

**Meeting of the
Financial Oversight Committee
Yolo County
Thursday, August 12, 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/92277659889>
Meeting ID: 922 7765 9889
or
By Phone: 1-408-638-0968
Meeting ID: 922 7765 9889

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 5/13/2021.**

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 status of interim audit work for CAFR 6/30/21 from the Independent Auditor's (LSL/Tiriboyi).**
9. **Receive staff report on budget update (Rinde).**
10. **Receive Treasury audit report quarter ended 3/31/2021 and verbal update on the status of pending audit for 6/30/2021 (Rinde).**
11. **Receive report on the Treasury Pool Investment Activity for the Second Quarter ended June 30, 2021 (PFM/Rinde).**
12. **Confirm next meeting date: November 4, 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->

PUBLIC PARTICIPATION
OPTIONS FOR PUBLIC COMMENT

1. If you are joining the meeting via zoom and wish to make a comment on an item, press the “raise a hand” button. If you are joining the meeting by phone only, press *9 to indicate a desire to make comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes. “Note: If you are joining by zoom and phone, still use the zoom raise a hand button as *9 will not work.
2. If you choose not to observe the Financial Oversight Committee meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the Committee meeting. Please submit your comment to Chad Rinde, Chief Financial Officer at chad.rinde@yolocounty.org. Your comment will be placed into the record at the Committee meeting.
3. If you are watching/listening to the live stream of the Committee meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may also submit your comment, limited to 250 words or less, to Chad Rinde, Chief Financial Officer at chad.rinde@yolocounty.org. Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

YOLO COUNTY FINANCIAL OVERSIGHT COMMITTEE

MINUTES OF MEETING May 13, 2021

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

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

Others present: Chad Rinde (CFO), Tom Haynes (Assistant CFO), Marilyn Tiriboyi (Accounting Manager), Kevin Sorensen (Treasury), Ken Schiebel and Allison Kaune (PFM), Brandon Young (LSL), and Kim Eldredge and Noemy Mora-Beltran (Internal Audit).

Moderator: Noemy Mora-Beltran
Recorded by Kim Eldredge

- 1) **Introductions.**
- 2) **Call to Order.** Gary Sandy called the meeting to order at 10:00 a.m. with members Angel Barajas, Larry Raber, Crissy Huey, Kristin Sicke, Kimberly McKinney in attendance. Quorum was formed.
- 3) **Follow-up of items from prior meeting.** No follow-up items for discussion.
- 4) **Approval of Agenda.** Certain items were rearranged to accommodate schedules.
Agenda reviewed and approved.
MOVED BY: Gary Sandy / SECONDED BY: Angel Barajas
AYES: 6
NOES: 0
ABSTAIN: 0
ABSENT: 0
- 5) **Public Comment.** There were no public comments.
- 6) **Approval of the 2/11/2021 meeting minutes.** Minutes accepted and approved.
MOVED BY: Crissy Huey / SECONDED BY: Angel Barajas
AYES: 6
NOES: 0
ABSTAIN: 0
ABSENT: 0
- 7) **Receive staff report on the Yolo County Single Audit Report for 6/30/2020 and status of dates/approach on the interim audit CAFR 6/30/21 from the Independent Auditor’s (LSL/Tiriboyi).** Brandon Young, Partner (LSL), provided a report on the Single Audit and an update on the interim work for the CAFR FY 20-21. Six county federal major programs were audited for the year ended 6/30/2020 with one federal program having a significant deficiency/internal control (program title: Medicaid Cluster; participation list included noneligible individuals). FY20-21 CAFR

interim audit work will start 5/17/2021 with obtaining an understanding of internal controls on financial reporting and a heavy portion on tracking of CARES and ARP funding.

- 8) **Receive Treasury audit reports quarters ended 12/31/2020 and verbal update on the status of pending audits for 3/31/2021 (Rinde).** Brandon Young, Partner (LSL) provided an update on the Treasury Audit Report for quarter ended 12/31/2020. There were a couple accounts where reconciliations were prepared after the 30 days following the end of the quarter. This was mainly due to the vacancy of the Treasury Manager position.
- 9) **Receive staff report on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit (Eldredge).** Kim Eldredge gave a status of current audit engagements and reports completed since last meeting: Contracting and Procurement Audit is in-progress, Payroll Audit wrapping up testwork and drafting report, Cash Audit for the Sheriff's Department is planned for June. The audit plan for FY21-22 is in-progress with reviewing risk consideration surveys received by the board/county management for feedback.
- 10) **Receive staff report on budget update (Rinde).** Chad Rinde provided an update of the County budget and the budget tracking report for Q3 FY20-21.
- 11) **Receive report on the Treasury Pool Investment Activity for the First Quarter ended March 31, 2021 (PFM/Rinde).** Allison Kaune and Ken Schiebel (PFM) provided an economic update and overview of the investment portfolio performance for the First Calendar Quarter through 3/31/2021. Questions were raised regarding market conditions in property markets and hiring wage rates. For the portfolio composition, Larry asked Chad if the investment policy has any language within to invest locally. Chad stated historically we have not included investing locally but would do further research with his peers on a local program and how they measure the benefit. Treasury benchmark on total return was also discussed. Chad mentioned that PFM/County is changing from a 1-5 benchmark to a more diverse fixed income pool within the short-term 0-5 range to be more reflective. This change will come in July beginning of the fiscal year. Larry asked, how do we stack up against other counties policy (high/low risk) and expectations in yield to performance? Chad stated, he will investigate this more with his peers and bring back this item to the committee at a future date.
- 12) **Confirm next meeting date.** August 12, 2021 at 10:00 to 11:30 a.m.
- 13) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 14) **Adjournment.** Meeting Adjourned at 11:08 a.m.

Yolo County
Division of Internal Audit
Audit Plan - Approved by Audit Committee 7/29/2021
Fiscal Year 2021-2022

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status	Last Audit Date	No. of Findings	Internal or Outsource
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.	410	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.	CF FY20-21 Not started	N/A	N/A	Internal
2	Yolo County Transit District	Special Project	Confidential Audit	60	Requested by District Board.	CF FY20-21 Completed	12/22/2020	N/A	Internal
3	Purchase Card	Countywide-Cont Aud	To provide County Management with assurance that the purchase card program is in compliance with County's policies and industry best practices.	130	Continuous audit every six month period.	CF FY20-21 Completed 7/21/21	2/3/2021	7	Internal
4	Capital Project Audit	Countywide	To provide County Management with assurance that capital project management systems are in compliance with County's policies, industry best practices, and generally accepted project management standards.	200	High risk area recommended by Procurement Mgr.	CF FY20-21 In-progress	N/A	N/A	Internal
5	Payroll Audit	Countywide	To assess internal control over payroll processing to ensure payroll is accurate, authorized, reviewed, and duties are properly segregated.	120	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit. Review of payroll processes not performed in 9 years.	CF FY20-21 In-progress	2/14/2011	12	Internal
6	Cash-Department Audit	Department Sheriff	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	172	Department selected based on preliminary risk assessment.	CF FY20-21 In-progress	6/16/2014	2	Internal
7	Contracting and Procurement Audit	Countywide	The internal audit activity will work with the Procurement Manager on determining scope of audit.	220	High risk area recommended by Procurement Mgr.	New	N/A	N/A	Internal
8	Payroll Audit	Countywide	To be determined from outcome from Payroll Audit.	120	Follow-up from CF FY20-21.	New	In-progress	In-progress	Internal
9	Accounts Receivable-Department Audit	Department TBD	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	172	Department selected based on preliminary risk assessment.	New	N/A	N/A	Internal
10	Accounts Receivable-Department Audit	Department TBD	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	172	Department selected based on preliminary risk assessment.	New	N/A	N/A	Internal
11	Cash-Department Audit	Department HHS	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	172	Department selected based on preliminary risk assessment.	New	5/15/2015	4	Internal
12	Cash-Department Audit	Department District Attorney	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	172	Department selected based on preliminary risk assessment.	New	8/23/2011	4	Internal
13	Cash-Department Audit	Department Clerk-Recorder	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	172	Department selected based on preliminary risk assessment.	New	8/28/2012	3	Internal

Yolo County
Division of Internal Audit
Audit Plan - Approved by Audit Committee 7/29/2021
Fiscal Year 2021-2022

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status	Last Audit Date	No. of Findings	Internal or Outsource
14	Cell Phone Audit	Special Project-Countywide	To ensure compliance with County Policy & Procedures, Government Code, and Best Practices.	168	Identified in Cont Purchase Card Audit.	New	N/A	N/A	Internal
15	Purchase Card	Countywide-Cont Aud	To provide County Management with assurance that the purchase card program is in compliance with County's policies and industry best practices.	120	Continuous audit every six month period.	New	7/21/2021	6	Internal
16	Treasury Cash Counts	Department DFS	To count cash in the county treasury (at least once in each quarter).	28	Mandated: Government Code 26920 (a)(1).	New	8/4/2021	0	Internal
17	Network and Web Application Penetration Tests	Department ITS	To address concerns raised on cybersecurity of the County Network.	0	Last test performed June 2017.	New	6/2/2017	N/A	Outsource
18	Access Review Audit	Special Project-Countywide	To ensure compliance with County Policy & Procedures, Government Code, and Best Practices.	0	County Management Request. Concern by FOC/Audit Committee.	New	N/A	N/A	Outsource
19	Fleet Audit	Department Community Services	To ensure compliance with County Policy & Procedures, Government Code, and Best Practices.	0	County Management Request. Concern by FOC/Audit Committee.	New	N/A	N/A	Outsource
20	Whistleblower Hotline and Report of Fraud, Waste and Abuse Policy	Countywide	Implement policy; create incident form on website, and track incidents. Report to BOS/Audit Committee	100	Best practice.	New	N/A	N/A	Internal
21	Countywide Risk Assessment	Internal Audit	Support Internal Audit with 3-year Risk Based Audit plan within Auditor Assistant tool	0	Divisional Goal- Operation Efficiency.	New	N/A	N/A	Outsource
22	Countywide Trainings	Audit Function	Countywide Fiscal Foundations Series: Internal Controls and audit tips-short video clips. Includes development, preparation and instruction. Restart discussion on CBO Workshop w/Procurement Mgr.	180	Department Goal. CBO Workshop identified in FY21-22 Annual Risk Consideration.	New	N/A	N/A	Internal
23	Contingency Reserve	Special Project	Unassigned projects	142	To be determined.	New	TBD	TBD	TBD
24	Audit Communication with Management and Staff	Countywide	Division weekly meetings, discussions on audit subject matters, and other communications.	500	Requirement - Standard 2200.	On-going	N/A	N/A	N/A
25	Follow-up Audits and Testing of Correction Action Plans	Countywide	Monitor progress of the status of audit recommendations. Report to FOC/Audit Committee	80	Requirement - Standard 2500, 2600.	On-going	N/A	N/A	N/A
26	Electronic workpapers	Audit Function	Implementation and training	160	Divisional Goal- Operation Efficiency.	On-going	N/A	N/A	N/A
27	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.	700	Various tasks.	On-going	N/A	N/A	N/A
28	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.	On-going	N/A	N/A	N/A
29	Department of Financial Services General	Administration	Various meetings, employee evaluations, and other events not directly related to the division	320	Various tasks.	On-going	N/A	N/A	N/A

Yolo County
 Division of Internal Audit
 Audit Plan - Approved by Audit Committee 7/29/2021
 Fiscal Year 2021-2022

No.	Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments	Status	Last Audit Date	No. of Findings	Internal or Outsource
30	Financial Oversight Committee	Administration	Support services for the Financial Oversight Committee	160	Admin tasks.	On-going	N/A	N/A	N/A
31	Estimated staff benefits & leave	Other-Administration	General provisions within the MOU	1170	Memorandum Of Understanding Agreements with Labor Relations.	On-going	N/A	N/A	N/A
Total audit & non-audit hours and benefits & leave				6240					

PURCHASE CARD CONTINUOUS AUDITING

Yolo County

Division of Internal Audit

Report on the continuous auditing of purchase card transactions.

For the Period: July 1, 2020 to December 31, 2020

Audit No: 2021-17

Report Date: July 21, 2021

The County had 155 purchase cards issued to employees. During the audit period, the County departments spent **\$456,758** of **2481** transactions charged to the purchase cards issued to their employees. The auditors reviewed the purchase card activity to identify transactions exceeding single and monthly credit limits; split transactions; weekend and holiday transactions; and other unusual activity.



The results of the procedures performed included custom data analytics and review of purchase card transactions to determine if purchase card transactions were supported by adequate documentation, and in compliance with County policies and procedures.

Continuous Auditing is a method used to perform audit-related activities on a continuous basis that includes control and risk assessment performed by Internal Audit.
(Best Practice by the Institute of Internal Auditors)

For more information, please contact:

Internal Audit Manager: Kim Eldredge, CGAP
Senior Auditor: Noemy Mora-Beltran
Internal Auditor: Navpreet Ghuman

County of Yolo
Department of Financial Services
Division of Internal Audits
P.O. Box 1995
Woodland, CA 95776



Visit the Division's Website at
<http://www.yolocounty.org/general-government/general-government-departments/financial-services/internal-audit>



County of Yolo

www.yolocounty.org

CHAD D. RINDE, CPA
Chief Financial Officer
TOM HAYNES
Assistant Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

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

Date: July 21, 2021

To: Ryan Pistochini, Procurement Manager
Merilyn Tiriboyi, Accounting & Financial Reporting Division Manager

From: Kim Eldredge, Internal Audit Manager *Kim Eldredge*

Subject: Purchase Card Continuous Auditing Report
For the period July 1, 2020 to December 31, 2020
Audit Project: No. 2021-17

The Division of Internal Audit has completed the audit of Purchase Card - Continuous Auditing as part of our FY2020-21 Audit Plan approved by the Audit Sub-Committee. The scope of this audit consisted of all purchase card transactions for the period July 1, 2020 to December 31, 2020. The audit objectives were to:

- develop custom data analytic reports that continuously identify purchase card transactions that may require further review;
- test the items identified in the custom reports to ensure they adhere to purchasing card policies and procedures; and,
- determine if the custom reports could be used by management as a tool to increase awareness and compliance throughout the organization.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards) established by the Institute of Internal Auditors. These standards require that we identify, analyze, evaluate, and document sufficient information and evidence to achieve our objectives. We believe that the evidence obtained provides reasonable basis for the results, observations, and recommendations contained in our report.

In regards to auditor's independence, the Internal Audit Manager reports administratively to the Chief Financial Officer, but functionally to the Board of Supervisors.

