

**Meeting of the
Financial Oversight Committee
Yolo County
Thursday, May 13, 2021
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/97372200624>
Meeting ID: 973 7220 0624
or
By Phone: 1-408-638-0968
Meeting ID: 973 7220 0624

Executive Order N-29-20 authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public. Members of the public are encouraged to observe and participate in the teleconference.

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

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

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

Committee Members:

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

10:00 a.m. Call to Order

- 1. Welcome**
- 2. Roll Call**
- 3. Follow-up of items from prior meeting.**
- 4. Approval of Agenda**
- 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 2/11/2021.**

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 staff report on the Yolo County Comprehensive Annual Financial Report (CAFR) from the Independent Auditor's (LSL/Tiriboyi).**
- 9. Receive staff report on budget update (Rinde).**
- 10. Receive Treasury audit reports quarters ended 12/31/2020 and verbal update on the status of pending audit for 3/31/2021 (Rinde).**
- 11. Receive report on the Treasury Pool Investment Activity for the First Quarter ended March 31, 2021 (PFM/Rinde).**
- 12. Confirm next meeting date: August 12, 2021.**
- 13. Committee Member and Staff Announcements.** Action items and reports from members of the Committee, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Committee or the public.
- 14. Adjournment (Approximately 11:30 a.m.).** Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Chad Rinde, Chief Financial Officer at 530-666-8050 or chad.rinde@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8050 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/government/general-government-departments/financial-services/financial-oversight-committee>.

PUBLIC PARTICIPATION
OPTIONS FOR PUBLIC COMMENT

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

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

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

YOLO COUNTY FINANCIAL OVERSIGHT COMMITTEE

MINUTES OF MEETING February 11, 2021

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

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

Others present: Patrick Blacklock (CAO), Chad Rinde (CFO), Tom Haynes (Assistant CFO), Marilyn Tiriboyi (Accounting Manager), Ryan Pistochini (Procurement Manager), Kevin Sorensen (Treasury) Mubeen Qader (Budget Manager) Ken Schiebel, and Sarah Meacham (PFM), Brandon Young (LSL), and Kim Eldredge, Noemy Mora-Beltran, and Douglas Port (Internal Audit).

Moderator: Kim Eldredge
Recorded by Douglas Port

- 1) **Introductions: Welcome – Supervisor Barajas.**
- 2) **Call to Order.** Gary Sandy called the meeting to order at 10:01 a.m. with members Angel Barajas, Richard Horan, Larry Raber, Crissy Huey, Kristin Sicke, Kimberly McKinney in attendance. Quorum was formed.
- 3) **Follow-up of items from prior meeting.**
 - a) **Select FOC Chair and Vice Chair**

Gary Sandy approved as FOC Chair.
MOVED BY: Angel Barajas / SECONDED BY: Crissy Huey
AYES: . 7
NOES: 0
ABSTAIN: 0
ABSENT: 0

Larry Raber approved as FOC Vice-Chair
MOVED BY: Rich Horan / SECONDED BY: Angel Barajas
AYES: . 7
NOES: 0
ABSTAIN: 0
ABSENT: 0

- 4) **Approval of Agenda.** Agenda reviewed and approved.
MOVED BY: Kristin Sicke / SECONDED BY: Richard Horan
AYES: . 7
NOES: 0
ABSTAIN: 0
ABSENT: 0
- 5) **Public Comment.** There were no public comments.
- 6) **Approval of the 10/27/2020 meeting minutes.** Minutes accepted and approved.
MOVED BY: Kristin Sicke / SECONDED BY: Angel Barajas
AYES: 7
NOES: 0
ABSTAIN: 0
ABSENT: 0
- 7) **Review Financial Oversight Committee Charter and approve proposed changes (Eldredge/Rinde).** Kim Eldredge provided proposed changes to the Financial Oversight Committee Charter to add a public member to the Audit Subcommittee. Revisions also include a section that specifies how the Audit Subcommittee members should fulfill their duty overseeing the work of the County’s internal audit activity. Larry Raber suggested changing the language to the line stating “to fulfill this duty, committee members may to “should” to be consistent with the language used on the website.

Approval of proposed changes to FOC Charter

MOVED BY: Angel Barajas / SECONDED BY Richard Horan:
AYES: 7
NOES: 0
ABSTAIN: 0
ABSENT: 0

- 8) **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/Mora-Beltran).**
- a) **Status update** – Kim Eldredge gave a status of current engagements and audit reports completed since last meeting: Payroll Audit delayed due to available staffing resources, Purchase Card Continuous Auditing FY 19-20 completed, Countywide Telecommuting Audit completed, and Special District Transit Audit-Restricted completed. Kim mentioned that one of her internal audit staff has left to pursue employment outside the County. The auditor position has been posted and recruitment closes on February 19, 2021.
- b) **Presentation – Purchase Card Trend Analysis**
Noemy Mora-Beltran presented an overview of the Purchase Card Continuous Auditing for FY 2019-20. Some highlights were purchase card activity decreased during the COVID shelter-in-place order by 24%, top ten merchants included Amazon, Wal-Mart and Southwest Airlines with items purchased for cleaning and office supplies for clients. Use of purchase cards to acquire gift cards was a concern to several of the FOC Members in the following area: card limits, buying local, program client expenses-tracking, using business accounts (Amazon), and auditing of gift cards. Noemy explained that many of the gift card purchases were made by the Health and Human Services Department for their clients. Each gift card was apx. \$20 mainly for food and gasoline. The HHS department is planned for a cash audit in FY21-22 that includes a review of their gift card inventory.

Noemy discussed that the purchase card program needs improvement with supporting documentation, business purpose, splitting transactions, and authorization approvals. Richard Horan stated the same exceptions keep occurring and what is the penalty for not complying with the purchase card policy and procedure. Ryan Pistoichini, County Procurement Manager, stated that new policies and procedures have been issued to departments and that a training program for Cal Cards has been established. Ryan mentioned that a matrix for policy violations is being developed currently and that cardholders will be held more accountable for threshold violations with the potential for card suspensions and/or deactivations.

- 9) **Receive presentation of the Yolo County Comprehensive Annual Financial Report (CAFR) from the Independent Auditor's (LSL/Tiriboyi).** Brandon Young, Partner (LSL), provided an update on the CAFR FY 2019-20. This year's audit was done entirely by remote due to the pandemic. The report was an unmodified opinion. Larry Raber asked how people working remotely affect your audit in relation to risks. Were there any findings regarding proper controls in place with people telecommuting. Brandon said there were no significant issues. Other issues Brandon talked about were pension liabilities, the waste management unit closing a landfill, corrected and uncorrected misstatements, and new accounting standards.
- 10) **Receive staff report on budget update (Qader).** Mubeen Qader provided an update of the County budget and the budget tracking report for Q2 FY20-21. He explained the use of a "Watch Category" (1-working with the department, 2-closely monitoring, 3-no concern) to monitor budget concerns.
- 11) **Receive Treasury audit reports_ quarters ended 6/30/2020 9/30/2020 and verbal update on the status of pending audits for 12/31/2020 (Rinde).** Chad Rinde provided an update on the Treasury Audit Reports. There was one finding on the QE 9/30/2020 report, the "Equipment Acquisition Fund reconciliation was prepared on August 18, 2020 44 days following the end of the quarter.
- 12) **Receive report on the Treasury Pool Investment Activity for the Fourth Quarter ended December 31, 2020 (PFM/Rinde).** Sarah Meacham (PFM) and her team provided an economic update and overview of the investment portfolio performance for the Fourth Quarter 12/31/2020.
- 13) **Confirm next meeting date.** May 13, 2021 at 10:00 to 11:30 a.m.
- 14) **Committee Member and Staff Announcements.** Richard Horan stated that the County needs to incorporate cybersecurity into audits. There were no other committee member and staff announcements.
- 15) **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 review of system controls and data analytics.	300	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	Carry Forward FY21-22
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.	In-progress Selected sample and performing subsequent testwork
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 Wrapping up testwork and drafting report
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	Status report moved to July 2021
6	Whistleblower Hotline and Report of Fraud, Waste and Abuse Policy	Countywide	Develop policy; create incident form on website	80	Best practice	In-progress Draft policy to be discussed at July 2021 Meeting
7	Accounts Receivable-Department Audit	Department	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	120	Department selected based on preliminary risk assessment	Carry Forward FY21-22
8	Cash-Department Audit	Department-Sheriff	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	120	Department selected based on preliminary risk assessment	Planned for May/June 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)	Completed QE 3/31/2021
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	Planned for May 2021 (6-month report July to December 2020)
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 results.	In-progress Anticipated for completion 6/30/2021

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

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
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 an acceptable level of output resulted from the time spent teleworking.	90	County Management Request	Completed Final Report Issued 2/04/2021
13	Inter-Governmental Transfer Fund (IGT)	Special Project	To review spending for allowance under partnership plan.	100	County Management Request	Need to revisit scope of work and/or cancel project
14	Special Project - YCTD	Special Project	Confidential Audit	60	County Management Request	Completed Final Report Issued 12/22/2020
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 Final Report Issued 6/15/2020
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	Completed Working minor issues with software/vendor
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; approved by 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	Yolo County Internal Audit will Host Virtual Conference; Audit Chief's Mtg April 27-28 2021 186 Attendees representing 30 counties

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

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status
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	On-hold Due to available staffing resources
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
Total audit & non-audit hours and benefits & leave				6240		



COUNTY OF YOLO, CALIFORNIA

JUNE 30, 2020

SINGLE AUDIT REPORT

Focused
on YOU



COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2020

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Board of Supervisors
County of Yolo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 8, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





To the Honorable Board of Supervisors
County of Yolo, California

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Solt & Lughard, LLP

Sacramento, California
December 8, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND SUPPLEMENTAL
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES

To the Honorable Board of Supervisors
County of Yolo, California

Report on Compliance for Each Major Federal Program

We have audited the County of Yolo California (the County)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.



To the Honorable Board of Supervisors
County of Yolo, California

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplement Schedules of California Department of Community Services and Development

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 8, 2020, which contained an unmodified opinion on those financial statements. Our report includes reference to other auditors who audited the financial statements of the First 5 Yolo County Children and Families Commission as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedules of California Department of Community Services and Development is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility



To the Honorable Board of Supervisors
County of Yolo, California

of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lance, Solt & Lingham, LLP

Sacramento, California

March 18, 2021 (Except for the Report on Schedule of Expenditures of Federal Awards required by Uniform Guidance and Supplemental Schedules of California Department of Community Services and Development dated December 8, 2020)

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
SNAP Cluster *				
Department of Agriculture Pass-Through Programs from:				
State of California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	\$ -	\$ 209,515
State of California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	61-367-3185	-	4,229,691
Subtotal - CFDA 10.561			-	4,439,206
Total Department of Agriculture Programs			-	4,439,206
Total SNAP Cluster			-	4,439,206
Child Nutrition Cluster				
Department of Agriculture Pass-Through Programs from:				
State of California Department of Education				
National School Lunch Program	10.555	80-748-0843	-	19,202
Total Department of Agriculture Programs			-	19,202
Total Child Nutrition Cluster			-	19,202
477 Cluster				
Department of Health and Human Services Pass-Through Programs from:				
State of California Department of Social Services				
Temporary Assistance for Needy Families (TANF) State Programs	93.558	61-637-3185	1,133,870	15,294,898
State of California Department of Community Services				
Community Services Block Grant	93.569	92-957-8268	188,828	269,908
Total Department of Health and Human Services Programs			1,322,698	15,564,806
Total 477 Cluster			1,322,698	15,564,806
WIOA Cluster				
Department of Labor Pass-Through Programs from:				
State of California Department of Employment Development				
WIOA Adult Program	17.258	61-421-5531	-	1,165,102
WIOA Youth Activities	17.259	61-421-5531	417,500	632,571
WIOA Dislocated Worker Formula Grants	17.278	61-421-5531	-	92,088
WIOA Dislocated Worker Formula Grants/COVID-19 Impacted Individuals Grants	17.278	61-421-5531	-	9,539
Total Department of Labor Programs			417,500	1,899,300
Total WIOA Cluster			417,500	1,899,300
Highway Planning and Construction Cluster*				
Department of Transportation Pass-Through Programs from:				
State of California Department of Transportation				
Highway Planning and Construction	20.205	13-525-3776	-	3,336,911
Total Department of Transportation Programs			-	3,336,911
Total Highway Planning and Construction Cluster			-	3,336,911
Highway Safety Cluster				
Department of Transportation Pass-Through Programs from:				
State of California Office of Traffic Safety				
National Priority Safety Programs	20.616	96-505-3908	-	287,236
Total Department of Transportation Programs			-	287,236
Total Highway Safety Cluster			-	287,236

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Medicaid Cluster *				
Department of Health and Human Services Pass-Through Programs from:				
State of California Department of Health Care Services Medical Assistance Program	93.778	79-652-8263	-	8,218,517
State of California Department of Public Health Medical Assistance Program	93.778	79-915-0615	-	359,895
Subtotal - CFDA 93.778			-	8,578,412
Total Department of Health and Human Services Programs			-	8,578,412
Total Medicaid Cluster			-	8,578,412
Disability Insurance/SSI Cluster				
Social Security Administration Direct Programs:				
Supplemental Security Income (SSI)	96.006	N/A	-	20,600
Total Social Security Administration Programs			-	20,600
Total Disability Insurance/SSI Cluster			-	20,600
Other Programs				
Department of Agriculture Pass-Through Programs from:				
State of California Department of Food and Agriculture Plant and Animal Disease, Pest Control, and Animal Care	10.025	82-656-2076	-	191,140
State of California Department of Public Health WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	79-915-0615	-	1,385,848
Total Department of Agriculture Programs			-	1,576,988
Department of Housing and Urban Development Pass-Through Programs from:				
State of California Department of Housing and Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - Beginning Loan Balance	14.228	55-654-8071	-	1,839,617
Subtotal - CFDA 14.228			-	1,839,617
Home Investment Partnerships Program - Beginning Loan Balance	14.239	55-654-8071	-	8,699,964
Total Department of Housing and Urban Development Programs			-	10,539,581
Department of Justice Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	-	215,428
Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program	16.828	N/A	-	151,548
Bulletproof Vest Partnership Program	16.607	N/A	-	3,015
Criminal and Juvenile & Mental Health Collaboration Program	16.745	N/A	-	33,183
Department of Justice Pass-Through Programs from:				
State of California Department of Corrections and Rehabilitation Crime Victim Assistance*	16.575	84-744-5165	-	1,285,993
State of California Governor's Office of Emergency Services Violence Against Women Formula Grants	16.588	62-423-4894	-	155,673
Board of State and Community Corrections Edward Byrne Memorial Justice Assistance Grant	16.738	94-909-5731	-	244,527
Total Department of Justice Programs			-	2,089,367
Department of Transportation Direct Programs:				
Airport Improvement Program	20.106	N/A	-	859,563
COVID 19 Airport Improvement Program	20.106	N/A	-	10,478
Total Department of Transportation Programs			-	870,041

COUNTY OF YOLO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Institute of Museum and Library Services Direct Program: National Endowment for Humanities Promotion of the Humanities Division of Preservation and Access	45.149	N/A	-	11,000
Institute of Museum and Library Services Pass-Through Program: California State Library Grants to States	45.310	93-755-8120	-	25,531
Total Institute of Museum and Library Services Programs			-	36,531
Department of Health and Human Services Direct Programs: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	-	8,135
Unaccompanied Alien Children Program	93.676	N/A	-	3,072,241
Department of Health and Human Services Pass-Through Programs from: California Department of Public Health Public Health Emergency Preparedness	93.069	79-915-0615	-	586,146
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	79-915-0615	-	29,112
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	79-915-0615	-	56,211
Immunization Cooperative Agreements	93.268	79-915-0615	-	72,738
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	79-915-0615	359,992	361,038
National Bioterrorism Hospital Preparedness Program	93.889	79-915-0615	-	148,815
Maternal and Child Health Services Block Grant to the States	93.994	79-915-0615	-	124,259
State of California Department of Social Services Guardianship Assistance	93.090	61-367-3185	-	4,891
Community-Based Child Abuse Prevention Grants	93.530		-	15,710
Promoting Safe and Stable Families	93.556	61-367-3185	-	139,256
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	61-367-3185	-	59,227
Adoptions Guardianship Incentives	93.603		-	4,160
Stephanie Tubbs Jones Child Welfare Services Program	93.645	61-367-3185	-	154,804
Foster Care Title IV-E*	93.658	61-367-3185	-	8,171,723
Adoption Assistance	93.659	61-367-3185	-	5,619,172
Social Services Block Grant	93.667	61-367-3185	-	1,442,654
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	61-367-3185	-	53,820
State of California Department of Child Support Services Child Support Enforcement*	93.563	96-753-9755	-	3,719,388
State of California Department of Health Care Services Projects for Assistance in Transition from Homelessness (PATH)	93.150	79-652-8263	-	32,408
Children's Health Insurance Program	93.767	79-652-8263	-	65,233
Block Grants for Community Mental Health Services	93.958	79-652-8263	-	327,226
Block Grants for Prevention and Treatment of Substance Abuse	93.959	79-652-8263	-	1,021,401
State of California Governor's Office of Emergency Services Children's Justice Grants to States	93.643	62-423-4894	-	98,319
Total Department of Health and Human Services Programs			359,992	25,388,087
Department of Homeland Security Pass-Through Programs from: State of California Department of Boating and Waterways Boating Safety Financial Assistance	97.012	80-832-2366	-	17,930
State of California Governor's Office of Emergency Services Emergency Management Performance Grants	97.042	62-423-4894	-	98,821
Homeland Security Grant Program	97.067	62-423-4894	154,849	182,437
Total Department of Homeland Security Programs			154,849	299,188
Total Other Programs			514,841	40,799,783
Total Expenditures of Federal Awards			\$ 2,255,039	\$ 74,945,456

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
CORONAVIRUS EMERGENCY ACTS FUNDING RECONCILIATION				
WIOA Cluster				
Department of Labor Pass-Through Programs from:				
State of California Department of Employment Development				
WIOA Dislocated Worker Formula Grants/COVID-19				
Impacted Individuals Grants	17.278	61-421-5531	\$ -	\$ 9,539
Department of Transportation Direct Programs:				
COVID 19 Airport Improvement Program	20.106	N/A	-	10,478
Total Coronavirus Emergency Acts Funding			<u>\$ -</u>	<u>\$ 20,017</u>

* Major Program

¹ There were no federal awards expended in the form of noncash assistance and insurance in effect during the fiscal year.

COUNTY OF YOLO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Yolo, California (the "County") under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized, as applicable, under the cost principles in contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10-percent de minimis indirect costs rate allowed under the Uniform Guidance.

Note 3: Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

Note 4: Loan Programs

The following schedule presents the amount of outstanding loans receivable by CFDA number. All loans with continuing compliance requirements are included on the accompanying Schedule. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented on the Schedule.

The balance of loans outstanding at June 30, 2020, consists of:

CFDA No.	Federal Program	Outstanding Loans at June 30, 2020
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 1,672,175
14.239	Home Investments Partnerships Program	8,696,221
	Total	<u>\$ 10,368,396</u>

COUNTY OF YOLO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Significant deficiencies identified? ___yes ___X none reported
- Material weaknesses identified? ___yes ___X no

Noncompliance material to financial statements noted? ___yes ___X no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified? ___X yes ___none reported
- Material weaknesses identified? ___yes ___X no

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings related to major programs disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards* (Uniform Guidance)? ___X yes ___no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	SNAP Cluster
16.575	Crime Victim Assistance
20.205	Highway Planning Construction Cluster
93.658	Foster Care Title IV-E
93.563	Child Support Enforcement
93.778	Medicaid Cluster

Dollar threshold used to distinguish between type A and type B program \$2,248,364

Auditee qualified as low-risk auditee? ___X yes ___no

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Eligible Participants Listing
Significant Deficiency/ Internal Control

Reference Number: 2020-001

Federal Award Information:

CFDA Number: 93.778

Program Title: Medicaid Cluster

Federal Award Year(s): FY 2019-20

Name of Federal Agency: U.S. Department Health and Human Services

Passed through: State of California Department of Public Health

Criteria or Specific Requirement:

According to 2 CFR section 200.303 the non-federal entities receiving federal awards must establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Condition:

Of 71 case files sampled from list of eligible participants, three individuals were determined to be ineligible as a result of an inaccurate listing being provided. These three individuals should not have been included in the participants listing.

Cause of the Condition:

Participation list included noneligible individuals.

Effect or Possible Effect:

Noneligible participants could accidentally receive benefits when they should not.

Questioned Costs:

No questioned costs were identified (\$0).

Context:

Out of the list of 71 eligible participants we identified three noneligible participants.

Repeat Finding:

This is a new finding for the fiscal year ended June 30, 2020.

Recommendation:

It is recommended a listing of participants be generated and reviewed periodically to identify potential ineligible participants and ensure benefits are discontinued timely when eligibility requirements are no longer met, period of eligibility expires or administering agency shifts.

COUNTY OF YOLO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Management's Response and Corrective Action:

A misunderstanding regarding the data element being requested for this audit resulted in an error in which three cases were inappropriately included in the dataset. The dataset included all cases being monitored by the child welfare agency during the specified timeframe, including cases where dependency is established in an out-of-state jurisdiction (and for which the local agency is only providing "courtesy supervision"). To prevent this error from occurring in the future, the agency will develop a report utilizing the Business Objects platform to query the Child Welfare Services Case Management System (CWS/CMS) to identify all youth with a progress note that includes "associated service" type of "Health/CHDP Services." This will ensure that the agency is able to provide an accurate list of actual participants upon request. The Continuous Quality Improvement (CQI) unit of Child Welfare Services is currently working to develop the report and will provide a sample to the auditor for review to verify for fit and accuracy within the next two weeks.



County of Yolo

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SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR FISCAL YEAR ENDED JUNE 30, 2019

SECTION I – FINANCIAL STATEMENT FINDINGS

Finding 2019-001: Timely Bank Reconciliations

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

Finding 2019-002: Segregation of Duties Within the Financial System

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

Finding 2019-003: Estimates Used in Calculation of Landfill Closure & Post-Closure Costs

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-004: Reporting

Significant Deficiency/ Instance of Noncompliance

Corrective action has been taken by the County and this finding is fully corrected and resolved.

