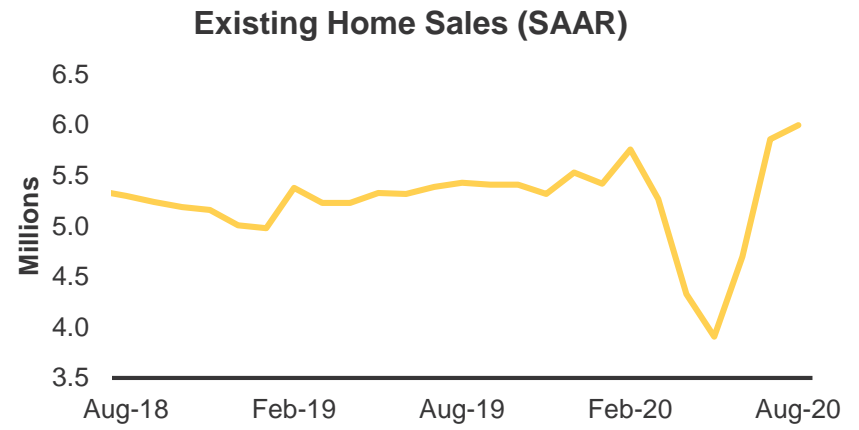
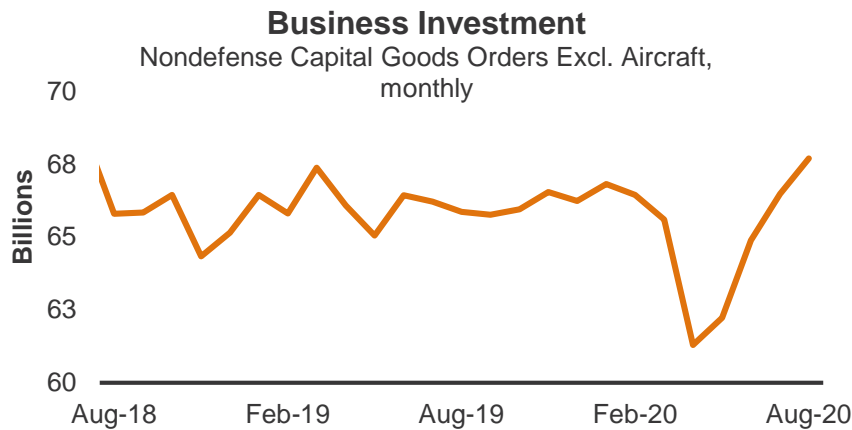
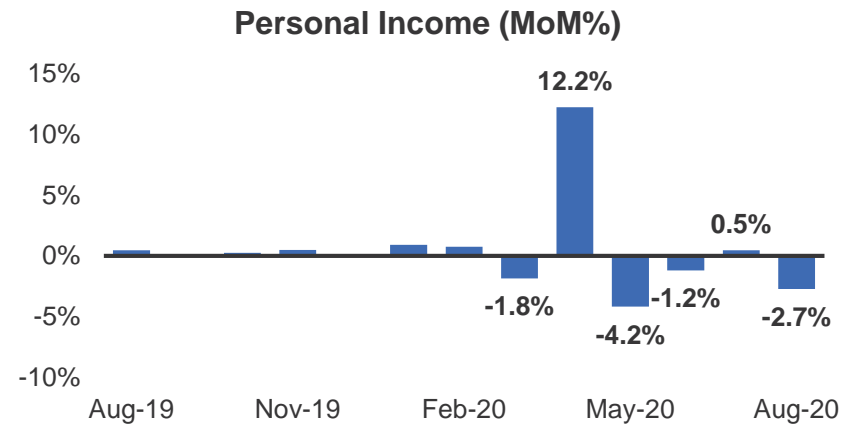
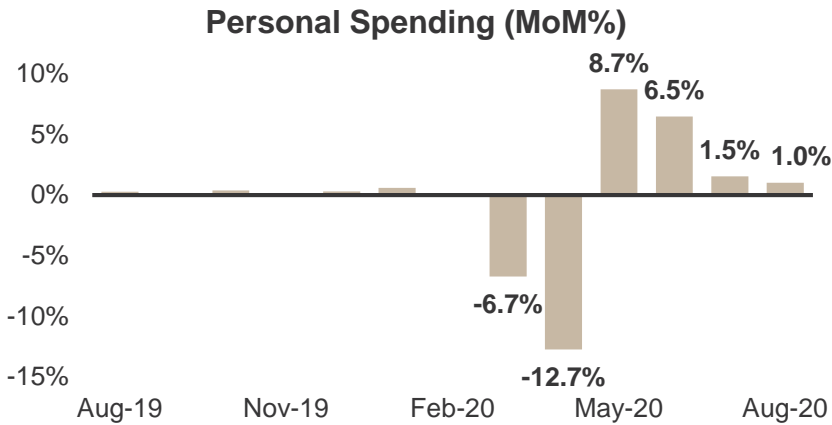
### ◆ Presidential Election

- Priorities of government **spending**
- **Tax law** changes
- **Foreign** and **trade policies**
- Future of **ACA**





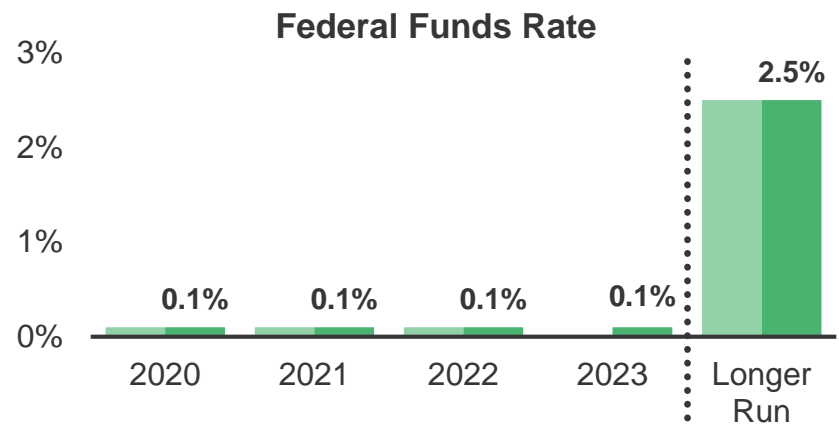
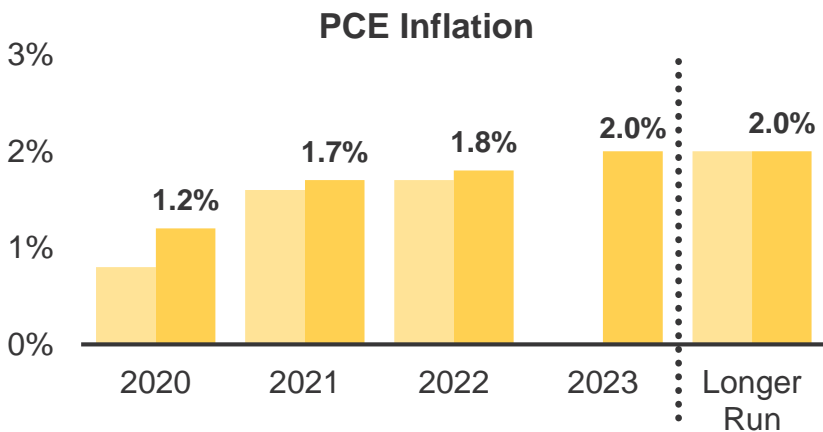
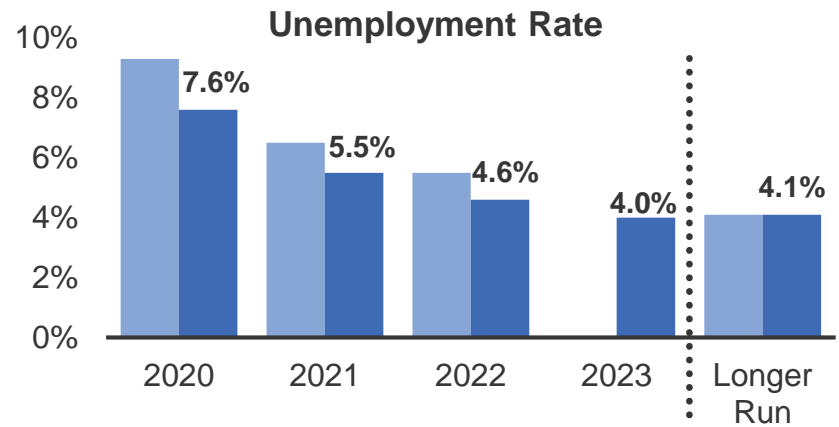
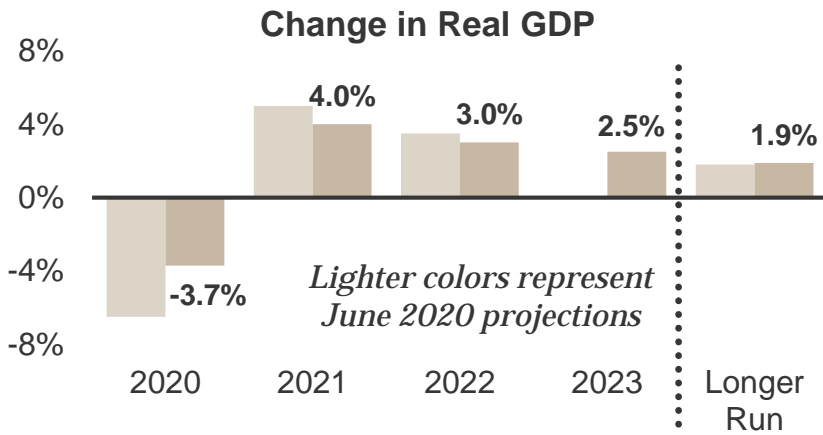
# Economic Indicators Show Resilience, but Future Improvement May Slow



Source: Bloomberg, latest available data as of 10/2/2020.