As required, in accordance with auditing standards, County Management responded to each finding and recommendation contained in our report.

We thank the Department of Financial Services management, staff and other county personnel for their assistance.

Attachments

Cc. Chad Rinde, Yolo County, Chief Financial Officer
Daniel Kim, Interim Yolo County Administrator
Yolo County Audit Sub-Committee
Internal Audit Website
Audit File

Executive Summary

The Division of Internal Audit (DIA) completed the audit of Purchase Card – Continuous Auditing as part of our FY2020-21 Audit Plan approved by the Audit Sub-Committee. This audit performed an analytical review of the purchase card activity to determine that the purchase card transactions were supported by adequate documentation, and in compliance with County policies and procedures. We performed a variety of audit tests of the purchase card transaction activity utilizing computer-assisted audit techniques (known by the acronym CAATs). Continuous auditing is a method used to perform control and risk assessments automatically on a frequent basis. Internal auditors use CAATs as a tool to help identify exceptions, duplicates, gaps, etc. in a set of data that require further review. CAATs can query 100% of the data population automatically with predetermined criteria. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards) established by the Institute of Internal Auditors.

Purchase Card Transactions (CAATs Results) - 7/01/2020 12/31/2020		
8		Split Transactions - Potential split purchases within the same day and across multiple days to circumvent purchase card limits
64		Exceeds Limit - Transactions exceeded Cardholder's single purchase and monthly credit limits
259		Weekend/Holiday Transactions - Transactions that occurred on weekends or holidays
396		Purchases made through other means - Transactions typically made through the County's travel agency (hotels, airline, car rental, fuel)

Scope and Methodology

The scope of this audit consisted of all purchase card transactions for the period of July 1, 2020 to December 31, 2020, which included 2481 transactions totaling \$456,758. Our objectives were to analyze purchase card data, employee data and vendor payments to identify purchase card activity in the following areas:

- Transaction overview of purchase card activity
- Transactions exceeding single purchase limits
- Transactions exceeding monthly credit limits
- Transactions split to circumvent purchasing card limits
- Transactions occurring on weekends and holidays
- Purchases typically made through other means
- Top Ten Merchants with the highest transaction amounts

What We Found

The audit found exceptions as the result of tests conducted on the purchase card activity in the following areas:

	Lack of supporting documentation (original or supporting receipts)		Split transactions
	Purchase card statements not approved by an authorized Approving Official		Goods not verified when received
	Description of business purpose not identified		Program eligibility and department's policy and procedures for client services needs improvement

What We Recommend

The auditors recommend that County Management consider the following to improve accountability and compliance within the Yolo County Purchase Card Program.

- County Procurement Manager (CPM) should research reported exceptions and regularly monitor purchase card activity to reflect all changes to procedures, personnel, and updates to the Cal-Card system. In addition, the CPM should review Cardholders with low usage, no activity, or with multiple cards to determine need of card.
- Department Financial Services (DFS) should ensure that the Cardholders attach copies of sales receipts or other documentation to support the charge expensed to the County.

Transaction Analysis

The County's policy for the Purchase Card Program governs what types of purchases are allowed with the purchase card. The card is used to pay for small dollar transactions for items such as supplies, goods and services. The single dollar limit per transaction must not exceed \$5,000 including sales tax and any additional charges, such as freight or shipping.

Summary of Purchase Card Transactions by Department

At the time of the audit, the County had 155 purchase cards issued to employees. County departments spent \$456,758 during the audit period. An overview of the of the number of cards and the purchase card transactions by department is presented in Figure 1.

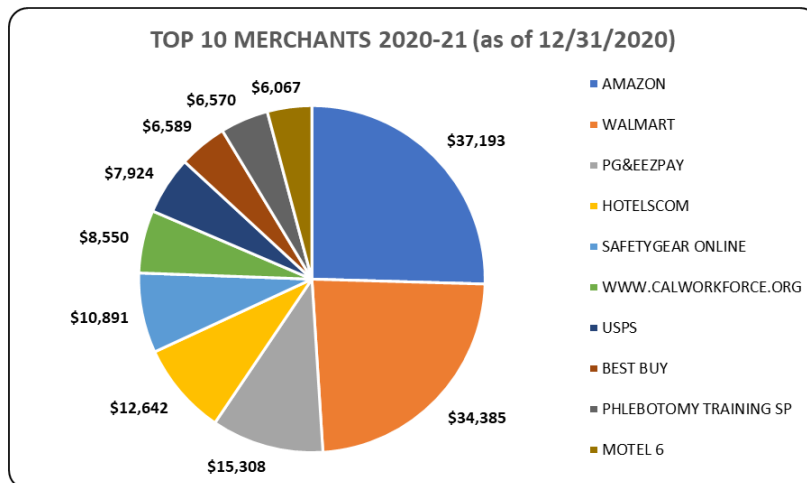
Fiscal Year 2020-21 (as of 12/31/2020)			
Department	Issued Cards	# of Transactions	Transaction Amount
Agriculture	5	55	\$10,920
Assessor Clerk Elections	4	164	\$9,324
Board of Supervisors	1	31	\$5,741
Child Support Services	3	22	\$2,264
Community Services	8	75	\$16,656
Coronavirus Recovery Operations Center	1	11	\$318
County Administrator	7	200	\$32,616
County Counsel	1	8	\$761
District Attorney	3	65	\$5,861
Financial Services	5	84	\$33,700
General Services	21	395	\$65,342
Health Human Services	37	862	\$209,187
Library	7	91	\$11,901
Probation	7	113	\$10,770
Public Defender	21	80	\$8,120
Sheriff	24	225	\$33,277
Total	155	2481	\$456,758

Number of purchase cards have decreased by 34 cards due to the efforts made by the Procurement Manager upon updating the new Procurement Policy and purchase card trainings.

(Figure 1) Transaction Summary by Department

Common Types of Merchants

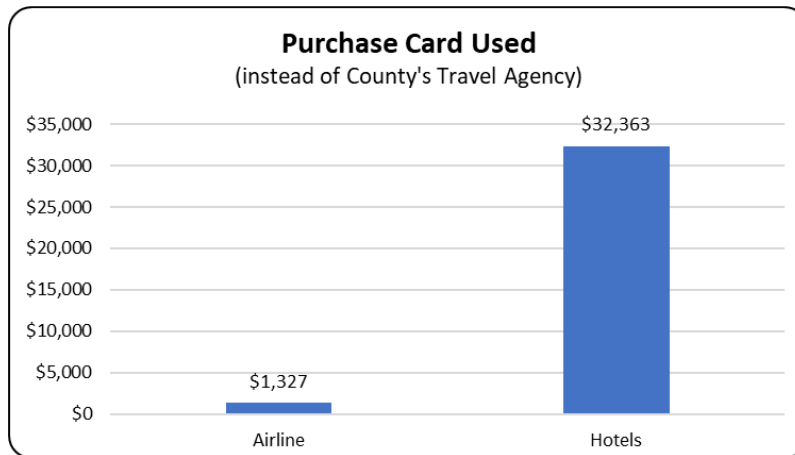
The most common merchants paid by the purchase card relate to items purchased for a specific program, office supplies, training, travel and shelter/utilities paid for clients as illustrated in the "Top 10 Merchants" in the pie chart below totaling \$146,119 from July 1, 2020 to December 31, 2020. Seven (7) vendors were added to the top ten based on goods needed during the pandemic.



(Figure 2) Top 10 Merchants

Transactions Typically Made Through Travel Agency

The County has contracted with an outside travel agency to arrange travel involving airfare and/or an overnight stay in a hotel. The preferred method for arranging travel is through the County's Travel Agency. In certain circumstances, better rates may be obtained via the Internet or sources other than the Travel Agency. Travel may be obtained from these other sources only if it results in a net saving to the County and has been pre-approved by the department head or their designee. During the audit period, there were 81 transactions totaling \$33,690 for airfare, and hotels (Figure 3). Hotels include transactions for clients under the CalWORKs Housing Support Program (HSP) and transactions during COVID-19 to shelter clients.



(Figure 3) Purchase Card Used (instead of County's Travel Agency)

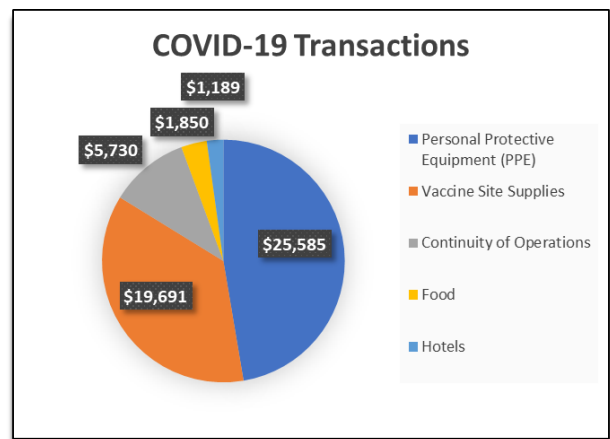
Summary of Spending Limits

Each purchase card has a single purchase limit and monthly credit limit established within the CAL-Card system. Cardholders have single dollar limits that range from \$200 to \$6,000 and monthly credit limits from \$500 to \$20,000. The auditors reviewed the purchase card accounts and found that 32 Cardholders had low activity (less than 4 transactions per year); 24 Cardholders had no activity during the period under review; and 9 Cardholders had duplicate cards.

COVID-19 Transactions

The Yolo County Coronavirus Recovery Operations Center (CROC) is responsible for monitoring COVID-19 related transactions and for ensuring compliance with the Federal Emergency Management Agency (FEMA) and other applicable policy and procedures. The auditors reviewed thirty-two (32) COVID-19 related transactions totaling \$54,044. There were 34 exceptions noted for lack of supporting documentation, goods not verified when received, and purchase card statements not signed by authorized Approving Official. The following charts provide an overview of the COVID-19 purchase card transactions tested.

Category	Item Purchased	# of Trans	Transaction Amount
Personal Protective Equipment (PPE)	Face shields, masks, hand sanitizers, air purifiers	8	\$25,585
Vaccine Site Supplies	Safety vests, badges, temperature monitors, folding chairs and tables, gloves, folding platforms for trucks, and syringes	16	\$19,691
Continuity of Operations	Thermometers, plastic sneeze guards, and canopies	4	\$5,730
Food	Food for COVID-19 individuals and lunch for volunteers	3	\$1,850
Hotels	Hotel to shelter COVID-19 individuals	1	\$1,189
Total		32	\$54,044







(Figure 4) COVID-19 Purchase Card Transactions (Items Purchased)

(Figure 5) COVID-19 Purchase Card Transactions

Results of Transaction Testwork

The following findings and recommendations are made as a result of tests conducted on 115 transactions by Cardholders at the Agriculture, Assessor Clerk Elections, Board of Supervisors, Child Support Services, Community Services, County Administrator, District Attorney, Financial Services, General Services, Health & Human Services Agency, Library, Probation, Public Defender and Sheriff's departments. The auditors reviewed the transactions and additional documentation provided by the department management and verified compliance with County policy and procedures. The results are listed below.

Purchase Card Transactions (CAATs Results) – 7/01/2020 to 12/31/2020		
8		Split Transactions- Potential split purchases within the same day and across multiple days to circumvent purchase card limits
63		Exceeds Limit- Transactions exceeded Cardholder's single purchase and monthly credit limits
259		Weekend/Holiday Transactions- Transactions that occurred on weekends or holidays
396		Purchases made through other means- Transactions typically made through the County's travel agency (hotels, airline, car rental, fuel)

Summary of Findings and Recommendations

Title	Finding	Recommendation	Management Response
1. Lack of supporting documentation (original or supporting receipts)	<p>DIA identified:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Four (4) transactions had no original or supporting receipt on file and/or incomplete evidence of all items purchased <input type="checkbox"/> Nine (9) transactions had no approved Travel Request Forms attached <input type="checkbox"/> Twelve (12) transactions had no documentation for using alternative methods for travel arrangements instead of the County's Travel Agency 	<p>DFS should ensure that the Cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the County in the order they appear on the statement. The Approving Official ensures that receipts and documentation are in order and that they match the statement. The Reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry.</p>	<p>Concur. Marilyn Tiriboyi, Accounting & Financial Reporting Division Manager 7/20/2021. The process of ensuring proper documentation is a shared responsibility between DFS and the departments. DFS will continue to offer training as part of the travel and purchasing policy training that will be held at a minimum twice year.</p>
2. Description of business purpose not identified	<p>DIA identified:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Three (3) transactions had no description of business purpose <input type="checkbox"/> Four (4) transactions with not enough information to determine compliance with County policy and procedures 	<p>DFS should ensure that detailed information be documented when the business purpose is not evident from the sales draft. Fund codes need to be exact and having information to better assist in the coding of the transaction is helpful.</p>	<p>Concur. Marilyn Tiriboyi, Accounting & Financial Reporting Division Manager 7/20/2021. Departments are responsible for documenting the business purpose and appropriate coding for accounting purposes. There is therefore shared ownership between DFS and the departments in ensuring that proper procedures are followed. DFS will continue to reinforce procedures as</p>

Internal Auditor's Report

Title	Finding	Recommendation	Management Response
			part of the monthly journal entry review process.
<p>3. Goods not verified when received</p>	<p>DIA identified thirty-nine (39) transactions with no verification of when goods were received</p>	<p>DFS should ensure that the Cardholder keep a copy of the order form, including all shipping and sales tax information. When the order is received, the Cardholder should keep a copy of the packing slip and attach it as proof that the goods were received.</p>	<p>Concur. Marilyn Tiriboyi, Accounting & Financial Reporting Division Manager 7/20/2021. Mandatory cardholder training that began in December 2020 emphasized the need to record receipt of goods. Additionally, ensuring adequate documentation is a shared responsibility between DFS and the departments. Specifically, the approving official for the cardholder is the first line of defense. DFS will continue to push back to departments as part of the monthly journal entry review process to remind users to keep and provide necessary documentation to verify that goods were received.</p>
<p>4. Program eligibility and department's policy and procedures for client services needs improvement</p>	<p>DIA identified:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Three (3) cases were not active in the department's case management system at the time the items/services were provided <input type="checkbox"/> Two (2) cases where cost of the items procured exceeded the designated amount per policy for each person <input type="checkbox"/> Three (3) cases were missing acknowledgement from the client for the receipt of items/services <input type="checkbox"/> Seven (7) cases where management approval to procure the services/items on behalf of client was not received in advance 	<p>DFS should ensure that the Cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the County in the order they appear on the statement. The Approving Official ensures that receipts and documentation are in order and that they match the statement. The Reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry.</p>	<p>Concur. Marilyn Tiriboyi, Accounting & Financial Reporting Division Manager 7/20/2021. This relates to specific county departments serving clients including HHSA, Probation and Public Defender. It is the department responsibility to comply and enforce department policy and to ensure that cases are active in their case management system. DFS has no visibility to the case management system. DFS will reiterate the importance for department to follow policy guidelines in regard to these specific transactions. Additionally, the mandatory cardholder training that began in December 2020 contains a portion that focuses on documenting allowable purchases for clients.</p>
<p>5. Purchase card statements not approved by an authorized Approving Official</p>	<p>DIA identified:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Four (4) purchase card statements were not signed by authorized Approving Official 	<p>CPM should communicate to the Cardholder, Approving Official, and Reconciler of the policy requirement for approval of purchase card statements.</p>	<p>Concur. Ryan Pistochini, Procurement Manager 7/20/2021. As part of the monthly mandatory purchase card user training that started in December 2020, cardholders were reminded of</p>

Internal Auditor's Report

Title	Finding	Recommendation	Management Response
	<input type="checkbox"/> Fourteen (14) purchase card statements were missing wet or electronic signature		the importance of signing their statements. Management is developing specific training for approvers and reconcilers to roll out in late 2021.
6. Split transactions	DIA identified one (1) transaction that was split into multiple purchases	CPM should review the transactions and communicate to the Cardholder, Approving Official, and Reconciler actions required to resolve this type of transaction.	Concur. Ryan Pistochini, Procurement Manager 7/20/2021. Management will review the split transaction with the cardholder. The mandatory cardholder training that begin in December 2020 discusses what a split transaction is, and how to properly avoid creating a split transaction.