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 18F-5052 (CSBG - \$297,957)
For The Period January 1, 2018 through December 31, 2018

	January 1, 2018 through June 30, 2018	January 1, 2018 through June 30, 2018*	July 1, 2018 through December 31, 2018	Total Reported	Total Budget
Revenue					
Grant revenue	\$ 125,173	\$ 28,816	\$ 143,968	\$ 297,957	\$ 297,957
Expenditures					
Administration:					
Salaries and wages	\$ 1,800	\$ 1,318	\$ 7,423	\$ 10,541	\$ 10,541
Fringe benefits	969	692	5,067	6,728	6,728
Operating expenses	-	-	1,015	1,015	1,015
Other costs	2,450	240	2,139	4,829	4,829
Subtotal Administrative Costs	5,219	2,250	15,644	23,113	23,113
Program Costs:					
Salaries and wages	3,478	15,362	5,787	24,627	24,627
Fringe benefits	2,102	2,247	5,614	9,963	9,965
Subcontractor services	97,232	5,865	106,904	210,001	210,000
Other costs	17,142	3,092	10,019	30,253	30,252
Subtotal Program Costs	119,954	26,566	128,324	274,844	274,844
Total Expenditures	\$ 125,173	\$ 28,816	\$ 143,968	\$ 297,957	\$ 297,957

*Note: \$28,816 was included in fiscal year 2019-20 as amounts were previously not reported

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 19F-4052 (CSBG - \$294,566)
For The Period January 1, 2019 through December 31, 2019

	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 163,806	\$ 130,760	\$ 294,566	\$ 294,566
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 3,602	\$ 3,726	\$ 7,328	\$ 7,328
Fringe benefits	2,443	398	2,841	2,841
Operating expenses	1,337	60	1,397	1,398
Other costs	1,358	158	1,516	1,516
Subtotal Administrative Costs	8,740	4,342	13,082	13,083
Program Costs:				
Salaries and wages	5,887	8,366	14,253	14,253
Fringe benefits	3,784	4,693	8,477	8,477
Subcontractor services	105,923	104,078	210,001	210,000
Other costs	39,472	9,281	48,753	48,753
Subtotal Program Costs	155,066	126,418	281,484	281,483
Total Expenditures	\$ 163,806	\$ 130,760	\$ 294,566	\$ 294,566

COUNTY OF YOLO

SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 19F-4454 (CSBG - \$30,000)
For The Period June 1, 2019 through May, 2020

	June 1, 2019 through May 1, 2020	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 30,000	\$ 30,000	\$ 30,000
<u>Expenditures</u>			
Program Costs:			
Subcontractor services	\$ 25,000	\$ 25,000	\$ 25,000
Other costs	5,000	5,000	5,000
Total Expenditures	\$ 30,000	\$ 30,000	\$ 30,000

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No 20F-3052 (CSBG - \$300,628)
For The Period January 1, 2020 through December 31, 2020

	January 1, 2020 through June 30, 2020	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 80,332	\$ 80,332	\$ 300,628
<u>Expenditures</u>			
Administration:			
Salaries and wages	\$ 3,577	\$ 3,577	\$ 10,403
Fringe benefits	2,840	2,840	7,765
Operating expenses	1,337	1,337	3,700
Other costs	26	26	7,570
Subtotal Administrative Costs	7,780	7,780	29,438
Program Costs:			
Salaries and wages	2,330	2,330	14,320
Fringe benefits	-	-	10,156
Subcontractor services	53,885	53,885	214,322
Other costs	16,337	16,337	32,392
Subtotal Program Costs	72,552	72,552	271,190
Total Expenditures	\$ 80,332	\$ 80,332	\$ 300,628



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CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Eligible Participants Listing
Significant Deficiency/ Internal Control

Reference Number: 2020-001

Corrective Action: The agency will develop a report utilizing the Business Objects platform to query the Child Welfare Services Case Management System (CWS/CMS) to identify all youth with a progress note that includes "associated service" type of "Health/CHDP Services." This will ensure that the agency is able to provide an accurate list of actual participants upon request.

Contact Person: Tony Kildare, Program Manager

Proposed Completion Date: April 5, 2021

**Significant Variances
2020-21 Budget Tracking
Fiscal Oversight Committee**

Row #	Department/Level Group	Budget Level Group	Account Category	2020-21 Adopted	Q3 Actuals	YTD %	Watchlist Category
72	Community Services	5021-20-4401 - Integrated Waste Mgmt	Other Charges	1,544,618	1,460,942	95%	2
87	County Administrative Office	0100-63-1551 - Risk Management	Services And Supplies	6,374,891	6,043,265	95%	3
105	County Administrative Office	1210-63-2972 - Cache Creek Area Plan	Other Charges	100,000	121,829	122%	1
126	County Administrative Office	4051-63-1306 - Yolo Electric	Other Charges	2,330,820	2,264,814	97%	2
131	County Administrative Office	5001-63-3101 - Airport	Other Charges	38,283	142,805	373%	1
176	Countywide	0100-10-1000 - Countywide General	Other Charges	2,015,096	1,955,201	97%	2
205	Countywide	1420-10-4000 - Covid19 Croc Oper	Capital Assets	38,306	66,906	175%	1
208	Countywide	1420-10-4001 - Covid19 Noncroc Other	Services And Supplies	553,750	568,894	103%	1
209	Countywide	1420-10-4001 - Covid19 Noncroc Other	Capital Assets	24,750	213,383	862%	1
210	Countywide	1420-10-4001 - Covid19 Noncroc Other	Other Charges	1,740,000	4,355,674	250%	1
259	District Attorney	1431-31-5054 - Victim Assistance	Other Charges	39,000	44,931	115%	1
276	General Services	0100-66-7011 - Parks	Other Charges	10,600	17,414	164%	1
303	Health & Human Services	0120-40-5522 - Public Assistance Aid	Intrafund Transfers	353,000	714,563	202%	1
333	Health & Human Services	0401-40-4101 - Mental Health Services	Capital Assets	43,328	120,613	278%	1
334	Health & Human Services	0401-40-4101 - Mental Health Services	Other Charges	1,250	78,283	6263%	1
335	Health & Human Services	0401-40-4101 - Mental Health Services	Intrafund Transfers	(449,004)	(1,059,349)	236%	1
347	Health & Human Services	0410-40-4102 - MHSA-Workforce Educ & Training	Services And Supplies	88,494	216,160	244%	1

*Watchlist Category

1 = Working with Department

2 = Closely Monitoring

3 = No concern

2020-21 Budget Tracking Third Quarter Update Yolo County, California

Fiscal Oversight Committee members,

The purpose of the Budget Tracking report is to compare the end of Fiscal Year 2020-21 Quarter 3 revenue and expenditure actuals against the current budget. The “YTD %” column represents the percentage of expenditures or revenues compared to the budget.

The report is broken down by department, level group (budget unit) and by major categories of expenditures and revenues. To help make department sections easier to find, a small table of contents is listed below.

The Board will also receive a third quarter monitoring summary explaining significant variances and proposed budget adjustments at the June 15th meeting.

Definitions

Intrafund transfers: Programs reimbursing expenditures from or paying to other programs within the same fund group.

Net County Cost: County’s General Fund share for a program.

Use of Fund Balance: A revenue account used in the budgeting process to show the amount of Fund balance the department plans to “use”, i.e. current year expenditures exceed current year revenues.

Contribution to Fund Balance: An expenditure account used in the budgeting process to show the amount departments plan to contribute to the Fund’s fund balance, i.e. current year revenues exceed current year expenditures.

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1	Agriculture			
2	0100-60-2701 - Agriculture			
3	Expenditures	3,836,596	2,307,301	60%
4	Salaries And Employee Benefits	3,123,299	2,085,637	67%
5	Services And Supplies	713,297	221,664	31%
6	Revenue	3,836,596	1,308,765	34%
7	Licenses, Permits, And Franchises	182,200	172,227	95%
8	Fines, Forfeitures, And Penalties	40,000	15,421	39%
9	State Revenue	1,291,808	173,854	13%
10	Federal Revenue	349,853	0	0%
11	Charges For Services	1,018,469	942,396	93%
12	Miscellaneous Revenues	8,000	4,004	50%
13	Other Financing Sources	0	864	
14	Use Of Fund Balance	60,510	0	0%
15	Net County Cost	885,756	0	0%
16	4011-60-2701 - Agriculture			
17	Expenditures	4,400	0	0%
18	Services And Supplies	4,400	0	0%
19	Revenue	4,400	0	0%
20	Use Of Fund Balance	4,400	0	0%
21	4012-60-2701 - Agriculture			
22	Expenditures	1,000,000	0	0%
23	Other Financing Uses	1,000,000	0	0%
24	Revenue	1,000,000	(3,920)	0%
25	Revenue From Use Of Money And Property	0	(3,920)	
26	Use Of Fund Balance	1,000,000	0	0%
27	4013-60-2701 - Agriculture			
28	Expenditures	0	24,284	
29	Capital Assets	0	24,284	
30	Revenue	0	(4,228)	
31	Revenue From Use Of Money And Property	0	(4,228)	
32	Assessor/Clerk-Recorder/Elections			
33	0100-61-1081 - Assessor			
34	Expenditures	4,217,603	2,351,306	56%
35	Salaries And Employee Benefits	2,957,893	1,972,009	67%
36	Services And Supplies	938,096	363,396	39%
37	Other Financing Uses	15,900	15,900	100%
38	Intrafund Transfers	305,714	0	0%
39	Revenue	4,217,603	169,036	4%
40	State Revenue	373,962	0	0%
41	Charges For Services	1,283,500	41,447	3%
42	Miscellaneous Revenues	35,000	127,186	363%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
43	Other Financing Sources	0	403	
44	Use Of Fund Balance	157,519	0	0%
45	Net County Cost	2,367,622	0	0%
46	0100-61-1201 - Elections			
47	Expenditures	3,235,837	2,071,618	64%
48	Salaries And Employee Benefits	1,049,953	851,811	81%
49	Services And Supplies	1,872,970	1,212,607	65%
50	Other Financing Uses	7,200	7,200	100%
51	Intrafund Transfers	305,714	0	0%
52	Revenue	3,235,837	725,055	22%
53	State Revenue	458,009	469,905	103%
54	Charges For Services	350,000	(51,741)	-15%
55	Miscellaneous Revenues	198,181	305,928	154%
56	Other Financing Sources	0	963	
57	Net County Cost	2,229,647	0	0%
58	0100-61-2012 - Administration			
59	Expenditures	0	623,384	
60	Salaries And Employee Benefits	885,748	597,153	67%
61	Services And Supplies	31,394	26,231	84%
62	Intrafund Transfers	(917,142)	0	0%
63	Revenue	0	1,230	
64	Other Financing Sources	0	1,230	
65	0100-61-2851 - Clerk-Recorder			
66	Expenditures	2,037,861	1,212,026	59%
67	Salaries And Employee Benefits	1,410,872	1,026,730	73%
68	Services And Supplies	310,874	175,047	56%
69	Other Financing Uses	10,400	10,400	100%
70	Intrafund Transfers	305,715	(150)	0%
71	Revenue	2,037,861	1,475,398	72%
72	Licenses, Permits, And Franchises	45,750	30,301	66%
73	Revenue From Use Of Money And Property	9,250	7,514	81%
74	Charges For Services	1,091,705	1,414,777	130%
75	Miscellaneous Revenues	26,000	5,852	23%
76	Other Financing Sources	0	16,955	
77	Use Of Fund Balance	146,358	0	0%
78	Net County Cost	718,798	0	0%
79	Board of Supervisors			
80	0100-62-1011 - Board Of Supervisors			
81	Expenditures	2,309,505	1,540,255	67%
82	Salaries And Employee Benefits	2,070,110	1,363,339	66%
83	Services And Supplies	230,995	168,496	73%
84	Other Charges	0	20	

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
85	Other Financing Uses	8,400	8,400	100%
86	Revenue	2,309,505	7,640	0%
87	Miscellaneous Revenues	0	7,640	
88	Net County Cost	2,309,505	0	0%
89	Capital Improvement Program			
90	3120-11-1355 - Facility Capital Projects			
91	Expenditures	3,105,267	606,331	20%
92	Services And Supplies	126,132	3,886	3%
93	Capital Assets	2,979,135	602,444	20%
94	Revenue	3,105,267	(13,336)	0%
95	Revenue From Use Of Money And Property	0	(13,336)	
96	Other Financing Sources	2,060,000	0	0%
97	Use Of Fund Balance	1,045,267	0	0%
98	3120-11-1570 - IT Capital Project			
99	Expenditures	835,436	303,775	36%
100	Capital Assets	468,532	303,775	65%
101	Appropriation For Contingencies	366,904		0%
102	Revenue	835,436	0	0%
103	State Revenue	835,436	0	0%
104	3201-11-1352 - Jail Expansion - Monroe			
105	Expenditures	12,783,500	5,809,663	45%
106	Services And Supplies	0	8,505	
107	Capital Assets	12,660,000	5,801,158	46%
108	Other Financing Uses	123,500	0	0%
109	Revenue	12,783,500	30,531	0%
110	Revenue From Use Of Money And Property	0	30,531	
111	State Revenue	11,392,000	0	0%
112	Use Of Fund Balance	1,391,500	0	0%
113	3203-11-1352 - Jail Expansion - Leinberger			
114	Expenditures	33,000,000	327,970	1%
115	Services And Supplies	0	28,776	
116	Capital Assets	33,000,000	299,194	1%
117	Revenue	33,000,000	5,375	0%
118	Revenue From Use Of Money And Property	0	5,375	
119	State Revenue	30,500,000	0	0%
120	Use Of Fund Balance	2,500,000	0	0%
121	3601-11-1354 - Yolo Library Replacement			
122	Expenditures	969,539	61,842	6%
123	Services And Supplies	100,000	46,157	46%
124	Capital Assets	869,539	15,684	2%
125	Revenue	969,539	(2,454)	0%
126	Revenue From Use Of Money And Property	0	(2,454)	

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
127	Other Financing Sources	750,000	0	0%
128	Use Of Fund Balance	219,539	0	0%
129	3701-11-7012 - Esparto Park Improvement			
130	Expenditures	204,035	0	0%
131	Capital Assets	204,035	0	0%
132	Revenue	204,035	116,393	57%
133	Revenue From Use Of Money And Property	0	(1,608)	
134	Other Governmental Agencies	0	118,001	
135	Use Of Fund Balance	204,035	0	0%
136	Child Support Services			
137	0160-30-2041 - Child Support Services			
138	Expenditures	5,612,446	3,796,243	68%
139	Salaries And Employee Benefits	4,836,837	3,358,721	69%
140	Services And Supplies	775,609	437,522	56%
141	Revenue	5,612,446	1,113,810	20%
142	Revenue From Use Of Money And Property	2,000	(506)	-25%
143	State Revenue	1,907,551	378,306	20%
144	Federal Revenue	3,702,895	734,359	20%
145	Other Financing Sources	0	1,651	
146	Community Services			
147	0100-20-1501 - County Surveyor			
148	Expenditures	70,000	12,543	18%
149	Salaries And Employee Benefits	20,000	0	0%
150	Services And Supplies	50,000	12,543	25%
151	Revenue	70,000	10,950	16%
152	Charges For Services	70,000	10,950	16%
153	0100-20-2971 - Planning/Building			
154	Expenditures	4,741,636	2,036,633	43%
155	Salaries And Employee Benefits	2,422,948	1,426,648	59%
156	Services And Supplies	1,461,688	610,469	42%
157	Capital Assets	782,000	(485)	0%
158	Other Charges	75,000	0	0%
159	Revenue	4,741,636	1,725,695	36%
160	Licenses, Permits, And Franchises	2,690,029	1,619,911	60%
161	Revenue From Use Of Money And Property	10,000	4,693	47%
162	State Revenue	100,000	0	0%
163	Charges For Services	199,964	41,262	21%
164	Miscellaneous Revenues	500	2,035	407%
165	Other Financing Sources	50,000	57,794	116%
166	Other Governmental Agencies	700,000	0	0%
167	Use Of Fund Balance	175,900	0	0%
168	Net County Cost	815,243	0	0%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
169	0130-20-4013 - Environmental Health			
170	Expenditures	4,310,739	2,667,512	62%
171	Salaries And Employee Benefits	3,260,610	2,267,218	70%
172	Services And Supplies	821,129	380,208	46%
173	Capital Assets	236,000	28,982	12%
174	Other Charges	3,000	2,167	72%
175	Intrafund Transfers	(10,000)	(11,063)	111%
176	Revenue	4,310,739	2,802,531	65%
177	Licenses, Permits, And Franchises	3,647,048	2,678,490	73%
178	Fines, Forfeitures, And Penalties	17,000	8,288	49%
179	Revenue From Use Of Money And Property	7,000	(6,842)	-98%
180	State Revenue	58,105	24,542	42%
181	Charges For Services	32,571	10,982	34%
182	Miscellaneous Revenues	0	8,994	
183	Other Financing Sources	0	23,672	
184	Use Of Fund Balance	440,206	0	0%
185	Net County Cost	108,809	54,405	50%
186	0170-20-2973 - Cannabis			
187	Expenditures	2,531,771	1,073,254	42%
188	Salaries And Employee Benefits	1,189,277	630,748	53%
189	Services And Supplies	897,052	354,785	40%
190	Other Charges	50,000	11,793	24%
191	Other Financing Uses	4,595	0	0%
192	Intrafund Transfers	390,847	75,928	19%
193	Revenue	2,531,771	3,137,671	124%
194	Licenses, Permits, And Franchises	1,857,209	3,140,761	169%
195	Revenue From Use Of Money And Property	0	(42,188)	
196	Charges For Services	11,607	2,683	23%
197	Other Financing Sources	0	36,415	
198	Use Of Fund Balance	662,955	0	0%
199	0301-20-3011 - Roads/Public Works			
200	Expenditures	32,303,832	11,387,914	35%
201	Salaries And Employee Benefits	5,916,445	3,938,342	67%
202	Services And Supplies	5,049,456	2,515,932	50%
203	Capital Assets	20,739,731	4,933,640	24%
204	Other Charges	598,200	0	0%
205	Revenue	32,303,832	10,628,512	33%
206	Licenses, Permits, And Franchises	220,000	382,914	174%
207	Revenue From Use Of Money And Property	225,000	(176,423)	-78%
208	State Revenue	11,722,117	6,353,322	54%
209	Federal Revenue	9,450,623	2,084,138	22%
210	Charges For Services	296,500	165,656	56%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
211	Miscellaneous Revenues	18,100	7,704	43%
212	Other Financing Sources	1,938,050	831,703	43%
213	Other Governmental Agencies	140,000	0	0%
214	Taxes	1,668,359	979,499	59%
215	Use Of Fund Balance	6,625,083	0	0%
216	0303-20-3011 - Roads/Public Works			
217	Expenditures	500,000	0	0%
218	Other Financing Uses	500,000	0	0%
219	Revenue	500,000	(7,190)	-1%
220	Revenue From Use Of Money And Property	9,000	(7,190)	-80%
221	Use Of Fund Balance	491,000	0	0%
222	0305-20-3011 - Roads/Public Works			
223	Expenditures	1,000	0	0%
224	Salaries And Employee Benefits	1,000	0	0%
225	Revenue	1,000	(1,279)	-128%
226	Revenue From Use Of Money And Property	1,000	(1,279)	-128%
227	0321-20-3011 - Roads/Public Works			
228	Expenditures	650	325	50%
229	Other Financing Uses	650	325	50%
230	Revenue	650	635	98%
231	Revenue From Use Of Money And Property	0	1	
232	State Revenue	5	5	108%
233	Taxes	645	629	97%
234	0322-20-3011 - Roads/Public Works			
235	Expenditures	1,337,085	668,543	50%
236	Other Financing Uses	1,337,085	668,543	50%
237	Revenue	1,337,085	1,341,269	100%
238	Revenue From Use Of Money And Property	800	81	10%
239	State Revenue	2,367	2,534	107%
240	Other Governmental Agencies	0	1,260	
241	Taxes	1,333,918	1,337,394	100%
242	0330-20-3201 - Transportation			
243	Expenditures	204,844	60,594	30%
244	Services And Supplies	204,844	60,594	30%
245	Revenue	204,844	201,065	98%
246	Revenue From Use Of Money And Property	1,000	(919)	-92%
247	State Revenue	201,984	201,984	100%
248	Use Of Fund Balance	1,860	0	0%
249	1262-20-2971 - Planning/Building			
250	Expenditures	110,000	(61,815)	-56%
251	Services And Supplies	110,000	(61,815)	-56%
252	Revenue	110,000	67,253	61%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
253	Licenses, Permits, And Franchises	90,617	63,954	71%
254	Revenue From Use Of Money And Property	1,870	(534)	-29%
255	Charges For Services	4,513	3,833	85%
256	Use Of Fund Balance	13,000	0	0%
257	3301-20-3031 - Esparto Bridge Dev Fee			
258	Expenditures	4,216		0%
259	Appropriation For Contingencies	4,216		0%
260	Revenue	4,216	0	0%
261	Revenue From Use Of Money And Property	4,216	0	0%
262	4021-20-1401 - Fleet Services			
263	Expenditures	2,005,565	1,076,070	54%
264	Salaries And Employee Benefits	477,307	288,442	60%
265	Services And Supplies	1,492,258	758,101	51%
266	Capital Assets	35,000	29,526	84%
267	Other Charges	1,000	0	0%
268	Revenue	2,005,565	966,260	48%
269	Revenue From Use Of Money And Property	2,470	(5,097)	-206%
270	Charges For Services	1,867,656	969,596	52%
271	Miscellaneous Revenues	308	1,468	476%
272	Other Financing Sources	0	294	
273	Use Of Fund Balance	135,131	0	0%
274	5021-20-4401 - Integrated Waste Mgmt			
275	Expenditures	31,050,341	17,091,911	55%
276	Salaries And Employee Benefits	4,504,498	2,812,671	62%
277	Services And Supplies	16,273,671	8,726,227	54%
278	Capital Assets	8,227,554	4,092,070	50%
279	Other Charges	1,544,618	1,460,942	95%
280	Other Financing Uses	500,000	0	0%
281	Revenue	31,050,341	15,257,254	49%
282	Licenses, Permits, And Franchises	626,000	358,252	57%
283	Revenue From Use Of Money And Property	46,364	(109,957)	-237%
284	State Revenue	198,500	8,266	4%
285	Charges For Services	21,106,551	14,786,756	70%
286	Miscellaneous Revenues	163,986	183,017	112%
287	Other Financing Sources	4,293,940	30,835	1%
288	Other Governmental Agencies	8,150	86	1%
289	Use Of Fund Balance	4,606,850	0	0%
290	5025-20-4401 - Integrated Waste Mgmt			
291	Expenditures	25,000		0%
292	Appropriation For Contingencies	25,000		0%
293	Revenue	25,000	(8,681)	-35%
294	Revenue From Use Of Money And Property	25,000	(8,681)	-35%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
295	5026-20-4401 - Integrated Waste Mgmt			
296	Expenditures	523,500		0%
297	Appropriation For Contingencies	523,500		0%
298	Revenue	523,500	287,139	55%
299	Revenue From Use Of Money And Property	23,500	287,139	1222%
300	Other Financing Sources	500,000	0	0%
301	5027-20-4401 - Integrate Waste Mgmt			
302	Expenditures	1,072,510	0	0%
303	Other Financing Uses	1,072,510	0	0%
304	Revenue	1,072,510	(8,754)	-1%
305	Revenue From Use Of Money And Property	0	(8,754)	
306	Use Of Fund Balance	1,072,510	0	0%
307	5028-20-4401 - Integrate Waste Mgmt			
308	Expenditures	3,221,430	0	0%
309	Other Financing Uses	3,221,430	0	0%
310	Revenue	3,221,430	8,849	0%
311	Revenue From Use Of Money And Property	0	8,849	
312	Use Of Fund Balance	3,221,430	0	0%
313	County Administrative Office			
314	0100-63-1021 - County Administrator			
315	Expenditures	4,313,151	3,148,548	73%
316	Salaries And Employee Benefits	2,670,243	2,248,643	84%
317	Services And Supplies	1,438,308	747,202	52%
318	Other Charges	195,000	148,080	76%
319	Other Financing Uses	9,600	9,600	100%
320	Intrafund Transfers	0	(4,977)	
321	Revenue	4,313,151	259,689	6%
322	Revenue From Use Of Money And Property	0	158	
323	State Revenue	0	44,087	
324	Federal Revenue	0	3,018	
325	Charges For Services	154,952	99,621	64%
326	Miscellaneous Revenues	502,000	53,055	11%
327	Other Financing Sources	428,315	59,749	14%
328	Use Of Fund Balance	169,000	0	0%
329	Net County Cost	3,058,884	0	0%
330	0100-63-1031 - Human Resources			
331	Expenditures	0	35,387	
332	Salaries And Employee Benefits	0	3,009	
333	Services And Supplies	0	32,075	
334	Intrafund Transfers	0	303	
335	Revenue	0	16,630	
336	Charges For Services	0	10,202	