# The Fed's Updated Economic Projections Pull Growth Forward

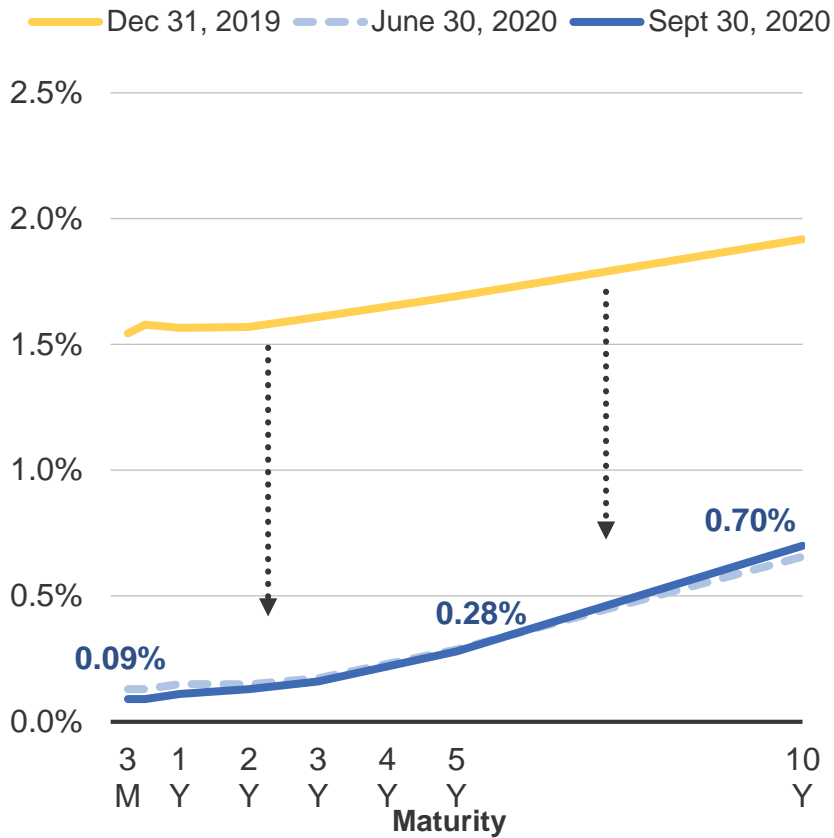


Source: Federal Reserve, economic projections as of June and September 2020.

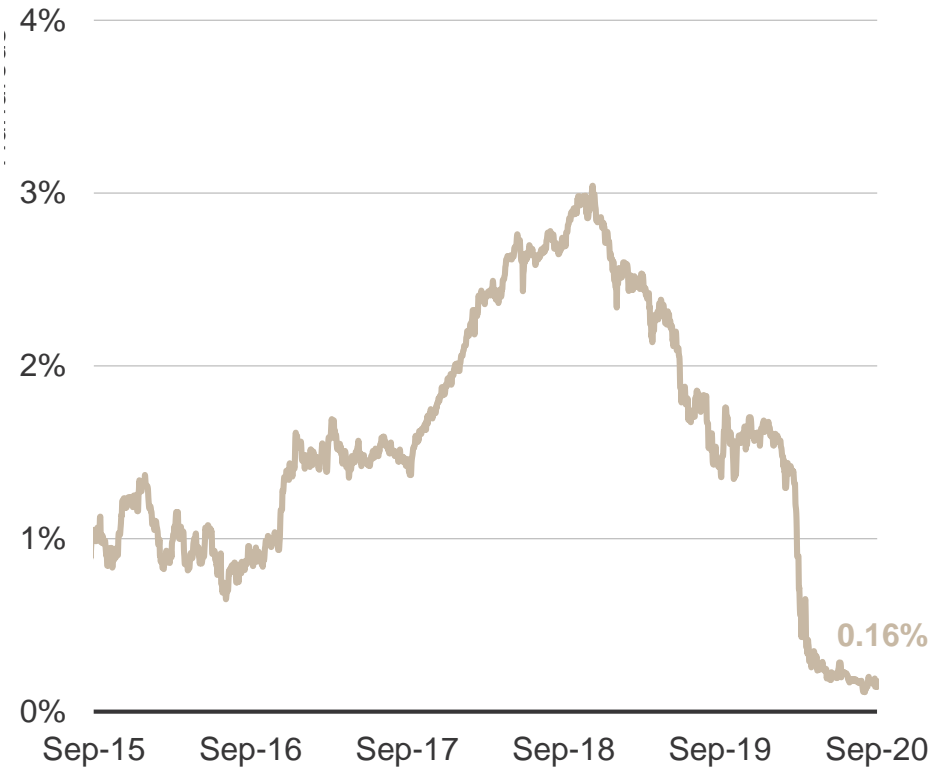


# Interest Rates Remain Stable Near Historic Lows

### US Treasury Yield Curve



### 3-Year Treasury Yield

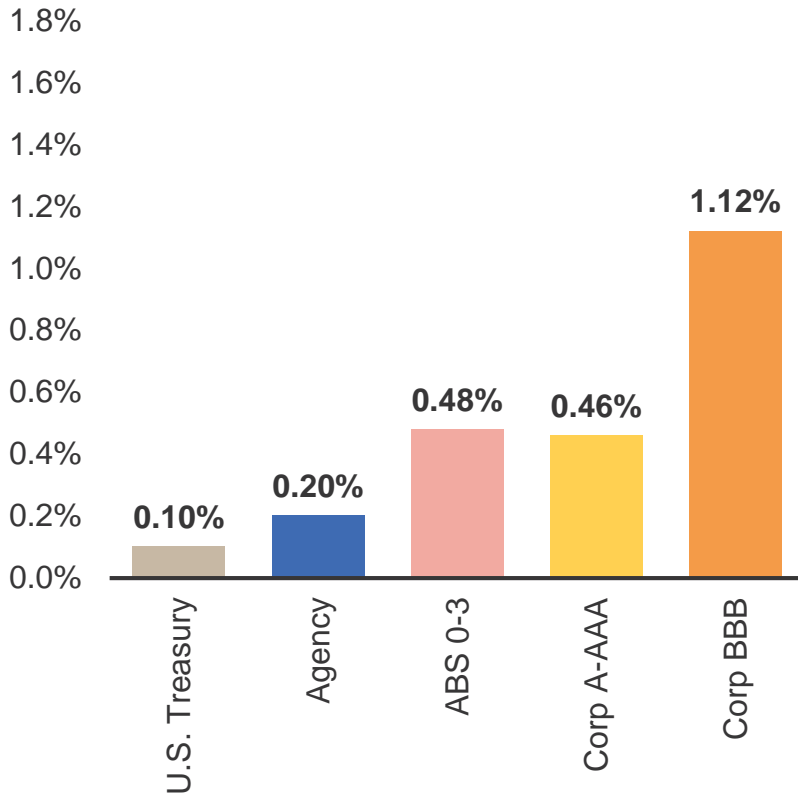


Source: Bloomberg as of 10/2/2020.

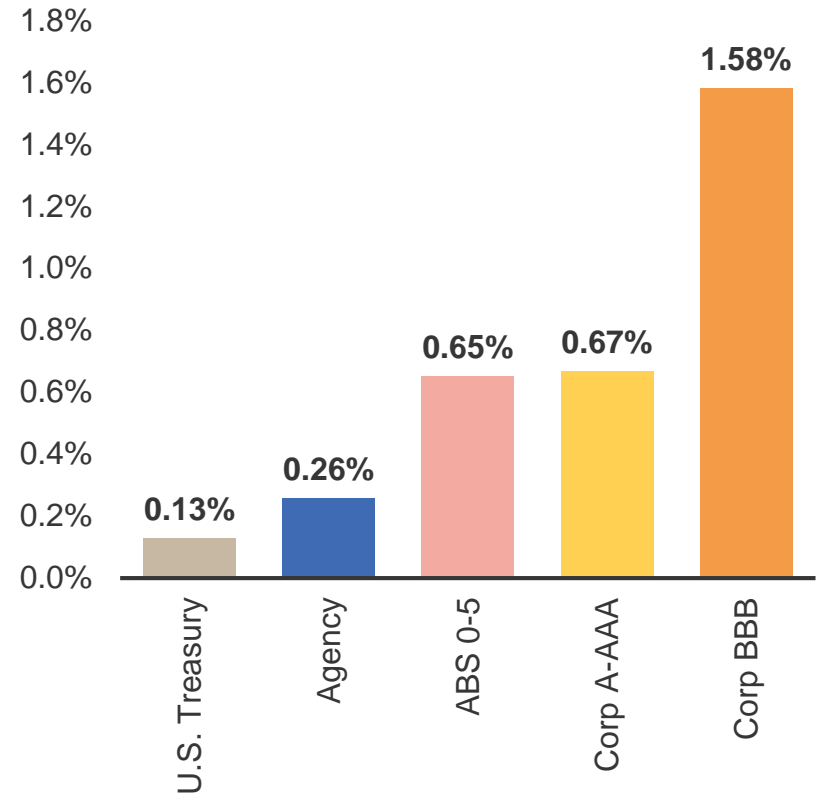


# Credit Sectors and Longer Maturities Outperform in the Third Quarter

### Third Quarter Total Returns 1-3 Year Indices



### Third Quarter Total Returns 1-5 Year Indices



Source: Bloomberg as of 9/30/2020.