Since the last Purchase Card Continuous Auditing report, the CPM has conducted a series of 8 trainings commencing in October 2020 for cardholders on the use of the purchase card, policy and procedures. In addition, the CPM has made improvements on the monitoring of Cardholder's single purchase and monthly credit limits by maintaining supporting documentation for all changes in spending limits.

For the exceptions and findings noted in this report, we forwarded the exceptions to the County Procurement Manager for further research, which involves contacting departments/agencies and/or clarifying existing purchase card policies and procedures.

All findings above are rated as Priority 1 Issues – 60 days required corrective action. See Attachment A for definitions of priority rankings.

PRIORITY RANKING DEFINITIONS

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

- a. The quality of services department provides to the community;
- b. The accuracy and completeness of County books, records, or report;
- c. The safeguarding of County asset;
- d. The County's compliance with pertinent rules, regulations, or laws;
- e. The achievement of critical programmatic objectives or program outcomes; and/or,
- f. The cost-effective and efficient use of resources.

Priority 1 Issues

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

Priority 2 Issues

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

Priority 3 Issues

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



County of Yolo

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

MEMORANDUM

TO: Kim Eldredge, CGAP
Audit Manager

FROM: Ryan Pistochini, Procurement Manager

DATE: **July 20, 2021**

AUDIT WORK: Purchase Card Continuous Auditing Report, Audit No. 2021-17

SUBJECT: Management Response to Draft Report

In response to the Purchase Card Continuous Auditing Report for the period of July 1, 2020 to December 31, 2020, our comments are provided below:

Finding 5: Purchase card statements not approved by an authorized Approving Official

The Division of Internal Audit (DIA) identified the following:

- Four (4) purchase card statements were not signed by authorized Approving Official
- Fourteen (14) purchase card statements were missing wet or electronic signature

a. Management position concerning the finding:

Concur _____ Do not concur

b. Management comments:

Management notes that the audit period rests entirely within the time period the County desired for employees to work from home due to the pandemic. During this time, cardholders and approvers reported difficulty in signing their statements as all statements are mailed to County offices.

Recommendation 5: The County Procurement Manager (CPM) should communicate to the Cardholder, Approving Official, and Reconciler of the policy requirement for approval of purchase card statements.

a. Management position concerning the recommendation:

Concur _____ Do not concur

b. Management comments:

As part of the monthly mandatory purchase card user training that started in December 2020, cardholders were reminded of the importance of signing their statements. Management is developing specific training for approvers and reconcilers to roll out in late 2021.

- c. Actual / estimated Date of Corrective Action: September 30, 2021

Finding 6: Split transactions

DIA identified one (1) transaction that was split into multiple purchases

- a. Management position concerning the finding:

Concur Do not concur

- b. Management comments:

Management concurs with this finding.

Recommendation 6: The CPM should review the transactions and communicate to the Cardholder, Approving Official, and Reconciler actions required to resolve this type of transaction.

- a. Management position concerning the recommendation:

Concur Do not concur

- b. Management comments:

Management will review the split transaction with the cardholder. The mandatory cardholder training that begin in December 2020 discusses what a split transaction is, and how to properly avoid creating a split transaction.

- c. Actual / estimated Date of Corrective Action: August 31, 2021



County of Yolo

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- Internal Audit
- Procurement

MEMORANDUM

TO: Kim Eldredge, CGAP
Audit Manager

FROM: Marilyn Tiriboyi, Accounting & Financial Reporting Division

DATE: **7/20/2021**

AUDIT WORK: Purchase Card Continuous Auditing Report, Audit No. 2021-17

SUBJECT: Management Response to Draft Report

In response to the Purchase Card Continuous Auditing Report for the period of July 1, 2020 to December 31, 2020, our comments are provided below:

Finding 1: Lack of supporting documentation (original or supporting receipts)

The Division of Internal Audit (DIA) identified the following:

- Four (4) transactions had no original or supporting receipt on file and/or incomplete evidence of all items purchased
- Nine (9) transactions had no approved Travel Request Forms attached
- Twelve (12) transactions had no documentation for using alternative methods for travel arrangements instead of the County's Travel Agency

a. Management position concerning the finding:

Concur Do not concur

b. Management comments:

Management agree with findings. DFS will continue to offer training on travel policy at least twice a year and purchase card policy at least six times a year.

Recommendation 1: The Department of Financial Services (DFS) should ensure that the Cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the County in the order they appear on the statement. The Approving Official ensures that receipts and documentation are in order and that they match the statement. The Reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry.

a. Management position concerning the recommendation:

Concur _____ Do not concur

b. Management comments:

The process of ensuring proper documentation is a shared responsibility between DFS and the departments. DFS will continue to offer training as part of the travel and purchasing policy training that will be held at a minimum twice year.

c. Actual / estimated Date of Corrective Action: October 29, 2021

Finding 2: Description of business purpose not identified

DIA identified the following:

- Three (3) transactions had no description of business purpose
- Four (4) transactions with not enough information to determine compliance with County policy and procedures

a. Management position concerning the finding:

Concur _____ Do not concur

b. Management comments:

Management agrees with finding and will continue to reinforce procedures and train cardholders on the need to adequately document business purpose.

Recommendation 2: DFS should ensure that detailed information be documented when the business purpose is not evident from the sales draft. Fund codes need to be exact and having information to better assist in the coding of the transaction is helpful.

a. Management position concerning the recommendation:

Concur _____ Do not concur

b. Management comments:

Departments are responsible for documenting the business purpose and appropriate coding for accounting purposes. There is therefore shared ownership between DFS and the departments in ensuring that proper procedures are followed. DFS will continue to reinforce procedures as part of the monthly journal entry review process.

c. Actual / estimated Date of Corrective Action: 9/30/2021

Finding 3: Goods not verified when received

DIA identified thirty-nine (39) transactions with no verification of when goods were received

a. Management position concerning the finding:

Concur _____ Do not concur

b. Management comments:

Management agrees with the finding and will continue to reinforce procedures and train cardholders on the need to verify that goods were received.

Recommendation 3: DFS should ensure that the Cardholder keep a copy of the order form, including all shipping and sales tax information. When the order is received, the Cardholder should keep a copy of the packing slip and attach it as proof that the goods were received.

a. Management position concerning the recommendation:

Concur Do not concur

b. Management comments:

Mandatory cardholder training that began in December 2020 emphasized the need to record receipt of goods. Additionally, ensuring adequate documentation is a shared responsibility between DFS and the departments. Specifically, the approving official for the cardholder is the first line of defense. DFS will continue to push back to departments as part of the monthly journal entry review process to remind users to keep and provide necessary documentation to verify that goods were received.

c. Actual / estimated Date of Corrective Action: 9/30/2021

Finding 4: Program eligibility and department's policy and procedures for client services needs improvement

DIA identified:

- Three (3) cases were not active in the department's case management system at the time the items/services were provided
- Two (2) cases where cost of the items procured exceeded the designated amount per policy for each person
- Three (3) cases were missing acknowledgement from the client for the receipt of items/services
- Seven (7) cases where management approval to procure the services/items on behalf of client was not received in advance

a. Management position concerning the finding:

Concur Do not concur

b. Management comments:

This relates to specific county departments serving clients including HHSA, Probation and Public Defender. It is the department responsibility to comply with department policy and to ensure that cases are active in their case management system.

Recommendation 4: DFS should ensure that the Cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the County in the order they appear on the statement. The Approving Official ensures that receipts and documentation are in order and that they match the statement. The Reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry.

a. Management position concerning the recommendation:

Concur Do not concur

b. Management comments:

This relates to specific county departments serving clients including HHSA, Probation and Public Defender. It is the department responsibility to comply and enforce department policy and to ensure that cases are active in their case management system. DFS has no visibility to the case management system. DFS will reiterate the importance for department to follow policy guidelines in regard to these specific transactions. Additionally the mandatory cardholder training that began in December 2020 contains a portion that focuses on documenting allowable purchases for clients.

c. Actual / estimated Date of Corrective Action: 9/30/2021

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

Row #	Department/Level Group	BU w/ Name	Account Category	2020-21 Budget	Preliminary Q4 Actuals	YTD %
78	Community Services	5021-20-4401 - Integrated Waste Mgmt	Other Financing Uses	500,000	1,000,000	200%
88	County Administrative Office	0100-63-1021 - County Administrator	Salaries And Employee Benefits	2,670,243	3,094,026	116%
127	County Administrative Office	4042-63-1881 - Dental Self-Insurance	Services And Supplies	1,877,295	2,312,058	123%
128	County Administrative Office	4051-63-1306 - Yolo Electric	Other Charges	2,330,820	3,069,074	132%
133	County Administrative Office	5001-63-3101 - Airport	Other Charges	38,283	213,378	557%
214	Countywide	1420-10-4001 - Covid19 Noncroc Other	Capital Assets	24,750	213,383	862%
215	Countywide	1420-10-4001 - Covid19 Noncroc Other	Other Charges	1,740,000	4,407,462	253%
217	Countywide	1421-10-4000 - Cares Grant	Other Financing Uses	18,861,192	20,135,664	107%
339	Health & Human Services	0141-40-4011 - Public Health	Salaries And Employee Benefits	8,986,495	9,430,955	105%
345	Health & Human Services	0202-40-4014 - Detention Medical Services	Services And Supplies	3,403,446	4,032,096	118%
347	Health & Human Services	0401-40-4101 - Mental Health Services	Intrafund Transfers	(1,374,004)	(1,787,150)	130%
349	Health & Human Services	0401-40-4101 - Mental Health Services	Salaries And Employee Benefits	7,611,201	7,910,289	104%
385	Human Resources	0100-70-1031 - Human Resources	Salaries And Employee Benefits	2,014,601	2,211,891	110%
448	Public Defender	0100-33-2101 - Public Defender	Salaries And Employee Benefits	7,515,726	7,708,086	103%
471	Sheriff	0202-34-2509 - Detention	Salaries And Employee Benefits	17,483,479	18,222,965	104%
477	Sheriff	0501-34-2506 - Sher Community Corrections	Salaries And Employee Benefits	3,289,932	3,542,968	108%

2020-21 Budget Tracking Preliminary 4th Quarter Update Yolo County, California

Fiscal Oversight Committee members,

The purpose of the Budget Tracking report is to compare the preliminary end of Fiscal Year 2020-21 Quarter 4 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.