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
337	Other Financing Sources	0	6,428	
338	0100-63-1551 - Risk Management			
339	Expenditures	6,594,429	6,143,497	93%
340	Salaries And Employee Benefits	219,538	100,232	46%
341	Services And Supplies	6,374,891	6,043,265	95%
342	Revenue	6,594,429	6,024,256	91%
343	Charges For Services	6,268,056	6,024,256	96%
344	Net County Cost	326,373	0	0%
345	0100-63-2811 - Office Of Emergency Services			
346	Expenditures	1,230,401	572,472	47%
347	Salaries And Employee Benefits	473,600	309,163	65%
348	Services And Supplies	332,624	85,111	26%
349	Capital Assets	0	2,074	
350	Other Charges	285,273	156,324	55%
351	Other Financing Uses	138,904	19,800	14%
352	Revenue	1,230,401	346,866	28%
353	State Revenue	400,859	203,710	51%
354	Federal Revenue	461,684	143,156	31%
355	Other Governmental Agencies	169,651	0	0%
356	Net County Cost	198,207	0	0%
357	0100-63-5101 - Housing & Community Developmnt			
358	Expenditures	571,386	23,628	4%
359	Services And Supplies	120,386	22,628	19%
360	Other Charges	1,000	1,000	100%
361	Other Financing Uses	450,000	0	0%
362	Revenue	571,386	10,000	2%
363	Federal Revenue	300,000	0	0%
364	Miscellaneous Revenues	0	10,000	
365	Other Financing Sources	191,000	0	0%
366	Net County Cost	80,386	0	0%
367	0100-63-6101 - Cooperative Extension			
368	Expenditures	307,697	152,006	49%
369	Salaries And Employee Benefits	451	1,440	319%
370	Services And Supplies	307,246	150,566	49%
371	Revenue	307,697	0	0%
372	Net County Cost	307,697	0	0%
373	0101-63-1021 - County Administrator			
374	Expenditures	7,099,400	53,843	1%
375	Services And Supplies	50,000	11,713	23%
376	Other Charges	150,000	42,130	28%
377	Other Financing Uses	6,899,400	0	0%
378	Revenue	7,099,400	6,839,693	96%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
379	Revenue From Use Of Money And Property	0	6,395	
380	State Revenue	53,000	0	0%
381	Other Governmental Agencies	6,946,400	6,833,298	98%
382	Use Of Fund Balance	100,000	0	0%
383	1203-63-2211 - Dispute Resolution Program			
384	Expenditures	30,000	15,000	50%
385	Services And Supplies	30,000	15,000	50%
386	Revenue	30,000	4,620	15%
387	Revenue From Use Of Money And Property	1,000	(722)	-72%
388	Charges For Services	8,000	5,342	67%
389	Use Of Fund Balance	21,000	0	0%
390	1210-63-2972 - Cache Creek Area Plan			
391	Expenditures	4,295,361	650,886	15%
392	Salaries And Employee Benefits	283,631	126,854	45%
393	Services And Supplies	892,930	365,783	41%
394	Capital Assets	3,008,000	35,619	1%
395	Other Charges	100,000	121,829	122%
396	Other Financing Uses	10,800	800	7%
397	Revenue	4,295,361	493,478	11%
398	Licenses, Permits, And Franchises	1,421,576	530,759	37%
399	Revenue From Use Of Money And Property	10,500	(37,304)	-355%
400	State Revenue	2,418,250	0	0%
401	Other Financing Sources	0	22	
402	Use Of Fund Balance	445,035	0	0%
403	1211-63-2972 - Future Maintenance/Remediation			
404	Revenue	0	182,106	
405	Licenses, Permits, And Franchises	0	171,706	
406	Revenue From Use Of Money And Property	0	10,400	
407	1212-63-2972 - Cc Off Chnl Mning Pln			
408	Expenditures	0	107,451	
409	Salaries And Employee Benefits	0	22,145	
410	Services And Supplies	0	85,306	
411	Revenue	0	52,351	
412	Licenses, Permits, And Franchises	0	42,845	
413	Revenue From Use Of Money And Property	0	9,505	
414	1401-63-1307 - YSA Lead Remediation			
415	Expenditures	3,000		0%
416	Appropriation For Contingencies	3,000		0%
417	Revenue	3,000	944	31%
418	Licenses, Permits, And Franchises	3,000	1,500	50%
419	Revenue From Use Of Money And Property	0	(556)	
420	1501-63-5101 - Housing & Community Developmnt			

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
421	Expenditures	21,500		0%
422	Appropriation For Contingencies	21,500		0%
423	Revenue	21,500	5,349	25%
424	Licenses, Permits, And Franchises	20,000	6,460	32%
425	Revenue From Use Of Money And Property	1,500	(1,111)	-74%
426	1502-63-5101 - Housing & Community Developmnt			
427	Expenditures	191,500	340	0%
428	Services And Supplies	0	340	
429	Other Financing Uses	152,500	0	0%
430	Appropriation For Contingencies	39,000		0%
431	Revenue	191,500	126,622	66%
432	Revenue From Use Of Money And Property	41,500	33,396	80%
433	Other Financing Sources	150,000	93,226	62%
434	1503-63-5101 - Housing & Community Developmnt			
435	Expenditures	30,000	0	0%
436	Other Financing Uses	30,000	0	0%
437	Revenue	30,000	(1,479)	-5%
438	Revenue From Use Of Money And Property	0	(1,479)	
439	Other Financing Sources	2,500	0	0%
440	Use Of Fund Balance	27,500	0	0%
441	1504-63-5101 - Housing & Community Developmnt			
442	Expenditures	11,000	0	0%
443	Other Financing Uses	11,000	0	0%
444	Revenue	11,000	112,942	1027%
445	Revenue From Use Of Money And Property	3,514	32,996	939%
446	Other Financing Sources	0	79,945	
447	Use Of Fund Balance	7,486	0	0%
448	1505-63-5101 - Housing & Community Developmnt			
449	Expenditures	1,000	0	0%
450	Other Financing Uses	1,000	0	0%
451	Revenue	1,000	(15)	-2%
452	Revenue From Use Of Money And Property	0	(15)	
453	Other Financing Sources	1,000	0	0%
454	1507-63-5101 - Housing & Community Developmnt			
455	Expenditures	0	89,887	
456	Other Charges	0	89,887	
457	Revenue	0	46,286	
458	Revenue From Use Of Money And Property	0	13,120	
459	Other Financing Sources	0	33,166	
460	1508-63-5101 - Housing & Community Developmnt			
461	Expenditures	15,500		0%
462	Appropriation For Contingencies	15,500		0%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
463	Revenue	15,500	50,700	327%
464	Revenue From Use Of Money And Property	3,500	19,693	563%
465	Other Financing Sources	12,000	31,007	258%
466	1713-63-7013 - Gibson House Improvement			
467	Expenditures	39,818	206	1%
468	Services And Supplies	39,818	206	1%
469	Revenue	39,818	27,455	69%
470	Revenue From Use Of Money And Property	0	283	
471	Miscellaneous Revenues	0	27,172	
472	Use Of Fund Balance	39,818	0	0%
473	4041-63-1871 - Unemployment Self-Insurance			
474	Expenditures	190,179	195,607	103%
475	Salaries And Employee Benefits	0	195,379	
476	Services And Supplies	1,497	229	15%
477	Other Charges	188,682	0	0%
478	Revenue	190,179	424,312	223%
479	Revenue From Use Of Money And Property	6,297	(6,768)	-107%
480	Charges For Services	183,882	431,080	234%
481	4042-63-1881 - Dental Self-Insurance			
482	Expenditures	1,877,295	1,696,466	90%
483	Services And Supplies	1,877,295	1,696,466	90%
484	Revenue	1,877,295	1,517,087	81%
485	Revenue From Use Of Money And Property	6,000	(8,311)	-139%
486	Charges For Services	1,871,295	1,525,398	82%
487	4051-63-1306 - Yolo Electric			
488	Expenditures	4,836,716	4,285,093	89%
489	Salaries And Employee Benefits	51,795	36,008	70%
490	Services And Supplies	2,235,282	1,765,453	79%
491	Other Charges	2,330,820	2,264,814	97%
492	Other Financing Uses	218,819	218,819	100%
493	Revenue	4,836,716	(100,001)	-2%
494	Revenue From Use Of Money And Property	(9,000)	43,895	-488%
495	Charges For Services	3,380,716	200,913	6%
496	Miscellaneous Revenues	1,465,000	(344,809)	-24%
497	5001-63-3101 - Airport			
498	Expenditures	1,431,407	361,969	25%
499	Salaries And Employee Benefits	15,338	0	0%
500	Services And Supplies	327,786	91,947	28%
501	Capital Assets	1,050,000	127,217	12%
502	Other Charges	38,283	142,805	373%
503	Revenue	1,431,407	255,988	18%
504	Licenses, Permits, And Franchises	80	0	0%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
505	Revenue From Use Of Money And Property	183,993	91,292	50%
506	State Revenue	10,000	0	0%
507	Federal Revenue	972,000	164,696	17%
508	Other Financing Sources	209,480	0	0%
509	Use Of Fund Balance	55,854	0	0%
510	5010-63-3101 - Airport			
511	Revenue	0	(227)	
512	Revenue From Use Of Money And Property	0	(227)	
513	County Counsel			
514	0100-64-1151 - County Counsel			
515	Expenditures	1,937,974	1,316,306	68%
516	Salaries And Employee Benefits	3,039,284	2,019,981	66%
517	Services And Supplies	294,299	120,078	41%
518	Other Financing Uses	10,000	0	0%
519	Intrafund Transfers	(1,405,609)	(823,753)	59%
520	Revenue	1,937,974	131,208	7%
521	Charges For Services	432,003	131,026	30%
522	Other Financing Sources	0	183	
523	Net County Cost	1,505,971	0	0%
524	0100-64-2105 - Indigent Defense			
525	Expenditures	939,416	683,231	73%
526	Services And Supplies	939,416	683,231	73%
527	Revenue	939,416	0	0%
528	Net County Cost	939,416	0	0%
529	0100-64-2221 - Small Claims Advisory			
530	Expenditures	4,200	1,400	33%
531	Services And Supplies	4,200	1,400	33%
532	Revenue	4,200	1,136	27%
533	Revenue From Use Of Money And Property	0	91	
534	Charges For Services	0	1,045	
535	Net County Cost	4,200	0	0%
536	County Service Areas			
537	1910-51-3021 - Clarksburg Lighting			
538	Expenditures	5,700	(325)	-6%
539	Services And Supplies	5,700	(325)	-6%
540	Revenue	5,700	3,751	66%
541	Revenue From Use Of Money And Property	60	(55)	-91%
542	Charges For Services	3,806	3,806	100%
543	Use Of Fund Balance	1,834	0	0%
544	1915-51-2751 - Garcia Bend Csa No. 9			
545	Expenditures	17,000	60	0%
546	Services And Supplies	600	60	10%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
547	Other Charges	16,400	0	0%
548	Revenue	17,000	18,122	107%
549	Revenue From Use Of Money And Property	120	(229)	-190%
550	State Revenue	16	9	56%
551	Taxes	16,660	18,341	110%
552	Use Of Fund Balance	204	0	0%
553	1920-51-2781 - Snowball			
554	Expenditures	332,040	108,561	33%
555	Services And Supplies	94,685	22,482	24%
556	Capital Assets	185,000	86,079	47%
557	Appropriation For Contingencies	52,355		0%
558	Revenue	332,040	55,150	17%
559	Revenue From Use Of Money And Property	900	(2,009)	-223%
560	State Revenue	232,240	368	0%
561	Other Governmental Agencies	100	180	180%
562	Taxes	98,800	56,611	57%
563	1940-51-3013 - Rolling Acres Assessment Dist			
564	Expenditures	0	4,021	
565	Other Charges	0	4,021	
566	Revenue	0	(58)	
567	Revenue From Use Of Money And Property	0	(58)	
568	1950-51-3022 - Dunnigan Lighting			
569	Expenditures	9,400	(739)	-8%
570	Services And Supplies	9,400	(739)	-8%
571	Revenue	9,400	6,093	65%
572	Revenue From Use Of Money And Property	519	(424)	-82%
573	Charges For Services	6,517	6,517	100%
574	Use Of Fund Balance	2,364	0	0%
575	1961-51-4997 - Willowbank			
576	Expenditures	4,585	905	20%
577	Services And Supplies	4,585	905	20%
578	Revenue	4,585	4,523	99%
579	Revenue From Use Of Money And Property	0	(62)	
580	Charges For Services	4,585	4,585	100%
581	1962-51-4996 - North Davis Meadows			
582	Expenditures	619,246	80,704	13%
583	Services And Supplies	260,250	80,704	31%
584	Capital Assets	343,996	0	0%
585	Other Charges	15,000	0	0%
586	Revenue	619,246	572,552	92%
587	Revenue From Use Of Money And Property	1,000	(7,850)	-785%
588	Charges For Services	580,403	580,402	100%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
589	Use Of Fund Balance	37,843	0	0%
590	1963-51-4996 - North Davis Meadows			
591	Expenditures	165,745	21,744	13%
592	Services And Supplies	162,350	21,422	13%
593	Other Charges	3,395	322	9%
594	Revenue	165,745	163,259	99%
595	Revenue From Use Of Money And Property	0	(2,486)	
596	Charges For Services	165,745	165,745	100%
597	1964-51-4996 - North Davis Meadows			
598	Expenditures	14,077	5,739	41%
599	Services And Supplies	14,077	5,739	41%
600	Revenue	14,077	14,175	101%
601	Revenue From Use Of Money And Property	0	115	
602	Charges For Services	14,077	14,060	100%
603	1965-51-3022 - North Davis Meadows			
604	Expenditures	38,700	(563)	-1%
605	Services And Supplies	38,700	(563)	-1%
606	Revenue	38,700	11,656	30%
607	Revenue From Use Of Money And Property	0	66	
608	Charges For Services	11,633	11,590	100%
609	Use Of Fund Balance	27,067	0	0%
610	1966-51-3022 - North Davis Meadows			
611	Expenditures	43,208	27,663	64%
612	Services And Supplies	43,100	27,588	64%
613	Other Charges	108	75	69%
614	Revenue	43,208	43,378	100%
615	Revenue From Use Of Money And Property	0	153	
616	Charges For Services	43,208	43,225	100%
617	1970-51-7201 - Wild Wings Golf Course			
618	Expenditures	1,350,740	474,678	35%
619	Services And Supplies	1,028,362	350,657	34%
620	Capital Assets	1,400	0	0%
621	Other Charges	23,230	18,974	82%
622	Other Financing Uses	297,748	105,047	35%
623	Revenue	1,350,740	952,223	70%
624	Revenue From Use Of Money And Property	5,000	(1,814)	-36%
625	Charges For Services	946,590	820,788	87%
626	Miscellaneous Revenues	51,853	28,202	54%
627	Other Financing Sources	297,748	105,047	35%
628	Use Of Fund Balance	49,549	0	0%
629	1971-51-4995 - Wild Wings Sewer			
630	Expenditures	1,079,800	435,328	40%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
631	Services And Supplies	733,212	435,328	59%
632	Capital Assets	23,000	0	0%
633	Other Charges	8,200	0	0%
634	Appropriation For Contingencies	315,388		0%
635	Revenue	1,079,800	1,051,075	97%
636	Revenue From Use Of Money And Property	1,500	415	28%
637	Charges For Services	1,078,300	1,050,659	97%
638	1972-51-4995 - Wild Wings Water			
639	Expenditures	779,214	249,464	32%
640	Services And Supplies	315,050	160,916	51%
641	Capital Assets	460,164	86,225	19%
642	Other Charges	4,000	2,323	58%
643	Revenue	779,214	426,591	55%
644	Revenue From Use Of Money And Property	35,000	(24,885)	-71%
645	Charges For Services	684,507	451,475	66%
646	Use Of Fund Balance	59,707	0	0%
647	1980-51-4998 - El Macero Csa General			
648	Expenditures	110,730	23,352	21%
649	Services And Supplies	107,050	23,352	22%
650	Appropriation For Contingencies	3,680		0%
651	Revenue	110,730	99,629	90%
652	Revenue From Use Of Money And Property	10,000	(10,669)	-107%
653	State Revenue	680	357	53%
654	Taxes	100,050	109,941	110%
655	1981-51-3022 - El Macero Csa Streets			
656	Expenditures	126,703	31,953	25%
657	Services And Supplies	126,703	31,953	25%
658	Revenue	126,703	80,936	64%
659	Revenue From Use Of Money And Property	6,000	(3,124)	-52%
660	Charges For Services	84,060	84,060	100%
661	Use Of Fund Balance	36,643	0	0%
662	1982-51-4998 - El Macero Csa Water			
663	Expenditures	1,108,503	723,746	65%
664	Services And Supplies	1,106,291	723,746	65%
665	Appropriation For Contingencies	2,212		0%
666	Revenue	1,108,503	1,094,207	99%
667	Revenue From Use Of Money And Property	6,000	(294)	-5%
668	Charges For Services	1,102,503	1,094,501	99%
669	1983-51-4998 - El Macero Csa Sewer			
670	Expenditures	252,071	176	0%
671	Services And Supplies	252,071	176	0%
672	Revenue	252,071	231,734	92%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
673	Revenue From Use Of Money And Property	6,000	(3,641)	-61%
674	Charges For Services	235,376	235,376	100%
675	Use Of Fund Balance	10,695	0	0%
676	Countywide			
677	0100-10-1000 - Countywide General			
678	Expenditures	81,254,366	24,187,863	30%
679	Services And Supplies	1,837,648	268,684	15%
680	Capital Assets	23,237	23,237	100%
681	Other Charges	2,015,096	1,955,201	97%
682	Other Financing Uses	47,926,386	23,000,184	48%
683	Intrafund Transfers	(2,267,864)	(1,059,443)	47%
684	Appropriation For Contingencies	31,719,863		0%
685	Revenue	81,254,366	57,605,339	71%
686	Licenses, Permits, And Franchises	564,304	22,173	4%
687	Fines, Forfeitures, And Penalties	909,000	588,588	65%
688	Revenue From Use Of Money And Property	150,000	(255,754)	-171%
689	State Revenue	264,200	261,624	99%
690	Federal Revenue	0	6,555,848	
691	Charges For Services	4,166,372	2,055,677	49%
692	Miscellaneous Revenues	0	1,005,365	
693	Other Financing Sources	6,931,696	337,264	5%
694	Other Governmental Agencies	9,606,757	5,333,244	56%
695	Taxes	58,662,037	41,701,309	71%
696	0100-10-1001 - Countywide Programs			
697	Expenditures	1,189,900	338,973	28%
698	Salaries And Employee Benefits	184,736	130,935	71%
699	Services And Supplies	657,164	95,537	15%
700	Other Charges	75,000	0	0%
701	Other Financing Uses	273,000	112,500	41%
702	Revenue	1,189,900	0	0%
703	Other Financing Sources	225,000	0	0%
704	Use Of Fund Balance	48,000	0	0%
705	Net County Cost	916,900	0	0%
706	0100-10-1021 - County Administrator			
707	Expenditures	58,253	11,859	20%
708	Services And Supplies	57,003	10,609	19%
709	Other Financing Uses	1,250	1,250	100%
710	Revenue	58,253	0	0%
711	Net County Cost	58,253	0	0%
712	0100-10-2001 - Superior Court Mou			
713	Expenditures	584,103	348,023	60%
714	Other Charges	584,103	348,023	60%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
715	Revenue	584,103	718,060	123%
716	Fines, Forfeitures, And Penalties	976,993	533,593	55%
717	Charges For Services	93,479	184,467	197%
718	Other Financing Sources	(536,840)	0	0%
719	Net County Cost	50,471	0	0%
720	0100-10-7101 - World Trade Center Memorial			
721	Revenue	0	40	
722	Revenue From Use Of Money And Property	0	40	
723	0100-10-9991 - Contingency Appropriations			
724	Expenditures	5,102,867	0	0%
725	Appropriation For Contingencies	5,102,867	0	0%
726	Revenue	5,102,867	0	0%
727	Net County Cost	5,102,867	0	0%
728	0151-10-1000 - Countywide General			
729	Expenditures	150,000	0	0%
730	Services And Supplies	5,000	0	0%
731	Appropriation For Contingencies	145,000		0%
732	Revenue	150,000	(64,828)	-43%
733	Revenue From Use Of Money And Property	0	(64,828)	
734	Other Financing Sources	150,000	0	0%
735	0152-10-1000 - Countywide General			
736	Expenditures	390,000	5,233	1%
737	Services And Supplies	15,000	5,233	35%
738	Other Financing Uses	375,000	0	0%
739	Revenue	390,000	14,548	4%
740	Revenue From Use Of Money And Property	50,000	14,548	29%
741	Use Of Fund Balance	340,000	0	0%
742	0171-10-1004 - Cannabis Measure K			
743	Expenditures	2,526,969	164,183	6%
744	Services And Supplies	100,000	(20,572)	-21%
745	Other Charges	497,339	184,756	37%
746	Other Financing Uses	1,929,630	0	0%
747	Revenue	2,526,969	1,127,553	45%
748	Revenue From Use Of Money And Property	0	(12,811)	
749	Taxes	2,235,000	1,140,364	51%
750	Use Of Fund Balance	291,969	0	0%
751	0202-10-2000 - Public Safety Subsidy			
752	Expenditures	3,200,617	1,295,548	40%
753	Services And Supplies	3,200,617	1,295,548	40%
754	Revenue	3,200,617	1,534,959	48%
755	Revenue From Use Of Money And Property	0	(65,349)	
756	Net County Cost	3,200,617	1,600,309	50%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
757	0501-10-1000 - Countywide General			
758	Expenditures	48,381	39,217	81%
759	Salaries And Employee Benefits	48,381	39,217	81%
760	Revenue	48,381	521,388	1078%
761	Revenue From Use Of Money And Property	0	549	
762	State Revenue	14,086	520,839	3698%
763	Use Of Fund Balance	34,295	0	0%
764	0501-10-2000 - Ab109 Unallocated			
765	Revenue	0	1,600	
766	State Revenue	0	1,600	
767	0521-10-1000 - Countywide General			
768	Revenue	0	(6,039)	
769	Revenue From Use Of Money And Property	0	(6,039)	
770	0526-10-2003 - Local Innovation Subaccount			
771	Expenditures	150,335	16,463	11%
772	Services And Supplies	65,335	0	0%
773	Other Charges	85,000	16,463	19%
774	Revenue	150,335	32,555	22%
775	Revenue From Use Of Money And Property	0	(1,314)	
776	State Revenue	47,266	33,868	72%
777	Use Of Fund Balance	103,069	0	0%
778	1101-10-1002 - Board Controlled Penalties			
779	Expenditures	260,000	0	0%
780	Other Financing Uses	252,804	0	0%
781	Appropriation For Contingencies	7,196		0%
782	Revenue	260,000	143,052	55%
783	Fines, Forfeitures, And Penalties	260,000	147,588	57%
784	Revenue From Use Of Money And Property	0	(4,536)	
785	1102-10-1003 - Development Impact Fees			
786	Expenditures	697,500	41,103	6%
787	Services And Supplies	2,500	6,103	244%
788	Other Financing Uses	695,000	35,000	5%
789	Revenue	697,500	1,896,422	272%
790	Licenses, Permits, And Franchises	35,000	2,017,749	5765%
791	Revenue From Use Of Money And Property	0	(121,327)	
792	Use Of Fund Balance	662,500	0	0%
793	1201-10-1301 - Criminal Justice Facilities			
794	Expenditures	85,000	85,000	100%
795	Other Financing Uses	85,000	85,000	100%
796	Revenue	85,000	7,116	8%
797	Fines, Forfeitures, And Penalties	32,000	7,310	23%
798	Revenue From Use Of Money And Property	0	(195)	