# Portfolio Update



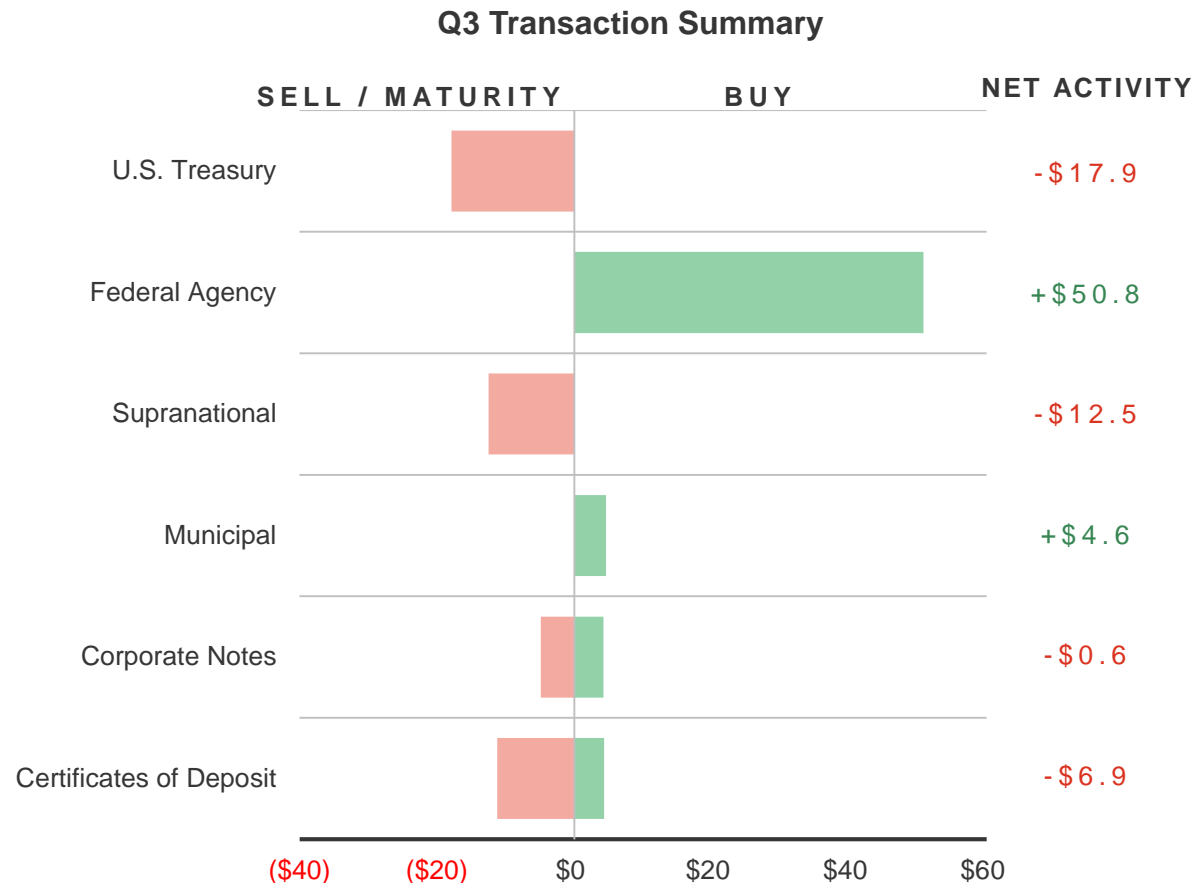
## Portfolio Composition

Security Type	Market Value as of 9/30/20	% of Portfolio	% Change vs. 6/30/20	Permitted by Policy	In Compliance
U.S. Treasury	\$59,135,279	10.7%	-2.1%	100%	✓
Federal Agency	\$99,862,255	18.0%	+9.8%	100%	✓
Federal Agency CMOs	\$9,426,012	1.7%	+0.1%	100%	✓
Municipal Obligations	\$7,977,880	1.4%	+0.8%	30%	✓
Supranationals	\$10,248,038	1.9%	-1.9%	30%	✓
Negotiable CDs	\$28,001,493	5.1%	-0.7%	30%	✓
Corporate Notes	\$68,795,630	12.4%	+0.8%	30%	✓
Asset-Backed Securities	\$12,643,079	2.3%	-0.1%	20%	✓
<b>Securities Sub-Total</b>	<b>\$296,089,665</b>	<b>53.5%</b>			
Accrued Interest	\$1,010,525				
<b>Securities Total</b>	<b>\$297,100,189</b>				
CAMP	\$166,472,637	30.1%	-7.5%	100%	✓
LAIF – Total	\$91,065,676	16.4%	+0.7%	\$75 million per account	✓
<b>Total Investments</b>	<b>\$554,638,502</b>	<b>100.0%</b>			



## Third Quarter Sector Strategy

- PFM remained proactive and hyper-vigilant in response to the market effects and uncertainty.
  - We maintained a sharp focus on portfolio safety with robust due diligence on credit and securitized products.
- U.S. Treasury** allocation was reduced as financial markets stabilized and other sectors presented better opportunities.
- Increased allocation to **federal agencies** as yield spreads on new issues remained elevated.
- The **taxable municipal** sector was active as entities benefited from the low borrowing rate environment. We viewed the sector to be quite attractive, even compared to some high-quality corporate issuers.
- Corporate notes** were, once again, a significant benefit for portfolio performance during the quarter. Supply was robust, however, investor demand was strong and pressured spreads lower.