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 Budget	Preliminary Q4 Actuals	YTD %
1	Agriculture			
2	0100-60-2701 - Agriculture			
3	Expenditures	3,883,596	3,510,682	90%
4	Salaries And Employee Benefits	3,123,299	3,068,523	98%
5	Services And Supplies	713,297	442,158	62%
6	Capital Assets	47,000	0	0%
7	Revenue	3,883,596	2,809,307	72%
8	Licenses, Permits, And Franchises	182,200	181,699	100%
9	Fines, Forfeitures, And Penalties	40,000	20,971	52%
10	State Revenue	1,291,808	1,436,267	111%
11	Federal Revenue	349,853	0	0%
12	Charges For Services	1,018,469	1,163,003	114%
13	Miscellaneous Revenues	8,000	6,504	81%
14	Other Financing Sources	47,000	864	2%
15	Use Of Fund Balance	60,510	0	0%
16	Net County Cost	885,756	0	0%
17	4011-60-2701 - Agriculture			
18	Expenditures	11,401	0	0%
19	Services And Supplies	11,401	0	0%
20	Revenue	11,401	0	0%
21	Use Of Fund Balance	11,401	0	0%
22	4012-60-2701 - Agriculture			
23	Expenditures	1,030,127	0	0%
24	Other Financing Uses	1,030,127	0	0%
25	Revenue	1,030,127	731	0%
26	Revenue From Use Of Money And Property	0	731	
27	Use Of Fund Balance	1,030,127	0	0%
28	4013-60-2701 - Agriculture			
29	Expenditures	77,127	24,284	31%
30	Capital Assets	30,127	24,284	81%
31	Other Financing Uses	47,000	0	0%
32	Revenue	77,127	(2,449)	-3%
33	Revenue From Use Of Money And Property	0	(2,449)	
34	Other Financing Sources	30,127	0	0%
35	Use Of Fund Balance	47,000	0	0%
36	Assessor/Clerk-Recorder/Elections			
37	0100-61-1081 - Assessor			
38	Expenditures	4,217,603	3,367,608	80%
39	Salaries And Employee Benefits	2,957,893	2,855,392	97%
40	Services And Supplies	938,096	496,317	53%
41	Other Financing Uses	15,900	15,900	100%
42	Intrafund Transfers	305,714	0	0%
43	Revenue	4,217,603	1,618,046	38%
44	State Revenue	373,962	0	0%
45	Charges For Services	1,283,500	1,470,541	115%
46	Miscellaneous Revenues	35,000	147,103	420%
47	Other Financing Sources	0	403	
48	Use Of Fund Balance	157,519	0	0%
49	Net County Cost	2,367,622	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
50	0100-61-2851 - Clerk-Recorder			
51	Expenditures	2,112,233	1,755,732	83%
52	Salaries And Employee Benefits	1,410,872	1,400,254	99%
53	Services And Supplies	385,246	345,228	90%
54	Other Financing Uses	10,400	10,400	100%
55	Intrafund Transfers	305,715	(150)	0%
56	Revenue	2,112,233	1,934,752	92%
57	Licenses, Permits, And Franchises	45,750	46,460	102%
58	Revenue From Use Of Money And Property	9,250	11,693	126%
59	Charges For Services	1,151,000	1,853,193	161%
60	Miscellaneous Revenues	26,000	6,451	25%
61	Other Financing Sources	0	16,955	
62	Use Of Fund Balance	161,435	0	0%
63	Net County Cost	718,798	0	0%
64	0100-61-1201 - Elections			
65	Expenditures	3,235,837	2,384,722	74%
66	Salaries And Employee Benefits	1,049,953	995,166	95%
67	Services And Supplies	1,872,970	1,382,355	74%
68	Other Financing Uses	7,200	7,200	100%
69	Intrafund Transfers	305,714	0	0%
70	Revenue	3,235,837	1,224,072	38%
71	State Revenue	458,009	475,921	104%
72	Charges For Services	350,000	439,396	126%
73	Miscellaneous Revenues	198,181	307,792	155%
74	Other Financing Sources	0	963	
75	Net County Cost	2,229,647	0	0%
76	0100-61-2012 - Administration			
77	Expenditures	0	896,684	
78	Salaries And Employee Benefits	885,748	865,444	98%
79	Services And Supplies	31,394	31,240	100%
80	Intrafund Transfers	(917,142)	0	0%
81	Revenue	0	1,230	
82	Other Financing Sources	0	1,230	
83	Board of Supervisors			
84	0100-62-1011 - Board Of Supervisors			
85	Expenditures	2,309,505	2,130,102	92%
86	Salaries And Employee Benefits	2,070,110	1,898,851	92%
87	Services And Supplies	230,995	222,831	96%
88	Other Charges	0	20	
89	Other Financing Uses	8,400	8,400	100%
90	Revenue	2,309,505	7,640	0%
91	Miscellaneous Revenues	0	7,640	
92	Net County Cost	2,309,505	0	0%
93	Capital Improvement Program			
94	3120-11-1355 - Facility Capital Projects			
95	Expenditures	3,105,267	736,090	24%
96	Salaries And Employee Benefits	0	968	
97	Services And Supplies	126,132	11,983	10%
98	Capital Assets	2,979,135	723,139	24%
99	Revenue	3,105,267	(12,779)	0%
100	Revenue From Use Of Money And Property	0	(13,288)	
101	Other Financing Sources	2,060,000	509	0%
102	Use Of Fund Balance	1,045,267	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
103	3201-11-1352 - Jail Expansion - Monroe			
104	Expenditures	12,783,500	6,203,924	49%
105	Services And Supplies	0	23,479	
106	Capital Assets	12,660,000	6,180,445	49%
107	Other Financing Uses	123,500	0	0%
108	Revenue	12,783,500	10,515	0%
109	Revenue From Use Of Money And Property	0	10,515	
110	State Revenue	11,392,000	0	0%
111	Use Of Fund Balance	1,391,500	0	0%
112	3203-11-1352 - Jail Expansion - Leinberger			
113	Expenditures	33,000,000	2,462,562	7%
114	Services And Supplies	0	42,902	
115	Capital Assets	33,000,000	2,419,661	7%
116	Revenue	33,000,000	3,952	0%
117	Revenue From Use Of Money And Property	0	3,952	
118	State Revenue	30,500,000	0	0%
119	Use Of Fund Balance	2,500,000	0	0%
120	3701-11-7012 - Esparto Park Improvement			
121	Expenditures	204,035	0	0%
122	Capital Assets	204,035	0	0%
123	Revenue	204,035	117,411	58%
124	Revenue From Use Of Money And Property	0	(590)	
125	Other Governmental Agencies	0	118,001	
126	Use Of Fund Balance	204,035	0	0%
127	3120-11-1570 - IT Capital Project			
128	Expenditures	1,137,026	546,927	48%
129	Capital Assets	551,472	546,927	99%
130	Appropriation For Contingencies	585,554	0	0%
131	Revenue	1,137,026	0	0%
132	State Revenue	1,137,026	0	0%
133	3401-11-3760 - Knights Landing Levee			
134	Expenditures	3,863,299	665,090	17%
135	Capital Assets	3,863,299	665,090	17%
136	Revenue	3,863,299	(108)	0%
137	Revenue From Use Of Money And Property	0	(108)	
138	State Revenue	3,274,299	0	0%
139	Other Financing Sources	589,000	0	0%
140	3601-11-1354 - Yolo Library Replacement			
141	Expenditures	969,539	128,499	13%
142	Services And Supplies	100,000	55,370	55%
143	Capital Assets	869,539	73,129	8%
144	Revenue	969,539	748,291	77%
145	Revenue From Use Of Money And Property	0	(1,709)	
146	Other Financing Sources	750,000	750,000	100%
147	Use Of Fund Balance	219,539	0	0%
148	Child Support Services			
149	0160-30-2041 - Child Support Services			
150	Expenditures	5,612,446	5,684,154	101%
151	Salaries And Employee Benefits	4,836,837	5,082,187	105%
152	Services And Supplies	750,609	601,967	80%
153	Capital Assets	25,000	0	0%
154	Revenue	5,612,446	2,589,235	46%
155	Revenue From Use Of Money And Property	2,000	729	36%
156	State Revenue	1,907,551	879,531	46%
157	Federal Revenue	3,702,895	1,707,324	46%
158	Other Financing Sources	0	1,651	

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
159	Community Services			
160	0100-20-2971 - Planning/Building			
161	Expenditures	4,741,636	3,043,397	64%
162	Salaries And Employee Benefits	2,422,948	2,126,166	88%
163	Services And Supplies	1,461,688	918,990	63%
164	Capital Assets	782,000	(963)	0%
165	Other Charges	75,000	0	0%
166	Intrafund Transfers	0	(796)	
167	Revenue	4,741,636	2,582,316	54%
168	Licenses, Permits, And Franchises	2,690,029	2,421,151	90%
169	Revenue From Use Of Money And Property	10,000	7,303	73%
170	State Revenue	100,000	9,537	10%
171	Charges For Services	199,964	76,750	38%
172	Miscellaneous Revenues	500	2,205	441%
173	Other Financing Sources	50,000	57,794	116%
174	Other Governmental Agencies	700,000	7,575	1%
175	Use Of Fund Balance	175,900	0	0%
176	Net County Cost	815,243	0	0%
177	0130-20-4013 - Environmental Health			
178	Expenditures	4,310,739	3,974,207	92%
179	Salaries And Employee Benefits	3,260,610	3,208,149	98%
180	Services And Supplies	817,424	537,806	66%
181	Capital Assets	238,962	238,775	100%
182	Other Charges	3,743	3,743	100%
183	Intrafund Transfers	(10,000)	(14,266)	143%
184	Revenue	4,310,739	3,667,154	85%
185	Licenses, Permits, And Franchises	3,444,141	3,498,072	102%
186	Fines, Forfeitures, And Penalties	17,000	8,288	49%
187	Revenue From Use Of Money And Property	7,000	(3,683)	-53%
188	State Revenue	58,105	24,542	42%
189	Charges For Services	32,571	19,163	59%
190	Miscellaneous Revenues	0	8,994	
191	Other Financing Sources	311,716	111,779	36%
192	Use Of Fund Balance	440,206	0	0%
193	0170-20-2973 - Cannabis			
194	Expenditures	2,531,771	1,848,412	73%
195	Salaries And Employee Benefits	1,189,277	981,790	83%
196	Services And Supplies	897,052	537,475	60%
197	Other Charges	50,000	21,175	42%
198	Other Financing Uses	4,595	0	0%
199	Intrafund Transfers	390,847	307,973	79%
200	Revenue	2,531,771	1,843,642	73%
201	Licenses, Permits, And Franchises	1,857,209	1,824,431	98%
202	Revenue From Use Of Money And Property	0	(21,431)	
203	Charges For Services	11,607	4,227	36%
204	Other Financing Sources	0	36,415	
205	Use Of Fund Balance	662,955	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
206	0301-20-3011 - Roads/Public Works			
207	Expenditures	32,303,832	14,128,033	44%
208	Salaries And Employee Benefits	5,916,445	5,224,990	88%
209	Services And Supplies	5,049,456	3,558,983	70%
210	Capital Assets	20,739,731	5,343,715	26%
211	Other Charges	598,200	345	0%
212	Revenue	32,303,832	15,065,974	47%
213	Licenses, Permits, And Franchises	220,000	392,975	179%
214	Taxes	1,668,359	1,426,412	85%
215	Revenue From Use Of Money And Property	225,000	(99,369)	-44%
216	State Revenue	11,722,117	8,938,753	76%
217	Federal Revenue	9,450,623	2,437,867	26%
218	Charges For Services	296,500	324,698	110%
219	Miscellaneous Revenues	18,100	11,908	66%
220	Other Financing Sources	1,938,050	1,632,729	84%
221	Other Governmental Agencies	140,000	0	0%
222	Use Of Fund Balance	6,625,083	0	0%
223	0303-20-3011 - Roads/Public Works			
224	Expenditures	500,000	0	0%
225	Other Financing Uses	500,000	0	0%
226	Revenue	500,000	(3,721)	-1%
227	Revenue From Use Of Money And Property	9,000	(3,721)	-41%
228	Use Of Fund Balance	491,000	0	0%
229	0330-20-3201 - Transportation			
230	Expenditures	204,844	196,645	96%
231	Services And Supplies	204,844	196,645	96%
232	Revenue	204,844	201,675	98%
233	Revenue From Use Of Money And Property	1,000	(309)	-31%
234	State Revenue	201,984	201,984	100%
235	Use Of Fund Balance	1,860	0	0%
236	1262-20-2971 - Planning/Building			
237	Expenditures	110,000	0	0%
238	Services And Supplies	110,000	0	0%
239	Revenue	110,000	98,359	89%
240	Licenses, Permits, And Franchises	90,617	92,969	103%
241	Revenue From Use Of Money And Property	1,870	131	7%
242	Charges For Services	4,513	5,260	117%
243	Use Of Fund Balance	13,000	0	0%
244	4021-20-1401 - Fleet Services			
245	Expenditures	2,005,565	1,662,752	83%
246	Salaries And Employee Benefits	477,307	486,721	102%
247	Services And Supplies	1,492,258	1,146,504	77%
248	Capital Assets	35,000	29,526	84%
249	Other Charges	1,000	0	0%
250	Revenue	2,005,565	1,637,240	82%
251	Revenue From Use Of Money And Property	2,470	(3,649)	-148%
252	Charges For Services	1,867,656	1,638,285	88%
253	Miscellaneous Revenues	308	2,310	750%
254	Other Financing Sources	0	294	
255	Use Of Fund Balance	135,131	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
256	5021-20-4401 - Integrated Waste Mgmt			
257	Expenditures	31,005,341	25,233,581	81%
258	Salaries And Employee Benefits	4,504,498	4,041,739	90%
259	Services And Supplies	15,623,671	13,375,420	86%
260	Capital Assets	8,182,554	4,801,097	59%
261	Other Charges	2,194,618	2,015,325	92%
262	Other Financing Uses	500,000	1,000,000	200%
263	Revenue	31,005,341	22,450,295	72%
264	Licenses, Permits, And Franchises	626,000	512,510	82%
265	Revenue From Use Of Money And Property	46,364	(69,006)	-149%
266	State Revenue	198,500	63,080	32%
267	Charges For Services	21,106,551	20,399,799	97%
268	Miscellaneous Revenues	163,986	363,822	222%
269	Other Financing Sources	4,293,940	1,177,079	27%
270	Other Governmental Agencies	8,150	3,010	37%
271	Use Of Fund Balance	4,561,850	0	0%
272	5027-20-4401 - Integrate Waste Mgmt			
273	Expenditures	1,072,510	1,131,405	105%
274	Other Financing Uses	1,072,510	1,131,405	105%
275	Revenue	1,072,510	(5,462)	-1%
276	Revenue From Use Of Money And Property	0	(5,462)	
277	Use Of Fund Balance	1,072,510	0	0%
278	5028-20-4401 - Integrate Waste Mgmt			
279	Expenditures	3,221,430	0	0%
280	Other Financing Uses	3,221,430	0	0%
281	Revenue	3,221,430	9,332	0%
282	Revenue From Use Of Money And Property	0	9,332	
283	Use Of Fund Balance	3,221,430	0	0%
284	0100-20-1501 - County Surveyor			
285	Expenditures	70,000	21,221	30%
286	Salaries And Employee Benefits	20,000	273	1%
287	Services And Supplies	50,000	20,948	42%
288	Revenue	70,000	16,060	23%
289	Charges For Services	70,000	16,060	23%
290	0305-20-3011 - Roads/Public Works			
291	Expenditures	1,000	0	0%
292	Salaries And Employee Benefits	1,000	0	0%
293	Revenue	1,000	(662)	-66%
294	Revenue From Use Of Money And Property	1,000	(662)	-66%
295	0321-20-3011 - Roads/Public Works			
296	Expenditures	650	58,633	9020%
297	Other Financing Uses	650	58,633	9020%
298	Revenue	650	631	97%
299	Taxes	645	619	96%
300	Revenue From Use Of Money And Property	0	2	
301	State Revenue	5	11	216%
302	0322-20-3011 - Roads/Public Works			
303	Expenditures	1,337,085	1,279,051	96%
304	Other Financing Uses	1,337,085	1,279,051	96%
305	Revenue	1,337,085	1,343,364	100%
306	Taxes	1,333,918	1,328,973	100%
307	Revenue From Use Of Money And Property	800	1,322	165%
308	State Revenue	2,367	7,541	319%
309	Other Governmental Agencies	0	5,528	