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
799	Use Of Fund Balance	53,000	0	0%
800	1202-10-1302 - Courthouse Constr Facilities			
801	Revenue	0	(4,680)	
802	Fines, Forfeitures, And Penalties	0	1,605	
803	Revenue From Use Of Money And Property	0	(6,285)	
804	1240-10-1000 - Countywide General			
805	Revenue	0	14,815	
806	Fines, Forfeitures, And Penalties	0	20,366	
807	Revenue From Use Of Money And Property	0	(5,551)	
808	1420-10-4000 - Covid19 Croc Oper			
809	Expenditures	10,470,604	5,754,281	55%
810	Salaries And Employee Benefits	6,152,447	3,520,353	57%
811	Services And Supplies	3,695,851	2,126,722	58%
812	Capital Assets	38,306	66,906	175%
813	Other Charges	584,000	40,301	7%
814	Revenue	10,470,604	(19,277)	0%
815	Revenue From Use Of Money And Property	0	(19,277)	
816	State Revenue	1,735,589	0	0%
817	Other Financing Sources	8,735,015	0	0%
818	1420-10-4001 - Covid19 Noncroc Other			
819	Expenditures	2,318,500	5,137,951	222%
820	Services And Supplies	553,750	568,894	103%
821	Capital Assets	24,750	213,383	862%
822	Other Charges	1,740,000	4,355,674	250%
823	Revenue	2,318,500	5,137,951	222%
824	Other Financing Sources	2,318,500	5,137,951	222%
825	1421-10-4000 - Cares Grant			
826	Expenditures	18,861,192	12,999,945	69%
827	Other Financing Uses	18,861,192	12,999,945	69%
828	Revenue	18,861,192	20,101,948	107%
829	Revenue From Use Of Money And Property	0	63,211	
830	Federal Revenue	18,861,192	20,038,736	106%
831	3101-10-1351 - Capital Outlay - ACO			
832	Expenditures	4,263,726	1,255,325	29%
833	Services And Supplies	402,000	108,889	27%
834	Capital Assets	379,091	0	0%
835	Other Charges	143,530	143,194	100%
836	Other Financing Uses	3,339,105	1,003,242	30%
837	Revenue	4,263,726	3,522,725	83%
838	Revenue From Use Of Money And Property	5,000	(39,472)	-789%
839	State Revenue	21,551	10,895	51%
840	Miscellaneous Revenues	0	175,201	

Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
841	Other Governmental Agencies	698,539	343,379	49%
842	Taxes	3,073,525	3,032,722	99%
843	Use Of Fund Balance	465,111	0	0%
844	4043-10-1891 - Pension Funding ISF			
845	Expenditures	40,264,068	24,062,596	60%
846	Salaries And Employee Benefits	0	24,062,596	
847	Other Charges	40,264,068	0	0%
848	Revenue	40,264,068	19,371,635	48%
849	Revenue From Use Of Money And Property	0	(125,134)	
850	Charges For Services	40,264,068	18,474,643	46%
851	Other Governmental Agencies	0	1,022,126	
852	Debt Service			
853	2001-12-8011 - DA Bldg Debt Service			
854	Expenditures	275,483	241,829	88%
855	Services And Supplies	1,500	800	53%
856	Other Charges	273,983	241,029	88%
857	Revenue	275,483	242,829	88%
858	Revenue From Use Of Money And Property	0	89	
859	Charges For Services	70,598	70,598	100%
860	Other Financing Sources	204,885	172,142	84%
861	2002-12-8012 - Davis Library Cfd#1			
862	Expenditures	528,275	454,113	86%
863	Services And Supplies	1,500	1,350	90%
864	Other Charges	526,775	452,763	86%
865	Revenue	528,275	(4,263)	-1%
866	Revenue From Use Of Money And Property	0	(4,263)	
867	Other Financing Sources	528,025	0	0%
868	Use Of Fund Balance	250	0	0%
869	2003-12-8013 - Cip Debt Service			
870	Expenditures	1,246,075	952,900	76%
871	Services And Supplies	5,000	1,800	36%
872	Other Charges	1,241,075	951,100	77%
873	Revenue	1,246,075	949,654	76%
874	Revenue From Use Of Money And Property	0	(1,446)	
875	Other Financing Sources	1,246,075	951,100	76%
876	2004-12-8013 - Cip Debt Service			
877	Expenditures	393,340	0	0%
878	Other Charges	393,340	0	0%
879	Revenue	393,340	275,278	70%
880	Revenue From Use Of Money And Property	0	(19,727)	
881	Charges For Services	393,340	295,005	75%
882	2005-12-8015 - Dbt- Tran Eng Svc Pro			

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
883	Expenditures	9,339,233	8,456,396	91%
884	Capital Assets	9,105,667	8,222,832	90%
885	Other Charges	233,566	233,564	100%
886	Revenue	9,339,233	234,201	3%
887	Revenue From Use Of Money And Property	0	635	
888	Other Financing Sources	233,566	233,566	100%
889	Use Of Fund Balance	9,105,667	0	0%
890	2006-12-8016 - Dbt-2020 Lease Rev Bonds			
891	Expenditures	1,211,713	3,369,278	278%
892	Capital Assets	0	3,151,749	
893	Other Charges	1,211,713	217,529	18%
894	Revenue	1,211,713	883,034	73%
895	Revenue From Use Of Money And Property	0	(44,262)	
896	Charges For Services	1,096,200	926,237	84%
897	Miscellaneous Revenues	0	1,059	
898	Other Financing Sources	115,513	0	0%
899	District Attorney			
900	0202-31-2051 - Criminal Prosecution			
901	Expenditures	14,275,164	8,519,290	60%
902	Salaries And Employee Benefits	12,785,584	7,796,531	61%
903	Services And Supplies	1,382,212	724,227	52%
904	Intrafund Transfers	0	(1,467)	
905	Appropriation For Contingencies	107,368		0%
906	Revenue	14,275,164	7,646,506	54%
907	Revenue From Use Of Money And Property	15,000	7,903	53%
908	State Revenue	3,969,940	2,461,620	62%
909	Federal Revenue	627,690	152,829	24%
910	Charges For Services	462,826	355,590	77%
911	Miscellaneous Revenues	0	3,177	
912	Other Financing Sources	0	47,984	
913	Use Of Fund Balance	(35,100)	0	0%
914	Net County Cost	9,234,808	4,617,404	50%
915	0202-31-2052 - Neighborhood Court			
916	Expenditures	1,488,412	412,571	28%
917	Salaries And Employee Benefits	608,672	327,509	54%
918	Services And Supplies	879,740	85,062	10%
919	Revenue	1,488,412	286,206	19%
920	State Revenue	436,149	0	0%
921	Federal Revenue	962,746	187,806	20%
922	Charges For Services	25,000	72,210	289%
923	Other Financing Sources	49,517	26,191	53%
924	Other Governmental Agencies	15,000	0	0%

Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
925	0202-31-2059 - Special Investigation			
926	Expenditures	2,099,440	1,386,112	66%
927	Salaries And Employee Benefits	1,820,575	1,280,104	70%
928	Services And Supplies	217,776	77,559	36%
929	Capital Assets	98,567	30,382	31%
930	Intrafund Transfers	(37,478)	(1,932)	5%
931	Revenue	2,099,440	341,039	16%
932	Licenses, Permits, And Franchises	36,912	40,567	110%
933	Revenue From Use Of Money And Property	0	763	
934	State Revenue	1,423,654	121,348	9%
935	Charges For Services	275,391	129,283	47%
936	Other Financing Sources	142,954	43,281	30%
937	Other Governmental Agencies	154,723	5,797	4%
938	Use Of Fund Balance	65,806	0	0%
939	0202-31-5054 - Victim Assistance			
940	Expenditures	1,097,605	711,975	65%
941	Salaries And Employee Benefits	1,039,890	687,139	66%
942	Services And Supplies	49,118	24,836	51%
943	Other Charges	8,597	0	0%
944	Revenue	1,097,605	490,586	45%
945	State Revenue	152,736	110,325	72%
946	Federal Revenue	817,056	310,455	38%
947	Other Financing Sources	127,813	69,807	55%
948	0501-31-2051 - DA Community Corrections			
949	Expenditures	427,093	331,997	78%
950	Salaries And Employee Benefits	427,093	331,997	78%
951	Revenue	427,093	260,528	61%
952	State Revenue	390,808	260,528	67%
953	Use Of Fund Balance	36,285	0	0%
954	0504-31-2051 - Criminal Prosecution			
955	Expenditures	176,359	176,359	100%
956	Salaries And Employee Benefits	176,359	176,359	100%
957	Revenue	176,359	117,881	67%
958	Revenue From Use Of Money And Property	0	(244)	
959	State Revenue	176,359	118,125	67%
960	0521-31-2051 - Criminal Prosecution			
961	Expenditures	635,172	351,566	55%
962	Salaries And Employee Benefits	472,370	277,011	59%
963	Services And Supplies	162,802	74,554	46%
964	Revenue	635,172	249,190	39%
965	State Revenue	295,932	249,190	84%
966	Use Of Fund Balance	339,240	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
967	0525-31-2051 - Criminal Prosecution			
968	Expenditures	138,537	0	0%
969	Salaries And Employee Benefits	138,537	0	0%
970	Revenue	138,537	85,763	62%
971	Revenue From Use Of Money And Property	0	(888)	
972	State Revenue	92,384	86,650	94%
973	Use Of Fund Balance	46,153	0	0%
974	1240-31-2051 - Prosecution			
975	Expenditures	99,992	47,607	48%
976	Salaries And Employee Benefits	74,992	47,382	63%
977	Services And Supplies	25,000	225	1%
978	Revenue	99,992	0	0%
979	Use Of Fund Balance	99,992	0	0%
980	1250-31-2054 - Multi-Disciplinary Intv Center			
981	Expenditures	1,036,248	749,152	72%
982	Salaries And Employee Benefits	404,833	301,793	75%
983	Services And Supplies	600,095	416,039	69%
984	Capital Assets	31,320	31,319	100%
985	Revenue	1,036,248	464,236	45%
986	Revenue From Use Of Money And Property	2,000	(2,326)	-116%
987	State Revenue	72,759	72,759	100%
988	Federal Revenue	705,608	386,635	55%
989	Miscellaneous Revenues	11,000	4,863	44%
990	Other Financing Sources	28,000	2,306	8%
991	Other Governmental Agencies	132,000	0	0%
992	Use Of Fund Balance	84,881	0	0%
993	1251-31-2055 - Consumer Fraud Env Protection			
994	Expenditures	3,220,586	1,497,278	46%
995	Salaries And Employee Benefits	1,925,371	1,112,035	58%
996	Services And Supplies	1,295,215	385,244	30%
997	Revenue	3,220,586	1,680,220	52%
998	Fines, Forfeitures, And Penalties	2,545,586	1,750,557	69%
999	Revenue From Use Of Money And Property	125,000	(82,043)	-66%
1000	State Revenue	150,000	9,807	7%
1001	Other Financing Sources	0	1,899	
1002	Use Of Fund Balance	400,000	0	0%
1003	1255-31-2051 - DA Seized Funds			
1004	Expenditures	121,100	51,989	43%
1005	Services And Supplies	104,100	51,989	50%
1006	Capital Assets	17,000	0	0%
1007	Revenue	121,100	46	0%
1008	Revenue From Use Of Money And Property	6,000	(19,273)	-321%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1009	Miscellaneous Revenues	15,000	19,319	129%
1010	Use Of Fund Balance	100,100	0	0%
1011	1256-31-2059 - Special Investigation			
1012	Expenditures	225,723	155,680	69%
1013	Salaries And Employee Benefits	213,278	153,772	72%
1014	Services And Supplies	10,500	1,908	18%
1015	Appropriation For Contingencies	1,945		0%
1016	Revenue	225,723	170,054	75%
1017	Revenue From Use Of Money And Property	0	467	
1018	State Revenue	225,723	169,588	75%
1019	1431-31-5054 - Victim Assistance			
1020	Expenditures	39,000	44,931	115%
1021	Other Charges	39,000	44,931	115%
1022	Revenue	39,000	20,348	52%
1023	Licenses, Permits, And Franchises	16,000	9,292	58%
1024	Fines, Forfeitures, And Penalties	22,000	11,643	53%
1025	Revenue From Use Of Money And Property	1,000	(587)	-59%
1026	Financial Services			
1027	0100-65-1051 - Financial Services			
1028	Expenditures	5,648,463	4,034,637	71%
1029	Salaries And Employee Benefits	4,732,426	3,222,016	68%
1030	Services And Supplies	1,245,499	895,850	72%
1031	Capital Assets	16,500	0	0%
1032	Other Charges	25,851	22,378	87%
1033	Other Financing Uses	13,000	13,000	100%
1034	Intrafund Transfers	(384,813)	(118,607)	31%
1035	Revenue	5,648,463	715,061	13%
1036	Revenue From Use Of Money And Property	885,072	376,093	42%
1037	State Revenue	0	10,125	
1038	Charges For Services	786,935	266,285	34%
1039	Miscellaneous Revenues	46,500	32,365	70%
1040	Other Financing Sources	4,950	26,252	530%
1041	Other Governmental Agencies	0	3,940	
1042	Use Of Fund Balance	26,454	0	0%
1043	Net County Cost	3,898,552	0	0%
1044	0502-65-2002 - Enhancing Law Enf Subaccount			
1045	Revenue	0	118	
1046	Revenue From Use Of Money And Property	0	118	
1047	General Services			
1048	0100-66-1303 - Facility Maintenance			
1049	Expenditures	4,782,687	2,231,543	47%
1050	Salaries And Employee Benefits	2,309,876	1,415,316	61%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1051	Services And Supplies	1,659,303	794,436	48%
1052	Capital Assets	1,250,211	99,037	8%
1053	Other Charges	18,000	8,115	45%
1054	Other Financing Uses	20,572	20,572	100%
1055	Intrafund Transfers	(475,275)	(105,933)	22%
1056	Revenue	4,782,687	360,024	8%
1057	Revenue From Use Of Money And Property	121,988	118,373	97%
1058	Charges For Services	873,134	237,665	27%
1059	Miscellaneous Revenues	1,000	152	15%
1060	Other Financing Sources	1,145,500	3,835	0%
1061	Use Of Fund Balance	286,604	0	0%
1062	Net County Cost	2,354,461	0	0%
1063	0100-66-1601 - Graphics			
1064	Expenditures	0	390	
1065	Salaries And Employee Benefits	0	(5)	
1066	Services And Supplies	0	395	
1067	0100-66-7011 - Parks			
1068	Expenditures	3,140,000	1,672,397	53%
1069	Salaries And Employee Benefits	909,733	468,871	52%
1070	Services And Supplies	573,747	283,656	49%
1071	Capital Assets	1,627,063	895,193	55%
1072	Other Charges	10,600	17,414	164%
1073	Other Financing Uses	2,625	2,625	100%
1074	Intrafund Transfers	16,232	4,639	29%
1075	Revenue	3,140,000	100,600	3%
1076	Revenue From Use Of Money And Property	16,740	15,154	91%
1077	State Revenue	1,036,722	0	0%
1078	Federal Revenue	457,123	0	0%
1079	Charges For Services	166,000	82,448	50%
1080	Miscellaneous Revenues	5,000	2,998	60%
1081	Use Of Fund Balance	245,724	0	0%
1082	Net County Cost	1,212,691	0	0%
1083	1711-66-7011 - Parks			
1084	Expenditures	2,000	2,000	100%
1085	Services And Supplies	2,000	2,000	100%
1086	Revenue	2,000	(1,513)	-76%
1087	Revenue From Use Of Money And Property	2,000	(1,513)	-76%
1088	1720-66-7011 - Parks			
1089	Expenditures	3,500	0	0%
1090	Services And Supplies	3,500	0	0%
1091	Revenue	3,500	1,643	47%
1092	Fines, Forfeitures, And Penalties	0	1,721	

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1093	Revenue From Use Of Money And Property	0	(78)	
1094	Taxes	3,500	0	0%
1095	1927-66-7012 - Tuli Mem Park & Pool			
1096	Expenditures	245,000	95,380	39%
1097	Services And Supplies	231,000	93,672	41%
1098	Intrafund Transfers	14,000	1,709	12%
1099	Revenue	245,000	83,562	34%
1100	Revenue From Use Of Money And Property	0	(90)	
1101	Charges For Services	67,948	70,126	103%
1102	Other Financing Sources	177,052	13,526	8%
1103	Health & Human Services			
1104	0100-40-2871 - Public Guardian			
1105	Expenditures	1,183,479	691,823	58%
1106	Salaries And Employee Benefits	861,506	534,073	62%
1107	Services And Supplies	243,352	113,317	47%
1108	Capital Assets	43,260	42,828	99%
1109	Other Charges	1,000	(955)	-95%
1110	Intrafund Transfers	34,361	2,560	7%
1111	Revenue	1,183,479	164,034	14%
1112	Charges For Services	144,000	119,561	83%
1113	Other Financing Sources	0	44,474	
1114	Use Of Fund Balance	76,600	0	0%
1115	Net County Cost	962,879	0	0%
1116	0100-40-5801 - Veterans Services			
1117	Expenditures	367,453	219,805	60%
1118	Salaries And Employee Benefits	265,893	196,874	74%
1119	Services And Supplies	92,705	22,115	24%
1120	Intrafund Transfers	8,855	816	9%
1121	Revenue	367,453	46,856	13%
1122	Revenue From Use Of Money And Property	0	(1)	
1123	State Revenue	62,205	28,872	46%
1124	Federal Revenue	3,000	6,750	225%
1125	Other Financing Sources	0	11,235	
1126	Net County Cost	302,248	0	0%
1127	0120-40-5510 - Hhsa Administration			
1128	Expenditures	839,401	5,575,005	664%
1129	Salaries And Employee Benefits	0	4,043,537	
1130	Services And Supplies	4,366,867	1,547,576	35%
1131	Other Charges	0	105	
1132	Intrafund Transfers	(3,527,466)	(16,213)	0%
1133	Revenue	839,401	65,541	8%
1134	Miscellaneous Revenues	0	5,000	

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1135	Other Financing Sources	822,000	60,541	7%
1136	Use Of Fund Balance	17,401	0	0%
1137	0120-40-5511 - Public Assistance Admin			
1138	Expenditures	73,648,136	40,503,972	55%
1139	Salaries And Employee Benefits	49,042,668	30,066,878	61%
1140	Services And Supplies	15,614,113	8,092,141	52%
1141	Capital Assets	86,656	101,926	118%
1142	Other Charges	7,001,001	2,235,429	32%
1143	Other Financing Uses	134,442	0	0%
1144	Intrafund Transfers	1,769,256	7,598	0%
1145	Revenue	73,648,136	38,756,885	53%
1146	Revenue From Use Of Money And Property	0	117,855	
1147	State Revenue	30,642,591	17,527,731	57%
1148	Federal Revenue	27,743,332	15,012,931	54%
1149	Charges For Services	354,719	202,151	57%
1150	Miscellaneous Revenues	10,010	77,548	775%
1151	Other Financing Sources	14,802,578	5,818,669	39%
1152	Use Of Fund Balance	94,906	0	0%
1153	0120-40-5522 - Public Assistance Aid			
1154	Expenditures	43,159,234	31,875,679	74%
1155	Other Charges	42,806,234	31,161,116	73%
1156	Intrafund Transfers	353,000	714,563	202%
1157	Revenue	43,159,234	23,433,175	54%
1158	Revenue From Use Of Money And Property	18,000	(6,434)	-36%
1159	State Revenue	2,812,943	2,784,080	99%
1160	Federal Revenue	12,195,127	8,921,945	73%
1161	Miscellaneous Revenues	427,277	453,882	106%
1162	Other Financing Sources	27,405,887	11,279,701	41%
1163	Use Of Fund Balance	300,000	0	0%
1164	0120-40-5612 - General Relief			
1165	Expenditures	353,000	111,460	32%
1166	Salaries And Employee Benefits	96,000	12,787	13%
1167	Services And Supplies	50,000	19,344	39%
1168	Other Charges	150,000	77,104	51%
1169	Intrafund Transfers	57,000	2,225	4%
1170	Revenue	353,000	195,101	55%
1171	Miscellaneous Revenues	25,000	31,101	124%
1172	Other Financing Sources	328,000	164,000	50%
1173	0120-40-5621 - Workforce Investment			
1174	Expenditures	2,209,528	1,292,988	59%
1175	Salaries And Employee Benefits	1,086,275	678,449	62%
1176	Services And Supplies	866,899	431,293	50%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1177	Other Charges	187,868	126,878	68%
1178	Intrafund Transfers	68,486	56,367	82%
1179	Revenue	2,209,528	928,355	42%
1180	Federal Revenue	2,209,528	911,374	41%
1181	Miscellaneous Revenues	0	16,981	
1182	0120-40-5650 - Homeless Services			
1183	Expenditures	11,166,554	6,094,549	55%
1184	Salaries And Employee Benefits	1,067,232	421,369	39%
1185	Services And Supplies	4,148,099	2,032,454	49%
1186	Capital Assets	662,139	52,437	8%
1187	Other Charges	5,084,990	3,462,612	68%
1188	Intrafund Transfers	204,094	125,678	62%
1189	Revenue	11,166,554	8,291,478	74%
1190	State Revenue	5,021,546	3,049,799	61%
1191	Federal Revenue	730,865	464,091	63%
1192	Charges For Services	0	7,200	
1193	Miscellaneous Revenues	272,224	439,557	161%
1194	Other Financing Sources	5,091,919	4,330,831	85%
1195	Other Governmental Agencies	50,000	0	0%
1196	0123-40-5511 - Public Assistance Admin			
1197	Expenditures	14,243,544	4,137,387	29%
1198	Other Financing Uses	14,243,544	4,137,387	29%
1199	Revenue	14,243,544	9,764,762	69%
1200	Revenue From Use Of Money And Property	0	(95,087)	
1201	State Revenue	14,243,544	9,859,850	69%
1202	0124-40-5522 - Public Assistance Aid			
1203	Expenditures	4,591,867	2,480,790	54%
1204	Other Financing Uses	4,591,867	2,480,790	54%
1205	Revenue	4,591,867	2,957,541	64%
1206	Revenue From Use Of Money And Property	0	(2,633)	
1207	State Revenue	4,591,867	2,960,174	64%
1208	0125-40-5522 - Public Assistance Aid			
1209	Expenditures	4,196,191	1,238,466	30%
1210	Other Financing Uses	4,196,191	1,238,466	30%
1211	Revenue	4,196,191	2,776,726	66%
1212	Revenue From Use Of Money And Property	0	(11,147)	
1213	State Revenue	4,196,191	2,787,873	66%
1214	0126-40-5511 - Public Assistance Admin			
1215	Expenditures	11,027,059	6,033,282	55%
1216	Other Financing Uses	11,027,059	6,033,282	55%
1217	Revenue	11,027,059	7,410,444	67%
1218	Revenue From Use Of Money And Property	0	8,951	