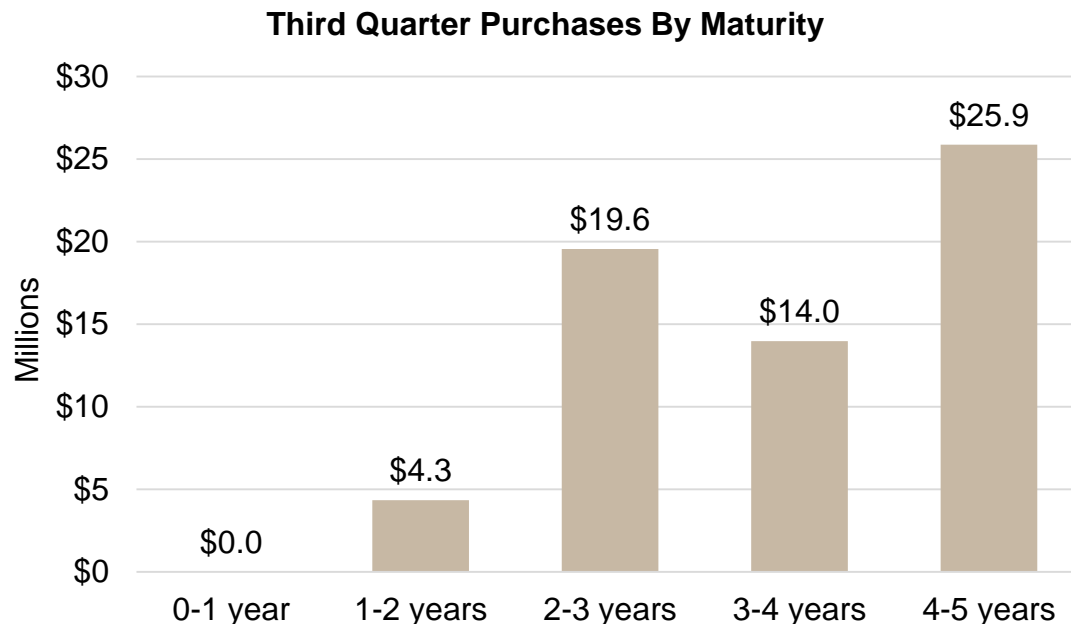






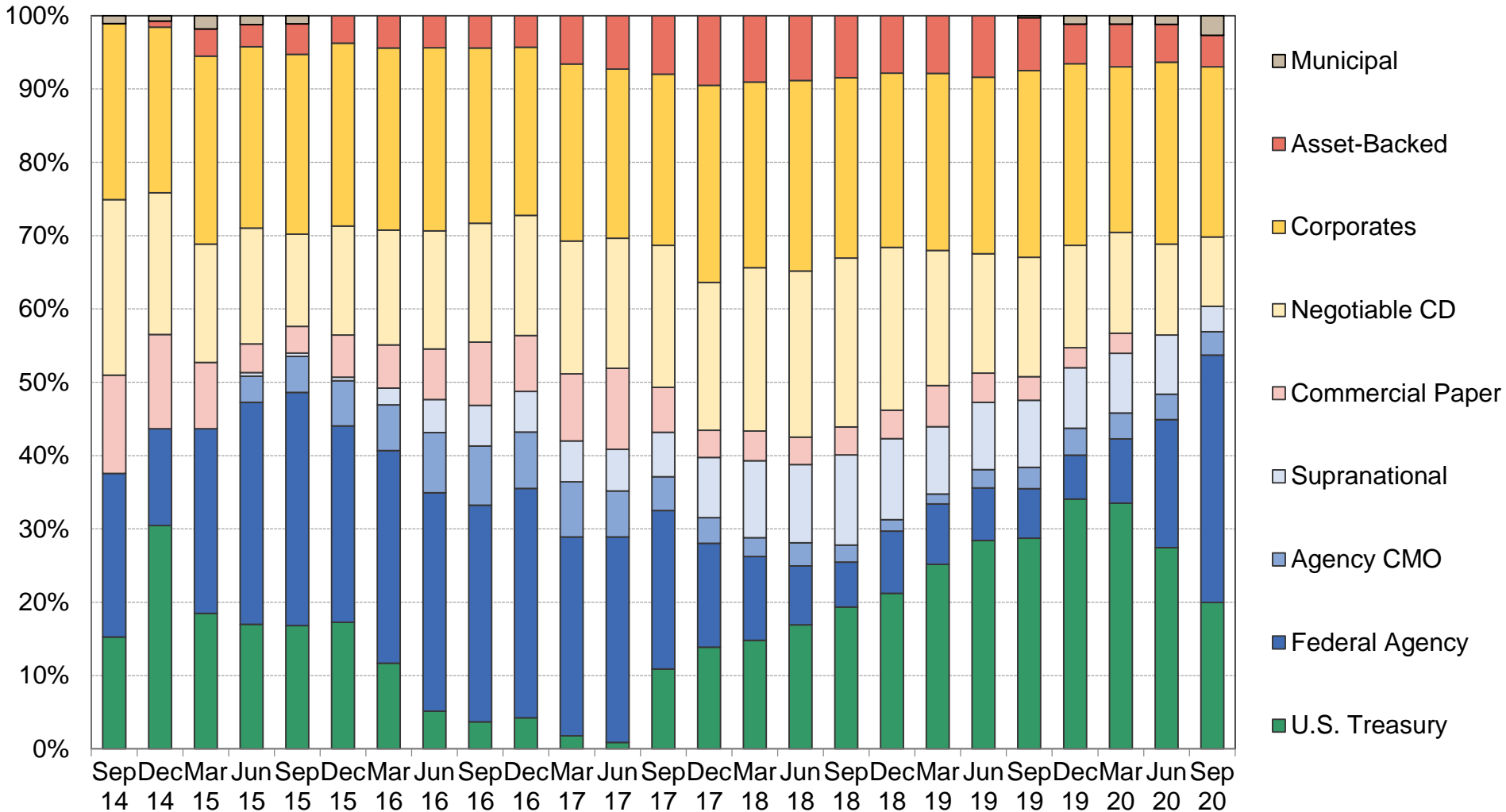
## Third Quarter Duration Strategy

- The portfolio duration was extended as we began to transition the portfolio from the current 0-5 year strategy to the new 1-5 year strategy.
  - Longer duration strategy will increase potential for higher long-term performance and will decrease security overlap.
  - Extending duration approximately 0.4 years to new target of approximately 2.5 years.
  - Extension happening gradually and should be complete by end of 2020.
  - Upon completion of extension, portfolio will be managed against the 1-5 Year U.S. Treasury Index.





# Historical Sector Allocation—PFM Managed Portfolio

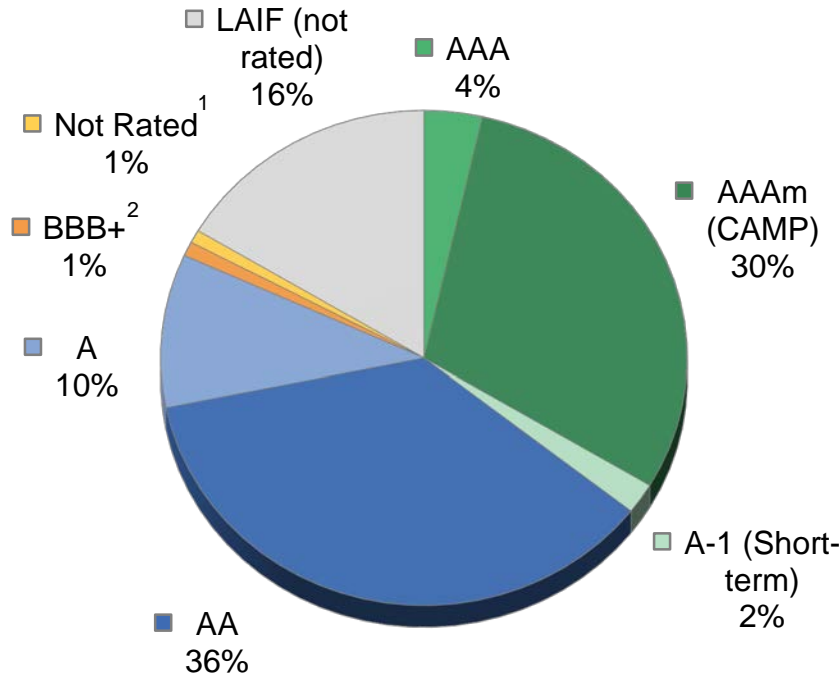




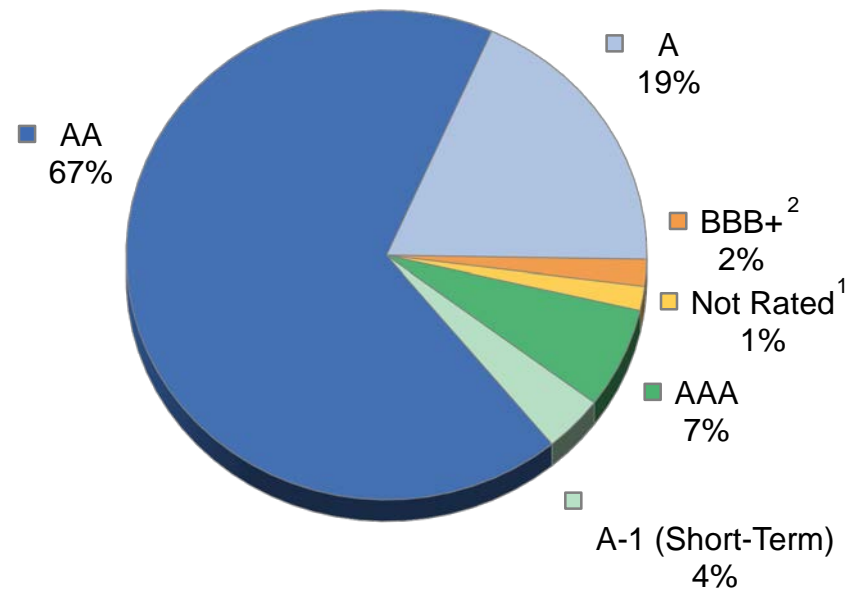
# Portfolio Credit Quality

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

### Including Liquid Accounts



### Excluding Liquid Accounts



As of September 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.

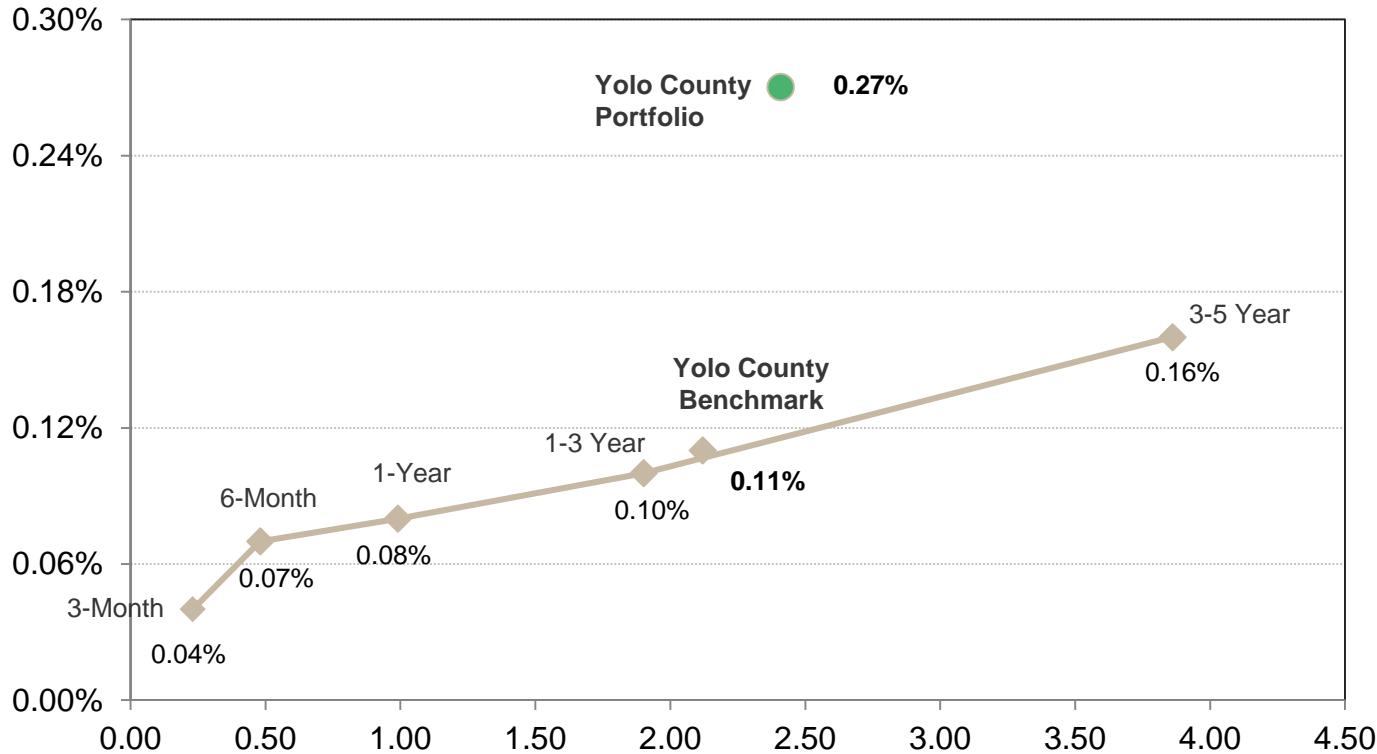


# County's Diversified Portfolio Outperformed Benchmark in Third Quarter

## 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	1.69%
LAIF	0.84%

- For periods ending September 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's diversification, particularly into corporate notes and asset-backed securities, helped boost portfolio performance, as credit instruments once again outperformed government sectors for the quarter.
- Returns over the past year were strong for both the portfolio and the benchmark, as falling interest rates resulted in increased market value returns. The portfolio's diversification led to outperformance of the benchmark.
- The portfolio maintains good performance relative to the benchmark since inception.