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
310	3301-20-3031 - Esparto Bridge Dev Fee			
311	Expenditures	4,216		0%
312	Appropriation For Contingencies	4,216		0%
313	Revenue	4,216	0	0%
314	Revenue From Use Of Money And Property	4,216	0	0%
315	5025-20-4401 - Integrated Waste Mgmt			
316	Expenditures	25,000		0%
317	Appropriation For Contingencies	25,000		0%
318	Revenue	25,000	(4,492)	-18%
319	Revenue From Use Of Money And Property	25,000	(4,492)	-18%
320	5026-20-4401 - Integrated Waste Mgmt			
321	Expenditures	523,500		0%
322	Appropriation For Contingencies	523,500		0%
323	Revenue	523,500	392,295	75%
324	Revenue From Use Of Money And Property	23,500	392,295	1669%
325	Other Financing Sources	500,000	0	0%
326	5029-20-4401 - Rate Stabilization Fund			
327	Revenue	0	1,000,824	
328	Revenue From Use Of Money And Property	0	824	
329	Other Financing Sources	0	1,000,000	
330	County Administrative Office			
331	0100-63-1021 - County Administrator			
332	Expenditures	4,395,151	4,218,775	96%
333	Salaries And Employee Benefits	2,670,243	3,094,026	116%
334	Services And Supplies	1,520,308	946,868	62%
335	Other Charges	195,000	148,080	76%
336	Other Financing Uses	9,600	34,777	362%
337	Intrafund Transfers	0	(4,977)	
338	Revenue	4,395,151	310,113	7%
339	Revenue From Use Of Money And Property	0	247	
340	State Revenue	0	44,087	
341	Federal Revenue	0	3,018	
342	Charges For Services	154,952	137,958	89%
343	Miscellaneous Revenues	502,000	65,055	13%
344	Other Financing Sources	510,315	59,749	12%
345	Use Of Fund Balance	169,000	0	0%
346	Net County Cost	3,058,884	0	0%
347	0101-63-1021 - County Administrator			
348	Expenditures	7,099,400	176,209	2%
349	Services And Supplies	50,000	32,422	65%
350	Other Charges	150,000	143,787	96%
351	Other Financing Uses	6,899,400	0	0%
352	Revenue	7,099,400	6,870,959	97%
353	Revenue From Use Of Money And Property	0	37,660	
354	State Revenue	53,000	0	0%
355	Other Governmental Agencies	6,946,400	6,833,298	98%
356	Use Of Fund Balance	100,000	0	0%
357	1203-63-2211 - Dispute Resolution Program			
358	Expenditures	30,000	15,000	50%
359	Services And Supplies	30,000	15,000	50%
360	Revenue	30,000	8,648	29%
361	Revenue From Use Of Money And Property	1,000	(459)	-46%
362	Charges For Services	8,000	9,107	114%
363	Use Of Fund Balance	21,000	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
364	1210-63-2972 - Cache Creek Area Plan			
365	Expenditures	4,295,361	956,061	22%
366	Salaries And Employee Benefits	283,631	187,618	66%
367	Services And Supplies	892,930	610,194	68%
368	Capital Assets	3,008,000	35,619	1%
369	Other Charges	100,000	121,829	122%
370	Other Financing Uses	10,800	800	7%
371	Revenue	4,295,361	526,744	12%
372	Licenses, Permits, And Franchises	1,421,576	549,859	39%
373	Revenue From Use Of Money And Property	10,500	(23,138)	-220%
374	State Revenue	2,418,250	0	0%
375	Other Financing Sources	0	22	
376	Use Of Fund Balance	445,035	0	0%
377	1503-63-5101 - Housing & Community Developmnt			
378	Expenditures	30,000	0	0%
379	Other Financing Uses	30,000	0	0%
380	Revenue	30,000	(1,479)	-5%
381	Revenue From Use Of Money And Property	0	(1,479)	
382	Other Financing Sources	2,500	0	0%
383	Use Of Fund Balance	27,500	0	0%
384	1504-63-5101 - Housing & Community Developmnt			
385	Expenditures	11,000	0	0%
386	Other Financing Uses	11,000	0	0%
387	Revenue	11,000	113,581	1033%
388	Revenue From Use Of Money And Property	3,514	33,458	952%
389	Other Financing Sources	0	80,122	
390	Use Of Fund Balance	7,486	0	0%
391	1713-63-7013 - Gibson House Improvement			
392	Expenditures	39,818	20,511	52%
393	Services And Supplies	39,818	20,511	52%
394	Revenue	39,818	28,210	71%
395	Revenue From Use Of Money And Property	0	534	
396	Miscellaneous Revenues	0	27,676	
397	Use Of Fund Balance	39,818	0	0%
398	5001-63-3101 - Airport			
399	Expenditures	1,431,407	571,405	40%
400	Salaries And Employee Benefits	15,338	0	0%
401	Services And Supplies	327,786	225,757	69%
402	Capital Assets	1,050,000	132,271	13%
403	Other Charges	38,283	213,378	557%
404	Revenue	1,431,407	336,469	24%
405	Licenses, Permits, And Franchises	80	0	0%
406	Revenue From Use Of Money And Property	183,993	171,773	93%
407	State Revenue	10,000	0	0%
408	Federal Revenue	972,000	164,696	17%
409	Other Financing Sources	209,480	0	0%
410	Use Of Fund Balance	55,854	0	0%
411	0100-63-1551 - Risk Management			
412	Expenditures	6,594,429	6,261,755	95%
413	Salaries And Employee Benefits	219,538	100,232	46%
414	Services And Supplies	6,374,891	6,161,523	97%
415	Revenue	6,594,429	6,024,256	91%
416	Charges For Services	6,268,056	6,024,256	96%
417	Net County Cost	326,373	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
418	0100-63-2811 - Office Of Emergency Services			
419	Expenditures	1,230,401	868,479	71%
420	Salaries And Employee Benefits	473,600	434,970	92%
421	Services And Supplies	332,624	112,793	34%
422	Capital Assets	0	2,074	
423	Other Charges	285,273	308,841	108%
424	Other Financing Uses	138,904	9,800	7%
425	Revenue	1,230,401	463,613	38%
426	State Revenue	400,859	207,119	52%
427	Federal Revenue	461,684	256,444	56%
428	Miscellaneous Revenues	0	50	
429	Other Governmental Agencies	169,651	0	0%
430	Net County Cost	198,207	0	0%
431	0100-63-5101 - Housing & Community Developmnt			
432	Expenditures	571,386	47,070	8%
433	Services And Supplies	120,386	45,070	37%
434	Other Charges	1,000	2,000	200%
435	Other Financing Uses	450,000	0	0%
436	Revenue	571,386	20,000	4%
437	Federal Revenue	300,000	0	0%
438	Miscellaneous Revenues	0	20,000	
439	Other Financing Sources	191,000	0	0%
440	Net County Cost	80,386	0	0%
441	0100-63-6101 - Cooperative Extension			
442	Expenditures	307,697	302,016	98%
443	Salaries And Employee Benefits	451	1,440	319%
444	Services And Supplies	307,246	300,576	98%
445	Revenue	307,697	0	0%
446	Net County Cost	307,697	0	0%
447	1211-63-2972 - Future Maintenance/Remediation			
448	Revenue	0	187,811	
449	Licenses, Permits, And Franchises	0	171,706	
450	Revenue From Use Of Money And Property	0	16,105	
451	1212-63-2972 - Cc Off Chnl Mning Pln			
452	Expenditures	0	245,426	
453	Salaries And Employee Benefits	0	24,537	
454	Services And Supplies	0	220,889	
455	Revenue	0	38,246	
456	Licenses, Permits, And Franchises	0	23,745	
457	Revenue From Use Of Money And Property	0	14,501	
458	1401-63-1307 - YSA Lead Remediation			
459	Expenditures	3,000		0%
460	Appropriation For Contingencies	3,000		0%
461	Revenue	3,000	2,470	82%
462	Licenses, Permits, And Franchises	3,000	2,750	92%
463	Revenue From Use Of Money And Property	0	(281)	
464	1501-63-5101 - Housing & Community Developmnt			
465	Expenditures	21,500		0%
466	Appropriation For Contingencies	21,500		0%
467	Revenue	21,500	11,086	52%
468	Licenses, Permits, And Franchises	20,000	11,628	58%
469	Revenue From Use Of Money And Property	1,500	(542)	-36%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
470	1502-63-5101 - Housing & Community Developmnt			
471	Expenditures	191,500	476	0%
472	Services And Supplies	5,000	476	10%
473	Other Financing Uses	147,500	0	0%
474	Appropriation For Contingencies	39,000		0%
475	Revenue	191,500	143,009	75%
476	Revenue From Use Of Money And Property	41,500	45,208	109%
477	Other Financing Sources	150,000	97,802	65%
478	1505-63-5101 - Housing & Community Developmnt			
479	Expenditures	1,000	0	0%
480	Other Financing Uses	1,000	0	0%
481	Revenue	1,000	(15)	-2%
482	Revenue From Use Of Money And Property	0	(15)	
483	Other Financing Sources	1,000	0	0%
484	1507-63-5101 - Housing & Community Developmnt			
485	Expenditures	0	89,887	
486	Other Charges	0	89,887	
487	Revenue	0	46,459	
488	Revenue From Use Of Money And Property	0	13,293	
489	Other Financing Sources	0	33,166	
490	1508-63-5101 - Housing & Community Developmnt			
491	Expenditures	15,500		0%
492	Appropriation For Contingencies	15,500		0%
493	Revenue	15,500	51,264	331%
494	Revenue From Use Of Money And Property	3,500	20,257	579%
495	Other Financing Sources	12,000	31,007	258%
496	4041-63-1871 - Unemployment Self-Insurance			
497	Expenditures	190,179	282,222	148%
498	Salaries And Employee Benefits	0	281,883	
499	Services And Supplies	1,497	339	23%
500	Other Charges	188,682	0	0%
501	Revenue	190,179	426,930	224%
502	Revenue From Use Of Money And Property	6,297	(4,150)	-66%
503	Charges For Services	183,882	431,080	234%
504	4042-63-1881 - Dental Self-Insurance			
505	Expenditures	1,877,295	2,312,058	123%
506	Services And Supplies	1,877,295	2,312,058	123%
507	Revenue	1,877,295	2,100,866	112%
508	Revenue From Use Of Money And Property	6,000	(4,608)	-77%
509	Charges For Services	1,871,295	2,105,473	113%
510	4051-63-1306 - Yolo Electric			
511	Expenditures	5,096,716	5,592,225	110%
512	Salaries And Employee Benefits	51,795	51,527	99%
513	Services And Supplies	2,495,282	2,252,805	90%
514	Other Charges	2,330,820	3,069,074	132%
515	Other Financing Uses	218,819	218,819	100%
516	Revenue	5,096,716	(116,652)	-2%
517	Revenue From Use Of Money And Property	(9,000)	27,244	-303%
518	Charges For Services	3,640,716	200,913	6%
519	Miscellaneous Revenues	1,465,000	(344,809)	-24%
520	5010-63-3101 - Airport			
521	Revenue	0	(227)	
522	Revenue From Use Of Money And Property	0	(227)	