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1219	State Revenue	11,027,059	7,401,493	67%
1220	0140-40-4011 - IGT			
1221	Expenditures	8,096,974	728,214	9%
1222	Other Financing Uses	8,096,974	728,214	9%
1223	Revenue	8,096,974	(95,909)	-1%
1224	Revenue From Use Of Money And Property	0	(95,909)	
1225	Charges For Services	2,750,000	0	0%
1226	Use Of Fund Balance	5,346,974	0	0%
1227	0141-40-4011 - Public Health			
1228	Expenditures	11,172,665	6,631,948	59%
1229	Salaries And Employee Benefits	8,498,195	5,379,362	63%
1230	Services And Supplies	2,369,114	1,053,431	44%
1231	Capital Assets	40,374	39,874	99%
1232	Other Charges	380,200	185,737	49%
1233	Intrafund Transfers	(115,218)	(26,456)	23%
1234	Revenue	11,172,665	5,602,580	50%
1235	Fines, Forfeitures, And Penalties	305,000	390,480	128%
1236	Revenue From Use Of Money And Property	0	36,976	
1237	State Revenue	2,069,916	1,211,813	59%
1238	Federal Revenue	3,701,338	1,763,821	48%
1239	Charges For Services	1,156,079	162,433	14%
1240	Miscellaneous Revenues	102,800	90,779	88%
1241	Other Financing Sources	3,790,467	1,936,277	51%
1242	Other Governmental Agencies	0	10,000	
1243	Use Of Fund Balance	47,065	0	0%
1244	0141-40-4023 - Indigent Health			
1245	Expenditures	0	88	
1246	Salaries And Employee Benefits	0	88	
1247	Revenue	0	346	
1248	Miscellaneous Revenues	0	346	
1249	0142-40-4011 - Public Health			
1250	Expenditures	3,825,464	1,878,933	49%
1251	Other Financing Uses	3,825,464	1,878,933	49%
1252	Revenue	3,825,464	3,171,296	83%
1253	Revenue From Use Of Money And Property	0	(13,413)	
1254	State Revenue	3,519,674	3,184,709	90%
1255	Use Of Fund Balance	305,790	0	0%
1256	0202-40-4014 - Detention Medical Services			
1257	Expenditures	4,443,744	3,362,158	76%
1258	Salaries And Employee Benefits	60,622	9,436	16%
1259	Services And Supplies	4,358,122	3,348,935	77%
1260	Intrafund Transfers	25,000	3,786	15%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1261	Revenue	4,443,744	3,657,508	82%
1262	Other Financing Sources	4,443,744	3,657,508	82%
1263	0401-40-4101 - Mental Health Services			
1264	Expenditures	24,549,058	16,289,255	66%
1265	Salaries And Employee Benefits	6,811,201	5,970,798	88%
1266	Services And Supplies	18,142,283	11,178,910	62%
1267	Capital Assets	43,328	120,613	278%
1268	Other Charges	1,250	78,283	6263%
1269	Intrafund Transfers	(449,004)	(1,059,349)	236%
1270	Revenue	24,549,058	6,474,264	26%
1271	Revenue From Use Of Money And Property	0	114,927	
1272	State Revenue	4,581,363	1,255,254	27%
1273	Federal Revenue	526,585	54,101	10%
1274	Charges For Services	8,309,785	1,827,432	22%
1275	Miscellaneous Revenues	0	40,238	
1276	Other Financing Sources	10,847,997	3,182,312	29%
1277	Other Governmental Agencies	240,000	0	0%
1278	Use Of Fund Balance	43,328	0	0%
1279	0402-40-4111 - Alcohol And Drug Programs			
1280	Expenditures	5,384,961	2,335,595	43%
1281	Salaries And Employee Benefits	1,017,623	375,352	37%
1282	Services And Supplies	4,767,488	1,809,866	38%
1283	Intrafund Transfers	(400,150)	150,377	-38%
1284	Revenue	5,384,961	2,781,184	52%
1285	Fines, Forfeitures, And Penalties	15,640	16,416	105%
1286	Revenue From Use Of Money And Property	0	(4,700)	
1287	State Revenue	165,000	89,658	54%
1288	Federal Revenue	1,187,396	902,387	76%
1289	Charges For Services	1,432,117	1,480,617	103%
1290	Miscellaneous Revenues	0	10,500	
1291	Other Financing Sources	1,856,080	286,306	15%
1292	Use Of Fund Balance	728,728	0	0%
1293	0405-40-4101 - Mental Health Services			
1294	Expenditures	5,475,889	1,786,148	33%
1295	Other Financing Uses	5,475,889	1,786,148	33%
1296	Revenue	5,475,889	3,185,521	58%
1297	Revenue From Use Of Money And Property	0	(21,927)	
1298	State Revenue	5,475,889	3,207,449	59%
1299	0406-40-4101 - Mental Health Services			
1300	Expenditures	3,901,656	1,068,685	27%
1301	Other Financing Uses	3,901,656	1,068,685	27%
1302	Revenue	3,901,656	2,546,660	65%

Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1303	Revenue From Use Of Money And Property	0	(30,587)	
1304	State Revenue	3,901,656	2,577,247	66%
1305	0410-40-4100 - MHSA-Community Svc & Support			
1306	Expenditures	14,751,174	3,864,299	26%
1307	Salaries And Employee Benefits	6,485,524	1,597,743	25%
1308	Services And Supplies	5,860,321	1,579,902	27%
1309	Capital Assets	43,328	42,828	99%
1310	Other Charges	15,290	4,933	32%
1311	Intrafund Transfers	2,346,711	638,893	27%
1312	Revenue	14,751,174	8,408,376	57%
1313	Revenue From Use Of Money And Property	147,230	63,211	43%
1314	State Revenue	9,903,768	8,302,337	84%
1315	Charges For Services	2,888,176	0	0%
1316	Other Financing Sources	0	42,828	
1317	Use Of Fund Balance	1,812,000	0	0%
1318	0410-40-4102 - MHSA-Workforce Educ & Training			
1319	Expenditures	227,382	223,294	98%
1320	Salaries And Employee Benefits	47,909	5,091	11%
1321	Services And Supplies	88,494	216,160	244%
1322	Intrafund Transfers	11,897	2,043	17%
1323	Appropriation For Contingencies	79,082		0%
1324	Revenue	227,382	(49)	0%
1325	Revenue From Use Of Money And Property	(1,186)	(122)	10%
1326	State Revenue	0	73	
1327	Other Financing Sources	228,568	0	0%
1328	0410-40-4103 - MHSA-Capital Fac & Tech Needs			
1329	Expenditures	1,061,374	365,326	34%
1330	Services And Supplies	1,061,374	365,326	34%
1331	Revenue	1,061,374	(150,611)	-14%
1332	Revenue From Use Of Money And Property	0	(150,611)	
1333	Other Financing Sources	1,061,374	0	0%
1334	0410-40-4104 - MHSA-Innovation			
1335	Expenditures	913,334	10,630	1%
1336	Salaries And Employee Benefits	193,715	7,586	4%
1337	Services And Supplies	651,000	0	0%
1338	Intrafund Transfers	68,619	3,044	4%
1339	Revenue	913,334	553,220	61%
1340	Revenue From Use Of Money And Property	10,601	1,780	17%
1341	State Revenue	651,564	551,440	85%
1342	Use Of Fund Balance	251,169	0	0%
1343	0410-40-4105 - MHSA-Prev & Early Intervention			
1344	Expenditures	3,406,244	962,015	28%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1345	Salaries And Employee Benefits	714,933	197,525	28%
1346	Services And Supplies	2,552,264	685,236	27%
1347	Intrafund Transfers	139,047	79,254	57%
1348	Revenue	3,406,244	2,096,730	62%
1349	Revenue From Use Of Money And Property	57,797	20,164	35%
1350	State Revenue	2,475,942	2,076,566	84%
1351	Charges For Services	12,224	0	0%
1352	Use Of Fund Balance	860,281	0	0%
1353	1410-40-4011 - Public Health			
1354	Expenditures	918,062	111,084	12%
1355	Salaries And Employee Benefits	0	1,086	
1356	Services And Supplies	918,062	109,998	12%
1357	Revenue	918,062	113,714	12%
1358	Fines, Forfeitures, And Penalties	327,824	142,989	44%
1359	Revenue From Use Of Money And Property	0	(29,275)	
1360	Other Financing Sources	252,804	0	0%
1361	Use Of Fund Balance	337,434	0	0%
1362	1411-40-4011 - Public Health			
1363	Expenditures	559,748	134,223	24%
1364	Salaries And Employee Benefits	399,653	76,551	19%
1365	Services And Supplies	80,095	26,957	34%
1366	Intrafund Transfers	80,000	30,715	38%
1367	Revenue	559,748	233,984	42%
1368	Revenue From Use Of Money And Property	2,000	(5,195)	-260%
1369	Federal Revenue	429,273	239,179	56%
1370	Use Of Fund Balance	128,475	0	0%
1371	1520-40-5511 - Public Assistance Admin			
1372	Expenditures	45,000	33,264	74%
1373	Other Charges	45,000	33,264	74%
1374	Revenue	45,000	20,249	45%
1375	Revenue From Use Of Money And Property	0	(850)	
1376	State Revenue	5,000	0	0%
1377	Federal Revenue	15,000	0	0%
1378	Charges For Services	25,000	21,099	84%
1379	6910-40-5513 - Ihss Public Authority			
1380	Expenditures	2,990,342	2,172,115	73%
1381	Salaries And Employee Benefits	276,510	185,001	67%
1382	Services And Supplies	2,659,618	1,981,626	75%
1383	Other Charges	6,000	3,474	58%
1384	Intrafund Transfers	48,214	2,014	4%
1385	Revenue	2,990,342	1,497,868	50%
1386	Revenue From Use Of Money And Property	(10,168)	876	-9%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1387	State Revenue	1,333,726	701,446	53%
1388	Federal Revenue	1,587,410	795,547	50%
1389	Other Financing Sources	79,374	0	0%
1390	Human Resources			
1391	0100-70-1031 - Human Resources			
1392	Expenditures	2,129,646	1,570,532	74%
1393	Salaries And Employee Benefits	1,992,601	1,496,115	75%
1394	Services And Supplies	286,625	69,217	24%
1395	Other Financing Uses	5,200	5,200	100%
1396	Intrafund Transfers	(154,780)	0	0%
1397	Revenue	2,129,646	190	0%
1398	Charges For Services	15,000	190	1%
1399	Miscellaneous Revenues	20,000	0	0%
1400	Use Of Fund Balance	29,201	0	0%
1401	Net County Cost	2,065,445	0	0%
1402	Innovative Technology Services			
1403	0100-69-1561 - ITD			
1404	Expenditures	4,166,954	2,187,667	53%
1405	Salaries And Employee Benefits	5,692,672	3,014,718	53%
1406	Services And Supplies	3,020,290	2,061,007	68%
1407	Capital Assets	0	47,744	
1408	Other Charges	(2,303)	0	0%
1409	Other Financing Uses	166,100	16,100	10%
1410	Intrafund Transfers	(4,709,805)	(2,951,901)	63%
1411	Revenue	4,166,954	2,217,603	53%
1412	Charges For Services	3,454,179	2,141,665	62%
1413	Other Financing Sources	0	75,938	
1414	Net County Cost	712,775	0	0%
1415	4011-69-1841 - Equipment Replacement			
1416	Expenditures	418,288	333,526	80%
1417	Services And Supplies	273,643	186,495	68%
1418	Other Financing Uses	0	147,031	
1419	Appropriation For Contingencies	144,645		0%
1420	Revenue	418,288	173,178	41%
1421	Revenue From Use Of Money And Property	0	(7,847)	
1422	Other Financing Sources	218,125	181,025	83%
1423	Use Of Fund Balance	200,163	0	0%
1424	4031-69-1851 - ITD Telecommunication			
1425	Expenditures	1,638,206	781,937	48%
1426	Salaries And Employee Benefits	475,157	328,693	69%
1427	Services And Supplies	430,038	160,218	37%
1428	Capital Assets	186,198	37,364	20%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1429	Other Charges	292,821	248,349	85%
1430	Other Financing Uses	250,000	0	0%
1431	Intrafund Transfers	3,992	7,313	183%
1432	Revenue	1,638,206	926,607	57%
1433	Revenue From Use Of Money And Property	0	(12,158)	
1434	Charges For Services	1,144,276	934,395	82%
1435	Miscellaneous Revenues	47,000	0	0%
1436	Other Financing Sources	0	4,371	
1437	Use Of Fund Balance	446,930	0	0%
1438	Library			
1439	1601-68-6051 - County Library Services			
1440	Expenditures	8,482,930	4,768,014	56%
1441	Salaries And Employee Benefits	5,037,959	3,008,339	60%
1442	Services And Supplies	3,414,471	1,759,639	52%
1443	Capital Assets	30,000	0	0%
1444	Other Charges	500	37	7%
1445	Revenue	8,482,930	5,748,836	68%
1446	Revenue From Use Of Money And Property	5,500	(18,570)	-338%
1447	State Revenue	89,084	83,271	93%
1448	Charges For Services	277,657	15,036	5%
1449	Miscellaneous Revenues	301,020	387,622	129%
1450	Other Financing Sources	2,345,251	1,025,983	44%
1451	Other Governmental Agencies	1,368,129	756,365	55%
1452	Taxes	3,443,048	3,499,130	102%
1453	Use Of Fund Balance	653,241	0	0%
1454	1601-68-7013 - Gibson House Museum			
1455	Expenditures	138,068	91,466	66%
1456	Salaries And Employee Benefits	128,068	88,464	69%
1457	Services And Supplies	10,000	3,002	30%
1458	Revenue	138,068	61,611	45%
1459	Charges For Services	0	300	
1460	Other Financing Sources	121,595	61,311	50%
1461	Use Of Fund Balance	16,473	0	0%
1462	1602-68-6051 - County Library Svc - Measure A			
1463	Expenditures	2,452,285	764,841	31%
1464	Services And Supplies	14,900	14,841	100%
1465	Other Financing Uses	2,404,729	750,000	31%
1466	Appropriation For Contingencies	32,656		0%
1467	Revenue	2,452,285	2,369,056	97%
1468	Revenue From Use Of Money And Property	40,000	(45,075)	-113%
1469	Charges For Services	2,412,285	2,414,131	100%
1470	Probation			

Yolo County Fiscal Year 2020-21 Budget Tracking
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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1471	0202-32-2611 - Administration			
1472	Expenditures	60,600	129,436	214%
1473	Salaries And Employee Benefits	0	126,414	
1474	Services And Supplies	1,009,073	463,846	46%
1475	Other Financing Uses	60,600	0	0%
1476	Intrafund Transfers	(1,009,073)	(460,825)	46%
1477	Revenue	60,600	51,451	85%
1478	Revenue From Use Of Money And Property	0	(18)	
1479	State Revenue	60,600	40,140	66%
1480	Other Financing Sources	0	11,329	
1481	0202-32-2612 - Adult Probation Services			
1482	Expenditures	4,268,362	2,155,234	50%
1483	Salaries And Employee Benefits	2,708,587	1,767,790	65%
1484	Services And Supplies	464,753	275,534	59%
1485	Capital Assets	984,086	33,404	3%
1486	Other Charges	35,339	2,341	7%
1487	Intrafund Transfers	75,597	76,165	101%
1488	Revenue	4,268,362	1,588,345	37%
1489	Fines, Forfeitures, And Penalties	0	4,864	
1490	State Revenue	1,158,576	251,921	22%
1491	Federal Revenue	165,689	72,231	44%
1492	Charges For Services	443,000	255,796	58%
1493	Other Financing Sources	2,467,011	1,003,533	41%
1494	Use Of Fund Balance	34,086	0	0%
1495	0202-32-2613 - Juvenile Detention			
1496	Expenditures	5,927,897	3,802,440	64%
1497	Salaries And Employee Benefits	4,757,733	3,322,904	70%
1498	Services And Supplies	731,008	274,284	38%
1499	Other Charges	73,114	26,285	36%
1500	Intrafund Transfers	366,042	178,967	49%
1501	Revenue	5,927,897	3,188,711	54%
1502	Revenue From Use Of Money And Property	4,000	279	7%
1503	State Revenue	3,962,504	2,467,992	62%
1504	Federal Revenue	32,000	48,128	150%
1505	Charges For Services	310,668	92,708	30%
1506	Miscellaneous Revenues	0	60	
1507	Other Financing Sources	1,618,725	579,544	36%
1508	0202-32-2614 - Juvenile Probation Services			
1509	Expenditures	3,184,427	1,858,098	58%
1510	Salaries And Employee Benefits	2,145,946	1,548,666	72%
1511	Services And Supplies	724,195	235,897	33%
1512	Other Charges	7,000	1,756	25%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1513	Intrafund Transfers	307,286	71,780	23%
1514	Revenue	3,184,427	1,301,319	41%
1515	State Revenue	923,536	551,010	60%
1516	Federal Revenue	185,000	90,220	49%
1517	Other Financing Sources	2,075,891	660,089	32%
1518	0202-32-5751 - Care Of Court Wards			
1519	Expenditures	1,934,814	770,666	40%
1520	Salaries And Employee Benefits	405,499	311,157	77%
1521	Services And Supplies	702,374	93,749	13%
1522	Other Charges	779,724	349,996	45%
1523	Intrafund Transfers	47,217	15,763	33%
1524	Revenue	1,934,814	700,746	36%
1525	State Revenue	260,986	180,247	69%
1526	Federal Revenue	70,000	111,409	159%
1527	Other Financing Sources	1,603,828	409,090	26%
1528	0501-32-2611 - Administration			
1529	Expenditures	198,588	151,033	76%
1530	Salaries And Employee Benefits	96,240	86,799	90%
1531	Services And Supplies	100,000	59,387	59%
1532	Intrafund Transfers	2,348	4,847	206%
1533	Revenue	198,588	150,000	76%
1534	State Revenue	150,000	150,000	100%
1535	Use Of Fund Balance	48,588	0	0%
1536	0501-32-2615 - Prob Community Corrections			
1537	Expenditures	5,133,067	2,909,909	57%
1538	Salaries And Employee Benefits	3,352,707	2,236,227	67%
1539	Services And Supplies	1,464,121	559,822	38%
1540	Other Charges	6,400	635	10%
1541	Intrafund Transfers	309,839	113,225	37%
1542	Revenue	5,133,067	2,953,766	58%
1543	State Revenue	4,303,646	2,867,358	67%
1544	Other Financing Sources	0	86,409	
1545	Use Of Fund Balance	829,421	0	0%
1546	0520-32-2614 - Juvenile Probation Services			
1547	Expenditures	1,940,520	410,450	21%
1548	Other Financing Uses	1,940,520	410,450	21%
1549	Revenue	1,940,520	603,313	31%
1550	Revenue From Use Of Money And Property	0	(12,784)	
1551	State Revenue	921,756	616,097	67%
1552	Use Of Fund Balance	1,018,764	0	0%
1553	0522-32-2614 - Juvenile Probation Services			
1554	Expenditures	974,718	357,788	37%