### Total Return For periods ended September 30, 2020

	Duration (years)	Past Quarter	Past 1 Year	Past 5 Years	Past 10 Years	Since Inception
<b>Yolo County</b>	<b>2.41</b>	<b>0.27%</b>	<b>4.21%</b>	<b>2.34%</b>	<b>1.63%</b>	<b>3.22%</b>
Treasury Benchmark	2.12	0.11%	3.96%	1.95%	1.19%	2.59%

- 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

- **Federal Agency:** yield spreads were largely unchanged since the end of the quarter, and the sector remains valuable, primarily in new issues maturing in 3-years and beyond, which have benefitted the most from recent supply.
- **Agency MBS:** continue to face high levels of prepayments due to low mortgage rates. Agency commercial mortgage-backed securities, however, still offer value as they are structured with prepayment protections.
- **Corporates:** yield spreads widened marginally recently in response to strong supply and fading hopes of renewed fiscal stimulus in the near-term. This is viewed as an opportunity to extend corporate durations in companies with strong balance sheets. We remain cautious on the sector but will continue to evaluate opportunities on a security-by-security basis.
- **ABS:** value has diminished due to heightened investor demand and limited supply. We expect delinquency rates and net losses to increase as deferral programs begin to phase out and are cautious in the sector.
- **Municipal:** taxable new issues continue to offer fair value on a deal-by-deal basis.
- Portfolio safety remains the primary objective and 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

INVESTMENT PORTFOLIO						
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings	Earnings Rate <sup>1</sup>	Assumed Reinvestment Rate <sup>2</sup>	Projected Accrual Basis Earnings <sup>3,4</sup>
Jul-20	\$288,310,119	1.90%	\$756,012	1.90%	-	-
Aug-20	\$288,868,694	1.76%	\$732,825	1.76%	-	-
Sep-20	\$288,596,518	1.69%	\$481,242	1.69%	-	-
Oct-20	-	-	-	1.66%	0.15%	\$405,743
Nov-20	-	-	-	1.62%	0.16%	\$383,424
Dec-20	-	-	-	1.62%	0.16%	\$396,205
Jan-21	-	-	-	1.62%	0.17%	\$394,890
Feb-21	-	-	-	1.58%	0.18%	\$348,854
Mar-21	-	-	-	1.52%	0.18%	\$372,187
Apr-21	-	-	-	1.45%	0.19%	\$342,487
May-21	-	-	-	1.44%	0.19%	\$351,573
Jun-21	-	-	-	1.44%	0.20%	\$340,232
<b>Projected FY 20-21 Total</b>						<b>\$5,305,674</b>

1. Earnings rates calculated based on the yield to maturity at cost through 9/30/2020 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 10/9/2020.

3. Earnings for the periods 7/31/2020 – 9/30/2020 are actual earnings and include realized gains/losses; periods thereafter are projected.

4. Earnings assume no sales or realized gains/losses for periods after 9/30/2020.

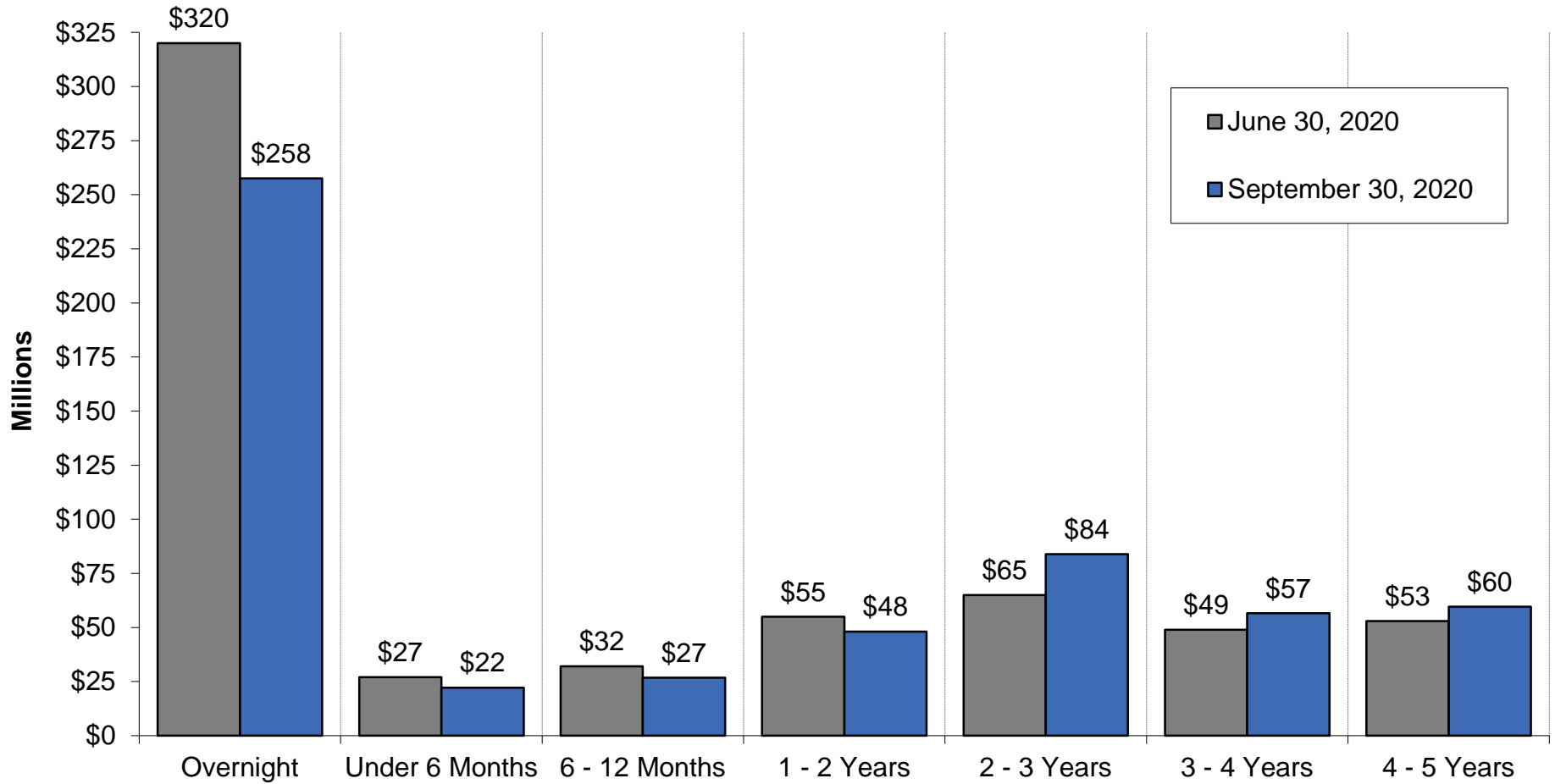


# **Additional Portfolio Information**





## Portfolio Maturity Distribution



*Purchases made with new funds during quarter ended 9/30/20.*

*Callable and floating-rate securities are included in the maturity distribution analysis to their stated maturity date.*