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
523	County Counsel			
524	0100-64-1151 - County Counsel			
525	Expenditures	1,937,974	1,675,183	86%
526	Salaries And Employee Benefits	3,039,284	2,863,009	94%
527	Services And Supplies	294,299	153,686	52%
528	Other Financing Uses	10,000	10,000	100%
529	Intrafund Transfers	(1,405,609)	(1,351,512)	96%
530	Revenue	1,937,974	195,503	10%
531	Charges For Services	432,003	195,320	45%
532	Other Financing Sources	0	183	
533	Net County Cost	1,505,971	0	0%
534	0100-64-2105 - Indigent Defense			
535	Expenditures	939,416	846,754	90%
536	Services And Supplies	939,416	846,754	90%
537	Revenue	939,416	0	0%
538	Net County Cost	939,416	0	0%
539	0100-64-2221 - Small Claims Advisory			
540	Expenditures	4,200	4,200	100%
541	Services And Supplies	4,200	4,200	100%
542	Revenue	4,200	1,786	43%
543	Revenue From Use Of Money And Property	0	141	
544	Charges For Services	0	1,645	
545	Net County Cost	4,200	0	0%
546	County Service Areas			
547	1910-51-3021 - Clarksburg Lighting			
548	Expenditures	5,700	307	5%
549	Services And Supplies	5,700	307	5%
550	Revenue	5,700	3,771	66%
551	Revenue From Use Of Money And Property	60	(35)	-58%
552	Charges For Services	3,806	3,806	100%
553	Use Of Fund Balance	1,834	0	0%
554	1915-51-2751 - Garcia Bend Csa No. 9			
555	Expenditures	17,000	144	1%
556	Services And Supplies	600	144	24%
557	Other Charges	16,400	0	0%
558	Revenue	17,000	17,896	105%
559	Taxes	16,660	18,057	108%
560	Revenue From Use Of Money And Property	120	(179)	-149%
561	State Revenue	16	18	110%
562	Use Of Fund Balance	204	0	0%
563	1950-51-3022 - Dunnigan Lighting			
564	Expenditures	9,400	(288)	-3%
565	Services And Supplies	9,400	(288)	-3%
566	Revenue	9,400	6,287	67%
567	Revenue From Use Of Money And Property	519	(230)	-44%
568	Charges For Services	6,517	6,517	100%
569	Use Of Fund Balance	2,364	0	0%
570	1962-51-4996 - North Davis Meadows			
571	Expenditures	1,069,246	89,548	8%
572	Services And Supplies	260,250	89,548	34%
573	Capital Assets	343,996	0	0%
574	Other Charges	465,000	0	0%
575	Revenue	1,069,246	576,645	54%
576	Revenue From Use Of Money And Property	1,000	(3,758)	-376%
577	Charges For Services	580,403	580,402	100%
578	Use Of Fund Balance	487,843	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
579	1965-51-3022 - North Davis Meadows			
580	Expenditures	38,700	(181)	0%
581	Services And Supplies	38,700	(181)	0%
582	Revenue	38,700	11,656	30%
583	Revenue From Use Of Money And Property	0	66	
584	Charges For Services	11,633	11,590	100%
585	Use Of Fund Balance	27,067	0	0%
586	1970-51-7201 - Wild Wings Golf Course			
587	Expenditures	1,450,740	1,044,016	72%
588	Services And Supplies	1,028,362	661,911	64%
589	Capital Assets	101,400	143,935	142%
590	Other Charges	23,230	22,585	97%
591	Other Financing Uses	297,748	215,585	72%
592	Revenue	1,450,740	1,297,149	89%
593	Revenue From Use Of Money And Property	5,000	(114)	-2%
594	Charges For Services	946,590	1,036,839	110%
595	Miscellaneous Revenues	51,853	44,839	86%
596	Other Financing Sources	297,748	215,585	72%
597	Use Of Fund Balance	149,549	0	0%
598	1981-51-3022 - El Macero CSA Streets			
599	Expenditures	126,703	57,155	45%
600	Services And Supplies	126,703	57,155	45%
601	Revenue	126,703	82,517	65%
602	Revenue From Use Of Money And Property	6,000	(1,183)	-20%
603	Charges For Services	84,060	83,700	100%
604	Use Of Fund Balance	36,643	0	0%
605	1983-51-4998 - El Macero CSA Sewer			
606	Expenditures	252,071	220,866	88%
607	Services And Supplies	252,071	220,866	88%
608	Revenue	252,071	231,765	92%
609	Revenue From Use Of Money And Property	6,000	(1,750)	-29%
610	Charges For Services	235,376	233,515	99%
611	Use Of Fund Balance	10,695	0	0%
612	1920-51-2781 - Snowball			
613	Expenditures	332,040	168,622	51%
614	Services And Supplies	94,685	82,544	87%
615	Capital Assets	185,000	86,079	47%
616	Appropriation For Contingencies	52,355		0%
617	Revenue	332,040	55,767	17%
618	Taxes	98,800	56,430	57%
619	Revenue From Use Of Money And Property	900	(1,579)	-175%
620	State Revenue	232,240	735	0%
621	Other Governmental Agencies	100	180	180%
622	1940-51-3013 - Rolling Acres Assessment Dist			
623	Expenditures	0	4,021	
624	Other Charges	0	4,021	
625	Revenue	0	(58)	
626	Revenue From Use Of Money And Property	0	(58)	
627	1961-51-4997 - Willowbank			
628	Expenditures	4,585	1,476	32%
629	Services And Supplies	4,585	1,476	32%
630	Revenue	4,585	4,542	99%
631	Revenue From Use Of Money And Property	0	(43)	
632	Charges For Services	4,585	4,585	100%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
633	1963-51-4996 - North Davis Meadows			
634	Expenditures	263,745	24,842	9%
635	Services And Supplies	162,350	24,520	15%
636	Other Charges	101,395	322	0%
637	Revenue	263,745	164,037	62%
638	Revenue From Use Of Money And Property	0	(1,708)	
639	Charges For Services	165,745	165,745	100%
640	Use Of Fund Balance	98,000	0	0%
641	1964-51-4996 - North Davis Meadows			
642	Expenditures	14,077	10,295	73%
643	Services And Supplies	14,077	10,295	73%
644	Revenue	14,077	14,175	101%
645	Revenue From Use Of Money And Property	0	115	
646	Charges For Services	14,077	14,060	100%
647	1966-51-3022 - North Davis Meadows			
648	Expenditures	43,208	36,478	84%
649	Services And Supplies	43,100	36,403	84%
650	Other Charges	108	75	69%
651	Revenue	43,208	43,378	100%
652	Revenue From Use Of Money And Property	0	153	
653	Charges For Services	43,208	43,225	100%
654	1971-51-4995 - Wild Wings Sewer			
655	Expenditures	1,169,800	610,941	52%
656	Services And Supplies	733,212	607,376	83%
657	Capital Assets	23,000	3,565	16%
658	Other Charges	98,200	0	0%
659	Appropriation For Contingencies	315,388	0	0%
660	Revenue	1,169,800	1,052,486	90%
661	Revenue From Use Of Money And Property	1,500	1,827	122%
662	Charges For Services	1,078,300	1,050,659	97%
663	Use Of Fund Balance	90,000	0	0%
664	1972-51-4995 - Wild Wings Water			
665	Expenditures	807,214	678,624	84%
666	Services And Supplies	315,050	339,427	108%
667	Capital Assets	488,164	336,861	69%
668	Other Charges	4,000	2,336	58%
669	Revenue	807,214	436,018	54%
670	Revenue From Use Of Money And Property	35,000	(15,457)	-44%
671	Charges For Services	684,507	451,475	66%
672	Use Of Fund Balance	87,707	0	0%
673	1980-51-4998 - El Macero Csa General			
674	Expenditures	110,730	48,405	44%
675	Services And Supplies	107,050	48,405	45%
676	Appropriation For Contingencies	3,680	0	0%
677	Revenue	110,730	97,968	88%
678	Taxes	100,050	109,320	109%
679	Revenue From Use Of Money And Property	10,000	(12,066)	-121%
680	State Revenue	680	714	105%
681	1982-51-4998 - El Macero Csa Water			
682	Expenditures	1,393,503	734,907	53%
683	Services And Supplies	1,391,291	734,907	53%
684	Appropriation For Contingencies	2,212	0	0%
685	Revenue	1,393,503	1,095,134	79%
686	Revenue From Use Of Money And Property	6,000	2,437	41%
687	Charges For Services	1,102,503	1,092,697	99%
688	Use Of Fund Balance	285,000	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
689	Countywide			
690	0202-10-2000 - Public Safety Subsidy			
691	Expenditures	3,200,617	1,788,811	56%
692	Services And Supplies	3,200,617	1,788,811	56%
693	Revenue	3,200,617	2,303,654	72%
694	Revenue From Use Of Money And Property	0	(96,809)	
695	Other Financing Sources	3,200,617	2,400,463	75%
696	0100-10-1001 - Countywide Programs			
697	Expenditures	1,189,900	476,852	40%
698	Salaries And Employee Benefits	184,736	197,228	107%
699	Services And Supplies	657,164	110,874	17%
700	Other Charges	75,000	0	0%
701	Other Financing Uses	273,000	168,750	62%
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	0152-10-1000 - Countywide General			
707	Expenditures	390,000	6,425	2%
708	Services And Supplies	15,000	6,425	43%
709	Other Financing Uses	375,000	0	0%
710	Revenue	390,000	55,632	14%
711	Revenue From Use Of Money And Property	50,000	55,632	111%
712	Use Of Fund Balance	340,000	0	0%
713	0171-10-1004 - Cannabis Measure K			
714	Expenditures	2,526,969	178,582	7%
715	Services And Supplies	100,000	(20,555)	-21%
716	Other Charges	497,339	194,137	39%
717	Other Financing Uses	1,929,630	5,000	0%
718	Revenue	2,526,969	1,756,301	70%
719	Taxes	2,235,000	1,755,334	79%
720	Revenue From Use Of Money And Property	0	967	
721	Use Of Fund Balance	291,969	0	0%
722	0501-10-1000 - Countywide General			
723	Expenditures	48,381	56,456	117%
724	Salaries And Employee Benefits	48,381	56,456	117%
725	Revenue	48,381	530,306	1096%
726	Revenue From Use Of Money And Property	0	5,226	
727	State Revenue	14,086	525,080	3728%
728	Use Of Fund Balance	34,295	0	0%
729	0526-10-2003 - Local Innovation Subaccount			
730	Expenditures	150,335	66,500	44%
731	Services And Supplies	65,335	0	0%
732	Other Charges	85,000	16,463	19%
733	Other Financing Uses	0	50,037	
734	Revenue	150,335	33,270	22%
735	Revenue From Use Of Money And Property	0	(598)	
736	State Revenue	47,266	33,868	72%
737	Use Of Fund Balance	103,069	0	0%
738	1102-10-1003 - Development Impact Fees			
739	Expenditures	697,500	42,593	6%
740	Services And Supplies	2,500	7,593	304%
741	Other Financing Uses	695,000	35,000	5%
742	Revenue	697,500	3,460,280	496%
743	Licenses, Permits, And Franchises	35,000	3,513,064	10037%
744	Revenue From Use Of Money And Property	0	(52,783)	
745	Use Of Fund Balance	662,500	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
746	1201-10-1301 - Criminal Justice Facilities			
747	Expenditures	85,000	0	0%
748	Appropriation For Contingencies	85,000	0	0%
749	Revenue	85,000	13,735	16%
750	Fines, Forfeitures, And Penalties	32,000	13,980	44%
751	Revenue From Use Of Money And Property	0	(245)	
752	Use Of Fund Balance	53,000	0	0%
753	3101-10-1351 - Capital Outlay - ACO			
754	Expenditures	4,863,114	3,248,458	67%
755	Services And Supplies	402,000	139,369	35%
756	Capital Assets	379,091	0	0%
757	Other Charges	143,530	143,194	100%
758	Other Financing Uses	3,938,493	2,965,895	75%
759	Revenue	4,863,114	4,001,376	82%
760	Taxes	3,073,525	3,073,568	100%
761	Revenue From Use Of Money And Property	5,000	(20,955)	-419%
762	State Revenue	21,551	23,160	107%
763	Miscellaneous Revenues	0	280,027	
764	Other Governmental Agencies	698,539	645,575	92%
765	Use Of Fund Balance	1,064,499	0	0%
766	0100-10-1021 - County Administrator			
767	Expenditures	58,253	14,902	26%
768	Services And Supplies	57,003	13,652	24%
769	Other Financing Uses	1,250	1,250	100%
770	Revenue	58,253	0	0%
771	Net County Cost	58,253	0	0%
772	0100-10-2001 - Superior Court MOU			
773	Expenditures	584,103	464,030	79%
774	Other Charges	584,103	464,030	79%
775	Revenue	584,103	1,084,129	186%
776	Fines, Forfeitures, And Penalties	976,993	840,618	86%
777	Charges For Services	93,479	243,511	260%
778	Other Financing Sources	(536,840)	0	0%
779	Net County Cost	50,471	0	0%
780	0100-10-9991 - Contingency Appropriations			
781	Expenditures	4,816,969	0	0%
782	Other Financing Uses	202,907	0	0%
783	Appropriation For Contingencies	4,614,062	0	0%
784	Revenue	4,816,969	0	0%
785	Other Financing Sources	124,102	0	0%
786	Net County Cost	4,692,867	0	0%
787	0100-10-1000 - Countywide General			
788	Expenditures	82,699,366	35,962,129	43%
789	Services And Supplies	2,032,648	558,730	27%
790	Capital Assets	23,237	23,237	100%
791	Other Charges	2,015,096	2,003,586	99%
792	Other Financing Uses	49,176,386	35,194,807	72%
793	Appropriation For Contingencies	31,719,863	0	0%
794	Intrafund Transfers	(2,267,864)	(1,818,231)	80%
795	Revenue	82,699,366	75,238,804	91%
796	Licenses, Permits, And Franchises	564,304	765,349	136%
797	Fines, Forfeitures, And Penalties	909,000	687,371	76%
798	Taxes	58,662,037	58,978,928	101%
799	Revenue From Use Of Money And Property	150,000	(171,279)	-114%
800	State Revenue	264,200	368,837	140%
801	Federal Revenue	0	90	
802	Charges For Services	4,166,372	2,705,524	65%
803	Miscellaneous Revenues	1,250,000	1,715,025	137%
804	Other Financing Sources	6,931,696	350,998	5%
805	Other Governmental Agencies	9,606,757	9,837,961	102%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
806	Net County Cost	195,000		0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
807	0100-10-7101 - World Trade Center Memorial			
808	Revenue	0	62	
809	Revenue From Use Of Money And Property	0	62	
810	0151-10-1000 - Countywide General			
811	Expenditures	150,000	0	0%
812	Services And Supplies	5,000	0	0%
813	Appropriation For Contingencies	145,000		0%
814	Revenue	150,000	(57,634)	-38%
815	Revenue From Use Of Money And Property	0	(57,634)	
816	Other Financing Sources	150,000	0	0%
817	0501-10-2000 - AB109 Unallocated			
818	Revenue	0	1,600	
819	State Revenue	0	1,600	
820	0521-10-1000 - Countywide General			
821	Revenue	0	(3,580)	
822	Revenue From Use Of Money And Property	0	(3,580)	
823	1101-10-1002 - Board Controlled Penalties			
824	Expenditures	260,000	0	0%
825	Other Financing Uses	252,804	0	0%
826	Appropriation For Contingencies	7,196		0%
827	Revenue	260,000	224,041	86%
828	Fines, Forfeitures, And Penalties	260,000	228,088	88%
829	Revenue From Use Of Money And Property	0	(4,047)	
830	1202-10-1302 - Courthouse Constr Facilities			
831	Expenditures	800,000	238,906	30%
832	Services And Supplies	800,000	238,906	30%
833	Revenue	800,000	(1,013)	0%
834	Fines, Forfeitures, And Penalties	0	2,233	
835	Revenue From Use Of Money And Property	0	(3,246)	
836	Use Of Fund Balance	800,000	0	0%
837	1240-10-1000 - Countywide General			
838	Revenue	0	28,783	
839	Fines, Forfeitures, And Penalties	0	31,806	
840	Revenue From Use Of Money And Property	0	(3,023)	
841	1420-10-4000 - Covid19 Croc Oper			
842	Expenditures	10,470,604	6,832,087	65%
843	Salaries And Employee Benefits	6,152,447	4,183,996	68%
844	Services And Supplies	3,695,851	2,526,627	68%
845	Capital Assets	38,306	66,906	175%
846	Other Charges	584,000	54,558	9%
847	Revenue	10,470,604	5,132,157	49%
848	Revenue From Use Of Money And Property	0	(45,041)	
849	Other Financing Sources	10,470,604	5,177,198	49%
850	1420-10-4001 - Covid19 Noncroc Other			
851	Expenditures	2,318,500	5,189,739	224%
852	Services And Supplies	553,750	568,894	103%
853	Capital Assets	24,750	213,383	862%
854	Other Charges	1,740,000	4,407,462	253%
855	Revenue	2,318,500	5,234,239	226%
856	Other Financing Sources	2,318,500	5,179,239	223%
857	Other Governmental Agencies	0	55,000	
858	1421-10-4000 - Cares Grant			
859	Expenditures	18,861,192	20,135,664	107%
860	Other Financing Uses	18,861,192	20,135,664	107%
861	Revenue	18,861,192	20,139,985	107%
862	Revenue From Use Of Money And Property	0	101,249	
863	Federal Revenue	18,861,192	20,038,736	106%
864	1422-10-4002 - ARPA Funds			
865	Revenue	0	21,427,015	
866	Revenue From Use Of Money And Property	0	12,245	