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Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1555	Other Financing Uses	974,718	357,788	37%
1556	Revenue	974,718	860,829	88%
1557	Revenue From Use Of Money And Property	0	(8,215)	
1558	State Revenue	958,579	869,044	91%
1559	Use Of Fund Balance	16,139	0	0%
1560	1240-32-2611 - Administration			
1561	Expenditures	5,689	1,906	34%
1562	Salaries And Employee Benefits	5,689	1,830	32%
1563	Intrafund Transfers	0	76	
1564	Revenue	5,689	0	0%
1565	Use Of Fund Balance	5,689	0	0%
1566	1270-32-2612 - Adult Probation Services			
1567	Expenditures	1,681,408	550,194	33%
1568	Services And Supplies	0	611	
1569	Other Financing Uses	1,681,408	549,583	33%
1570	Revenue	1,681,408	706,348	42%
1571	Revenue From Use Of Money And Property	0	(1,547)	
1572	State Revenue	1,415,956	707,895	50%
1573	Use Of Fund Balance	265,452	0	0%
1574	Public Defender			
1575	0100-33-2101 - Public Defender			
1576	Expenditures	8,348,042	6,174,788	74%
1577	Salaries And Employee Benefits	7,515,726	5,728,770	76%
1578	Services And Supplies	801,566	417,483	52%
1579	Other Charges	10,500	8,286	79%
1580	Other Financing Uses	20,250	20,250	100%
1581	Revenue	8,348,042	20,646	0%
1582	Revenue From Use Of Money And Property	0	(56)	
1583	Charges For Services	10,000	13,361	134%
1584	Miscellaneous Revenues	0	4,137	
1585	Other Financing Sources	0	3,205	
1586	Net County Cost	8,338,042	0	0%
1587	0501-33-2101 - PD Community Corrections			
1588	Expenditures	143,457	0	0%
1589	Salaries And Employee Benefits	143,457	0	0%
1590	Revenue	143,457	87,533	61%
1591	State Revenue	131,269	87,533	67%
1592	Use Of Fund Balance	12,188	0	0%
1593	0504-33-2101 - Public Defender			
1594	Expenditures	244,392	0	0%
1595	Salaries And Employee Benefits	244,392	0	0%
1596	Revenue	244,392	118,125	48%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1597	State Revenue	176,359	118,125	67%
1598	Use Of Fund Balance	68,033	0	0%
1599	Sheriff			
1600	0100-34-5613 - Public Administrator			
1601	Expenditures	282,382	158,828	56%
1602	Salaries And Employee Benefits	174,500	122,243	70%
1603	Services And Supplies	106,632	35,959	34%
1604	Other Charges	625	0	0%
1605	Other Financing Uses	625	625	100%
1606	Revenue	282,382	43,260	15%
1607	Charges For Services	10,000	43,235	432%
1608	Miscellaneous Revenues	0	25	
1609	Net County Cost	272,382	0	0%
1610	0202-34-2402 - Civil Process			
1611	Expenditures	1,003,112	733,330	73%
1612	Salaries And Employee Benefits	930,549	705,683	76%
1613	Services And Supplies	72,563	28,046	39%
1614	Intrafund Transfers	0	(400)	
1615	Revenue	1,003,112	512,490	51%
1616	State Revenue	347,225	216,276	62%
1617	Charges For Services	90,000	13,270	15%
1618	Other Financing Sources	565,887	282,944	50%
1619	0202-34-2502 - Management			
1620	Expenditures	3,511,996	2,445,799	70%
1621	Salaries And Employee Benefits	2,581,326	1,728,368	67%
1622	Services And Supplies	858,620	673,381	78%
1623	Other Financing Uses	72,050	44,050	61%
1624	Revenue	3,511,996	2,012,187	57%
1625	Licenses, Permits, And Franchises	7,060	8,490	120%
1626	Revenue From Use Of Money And Property	0	(332)	
1627	State Revenue	2,138,727	1,332,044	62%
1628	Federal Revenue	0	579	
1629	Charges For Services	6,859	42	1%
1630	Miscellaneous Revenues	0	47	
1631	Other Financing Sources	1,336,558	671,316	50%
1632	Use Of Fund Balance	22,792	0	0%
1633	0202-34-2505 - Marine Patrol			
1634	Expenditures	797,865	384,734	48%
1635	Salaries And Employee Benefits	446,526	242,526	54%
1636	Services And Supplies	306,263	125,101	41%
1637	Capital Assets	45,076	17,107	38%
1638	Revenue	797,865	416,554	52%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1639	Revenue From Use Of Money And Property	0	(86)	
1640	State Revenue	519,493	297,022	57%
1641	Federal Revenue	55,187	0	0%
1642	Other Financing Sources	223,185	119,618	54%
1643	0202-34-2507 - Patrol			
1644	Expenditures	13,279,417	8,156,615	61%
1645	Salaries And Employee Benefits	10,154,316	6,678,856	66%
1646	Services And Supplies	2,196,983	1,348,225	61%
1647	Capital Assets	913,618	119,534	13%
1648	Other Charges	14,500	10,000	69%
1649	Revenue	13,279,417	5,287,364	40%
1650	Fines, Forfeitures, And Penalties	8,000	430	5%
1651	Revenue From Use Of Money And Property	0	(8,811)	
1652	State Revenue	3,064,159	1,760,274	57%
1653	Federal Revenue	0	85,150	
1654	Charges For Services	508,573	0	0%
1655	Miscellaneous Revenues	0	3,849	
1656	Other Financing Sources	9,424,251	3,446,473	37%
1657	Use Of Fund Balance	274,434	0	0%
1658	0202-34-2509 - Detention			
1659	Expenditures	19,313,317	14,009,534	73%
1660	Salaries And Employee Benefits	17,483,479	13,031,465	75%
1661	Services And Supplies	1,772,838	998,577	56%
1662	Capital Assets	57,000	0	0%
1663	Intrafund Transfers	0	(20,509)	
1664	Revenue	19,313,317	11,141,273	58%
1665	Revenue From Use Of Money And Property	0	5,000	
1666	State Revenue	7,318,974	5,189,582	71%
1667	Federal Revenue	0	11,000	
1668	Charges For Services	52,700	6,920	13%
1669	Miscellaneous Revenues	3,000	436	15%
1670	Other Financing Sources	11,919,013	5,928,335	50%
1671	Use Of Fund Balance	19,630	0	0%
1672	0202-34-2512 - Training			
1673	Expenditures	404,181	237,384	59%
1674	Salaries And Employee Benefits	228,388	157,926	69%
1675	Services And Supplies	175,793	79,458	45%
1676	Revenue	404,181	187,423	46%
1677	State Revenue	142,646	71,775	50%
1678	Federal Revenue	30,240	0	0%
1679	Other Financing Sources	231,295	115,648	50%
1680	0202-34-2861 - Coroner			

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1681	Expenditures	1,195,230	798,258	67%
1682	Salaries And Employee Benefits	898,747	640,149	71%
1683	Services And Supplies	296,483	158,109	53%
1684	Revenue	1,195,230	652,105	55%
1685	State Revenue	352,465	219,595	62%
1686	Federal Revenue	0	1,494	
1687	Charges For Services	32,000	22,455	70%
1688	Miscellaneous Revenues	8,000	7,179	90%
1689	Other Financing Sources	802,765	401,383	50%
1690	0501-34-2506 - Sher Community Corrections			
1691	Expenditures	3,489,468	2,544,316	73%
1692	Salaries And Employee Benefits	3,289,932	2,486,823	76%
1693	Services And Supplies	199,536	57,492	29%
1694	Revenue	3,489,468	2,098,885	60%
1695	State Revenue	2,933,994	1,954,734	67%
1696	Other Financing Sources	283,067	144,151	51%
1697	Use Of Fund Balance	272,407	0	0%
1698	0503-34-2401 - Court Security			
1699	Expenditures	3,806,931	2,335,457	61%
1700	Salaries And Employee Benefits	3,474,973	2,300,500	66%
1701	Services And Supplies	112,932	34,957	31%
1702	Capital Assets	15,000	0	0%
1703	Appropriation For Contingencies	204,026		0%
1704	Revenue	3,806,931	2,662,576	70%
1705	Revenue From Use Of Money And Property	0	3,231	
1706	State Revenue	3,106,186	2,467,669	79%
1707	Miscellaneous Revenues	319,412	0	0%
1708	Other Financing Sources	381,333	191,677	50%
1709	0523-34-2507 - Patrol - Small & Rural			
1710	Expenditures	1,703,630	304,999	18%
1711	Salaries And Employee Benefits	248,808	12,175	5%
1712	Services And Supplies	488,697	54,020	11%
1713	Capital Assets	792,627	238,805	30%
1714	Other Financing Uses	173,498	0	0%
1715	Revenue	1,703,631	402,902	24%
1716	Revenue From Use Of Money And Property	5,000	(18,124)	-362%
1717	State Revenue	500,000	421,026	84%
1718	Use Of Fund Balance	1,198,631	0	0%
1719	0524-34-2507 - Patrol - Cops			
1720	Expenditures	421,377	0	0%
1721	Services And Supplies	112,995	0	0%
1722	Other Financing Uses	308,382	0	0%

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1723	Revenue	421,377	135,257	32%
1724	Revenue From Use Of Money And Property	4,000	(5,682)	-142%
1725	State Revenue	150,378	140,939	94%
1726	Use Of Fund Balance	266,999	0	0%
1727	0524-34-2509 - Detention - Cops			
1728	Expenditures	125,896	38,118	30%
1729	Services And Supplies	125,896	38,118	30%
1730	Revenue	125,896	83,456	66%
1731	Revenue From Use Of Money And Property	0	(3,194)	
1732	State Revenue	92,384	86,650	94%
1733	Use Of Fund Balance	33,512	0	0%
1734	0540-34-2801 - Animal Services			
1735	Expenditures	3,008,788	1,846,889	61%
1736	Salaries And Employee Benefits	1,674,694	1,138,969	68%
1737	Services And Supplies	1,319,594	707,920	54%
1738	Capital Assets	14,500	0	0%
1739	Revenue	3,008,788	1,839,474	61%
1740	Licenses, Permits, And Franchises	452,486	331,320	73%
1741	Federal Revenue	0	19,756	
1742	Charges For Services	1,882,504	923,029	49%
1743	Miscellaneous Revenues	51,000	25,774	51%
1744	Other Financing Sources	0	269,988	
1745	Other Governmental Agencies	7,850	0	0%
1746	Use Of Fund Balance	75,733	0	0%
1747	Net County Cost	539,215	269,608	50%
1748	1280-34-2509 - Detention - Ran Board			
1749	Expenditures	166,000	97,253	59%
1750	Salaries And Employee Benefits	10,000	0	0%
1751	Services And Supplies	156,000	97,253	62%
1752	Revenue	166,000	84,799	51%
1753	Revenue From Use Of Money And Property	6,000	(5,379)	-90%
1754	State Revenue	160,000	90,178	56%
1755	1281-34-2402 - Civil Process - Equipment			
1756	Expenditures	162,263	97,514	60%
1757	Salaries And Employee Benefits	900	0	0%
1758	Services And Supplies	67,988	4,139	6%
1759	Capital Assets	93,375	93,375	100%
1760	Revenue	162,263	5,390	3%
1761	Revenue From Use Of Money And Property	0	(1,941)	
1762	Charges For Services	47,546	7,331	15%
1763	Use Of Fund Balance	114,717	0	0%
1764	1282-34-2402 - Civil Process - Vehicles			

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

Row #	Department/Level Group	2020-21 Adopted	Q3 Actuals	YTD %
1765	Expenditures	70,000	0	0%
1766	Services And Supplies	43,537	0	0%
1767	Appropriation For Contingencies	26,463		0%
1768	Revenue	70,000	12,895	18%
1769	Revenue From Use Of Money And Property	0	523	
1770	Charges For Services	70,000	12,372	18%
1771	1283-34-2502 - Management			
1772	Expenditures	10,250	0	0%
1773	Services And Supplies	10,250	0	0%
1774	Revenue	10,250	(1,051)	-10%
1775	Revenue From Use Of Money And Property	250	(1,051)	-420%
1776	Miscellaneous Revenues	10,000	0	0%
1777	1284-34-2509 - Detention - Inmate Welfare			
1778	Expenditures	401,100	133,696	33%
1779	Services And Supplies	389,100	132,446	34%
1780	Capital Assets	7,000	0	0%
1781	Other Charges	5,000	1,250	25%
1782	Revenue	401,100	206,748	52%
1783	Revenue From Use Of Money And Property	200,000	101,538	51%
1784	Miscellaneous Revenues	201,100	104,447	52%
1785	Other Financing Sources	0	764	



County of Yolo

www.yolocounty.org

CHAD RINDE, CPA
Chief Financial Officer

TOM HAYNES
Assistant Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102
PO BOX 1268
WOODLAND, CA 95776
PHONE: (530) 666-8190
FAX: (530) 666-8215
EMAIL: DFS@yolocounty.org

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

April 20, 2021

Chad Rinde, Chief Financial Officer
Department of Financial Services
Yolo County
625 Court Street, Room 102
Woodland, CA 95695

Re: Treasury Cash Count quarterly report for March 31, 2021

Dear Mr. Rinde:

We have performed the procedures as agreed upon in our engagement to assist the County with respect to compliance with Government Code Section 26920 (a) (1) for the quarter ending March 31, 2021. The County's Treasurer is responsible for compliance with the above noted Government Code section. The agreed upon procedures engagement was performed in accordance with the International Standards for the Processional Practice of Internal Auditing. In regards to auditor's independence, the Internal Audit Division reports administratively to the Chief Financial Officer, but functionally to the Board of Supervisors. The sufficiency of these procedures is solely the responsibility of the specified user of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Further, we did not review system controls of the county financial system.

Our procedures and results are as follows:

1. Observe and certify the treasury staff cash count and verify that the coin and cash bags are properly sealed.

Results: Procedure performed with no exceptions.

Considerations: None.

2. Vouch the deposit slips prepared for the coin and cash bags to the bank statement.

Results: Procedure performed with no exceptions.

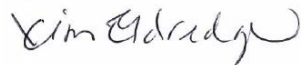
Considerations: None.

We were not engaged to, and did not; conduct an audit, the object of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such as opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is prepared for use by the Treasury management, Department of Financial Services and Yolo County Board of Supervisors. However, it may be distributed to other interested parties.

We appreciate the timely and professional responses provided by the Treasury management and staff to our requests for information.

Sincerely,



Kim Eldredge, CGAP
Internal Audit Manager

cc: Daniel Kim, Interim Yolo County Administrator
Yolo County Audit Sub-Committee
Internal Audit Website
Audit File



Yolo County Investment Review First Quarter 2021

Ken Schiebel, CFA, Managing Director
Allison Kaune, Senior Analyst

May 13, 2021

44 Montgomery Street
3rd Floor
San Francisco, CA 94104
415-982-5544

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Harrisburg, PA 17101
717-232-2723

PFM Asset
Management LLC
pfm.com



Economic and Interest Rate Update



The Fight Against the COVID-19 Pandemic Continues

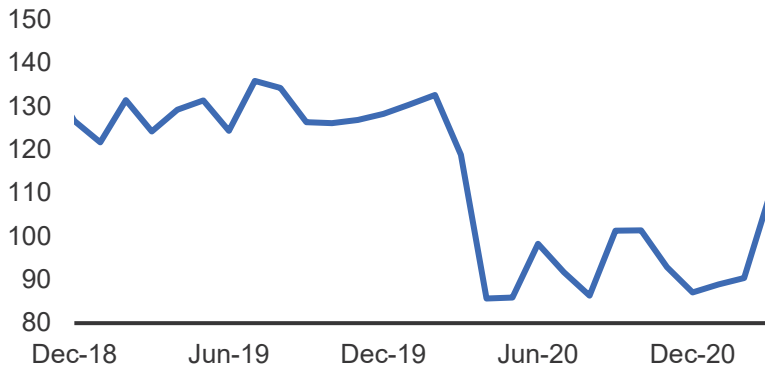
- COVID-19 cases fell by 66% in the U.S. during the first quarter.
- Approximately 95 million Americans received at least one vaccination by quarter-end.

Enactment Date	Congressional Actions
March 6, 2020	\$7.8 billion Coronavirus Preparedness and Response Supplemental Appropriations Act
March 18	\$15.4 billion Families First Coronavirus Response Act (FFCRA)
March 27	\$2.1 trillion Coronavirus Aid, Relief, and Economic Security (CARES) Act
April 24	\$483 billion Paycheck Protection Program and Health Care Enhancement Act
Dec 27	\$900 billion Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act
March 11, 2021	\$1.9 trillion American Rescue Plan (ARP) Act of 2021
?	\$2 trillion proposed “American Jobs Plan”

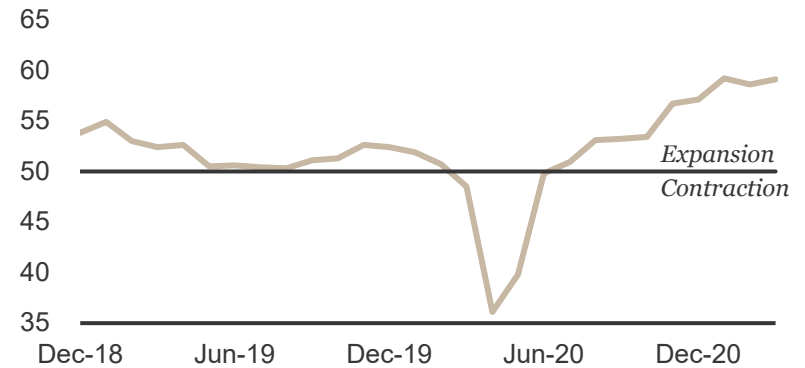


U.S. Economic Momentum Accelerated in the First Quarter of 2021

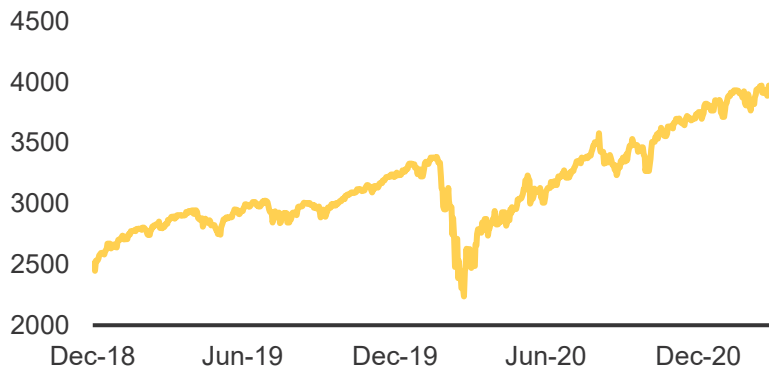
Conference Board Consumer Confidence



Manufacturing Market PMI



S&P 500 Closing Price



Business Investment

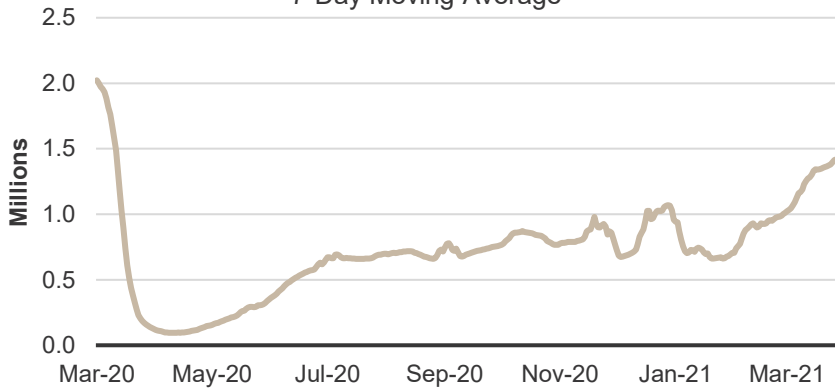


Source: Bloomberg, as of April 6, 2021.

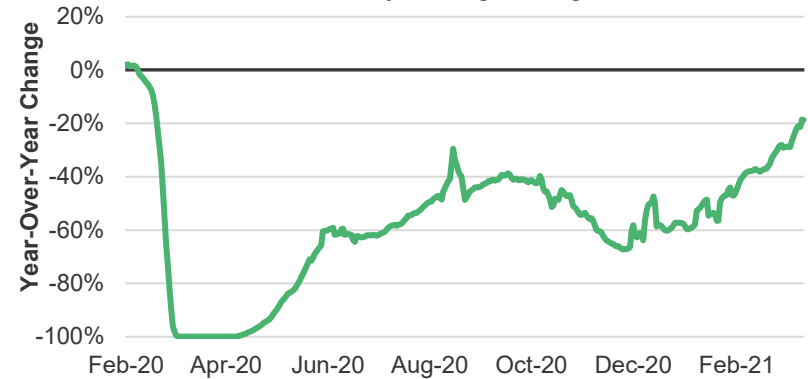


High Frequency Data Indicates the Economic Recovery Is Gaining Momentum

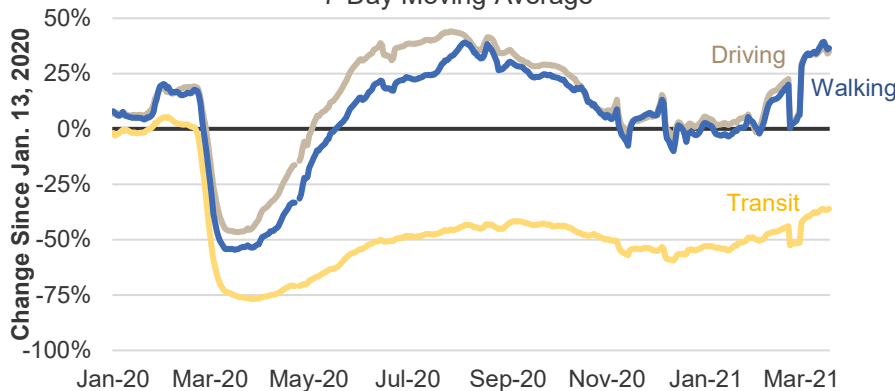
TSA Checkpoint Travel Numbers 7-Day Moving Average



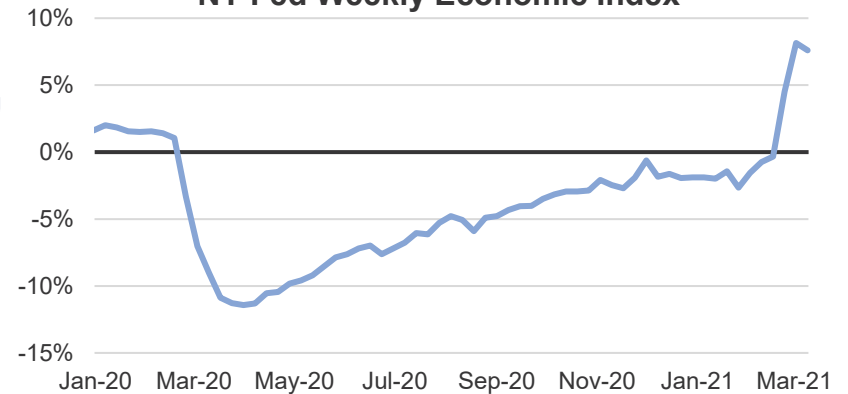
U.S. OpenTable Restaurant Reservations 7-Day Moving Average



Requests for Directions in Apple Maps 7-Day Moving Average



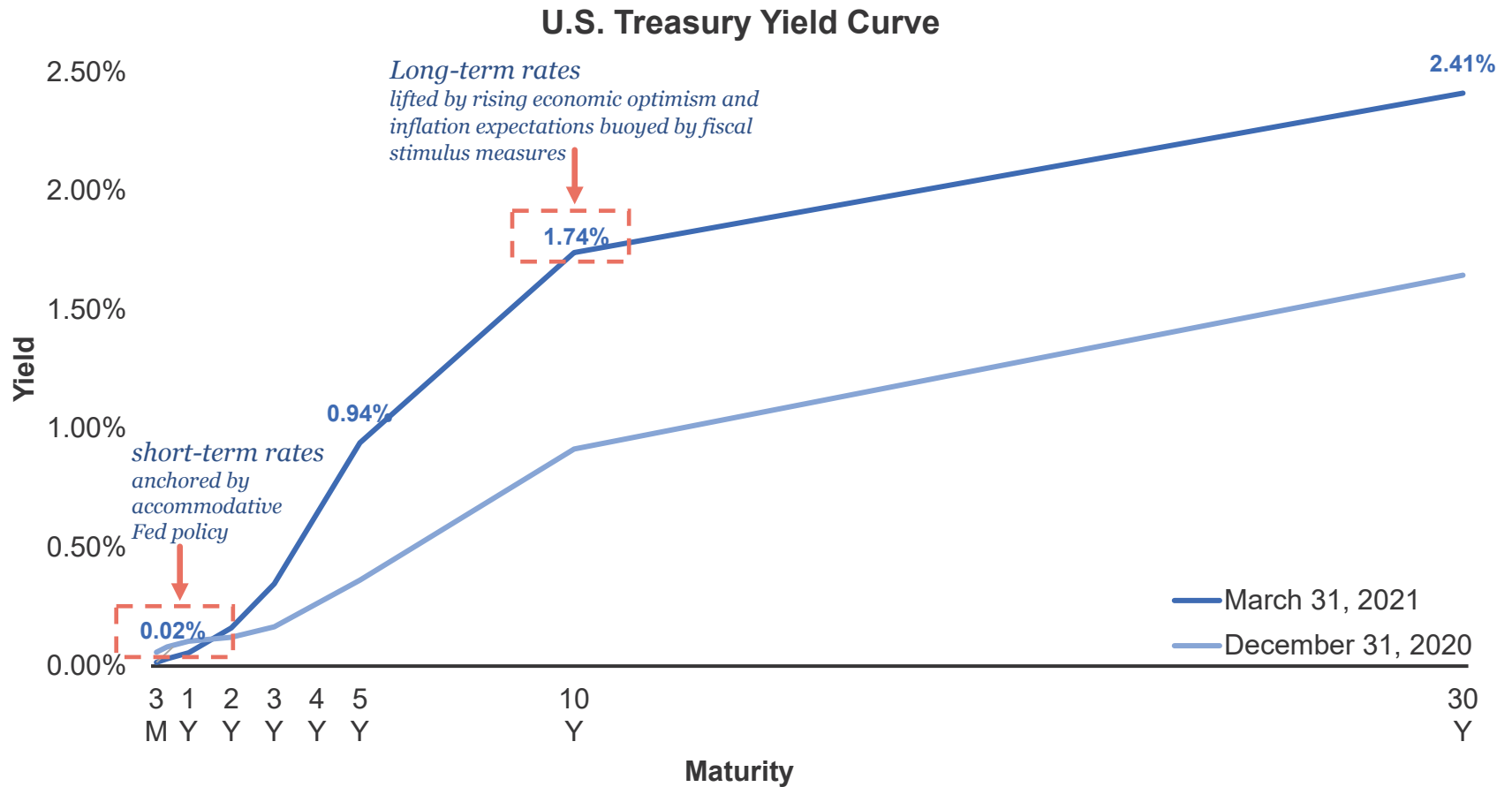
NY Fed Weekly Economic Index



Source: (top left) Transportation Security Administration, PFM calculations, as of April 6, 2021. (top right) Includes phone, online, and walk-in diners; OpenTable, PFM calculations, most recent data as of April 6, 2021. (bottom left); Apple, PFM calculations, most recent data as of April 6, 2021. (bottom right) Federal Reserve Bank of New York, most recent data as of April 6, 2021.