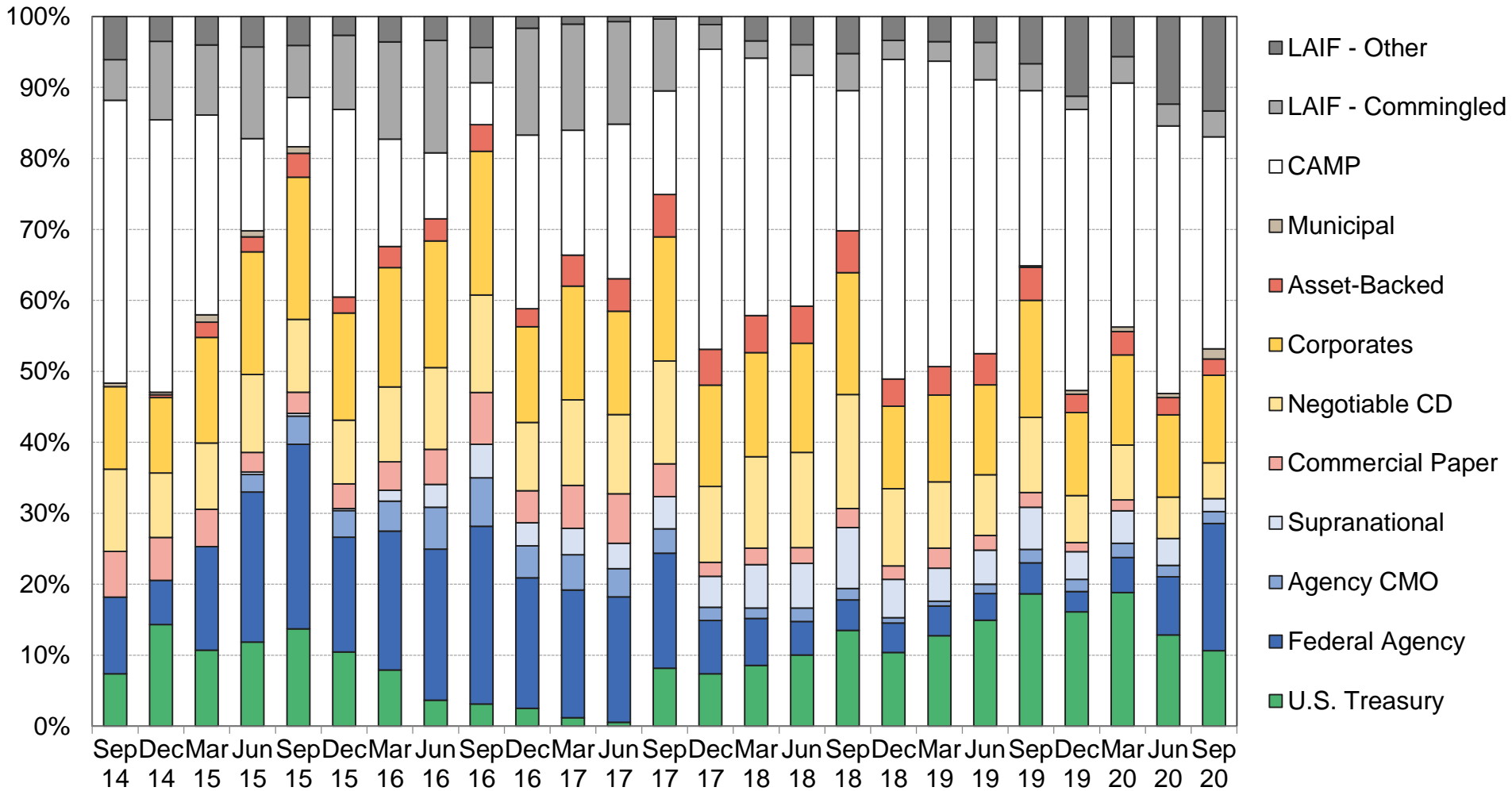
## Portfolio Issuer Distribution

UNITED STATES TREASURY	20.0%	CISCO SYSTEMS INC	0.9%
FANNIE MAE	19.2%	SUMITOMO MITSUI FINANCIAL GROUP INC	0.8%
FREDDIE MAC	14.1%	UNITEDHEALTH GROUP INC	0.8%
FEDERAL HOME LOAN BANKS	2.6%	GOLDMAN SACHS GROUP INC	0.8%
INTL BANK OF RECONSTRUCTION AND DEV	2.1%	3M COMPANY	0.8%
TOYOTA MOTOR CORP	2.0%	DEERE & COMPANY	0.8%
SWEDBANK AB	1.8%	CREDIT SUISSE GROUP RK	0.8%
AMERICAN HONDA FINANCE	1.8%	FLORIDA ST HURRICAN CAT FUND	0.8%
BANK OF NEW YORK MELLON CORPORATION	1.7%	INTEL CORPORATION	0.7%
WAL-MART STORES INC	1.5%	DNB ASA	0.7%
EXXON MOBIL CORP	1.5%	ADOBE INC	0.7%
JP MORGAN CHASE & CO	1.4%	CARMAX AUTO OWNER TRUST	0.6%
NORDEA BANK ABP	1.4%	HYUNDAI AUTO RECEIVABLES	0.6%
INTERNATIONAL FINANCE CORPORATION	1.3%	CHEVRON CORPORATION	0.6%
SKANDINAVISKA ENSKILDA BANKEN AB	1.3%	UNITED PARCEL SERVICE INC	0.5%
APPLE INC	1.2%	AMERICAN EXPRESS CO	0.5%
FEDERAL FARM CREDIT BANKS	1.1%	MASTERCARD INC	0.5%
US BANCORP	1.1%	NATIONAL RURAL UTILITIES CO FINANCE CORP	0.4%
NISSAN AUTO RECEIVABLES	1.0%	IBM CORP	0.3%
VISA INC	0.9%	UNIVERSITY OF CALIFORNIA	0.3%
SOCIETE GENERALE	0.9%	SAN DIEGO CA CMNTY CLG DIST	0.3%
MITSUBISHI UFJ FINANCIAL GROUP INC	0.9%	MARYLAND ST	0.3%
CITIGROUP INC	0.9%	CALIFORNIA STATE UNIVERSITY	0.3%
BANK OF AMERICA CO	0.9%	CAPITAL ONE PRIME AUTO REC TRUST	0.2%
TRUIST FIN CORP	0.9%	ALLY AUTO RECEIVABLES TRUST	0.1%
CALIFORNIA ST	0.9%	CALIFORNIA ST DEPT OF WTR RESO	0.0%
CREDIT AGRICOLE SA	0.9%	JOHN DEERE OWNER TRUST	0.0%
HONDA AUTO RECEIVABLES	0.9%		

Percentages exclude the portfolio's CAMP and LAIF holdings.

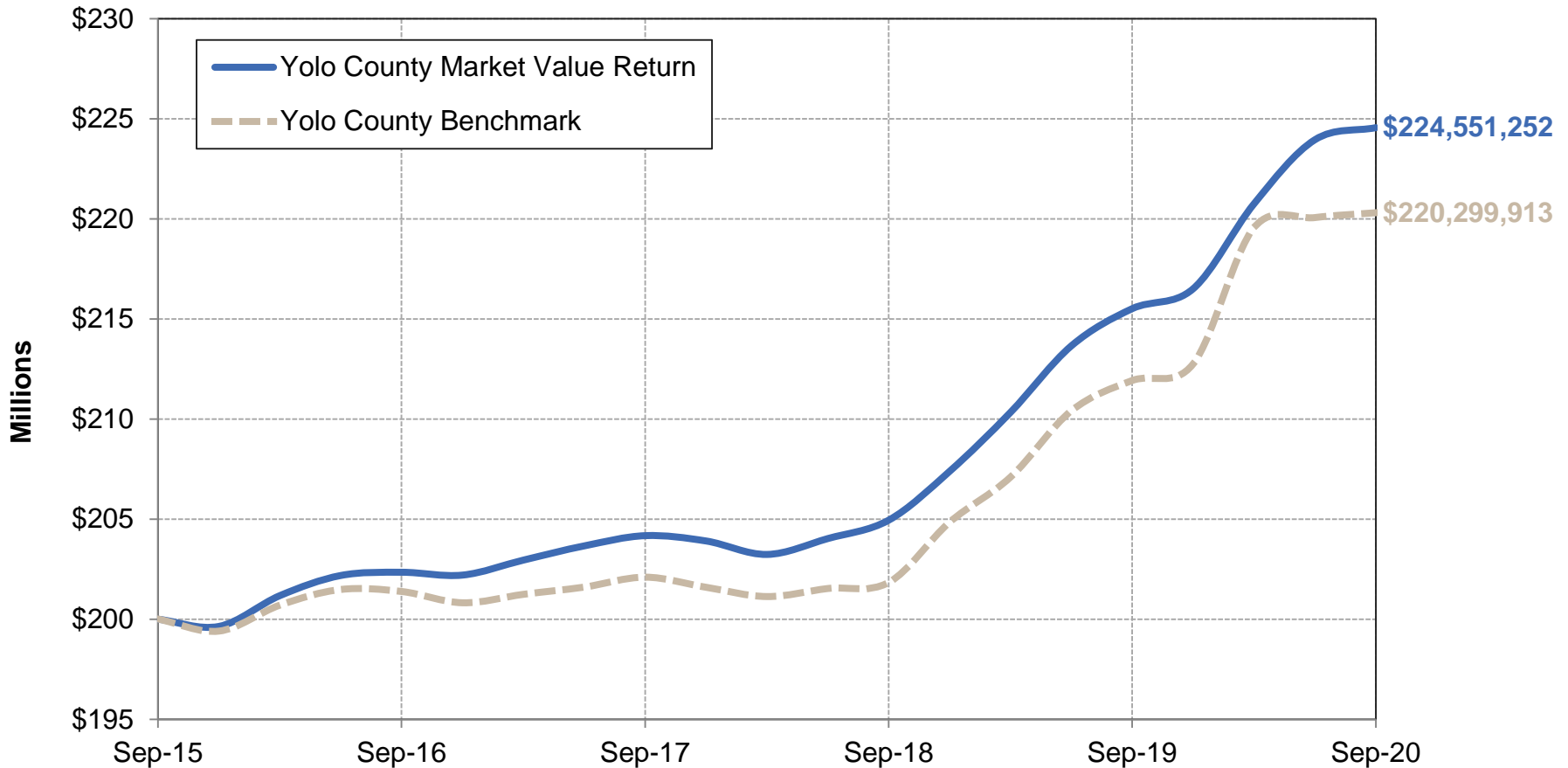


## Historical Sector Allocation—All Funds





## County's Strategy Continues to Be Effective



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



## Disclosures

*This material is based on information obtained from sources generally believed to be reliable and available to the public; however, PFM Asset Management LLC cannot guarantee its accuracy, completeness, or suitability. This material is for general information purposes only and is not intended to provide specific advice or a specific recommendation. All statements as to what will or may happen under certain circumstances are based on assumptions, some but not all of which are noted in the presentation. Assumptions may or may not be proven correct as actual events occur, and results may depend on events outside of your or our control. Changes in assumptions may have a material effect on results. Past performance does not necessarily reflect and is not a guaranty of future results. The information contained in this presentation is not an offer to purchase or sell any securities.*

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

### A. Purpose

This document is known as the annual investment policy and represents the policies of the Board of Supervisors of the County of Yolo related to the investment of funds under the control of the Chief Financial Officer. The office of the Auditor-Controller and the Treasurer-Tax Collector have been consolidated. All statutory duties, responsibilities, and budgets of the Auditor-Controller and Treasurer-Tax Collector are consolidated into the office known as the Chief Financial Officer as per Yolo County code section 2-5.113 effective January 5, 2015.

The Department of Financial Services was established to consolidate and perform all functions of the offices of the Auditor, Controller, Tax Collector, and Treasurer, and any other county-wide fiscal functions directed by the board as per county code sec. 2-5.2001.