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
867	Federal Revenue	0	21,414,770	
868	1432-10-4003 - Emergency Rental Assistance			
869	Revenue	0	3,379,611	
870	Revenue From Use Of Money And Property	0	2,042	
871	Federal Revenue	0	3,377,569	
872	4043-10-1891 - Pension Funding ISF			
873	Expenditures	40,264,068	27,597,933	69%
874	Salaries And Employee Benefits	0	24,062,596	
875	Services And Supplies	0	4,500	
876	Other Charges	40,264,068	3,530,837	9%
877	Revenue	40,264,068	27,834,120	69%
878	Revenue From Use Of Money And Property	0	(145,388)	
879	Charges For Services	40,264,068	26,420,737	66%
880	Other Governmental Agencies	0	1,558,771	
881	Debt Service			
882	2002-12-8012 - Davis Library Cfd#1			
883	Expenditures	528,275	528,125	100%
884	Services And Supplies	1,500	1,350	90%
885	Other Charges	526,775	526,775	100%
886	Revenue	528,275	524,146	99%
887	Revenue From Use Of Money And Property	0	(3,831)	
888	Other Financing Sources	528,025	527,976	100%
889	Use Of Fund Balance	250	0	0%
890	2005-12-8015 - Dbt- Tran Eng Svc Pro			
891	Expenditures	9,339,233	8,457,758	91%
892	Services And Supplies	0	1,000	
893	Capital Assets	9,105,667	8,223,194	90%
894	Other Charges	233,566	233,564	100%
895	Revenue	9,339,233	234,257	3%
896	Revenue From Use Of Money And Property	0	691	
897	Other Financing Sources	233,566	233,566	100%
898	Use Of Fund Balance	9,105,667	0	0%
899	2001-12-8011 - DA Bldg Debt Service			
900	Expenditures	275,483	274,783	100%
901	Services And Supplies	1,500	800	53%
902	Other Charges	273,983	273,983	100%
903	Revenue	275,483	242,421	88%
904	Revenue From Use Of Money And Property	0	(319)	
905	Charges For Services	70,598	70,598	100%
906	Other Financing Sources	204,885	172,142	84%
907	2003-12-8013 - CIP Debt Service			
908	Expenditures	1,639,415	1,591,727	97%
909	Services And Supplies	4,995	2,588	52%
910	Other Charges	1,634,420	1,589,140	97%
911	Revenue	1,639,415	1,604,300	98%
912	Revenue From Use Of Money And Property	0	(30,114)	
913	Charges For Services	393,340	393,340	100%
914	Other Financing Sources	1,246,075	1,241,075	100%
915	2006-12-8016 - Dbt-2020 Lease Rev Bonds			
916	Expenditures	1,211,713	4,193,979	346%
917	Capital Assets	0	3,151,749	
918	Other Charges	1,211,713	1,042,230	86%
919	Revenue	1,211,713	1,189,941	98%
920	Revenue From Use Of Money And Property	0	(40,283)	
921	Charges For Services	1,096,200	1,229,165	112%
922	Miscellaneous Revenues	0	1,059	
923	Other Financing Sources	115,513	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
924	District Attorney			
925	0202-31-2051 - Criminal Prosecution			
926	Expenditures	14,275,164	12,235,174	86%
927	Salaries And Employee Benefits	12,585,584	11,272,316	90%
928	Services And Supplies	1,382,212	963,826	70%
929	Capital Assets	200,000	0	0%
930	Other Charges	0	500	
931	Appropriation For Contingencies	107,368		0%
932	Intrafund Transfers	0	(1,467)	
933	Revenue	14,275,164	11,315,553	79%
934	Revenue From Use Of Money And Property	15,000	12,325	82%
935	State Revenue	3,969,940	3,605,056	91%
936	Federal Revenue	627,690	215,382	34%
937	Charges For Services	462,826	505,073	109%
938	Miscellaneous Revenues	0	3,627	
939	Other Financing Sources	9,234,808	6,974,090	76%
940	Use Of Fund Balance	(35,100)	0	0%
941	0202-31-2059 - Special Investigation			
942	Expenditures	2,151,122	1,952,066	91%
943	Salaries And Employee Benefits	1,820,575	1,811,215	99%
944	Services And Supplies	269,458	142,387	53%
945	Capital Assets	98,567	60,396	61%
946	Intrafund Transfers	(37,478)	(61,932)	165%
947	Revenue	2,151,122	1,141,679	53%
948	Licenses, Permits, And Franchises	36,912	47,374	128%
949	Revenue From Use Of Money And Property	0	1,189	
950	State Revenue	1,423,654	640,324	45%
951	Federal Revenue	51,682	0	0%
952	Charges For Services	275,391	282,975	103%
953	Other Financing Sources	142,954	64,019	45%
954	Other Governmental Agencies	154,723	105,797	68%
955	Use Of Fund Balance	65,806	0	0%
956	0501-31-2051 - DA Community Corrections			
957	Expenditures	427,093	375,207	88%
958	Salaries And Employee Benefits	427,093	375,207	88%
959	Revenue	427,093	379,064	89%
960	State Revenue	390,808	379,064	97%
961	Use Of Fund Balance	36,285	0	0%
962	0521-31-2051 - Criminal Prosecution			
963	Expenditures	635,172	410,496	65%
964	Salaries And Employee Benefits	472,370	333,092	71%
965	Services And Supplies	162,802	77,404	48%
966	Revenue	635,172	295,932	47%
967	State Revenue	295,932	295,932	100%
968	Use Of Fund Balance	339,240	0	0%
969	0525-31-2051 - Criminal Prosecution			
970	Expenditures	138,537	0	0%
971	Salaries And Employee Benefits	138,537	0	0%
972	Revenue	138,537	96,297	70%
973	Revenue From Use Of Money And Property	0	(63)	
974	State Revenue	92,384	96,360	104%
975	Use Of Fund Balance	46,153	0	0%
976	1240-31-2051 - Prosecution			
977	Expenditures	99,992	57,751	58%
978	Salaries And Employee Benefits	74,992	57,302	76%
979	Services And Supplies	25,000	449	2%
980	Revenue	99,992	0	0%
981	Use Of Fund Balance	99,992	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
982	1250-31-2054 - Multi-Disciplinary Intv Center			
983	Expenditures	1,036,248	1,125,746	109%
984	Salaries And Employee Benefits	404,833	427,037	105%
985	Services And Supplies	600,095	667,390	111%
986	Capital Assets	31,320	31,319	100%
987	Revenue	1,036,248	857,068	83%
988	Revenue From Use Of Money And Property	2,000	(2,024)	-101%
989	State Revenue	72,759	92,066	127%
990	Federal Revenue	705,608	599,857	85%
991	Miscellaneous Revenues	11,000	4,863	44%
992	Other Financing Sources	28,000	30,306	108%
993	Other Governmental Agencies	132,000	132,000	100%
994	Use Of Fund Balance	84,881	0	0%
995	1251-31-2055 - Consumer Fraud Env Protection			
996	Expenditures	3,220,586	2,316,665	72%
997	Salaries And Employee Benefits	1,925,371	1,623,471	84%
998	Services And Supplies	1,295,215	693,195	54%
999	Revenue	3,220,586	2,509,836	78%
1000	Fines, Forfeitures, And Penalties	2,545,586	2,519,233	99%
1001	Revenue From Use Of Money And Property	125,000	(42,919)	-34%
1002	State Revenue	150,000	31,624	21%
1003	Other Financing Sources	0	1,899	
1004	Use Of Fund Balance	400,000	0	0%
1005	0202-31-2052 - Neighborhood Court			
1006	Expenditures	1,488,412	908,542	61%
1007	Salaries And Employee Benefits	608,672	575,637	95%
1008	Services And Supplies	879,740	332,905	38%
1009	Revenue	1,488,412	525,271	35%
1010	State Revenue	436,149	35,315	8%
1011	Federal Revenue	962,746	333,310	35%
1012	Charges For Services	25,000	118,076	472%
1013	Other Financing Sources	49,517	38,570	78%
1014	Other Governmental Agencies	15,000	0	0%
1015	0202-31-5054 - Victim Assistance			
1016	Expenditures	1,097,605	1,075,803	98%
1017	Salaries And Employee Benefits	1,039,890	1,011,150	97%
1018	Services And Supplies	49,118	64,653	132%
1019	Other Charges	8,597	0	0%
1020	Revenue	1,097,605	730,714	67%
1021	State Revenue	152,736	143,935	94%
1022	Federal Revenue	817,056	485,019	59%
1023	Other Financing Sources	127,813	101,760	80%
1024	0504-31-2051 - Criminal Prosecution			
1025	Expenditures	176,359	176,359	100%
1026	Salaries And Employee Benefits	176,359	176,359	100%
1027	Revenue	176,359	167,583	95%
1028	Revenue From Use Of Money And Property	0	560	
1029	State Revenue	176,359	167,023	95%
1030	1255-31-2051 - DA Seized Funds			
1031	Expenditures	121,100	89,494	74%
1032	Services And Supplies	104,100	72,951	70%
1033	Capital Assets	17,000	16,543	97%
1034	Revenue	121,100	41,032	34%
1035	Revenue From Use Of Money And Property	6,000	(18,490)	-308%
1036	State Revenue	0	19,320	
1037	Federal Revenue	0	40,204	
1038	Miscellaneous Revenues	15,000	(1)	0%
1039	Use Of Fund Balance	100,100	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1040	1256-31-2059 - Special Investigation			
1041	Expenditures	225,723	224,112	99%
1042	Salaries And Employee Benefits	213,278	217,753	102%
1043	Services And Supplies	10,500	6,359	61%
1044	Appropriation For Contingencies	1,945		0%
1045	Revenue	225,723	243,084	108%
1046	Revenue From Use Of Money And Property	0	451	
1047	State Revenue	225,723	242,633	107%
1048	1431-31-5054 - Victim Assistance			
1049	Expenditures	39,000	44,931	115%
1050	Other Charges	39,000	44,931	115%
1051	Revenue	39,000	32,297	83%
1052	Licenses, Permits, And Franchises	16,000	14,490	91%
1053	Fines, Forfeitures, And Penalties	22,000	18,251	83%
1054	Revenue From Use Of Money And Property	1,000	(444)	-44%
1055	7026-31-8500 - Check Prosec Restitution Collection			
1056	Expenditures	0	7,159	
1057	Other Charges	0	7,159	
1058	Revenue	0	7,110	
1059	Revenue From Use Of Money And Property	0	3	
1060	Miscellaneous Revenues	0	7,107	
1061	Financial Services			
1062	0100-65-1051 - Financial Services			
1063	Expenditures	5,648,463	5,399,954	96%
1064	Salaries And Employee Benefits	4,732,426	4,522,684	96%
1065	Services And Supplies	1,245,499	1,126,197	90%
1066	Capital Assets	16,500	15,903	96%
1067	Other Charges	25,851	22,378	87%
1068	Other Financing Uses	13,000	13,000	100%
1069	Intrafund Transfers	(384,813)	(300,208)	78%
1070	Revenue	5,648,463	1,866,821	33%
1071	Revenue From Use Of Money And Property	885,072	872,968	99%
1072	State Revenue	0	10,125	
1073	Charges For Services	786,935	892,608	113%
1074	Miscellaneous Revenues	46,500	55,927	120%
1075	Other Financing Sources	4,950	31,252	631%
1076	Other Governmental Agencies	0	3,940	
1077	Use Of Fund Balance	26,454	0	0%
1078	Net County Cost	3,898,552	0	0%
1079	0502-65-2002 - Enhancing Law Enf Subaccount			
1080	Revenue	0	223	
1081	Revenue From Use Of Money And Property	0	223	
1082	General Services			
1083	0100-66-1303 - Facility Maintenance			
1084	Expenditures	4,991,526	3,410,244	68%
1085	Salaries And Employee Benefits	2,309,876	2,018,617	87%
1086	Services And Supplies	1,771,764	1,172,673	66%
1087	Capital Assets	1,346,589	430,668	32%
1088	Other Charges	18,000	4,072	23%
1089	Other Financing Uses	20,572	20,572	100%
1090	Intrafund Transfers	(475,275)	(236,359)	50%
1091	Revenue	4,991,526	964,070	19%
1092	Revenue From Use Of Money And Property	121,988	175,468	144%
1093	Charges For Services	873,134	447,414	51%
1094	Miscellaneous Revenues	1,000	185	19%
1095	Other Financing Sources	1,235,500	341,003	28%
1096	Use Of Fund Balance	286,604	0	0%
1097	Net County Cost	2,473,300	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1098	0100-66-7011 - Parks			
1099	Expenditures	3,187,161	2,259,699	71%
1100	Salaries And Employee Benefits	909,733	654,246	72%
1101	Services And Supplies	551,747	431,419	78%
1102	Capital Assets	1,679,224	1,147,852	68%
1103	Other Charges	27,600	18,055	65%
1104	Other Financing Uses	2,625	2,625	100%
1105	Intrafund Transfers	16,232	5,501	34%
1106	Revenue	3,187,161	178,391	6%
1107	Revenue From Use Of Money And Property	16,740	15,154	91%
1108	State Revenue	1,036,722	0	0%
1109	Federal Revenue	457,123	0	0%
1110	Charges For Services	166,000	159,978	96%
1111	Miscellaneous Revenues	5,000	3,259	65%
1112	Use Of Fund Balance	245,724	0	0%
1113	Net County Cost	1,259,852	0	0%
1114	0100-66-1601 - Graphics			
1115	Expenditures	0	572	
1116	Salaries And Employee Benefits	0	(5)	
1117	Services And Supplies	0	577	
1118	1711-66-7011 - Parks			
1119	Expenditures	2,000	2,000	100%
1120	Services And Supplies	2,000	2,000	100%
1121	Revenue	2,000	(786)	-39%
1122	Revenue From Use Of Money And Property	2,000	(786)	-39%
1123	1720-66-7011 - Parks			
1124	Expenditures	3,500	0	0%
1125	Services And Supplies	3,500	0	0%
1126	Revenue	3,500	3,294	94%
1127	Fines, Forfeitures, And Penalties	0	3,328	
1128	Taxes	3,500	0	0%
1129	Revenue From Use Of Money And Property	0	(34)	
1130	1927-66-7012 - Tuli Mem Park & Pool			
1131	Expenditures	245,000	155,983	64%
1132	Services And Supplies	231,000	154,274	67%
1133	Intrafund Transfers	14,000	1,709	12%
1134	Revenue	245,000	90,275	37%
1135	Revenue From Use Of Money And Property	0	(140)	
1136	Charges For Services	67,948	70,126	103%
1137	Other Financing Sources	177,052	20,289	11%
1138	Health & Human Services			