Treasury Yield Curve Steepened on Economic Optimism



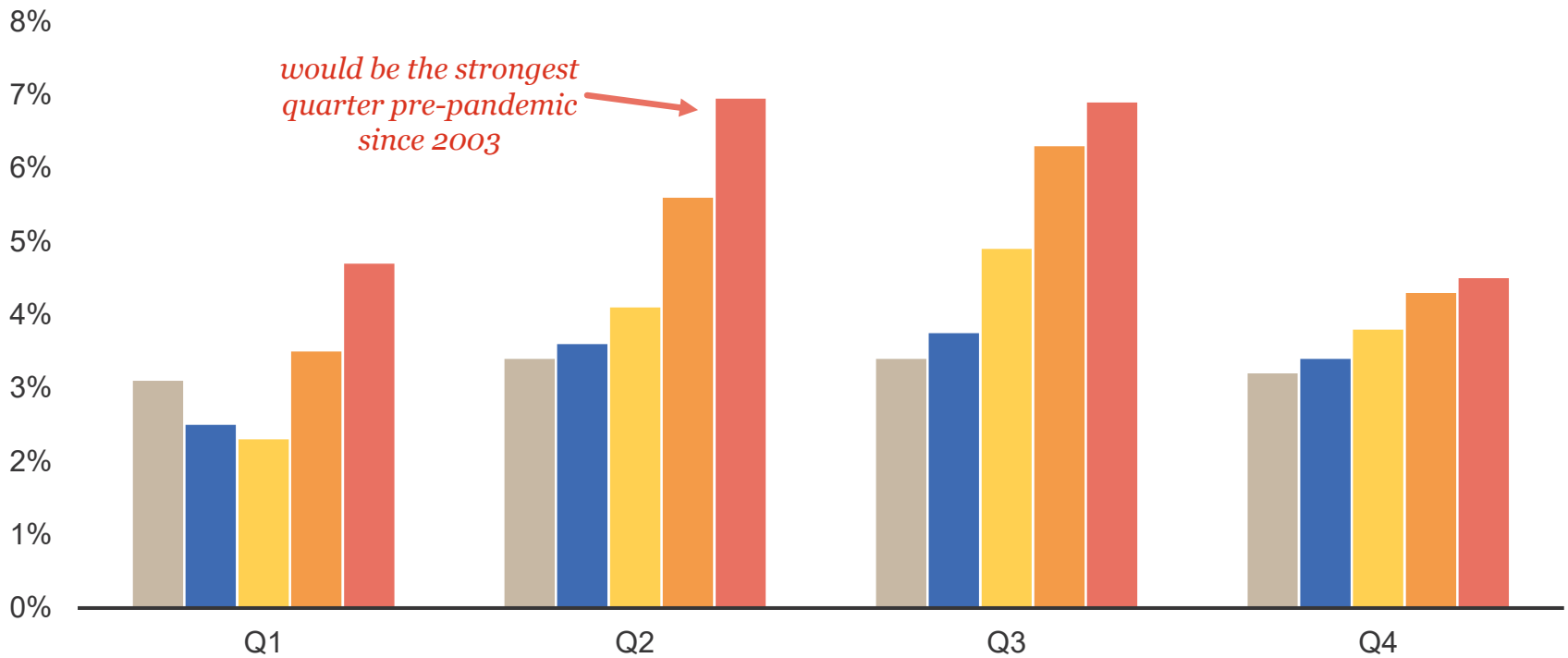
Source: Bloomberg, as of March 31, 2021.



GDP Estimates Improve Due to Passage of New Relief Bill

U.S. Quarterly GDP Forecasts for 2021

■ November ■ December ■ January ■ February ■ March

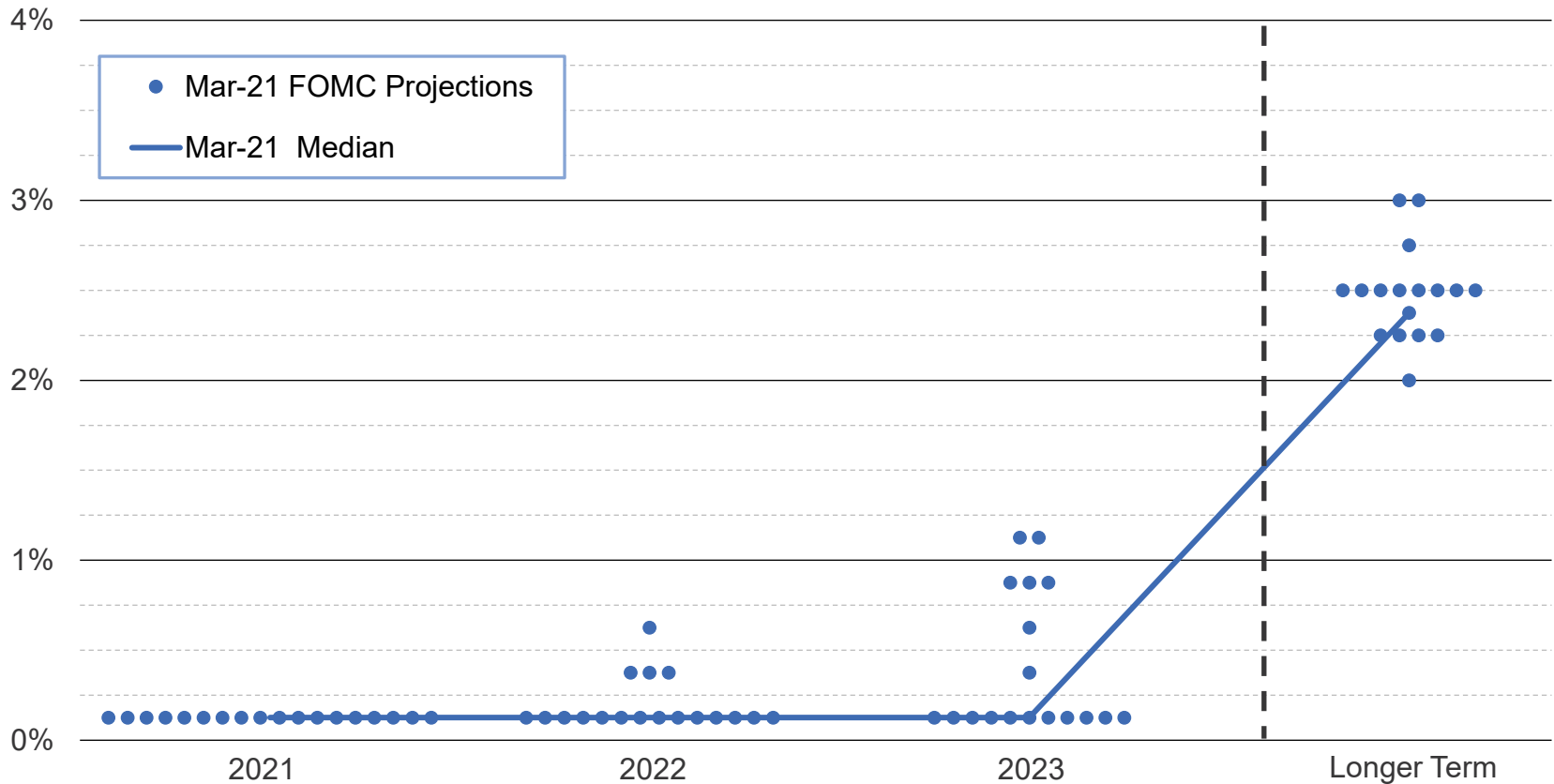


Source: Bloomberg, as of March 31, 2021.



Federal Reserve Anticipates Near-Zero Rates Through 2023

Fed Participants' Assessments of "Appropriate" Monetary Policy



Source: Federal Reserve and Bloomberg. Individual dots represent each Fed members' judgment of the midpoint of the appropriate target range for the federal funds rate at each year end. Fed funds futures as of March 18, 2021.



Portfolio Update



Portfolio Composition

Security Type	Market Value as of 3/31/21	% of Portfolio	% Change vs. 12/31/20	Permitted by Policy	In Compliance
U.S. Treasury	\$59,006,574	9.2%	+2.0%	100%	✓
Federal Agency	\$123,850,839	19.3%	+2.2%	100%	✓
Federal Agency CMOs	\$12,266,686	1.9%	+0.6%	100%	✓
Supranationals	\$4,681,899	0.7%	-	30%	✓
Municipal Obligations	\$9,611,579	1.5%	+0.2%	30%	✓
Negotiable CDs	\$19,490,310	3.0%	-0.1%	30%	✓
Corporate Notes	\$52,764,504	8.2%	-0.7%	30%	✓
Asset-Backed Securities	\$10,269,972	1.6%	-	20%	✓
Securities Sub-Total	\$291,942,363	45.6%			
Accrued Interest	\$802,278				
Securities Total	\$292,744,641				
CAMP	\$253,411,509	39.6%	-6.4%	100%	✓
LAIF – Total	\$94,800,465	14.8%	+2.0%	\$75 million per account	✓
Total Investments	\$640,956,615	100.0%			

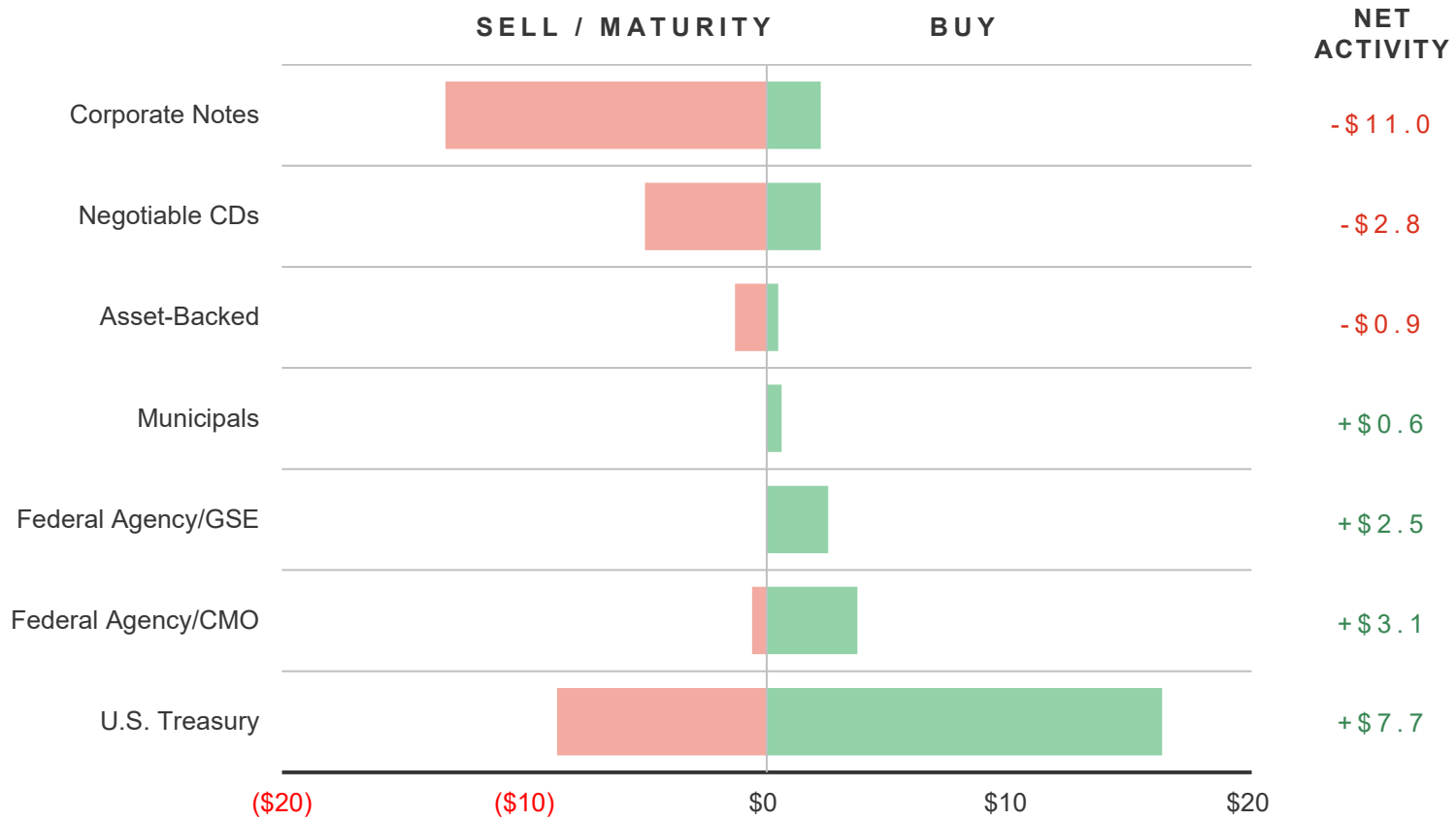


First Quarter Portfolio Strategy Recap

- ◆ Maintain core allocations to permitted sectors
 - Modestly reduced corporate allocation due to unattractive yield spreads.
 - Limited opportunities in agencies due to record-low spreads and light new issue supply.
 - Narrow yield spreads led to increase in U.S. Treasury allocation.
- ◆ Assessing risks
 - Longer maturities underperformed during the quarter.
 - Modestly conservative duration posture, relative to new 1-5 year benchmark.
 - Informed by expectations that short-term rates will remain low and spreads will remain contained.
- ◆ Carefully manage risk
 - Defensive duration bias was additive to performance as longer maturities underperformed due to yield curve steepening.
 - Selective in seeking new additions in credit sector.



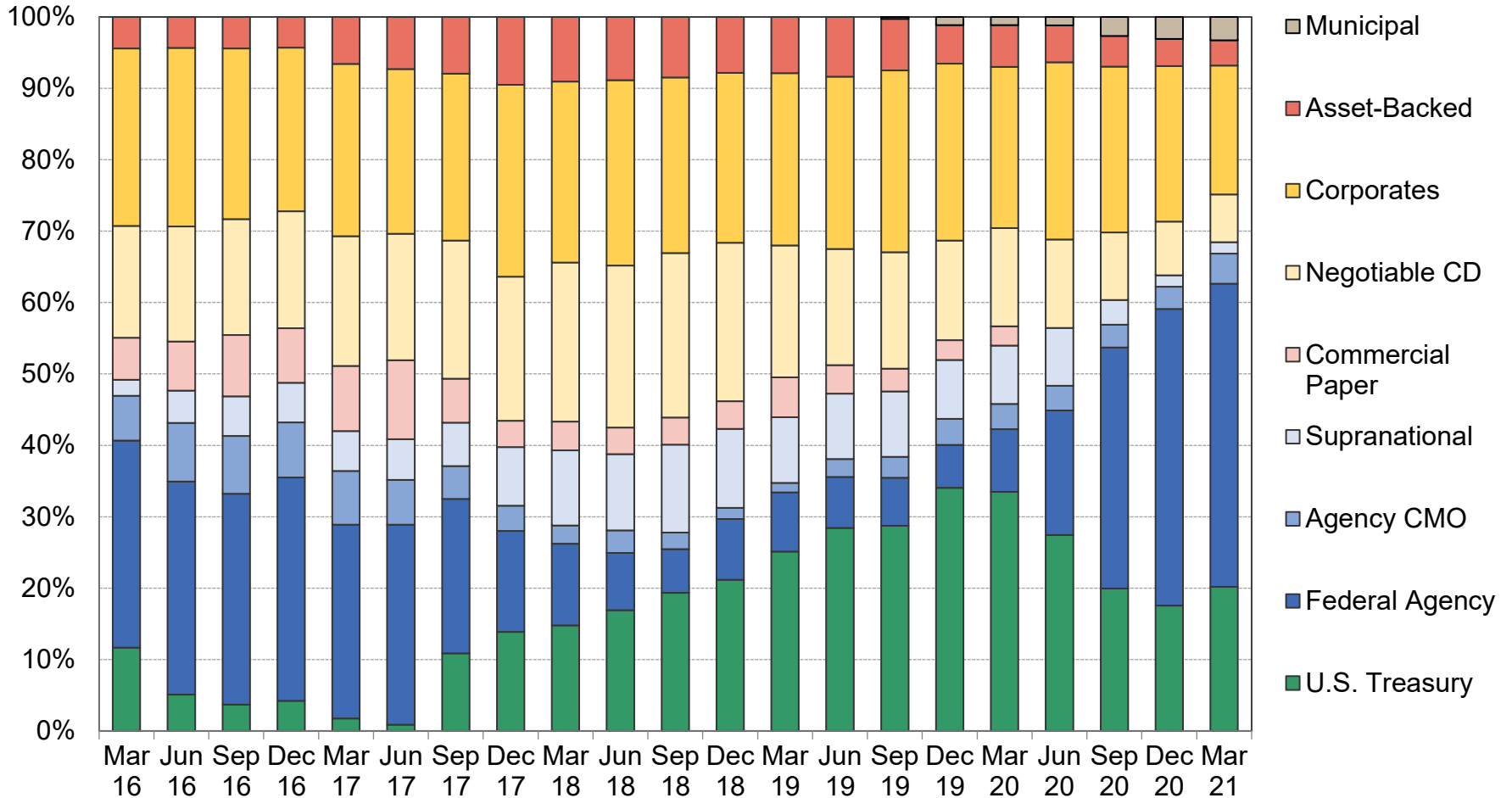
First Quarter Trade Activity



Portfolio purchases, sells, maturities, and paydowns from 1/1/21 – 3/31/21.



Historical Sector Allocation—PFM Managed Portfolio

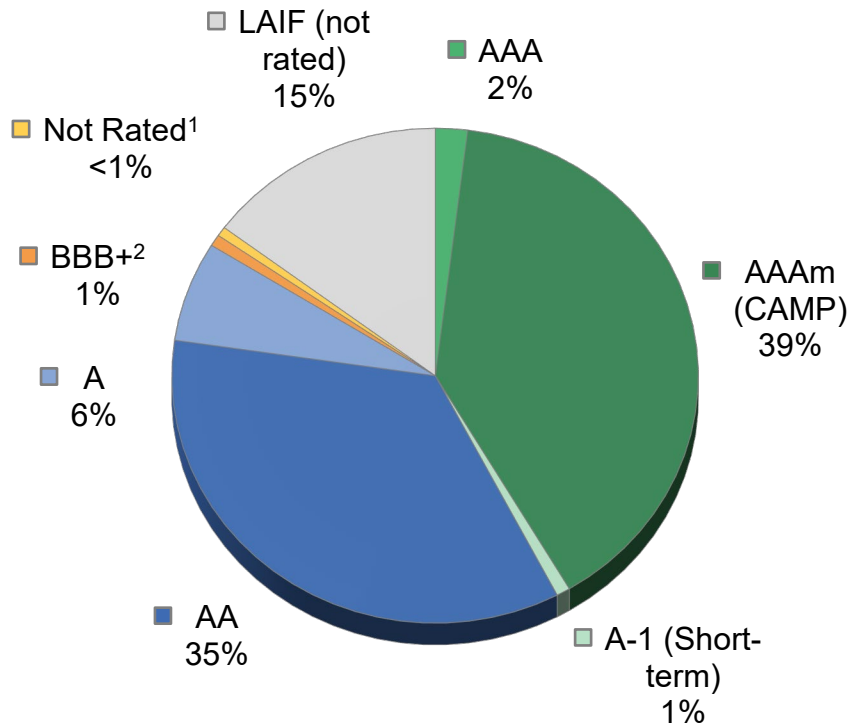




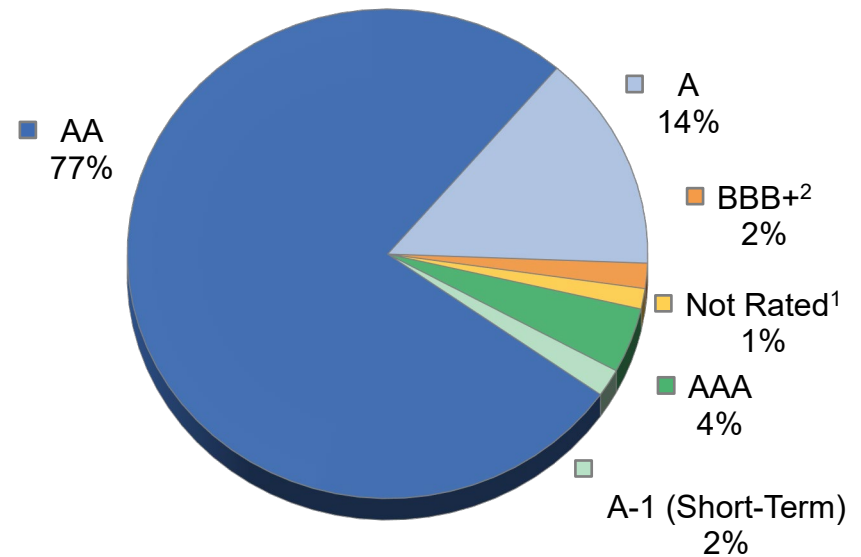
Portfolio Credit Quality

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

Including Liquid Accounts



Excluding Liquid Accounts



As of March 31, 2021. Percentages may not sum to 100% due to rounding.