This policy is prepared annually by the Chief Financial Officer in accordance with the California Government Code and prudent asset management principles. Pursuant to Government Code sections 27133 and 53646 this policy has been reviewed by the Financial Oversight Committee and approved by the Board of Supervisors at a public meeting.

### B. Applicability

This policy will cover the period of January 1, 2021 through December 31, 2021.

Deleted: 0

Deleted: 0

This policy applies to the cash management and investment activities performed by County personnel and officials for any local agency, public agency, public entity or public official that has funds on deposit in the county treasury pool. The terms "County" and "county treasury pool" are used interchangeably and include all such funds so invested.

The investment of bond proceeds will be governed by the provisions of relevant bond and related legal documents.

The investment of endowment funds will be governed by the underlying laws, regulations and specific governmental approvals under those laws pursuant to which the endowments were created. Endowment fund investments will primarily focus on the preservation of principal and use of investment income for operational purpose.

The investment of the Section 115 Trusts related to OPEB and Pension will be invested in compliance with the County Policies on "Accounting, Funding and Recovery of OPEB Costs" and the "Pension Funding Policy" and legal documents associated with the Section 115 Trusts.

### C. Standard of Care

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

The standard of prudence to be used by investment officials shall be the "prudent investor" standard which states that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

This standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### **D. Public Trust**

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the County's ability to govern effectively

### **E. Objectives**

The primary objectives, in descending priority order, of the investment activities of the County shall be:

Safety. Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.

Liquidity. The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.

Return on Investment. The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and liquidity considerations.

### **F. Delegation of Authority**

Subject to Section 53607 the authority of the Board of Supervisors to invest or to reinvest funds of the pooled investments, or to sell or exchange securities so purchased, may be delegated for a one-year period by ordinance in accordance with Government Code Sections 27000.1 and 27000.3.

The Board of Supervisors has designated the Chief Financial Officer as its agent authorized to make investment decisions in consultation with the Finance and Investment Committee of the Board after considering the strategy proposed by the investment advisor.

# County of Yolo

## Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

### G. Ethics and Conflict of Interest

Individuals performing the investment function and members of the Financial Oversight Committee (FOC) shall maintain the highest standards of conduct.

County Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions. These individuals should follow the Code of Ethics for Procurement approved by the Board of Supervisors and comply with all relevant provisions of the Political Reform Act, especially the requirements of Chapter 7 – Conflict of Interest and Chapter 9.5 – Ethics. The key requirements are listed below:

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could affect their ability to make impartial decisions.
2. Officers and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.
3. Officers and employees shall not accept gifts or gratuities with a value exceeding \$500 in any one year from any bank, broker, dealer, or any other person, firm, or organization who conducts business with the Department of Financial Services.
4. No person with investment decision-making authority in the County Administrator’s office or the Department of Financial Services may serve on the board of directors or any committee appointed by the board or the credit committee or supervisory committee of a state or federal credit union which is a depository for County funds.

The Financial Oversight Committee Charter includes the following requirements for members of the committee:

1. A member shall disclose to the committee at a regular meeting any activities that directly or indirectly raised money for a member of the governing board of any local agency that has deposited funds in the County Treasury while a member of the committee. For purposes of this subsection, raising money includes soliciting, receiving, or controlling campaign funds of a candidate, but not the member's individual campaign contributions or non-financial support. This section does not apply to a member raising money for his or her own campaign.
2. A member shall disclose to the Committee at a regular meeting any contributions, in the previous three years or during the period that the employee is a member of the committee, by an employer to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the County Treasury.
3. A member cannot secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, financial services firms, financial institutions, and municipal advisors with whom the County is doing business during the member’s Financial Oversight Committee membership period or for one year after leaving the Financial Oversight Committee. This subsection only applies to employment or soliciting employment, and not other relationships with such companies with whom the County is doing business.



**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

4. A member shall disclose to the Committee any honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons who conduct business with the Department of Financial Services while a member of the Committee. All members shall also comply with the requirements of the Political Reform Act or any other law or regulation regarding to receipt and disclosure of financial benefits and conflicts.

### **H. Internal Controls**

Internal control procedures shall be established and maintained by the Department of Financial Services that provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, misuse, or mismanagement. The internal controls shall be reviewed as part of the regular annual independent audit. The controls and procedures shall be designed to prevent employee error, misrepresentations by third parties, and imprudent or illegal actions by employees or officers of the County.

### **I. Cash Management**

In determining the amount that can be invested County personnel shall take into account the liquidity needs of the County and the agencies in the Treasury pool, and shall take reasonable steps to ensure that cash flow requirements of the County and pool participants are met for the next six months, barring unforeseen actions from the State Controller or other funding sources, such as deferral of cash payments.

County personnel shall maintain separate accounting for cash funds and monitor aggregate cash balances of the County and each agency in the Treasury pool, and shall notify the County Administrator or agency management of unhealthy trends in aggregate cash balances. Unhealthy trends may include but are not limited to deferral of cash payments from State, Federal grantors, or other funding sources, significant declines in available aggregate cash balances, or near-deficit aggregate balances. Agencies that are so notified are expected to take immediate action to cure any deficit and improve cash balances. Continuing deficits shall be reported to the Board of Supervisors for further action.

The Chief Financial Officer shall provide quarterly reports on total cash flows and balances of the Treasury Pool to the Financial Oversight Committee.

### **J. Authorized Financial Dealers and Qualified Institutions**

The County may secure the services of an Investment Advisor. Precautionary contractual language with such an adviser shall include: delivery versus payment methods, third-party custody arrangements, prohibitions against self-dealings, independent audits, and other appropriate internal control measures as deemed necessary by the Chief Financial Officer.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

The County or the County’s Investment Advisor shall maintain a list of authorized broker/dealers and financial institutions which are approved for investment transaction purposes, and it shall be the policy of the County to purchase securities only from those authorized institutions or firms. Authorized brokers/dealers must either (i) be classified as Reporting Dealers affiliated with the New York Federal Reserve Bank as Primary Dealers or (ii) be registered to conduct business in the State of California and be licensed by the state as a broker-dealer, as defined in Section 25004 of the Corporations Code.

No broker/dealer shall be selected which has within any consecutive 48-month period made a political contribution to any member of the Board of Supervisors or to any candidate for these offices in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board.

### K. Permitted Investment Instruments

1. **United States Treasury Obligations.** Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
2. **Federal Agency Obligations.** Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. **California Municipal Obligations.** Obligations of the State of California, this local agency or any local agency within the state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled or operated by the state, this local agency or any local agency or by a department, board, agency or authority of the state or any local agency that is rated in a rating category of “A” long term or “A-1” short term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Any investment in obligations of this local agency shall be in a ratio proportionate to the County’s share of the pooled investments.
4. **Other 49 State Municipal Securities.** Registered treasury notes or bonds issued by any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any state that is rated in a rating category of “A” long term or “A-1” short term, the equivalent or higher by a NRSRO.
5. **Repurchase Agreements.** Agreements to be used solely as short-term investments not to exceed 90 days.

The County may enter into Repurchase Agreements with primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities, as described above in (K)(1) and (K)(2), will be acceptable collateral.

All securities underlying Repurchase Agreements must be delivered to the County’s custodian bank versus payment or be handled under a properly executed tri-party repurchase agreement. The total market value of all collateral for each Repurchase Agreement must equal or exceed, 102 percent of the total dollar value of the money invested by the County for the term of the investment. For any Repurchase Agreement with a term of more than one day, the value of the underlying securities must be reviewed at least weekly.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

Market value must be calculated each time there is a substitution of collateral.

The County or its trustee shall have a perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement.

The County will have properly executed a PSA agreement with each counter party with which it enters into Repurchase Agreements.

6. **Banker's Acceptances.** Issued by domestic or foreign banks, the short-term paper of which is rated in the highest category by a nationally recognized statistical rating organization (NRSRO).

Purchases of Banker's Acceptances may not exceed 180 days maturity or 40 percent of the County's investment portfolio.

7. **Commercial Paper.** Of prime quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical-rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions shown in either paragraph (A) or paragraph (B):

A. The entity meets the following criteria:

- i. Is organized and operating in the United States as a general corporation.
- ii. Has total assets in excess of five hundred million dollars (\$500,000,000).
- iii. Has debt other than commercial paper, if any, that is rated in a rating category of "A", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).

B. The entity meets the following criteria:

- i. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
- ii. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
- iii. Has commercial paper that is rated in a rating category "A-1", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).

Purchases of eligible commercial paper may not exceed 270 days maturity. No more than 40 percent of the County's investment portfolio may be invested in eligible commercial paper.

8. **Medium-Term Corporate Notes.** Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. Medium-term corporate notes shall be rated in a rating category "A", the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Purchase of medium-term corporate notes may not exceed 30 percent of the County's investment portfolio.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

9. **Non-Negotiable Certificates of Deposit.** FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California, including U.S. branches of foreign banks licensed to do business in California. All time deposits must be collateralized in accordance with California Government Code Section 53651, either at 150% by promissory notes secured by first mortgages and first trust deeds upon improved residential property in California eligible under section (m) or at 110% by eligible marketable securities listed in subsections (a) through (l) and (n) and (o). The County, at its discretion and by majority vote of the Board of Supervisors, on a quarterly basis, may waive the collateralization requirements for any portion of the deposit that is covered by federal insurance. Alternatively, the County may invest in deposits, including certificates of deposit, at a commercial bank, savings bank, savings and loan association, or credit union that uses a private sector entity that assists in the placement of certificates of deposit as provided for in Government Code section 53635.8.
  
10. **Negotiable Certificates of Deposit.** Negotiable certificates of deposit issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a federally-licensed or a state-licensed branch of a foreign bank that is rated in a rating category of "A" long-term or "A-1 short-term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Purchases of all negotiable certificates of deposit may not exceed 30 percent of the County's investment portfolio.
  