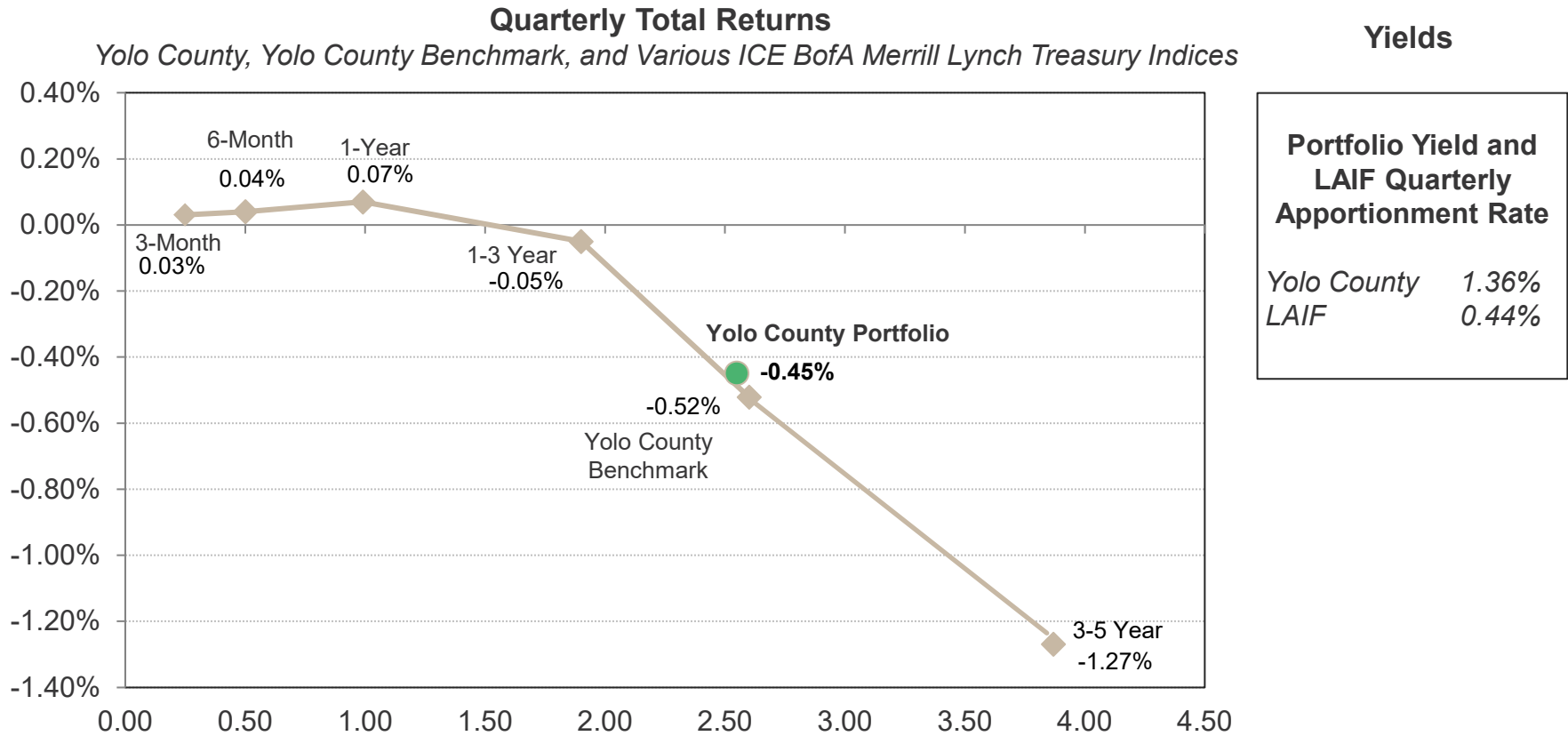
Ratings are based on Standard & Poor's.

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.



Sharply Rising Yields Resulted in Negative Returns for Longer Duration Strategies



- For periods ending March 31, 2021.
- Yolo County yield is the weighted average yield at cost.
- Source: Bloomberg, LAIF website.
- Effective December 31, 2020, the County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 1-5 Year U.S. Treasury Index. From September 30, 2017, to December 31, 2020, the benchmark was the ICE 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.



Portfolio Maintains Strong Outperformance

Total Return For periods ended March 31, 2021

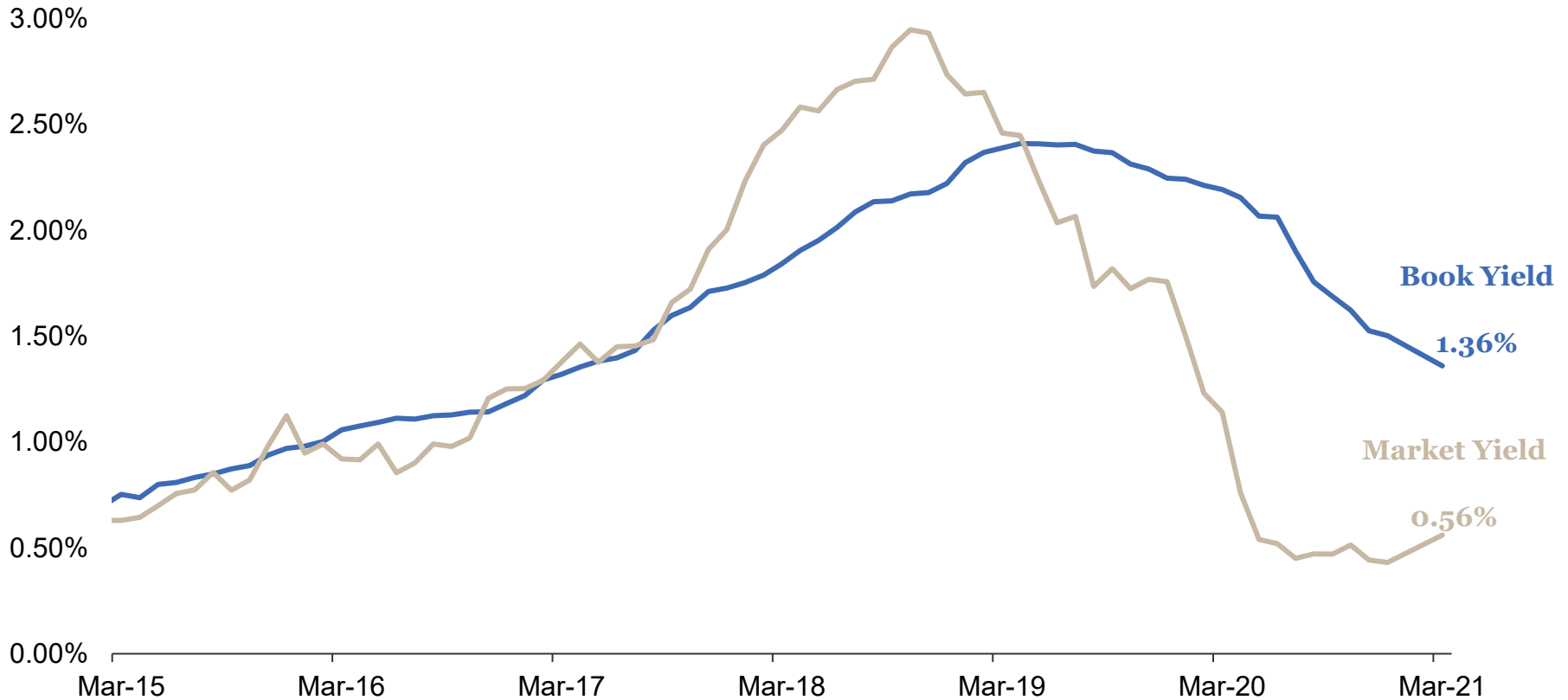
	Duration (years)	1Q 2021	Past Year	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.55	-0.45%	1.48%	2.17%	1.59%	3.14%
Treasury Benchmark	2.60	-0.52%	-0.16%	1.78%	1.14%	2.51%
Difference	-	+0.07%	+1.64%	+0.39%	+0.45%	+0.63%

- 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.
- Effective December 31, 2020, the County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 1-5 Year U.S. Treasury Index. From September 30, 2017, to December 31, 2020, the benchmark was 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.



Portfolio Maintains Higher Book Yield vs. Market Yield As Market Yield Moves Higher

Yield to Maturity at Cost (Book Yield) vs. Yield to Maturity at Market



Portfolio data as of 3/31/21.



Investment Strategy Outlook

◆ 2021 Market Expectations

- Fed policies will remain accommodative amid new stimulus.
- Short-term interest rates will remain at near-zero levels.
- Increasing inflation expectations impacting the longer end of the yield curve.
- Economic growth expectations improving amid vaccine roll-outs and continued monetary support.

◆ Sector Outlook:

- Treasuries: Fed policy anchors short-term yields near zero and longer-term rates have risen; we will continue to add to longer maturities to capture higher yields where we see value.
- Agencies: Given narrow spreads, we may reduce allocation in favor of other opportunities.
- Corporates: Spreads have widened from their extremely tight levels, providing some yield pickup, but spreads remain well below long-term averages. We will continue to be selective in seeking new additions.
- Asset-Backed Securities: New issue activity has been elevated; however, investor appetite remains robust and yield spreads remain near their recent floor. We will look to maintain holdings in the sector.
- Municipals: We will likely maintain current allocations as the sector has been a boon for portfolio performance.
- Maintain broad diversification by sector, industry and issuer, emphasizing those industries that should benefit from the ongoing economic recovery.



Fiscal Year Accrual Basis Earnings

INVESTMENT PORTFOLIO						
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings	Earnings Rate ¹	Assumed Reinvestment Rate ²	Projected Accrual Basis Earnings ^{3,4}
Jul-20	\$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	\$289,505,462	1.62%	\$579,541	1.62%	-	-
Nov-20	\$288,682,877	1.53%	\$498,948	1.53%	-	-
Dec-20	\$288,329,936	1.50%	\$466,948	1.50%	-	-
Jan-21	\$293,305,452	1.41%	\$724,665	1.41%	-	-
Feb-21	\$288,686,785	1.36%	\$428,206	1.36%	-	-
Mar-21	\$288,178,985	1.36%	\$327,652	1.36%	-	-
Apr-21	-	-	-	1.31%	0.18%	\$309,694
May-21	-	-	-	1.31%	0.21%	\$320,018
Jun-21	-	-	-	1.31%	0.24%	\$309,694
Projected FY 20-21 Total						\$5,935,445

1. Earnings rates calculated based on the yield to maturity at cost through 3/31/2021 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 4/26/2021.

3. Earnings for the periods 7/31/2020 – 3/31/2021 are actual earnings and include realized gains/losses; periods thereafter are projected.

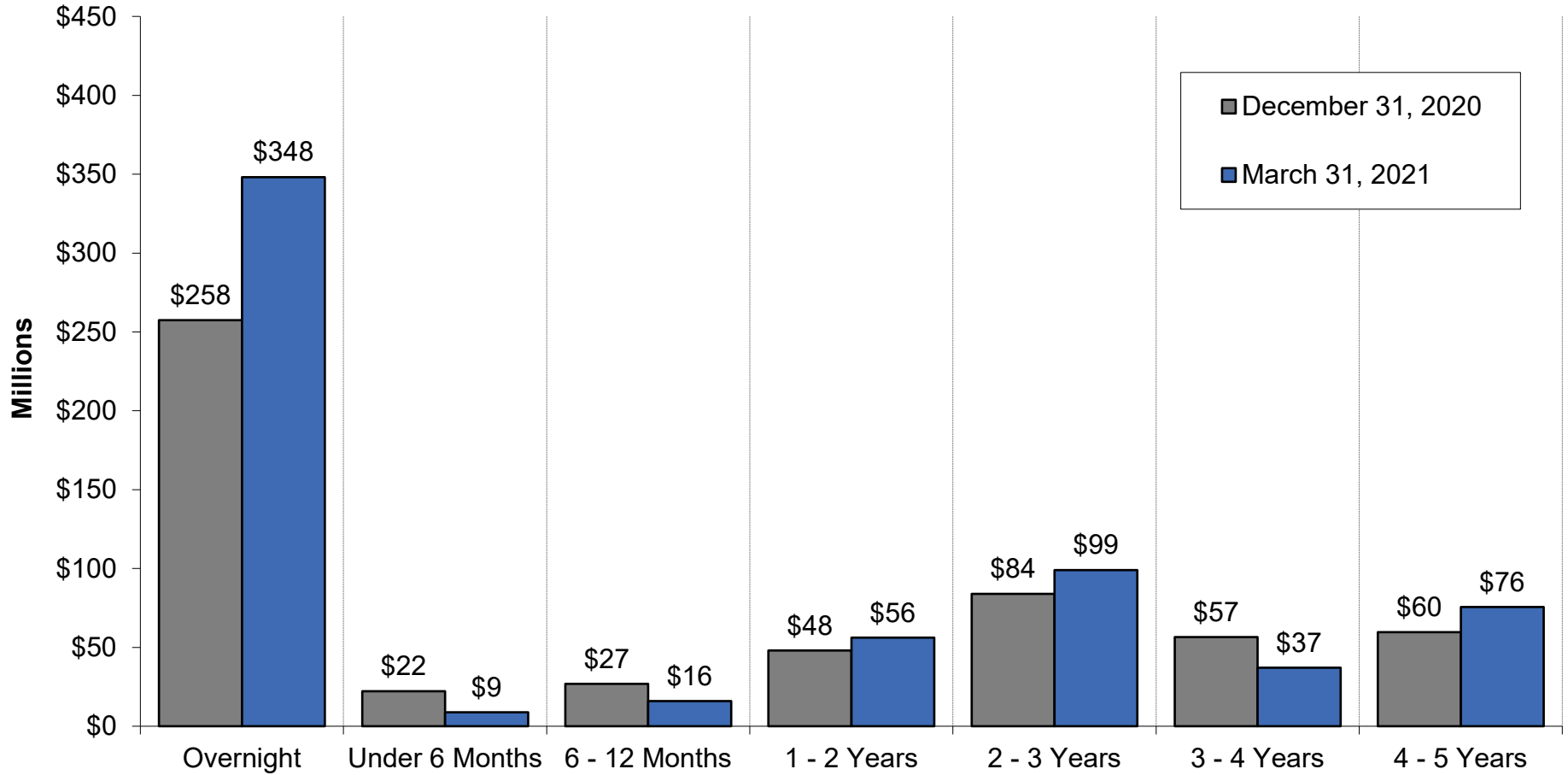
4. Earnings assume no sales or realized gains/losses for periods after 3/31/2021.



Additional Portfolio Information



Portfolio Maturity Distribution



Purchases made with new funds during quarter ended 12/31/20.

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



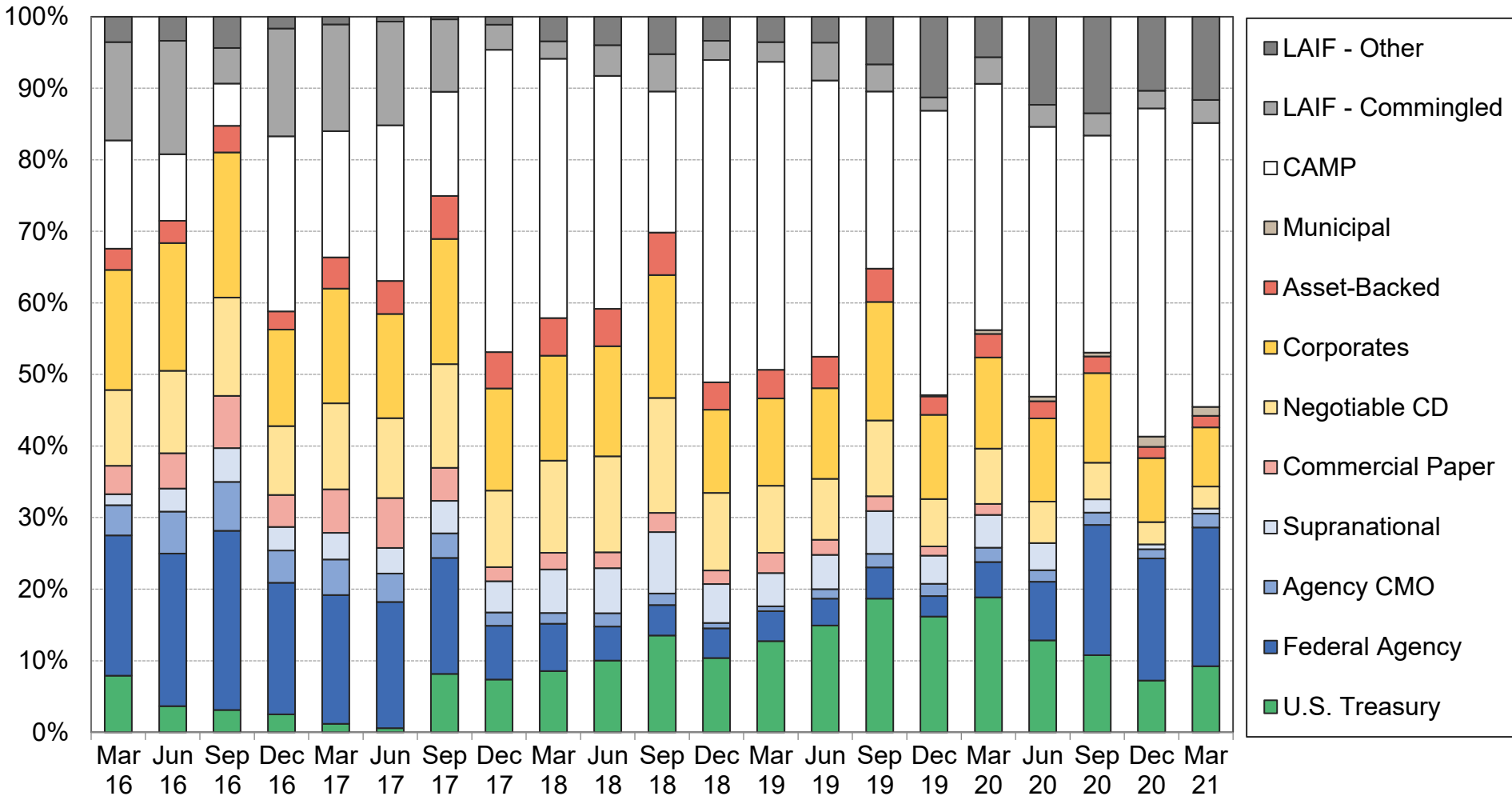
Portfolio Issuer Distribution

Federal National Mortgage Association	24.87%	State of Florida	0.75%
U.S. Treasury	20.21%	Goldman Sachs Group Inc	0.74%
FHLMC	17.23%	Sumitomo Mitsui Bank	0.73%
Federal Home Loan Bank	2.56%	FNMA	0.72%
IBRD	1.60%	Intel Corporation	0.71%
Wal-Mart Stores Inc	1.52%	DNB ASA	0.70%
Nordea Bank Ab	1.37%	Toyota Auto Receivables	0.69%
Skandinaviska Enskilda Banken Ab	1.30%	American Honda Finance	0.69%
Federal Farm Credit Bank	1.24%	Adobe Inc	0.68%
Apple Inc	1.22%	Honda Auto Receivables	0.67%
Toyota Motor Credit	1.19%	JPMorgan Chase & Co	0.58%
US Bancorp	1.05%	Chevron Corp.	0.58%
Visa	0.95%	United Parcel Service Inc	0.52%
Societe Generale	0.94%	American Express	0.47%
Citigroup Inc	0.92%	Mastercard Inc	0.46%
California St	0.88%	BB&T Corporation	0.43%
Credit Agricole SA	0.87%	Los Angeles Community College District	0.38%
Cisco Systems	0.86%	National Rural Utilities Co Finance Corp	0.38%
Nissan Auto Receivables	0.85%	Hyundai Auto Receivables	0.32%
JP Morgan Chase	0.84%	University Of California	0.29%
Unitedhealth Group Inc	0.84%	California State University	0.28%
3M Company	0.84%	City of San Diego	0.26%
Deere & Company	0.82%	Maryland St	0.26%
Carmax Auto Owner Trust	0.77%	New Jersey Turnpike Authority	0.21%
Credit Suisse Group	0.76%	Capital One Prime Auto Rec Trust	0.20%
Bank Of America Co	0.75%	Burlington Northern Santa Fe	<0.1%

Percentages exclude the portfolio's CAMP and LAIF holdings.

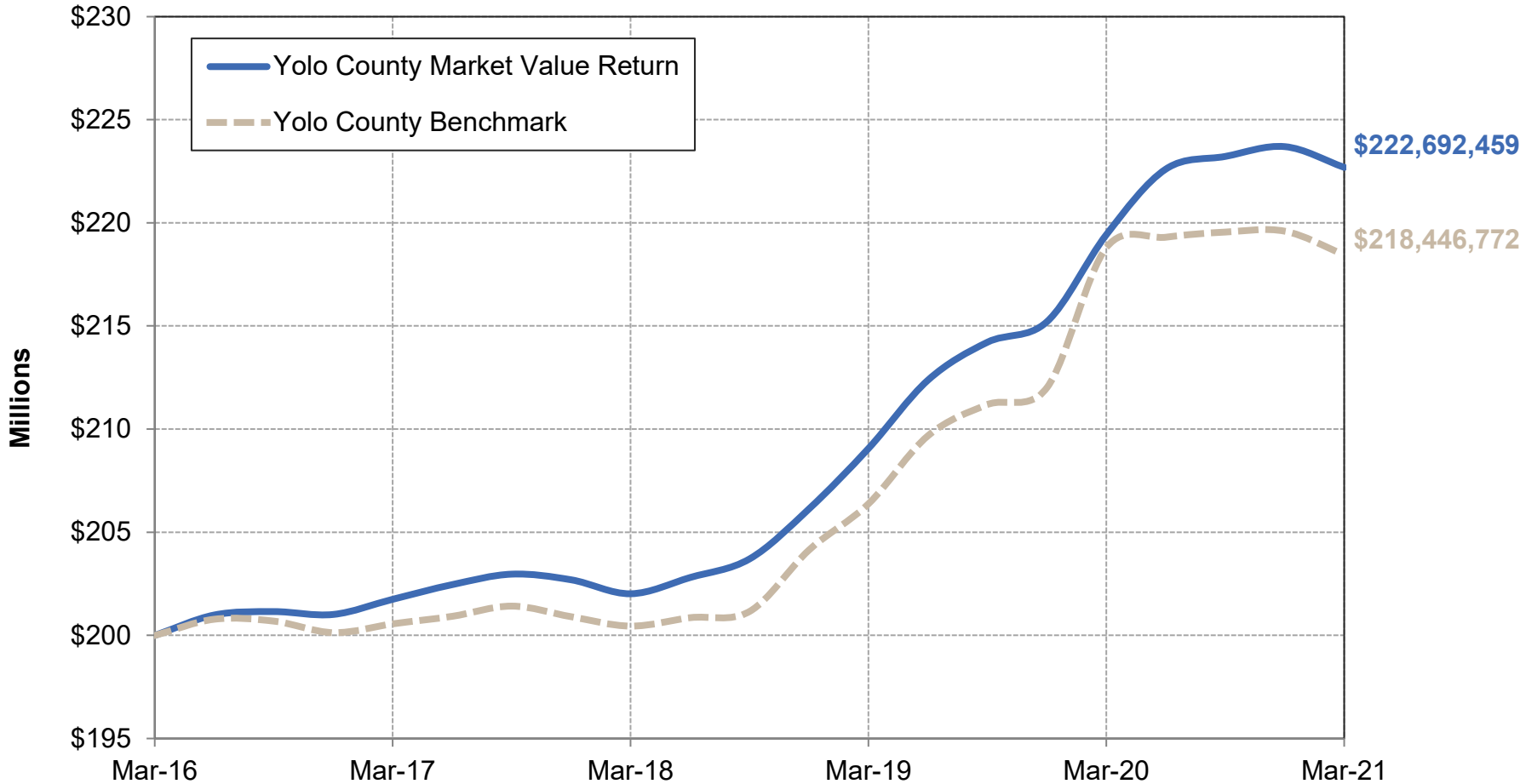


Historical Sector Allocation—All Funds





County's Strategy Continues to Be Effective



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



Disclosures

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Thank You



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