11. **Local Government Investment Pools.** (Either state-administered or through joint powers statutes and other intergovernmental agreement legislation.) Investments may be maximized to the level allowed by the State and should be reviewed periodically. Investment objectives, limitations, and controls of each pool must be consistent with this policy.
  
12. **Money Market Funds.** Shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with Securities and Exchange Commission under the Investment Company Act of 1940. To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two of the largest nationally recognized statistical rating organizations or (2) have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience investing in securities and obligations authorized by Government Code Section 53601 and with assets under management in excess of \$500,000,000. Money Market Funds shall not exceed 20 percent of the investment portfolio of the County as recorded at purchase price on date of purchase.
  
13. **Asset-Backed Securities.** Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-back certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. Eligible securities must be rated, by a nationally recognized statistical rating organization, as "AAA", and have a maximum remaining maturity of five years or less. No more than 20 percent of the County's investment portfolio may be invested in this type of security.
  
14. **Reverse Repurchase Agreements.** Reverse repurchase agreements shall be used primarily as a cash flow management tool and subject to all the following conditions:
  - A. The security to be sold using a reverse repurchase agreement has been owned and fully paid for by the County for a minimum of 30 days prior to sale.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17

Deleted: 19

- B. The total of all reverse repurchase agreements on investments owned by the County does not exceed 20 percent of the base value of the portfolio. The base value of the County's portfolio for this section is defined as that dollar amount obtained by totaling all cash balances placed in the portfolio by all participants, excluding any amounts obtained through selling securities by way of reverse repurchase agreements, securities lending agreements, or other similar borrowing methods.
- C. The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement and the final maturity date of the same security.
- D. Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counterparty using a reverse repurchase agreement shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement, unless the reverse repurchase agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement and the final maturity date of the same security.
- E. Investments in reverse repurchase agreements or similar investments in which the County sells securities prior to purchase with a simultaneous agreement to repurchase the security shall be made only with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency. A significant banking relationship is defined by any of the following activities of a bank:
  - i. Involvement in the creation, sale, purchase, or retirement of the County's bonds, warrants, notes, or other evidence of indebtedness.
  - ii. Financing of the County's activities.
  - iii. Acceptance of the County's securities or funds as deposits.

15. **Supranationals.** United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA", the equivalent or higher by a NRSRO. Purchases of these securities shall not exceed 30 percent of the County's portfolio.

The Chief Financial Officer may make permitted investments (as described above) pursuant to the California Government Code (including Section 53601 et. seq.) or deposit funds for safekeeping in state or national banks, savings association, credit unions, or federal insured industrial loan companies (as described in Section 53635.2).

Credit criteria listed in this section refers to the credit of the issuing organization at the time the security is purchased. Should a security owned by the County be downgraded below "A" the Investment Advisor shall immediately notify the Chief Financial Officer who will report to the Board of Supervisors, at their next regularly scheduled meeting, the circumstances of the downgrade and any action taken or recommended.

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

### M. Ineligible Investments

The County shall not invest any funds in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages, or in any security that could result in zero interest accrual if held to maturity.

Effective January 1, 2021, the County may invest in securities issued by, or backed by, the United States government that could result in zero- or negative-interest accrual if held to maturity, in the event of, and for the duration of, a period of negative market interest rates. The County may hold these instruments until their maturity dates. Securities described in this paragraph shall remain in effect only until January 1, 2026, and as of that date is repealed.

Commented [EB1]: Added in relation to Senate Bill 998 and recommended to be included by PFM investment advisor.

Any other security not specifically permitted by Section K is prohibited.

### N. Maximum Maturity

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as to permit the County to meet all projected obligations.

Unless otherwise specified in this policy or authorized by the Board of Supervisors, no investment shall be made in any security, other than a security underlying a repurchase agreement as authorized by this policy that at the time of the investment has a term remaining to maturity in excess of five years.

The Board of Supervisors has specifically approved investment maturities beyond five years for certain three long-term portfolios: Yolo County Landfill Closure Trust Fund, the Yolo County Cache Creek Maintenance and Remediation Fund, and the Demeter Endowment (funds deallocated from the Ceres Tobacco Endowment Fund).

### O. Diversification & Percentage Limitations

The County shall limit the County's investments in any one issuer to no more than 5 percent of the County's total investments at the time of purchase, except for U.S. Treasuries, Federal Agencies, supranationals, repurchase and reverse repurchase agreements, and pooled investments such as local government investment pools, LAIF, and money market funds

All percentage limitations apply at the time of the investment (purchase date).

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

### Q. Reporting Requirements

The Chief Financial Officer shall render a quarterly investment report to the Board of Supervisors that includes, at a minimum, the following information for each investment:

- Type of investment instrument (e.g., U.S. Treasury note, Federal Agency note)
- Issuer name (e.g., General Electric Capital Corp.)
- Credit quality
- Purchase date
- Maturity date
- Par value
- Purchase price
- Current market value and the source of the valuation
- Current amortized or book value
- Accrued interest
- Original yield to maturity
- Overall portfolio yield based on cost
- New investment transactions

The quarterly report shall (i) state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance, (ii) include a description of any of the County's funds, investments or programs that are under the management of contracted parties, including lending programs, and (iii) include a statement explaining the ability of the County to meet its cash flows requirements for the next six months, or provide an explanation as to why sufficient money shall, or may, not be available.

This quarterly report shall be available within 30 days following the end of the quarter, and submitted to the Board of Supervisors at the earliest reasonable opportunity, with copies published and available to all pool participants.

### R. Annual Review of Investment Policy

The Chief Financial Officer shall annually prepare an investment policy that will be reviewed by the County Financial Oversight Committee and submitted to the Board of Supervisors for approval in a public meeting. Any change to the investment policy shall be reviewed and approved by the Board in a public meeting.

### S. Safekeeping and Custody

All securities, whether negotiable, bearer, registered or non-registered shall be delivered either by book entry or physical delivery to the County's third party custodian.

Monthly safekeeping statements are received from custodians where securities are held. Authorized personnel, other than the person handling daily investments, shall review the statements to confirm that investment transactions have settled and been delivered to the County's third party custodian.

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

### **T. Apportionment of Earnings and Costs**

The manner of calculating and apportioning the cost of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds is as follows:

Investment earnings shall be apportioned to all pool participants quarterly based upon the ratio of the average daily balance of each individual fund to the average daily balance of all funds in the investment pool. Earnings are computed on an accrual basis and the effective date that earnings are deposited into each fund is the first day of the following quarter (January 1, April 1, July 1, and October 1).

Direct and Administrative (including indirect) costs associated with investing, depositing, banking, auditing, reporting, safekeeping, or otherwise handling or managing funds shall be netted against any moneys received pursuant to state mandated reimbursements and deducted from the gross investment earnings in the quarter received.

### **U. Criteria for Considering Requests to Withdraw Funds**

Withdrawal of funds from county treasurer pool may occur pursuant to Government Code Section 27136 and approval of the Board of Supervisors.

Assessment of the effect of a proposed withdrawal on the stability and predictability of the investment in the County Pool will be based on the following criteria:

- Size of withdrawal
- Size of remaining balances of:
  - Pool
  - Agency
- Current market conditions
- Duration of withdrawal
- Effect on predicted cash flows
- A determination if there will be sufficient balances remaining to cover costs
- Proof that adequate information has been supplied in order to make a proper finding that other pool participants will not be adversely affected.

The Chief Financial Officer reserves the right to mark a fund balance to market value prior to allowing a withdrawal if it is deemed necessary to be equitable to the remaining funds.



**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: INVESTMENT POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER <u>15, 2020</u>

Deleted: 17  
Deleted: 19

**W. Terms and Conditions for Non-Statutory Combined Pool Participants**

All entities qualifying under California Government Code Section 27133 (g) may deposit funds for investment purposes providing all of the following has been accomplished: (1) the agency's administrative body has requested the privilege, (2) has agreed to terms and conditions of an investment agreement as prescribed by the County's Board of Supervisors, (3) has by resolution identified the authorized officer acting on behalf of the agency; and (4) the Chief Financial Officer has prescribed the appropriate accounting procedures.

**X. Audit**

Annual Compliance Audit - The Financial Oversight Committee is not designated a Treasury Oversight Committee however the FOC may cause an annual audit pursuant to Government Code section 27134 at its discretion which may include issues relating to the structure of the investment portfolio and risk. The costs of complying with this article shall be County charges and may be included with those charges enumerated under Section 27013.

Quarterly Review and Annual Financial Audit - The Chief Financial Officer shall cause quarterly reviews to be made of the Treasury Division records relative to the type and amount of assets in the treasury, pursuant to Government Code sections 26920 - 26923. The Chief Financial Officer shall also cause an annual financial audit to be made of the Treasury Division's records as of June 30. In addition to an opinion on the statement of assets held in the treasury this audit shall include a review of the adequacy of internal controls.

The annual compliance audit and the annual financial audit may be combined.

The Chief Financial Officer shall report audits that contain significant audit findings to the Audit Committee of the Board of Supervisors immediately and to the full Board at the earliest reasonable opportunity. Copies of the audit reports shall be provided to the Financial Oversight Committee.

All audit recommendations shall be addressed timely and in a manner acceptable to the Board of Supervisors' Audit Committee.

## Financial Oversight Committee

Proposed meeting dates and times for  
Calendar year 2021

Thursday, February 11, 2021 10:00-11:30 am

Thursday, May 13, 2021 10:00-11:30 am

Thursday, August 12, 2021 10:00-11:30 am

Thursday, November 4, 2021 10:00-11:30 am