1139	0100-40-2871 - Public Guardian			
1140	Expenditures	1,183,479	1,089,440	92%
1141	Salaries And Employee Benefits	861,506	808,608	94%
1142	Services And Supplies	243,352	221,105	91%
1143	Capital Assets	43,260	42,828	99%
1144	Other Charges	1,000	(370)	-37%
1145	Intrafund Transfers	34,361	17,268	50%
1146	Revenue	1,183,479	210,713	18%
1147	Charges For Services	144,000	166,234	115%
1148	Other Financing Sources	0	44,479	
1149	Use Of Fund Balance	76,600	0	0%
1150	Net County Cost	962,879	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1151	0120-40-5510 - HHSA Administration			
1152	Expenditures	839,401	2,573,858	307%
1153	Salaries And Employee Benefits	0	1,458,969	
1154	Services And Supplies	4,366,867	2,536,922	58%
1155	Other Charges	0	105	
1156	Intrafund Transfers	(3,527,466)	(1,422,137)	40%
1157	Revenue	839,401	193,641	23%
1158	Miscellaneous Revenues	0	5,000	
1159	Other Financing Sources	822,000	188,641	23%
1160	Use Of Fund Balance	17,401	0	0%
1161	0120-40-5511 - Public Assistance Admin			
1162	Expenditures	73,669,708	62,717,665	85%
1163	Salaries And Employee Benefits	49,042,668	45,220,138	92%
1164	Services And Supplies	15,635,685	12,972,934	83%
1165	Capital Assets	633,282	441,285	70%
1166	Other Charges	6,454,375	3,223,584	50%
1167	Other Financing Uses	134,442	0	0%
1168	Intrafund Transfers	1,769,256	859,724	49%
1169	Revenue	73,669,708	55,830,650	76%
1170	Fines, Forfeitures, And Penalties	0	(100)	
1171	Revenue From Use Of Money And Property	0	45,211	
1172	State Revenue	30,642,591	25,352,486	83%
1173	Federal Revenue	27,743,332	19,958,145	72%
1174	Charges For Services	354,719	332,829	94%
1175	Miscellaneous Revenues	10,010	196,679	1965%
1176	Other Financing Sources	14,824,150	9,945,400	67%
1177	Use Of Fund Balance	94,906	0	0%
1178	0120-40-5522 - Public Assistance Aid			
1179	Expenditures	45,274,887	41,443,527	92%
1180	Services And Supplies	0	173	
1181	Other Charges	43,376,234	41,286,430	95%
1182	Appropriation For Contingencies	1,545,653	0	0%
1183	Intrafund Transfers	353,000	156,924	44%
1184	Revenue	45,274,887	32,456,366	72%
1185	Revenue From Use Of Money And Property	18,000	(3,329)	-18%
1186	State Revenue	3,382,943	2,594,672	77%
1187	Federal Revenue	12,195,127	12,522,068	103%
1188	Miscellaneous Revenues	427,277	633,086	148%
1189	Other Financing Sources	28,951,540	16,709,869	58%
1190	Use Of Fund Balance	300,000	0	0%
1191	0140-40-4011 - IGT			
1192	Expenditures	9,096,974	2,432,677	27%
1193	Other Financing Uses	9,096,974	2,432,677	27%
1194	Revenue	9,096,974	6,331,893	70%
1195	Revenue From Use Of Money And Property	0	(72,036)	
1196	Charges For Services	2,750,000	6,403,929	233%
1197	Use Of Fund Balance	6,346,974	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1198	0141-40-4011 - Public Health			
1199	Expenditures	12,165,540	11,535,017	95%
1200	Salaries And Employee Benefits	8,986,495	9,430,955	105%
1201	Services And Supplies	2,675,114	1,900,979	71%
1202	Capital Assets	40,374	39,874	99%
1203	Other Charges	380,200	266,155	70%
1204	Intrafund Transfers	83,357	(102,946)	-124%
1205	Revenue	12,165,540	12,138,973	100%
1206	Fines, Forfeitures, And Penalties	305,000	611,822	201%
1207	Revenue From Use Of Money And Property	0	32,771	
1208	State Revenue	2,069,916	1,659,498	80%
1209	Federal Revenue	4,694,213	6,299,854	134%
1210	Charges For Services	1,156,079	476,111	41%
1211	Miscellaneous Revenues	102,800	181,922	177%
1212	Other Financing Sources	3,790,467	2,866,994	76%
1213	Other Governmental Agencies	0	10,000	
1214	Use Of Fund Balance	47,065	0	0%
1215	0142-40-4011 - Public Health			
1216	Expenditures	3,825,464	2,818,399	74%
1217	Other Financing Uses	3,825,464	2,818,399	74%
1218	Revenue	3,825,464	4,060,050	106%
1219	Revenue From Use Of Money And Property	0	2,068	
1220	State Revenue	3,519,674	4,057,982	115%
1221	Use Of Fund Balance	305,790	0	0%
1222	0401-40-4101 - Mental Health Services			
1223	Expenditures	25,348,662	22,809,959	90%
1224	Salaries And Employee Benefits	7,611,201	7,910,289	104%
1225	Services And Supplies	18,942,283	16,526,762	87%
1226	Capital Assets	81,566	81,566	100%
1227	Other Charges	87,616	78,491	90%
1228	Intrafund Transfers	(1,374,004)	(1,787,150)	130%
1229	Revenue	25,348,662	13,056,222	52%
1230	Revenue From Use Of Money And Property	0	86,185	
1231	State Revenue	3,581,363	1,959,009	55%
1232	Federal Revenue	526,585	54,101	10%
1233	Charges For Services	7,009,785	4,483,800	64%
1234	Miscellaneous Revenues	0	473,855	
1235	Other Financing Sources	13,947,601	5,939,273	43%
1236	Other Governmental Agencies	240,000	60,000	25%
1237	Use Of Fund Balance	43,328	0	0%
1238	0402-40-4111 - Alcohol And Drug Programs			
1239	Expenditures	5,384,961	3,933,703	73%
1240	Salaries And Employee Benefits	1,017,623	644,151	63%
1241	Services And Supplies	4,117,488	3,031,323	74%
1242	Intrafund Transfers	249,850	258,229	103%
1243	Revenue	5,384,961	3,641,939	68%
1244	Fines, Forfeitures, And Penalties	15,640	24,185	155%
1245	Revenue From Use Of Money And Property	0	513	
1246	State Revenue	165,000	129,541	79%
1247	Federal Revenue	1,187,396	902,387	76%
1248	Charges For Services	1,432,117	1,982,051	138%
1249	Miscellaneous Revenues	0	10,500	
1250	Other Financing Sources	1,856,080	592,763	32%
1251	Use Of Fund Balance	728,728	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1252	0410-40-4100 - MHSA-Community Svc & Support			
1253	Expenditures	14,751,174	7,274,561	49%
1254	Salaries And Employee Benefits	6,485,524	3,220,489	50%
1255	Services And Supplies	5,860,321	2,716,204	46%
1256	Capital Assets	43,328	42,828	99%
1257	Other Charges	15,290	7,177	47%
1258	Intrafund Transfers	2,346,711	1,287,864	55%
1259	Revenue	14,751,174	10,934,646	74%
1260	Revenue From Use Of Money And Property	147,230	107,128	73%
1261	State Revenue	9,903,768	10,784,689	109%
1262	Charges For Services	2,888,176	0	0%
1263	Other Financing Sources	0	42,828	
1264	Use Of Fund Balance	1,812,000	0	0%
1265	0410-40-4104 - MHSA-Innovation			
1266	Expenditures	913,334	20,941	2%
1267	Salaries And Employee Benefits	193,715	14,945	8%
1268	Services And Supplies	651,000	0	0%
1269	Intrafund Transfers	68,619	5,996	9%
1270	Revenue	913,334	716,435	78%
1271	Revenue From Use Of Money And Property	10,601	2,776	26%
1272	State Revenue	651,564	713,658	110%
1273	Use Of Fund Balance	251,169	0	0%
1274	0410-40-4105 - MHSA-Prev & Early Intervention			
1275	Expenditures	3,406,244	1,877,990	55%
1276	Salaries And Employee Benefits	714,933	332,691	47%
1277	Services And Supplies	2,531,838	1,411,811	56%
1278	Intrafund Transfers	159,473	133,488	84%
1279	Revenue	3,406,244	2,724,442	80%
1280	Revenue From Use Of Money And Property	57,797	31,444	54%
1281	State Revenue	2,475,942	2,692,998	109%
1282	Charges For Services	12,224	0	0%
1283	Use Of Fund Balance	860,281	0	0%
1284	1410-40-4011 - Public Health			
1285	Expenditures	918,062	273,593	30%
1286	Salaries And Employee Benefits	0	7,390	
1287	Services And Supplies	918,062	266,203	29%
1288	Revenue	918,062	212,900	23%
1289	Fines, Forfeitures, And Penalties	327,824	226,570	69%
1290	Revenue From Use Of Money And Property	0	(13,670)	
1291	Other Financing Sources	252,804	0	0%
1292	Use Of Fund Balance	337,434	0	0%
1293	1411-40-4011 - Public Health			
1294	Expenditures	559,748	382,210	68%
1295	Salaries And Employee Benefits	399,653	238,710	60%
1296	Services And Supplies	80,095	43,290	54%
1297	Intrafund Transfers	80,000	100,210	125%
1298	Revenue	559,748	314,080	56%
1299	Revenue From Use Of Money And Property	2,000	(4,153)	-208%
1300	Federal Revenue	429,273	318,233	74%
1301	Use Of Fund Balance	128,475	0	0%
1302	0100-40-5801 - Veterans Services			
1303	Expenditures	378,688	381,941	101%
1304	Salaries And Employee Benefits	272,393	289,741	106%
1305	Services And Supplies	99,005	87,339	88%
1306	Intrafund Transfers	7,290	4,861	67%
1307	Revenue	378,688	78,726	21%
1308	Revenue From Use Of Money And Property	0	(0)	
1309	State Revenue	62,205	60,705	98%
1310	Federal Revenue	3,000	6,750	225%
1311	Other Financing Sources	11,235	11,271	100%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1312	Net County Cost	302,248	0	0%
1313	0120-40-5612 - General Relief			
1314	Expenditures	353,000	191,335	54%
1315	Salaries And Employee Benefits	96,000	40,803	43%
1316	Services And Supplies	50,000	34,787	70%
1317	Other Charges	150,000	98,806	66%
1318	Intrafund Transfers	57,000	16,939	30%
1319	Revenue	353,000	281,387	80%
1320	Miscellaneous Revenues	25,000	35,387	142%
1321	Other Financing Sources	328,000	246,000	75%
1322	0120-40-5621 - Workforce Investment			
1323	Expenditures	2,209,528	1,964,456	89%
1324	Salaries And Employee Benefits	1,086,275	1,020,222	94%
1325	Services And Supplies	866,899	674,895	78%
1326	Other Charges	187,868	146,618	78%
1327	Intrafund Transfers	68,486	122,720	179%
1328	Revenue	2,209,528	1,380,731	62%
1329	Federal Revenue	2,209,528	1,351,583	61%
1330	Miscellaneous Revenues	0	29,148	
1331	0120-40-5650 - Homeless Services			
1332	Expenditures	11,166,554	9,494,762	85%
1333	Salaries And Employee Benefits	1,067,232	902,801	85%
1334	Services And Supplies	3,848,099	3,509,605	91%
1335	Capital Assets	662,139	103,123	16%
1336	Other Charges	5,384,990	4,710,488	87%
1337	Intrafund Transfers	204,094	268,745	132%
1338	Revenue	11,166,554	9,609,253	86%
1339	State Revenue	5,021,546	3,931,590	78%
1340	Federal Revenue	730,865	532,934	73%
1341	Charges For Services	0	13,050	
1342	Miscellaneous Revenues	272,224	653,256	240%
1343	Other Financing Sources	5,091,919	4,428,423	87%
1344	Other Governmental Agencies	50,000	50,000	100%
1345	0123-40-5511 - Public Assistance Admin			
1346	Expenditures	14,474,326	9,898,453	68%
1347	Other Financing Uses	14,243,544	9,898,453	69%
1348	Appropriation For Contingencies	230,782	0	0%
1349	Revenue	14,474,326	13,736,663	95%
1350	Revenue From Use Of Money And Property	0	(74,982)	
1351	State Revenue	14,474,326	13,811,645	95%
1352	0124-40-5522 - Public Assistance Aid			
1353	Expenditures	4,591,867	3,199,850	70%
1354	Other Financing Uses	4,591,867	3,199,850	70%
1355	Revenue	4,591,867	3,950,284	86%
1356	Revenue From Use Of Money And Property	0	800	
1357	State Revenue	4,591,867	3,949,484	86%
1358	0125-40-5522 - Public Assistance Aid			
1359	Expenditures	4,196,191	1,748,776	42%
1360	Other Financing Uses	4,196,191	1,748,776	42%
1361	Revenue	4,196,191	3,608,953	86%
1362	Revenue From Use Of Money And Property	0	(5,101)	
1363	State Revenue	4,196,191	3,614,054	86%
1364	0126-40-5511 - Public Assistance Admin			
1365	Expenditures	12,435,816	8,251,728	66%
1366	Other Financing Uses	11,767,225	8,251,728	70%
1367	Appropriation For Contingencies	668,591	0	0%
1368	Revenue	12,435,816	10,786,562	87%
1369	Revenue From Use Of Money And Property	12,406	17,497	141%
1370	State Revenue	12,423,410	10,769,065	87%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1371	0141-40-4023 - Indigent Health			
1372	Expenditures	0	0	
1373	Salaries And Employee Benefits	0	0	
1374	Revenue	0	624	
1375	Miscellaneous Revenues	0	624	
1376	0202-40-4014 - Detention Medical Services			
1377	Expenditures	3,489,068	4,045,319	116%
1378	Salaries And Employee Benefits	60,622	9,436	16%
1379	Services And Supplies	3,403,446	4,032,096	118%
1380	Intrafund Transfers	25,000	3,786	15%
1381	Revenue	3,489,068	4,287,792	123%
1382	Other Financing Sources	3,489,068	4,287,792	123%
1383	0405-40-4101 - Mental Health Services			
1384	Expenditures	5,475,889	2,990,504	55%
1385	Other Financing Uses	5,475,889	2,990,504	55%
1386	Revenue	5,475,889	4,549,094	83%
1387	Revenue From Use Of Money And Property	0	(19,273)	
1388	State Revenue	5,475,889	4,568,367	83%
1389	0406-40-4101 - Mental Health Services			
1390	Expenditures	4,541,545	2,240,186	49%
1391	Other Financing Uses	4,541,545	2,240,186	49%
1392	Revenue	4,541,545	3,722,328	82%
1393	Revenue From Use Of Money And Property	0	(27,746)	
1394	State Revenue	4,541,545	3,750,074	83%
1395	0410-40-4102 - MHSA-Workforce Educ & Training			
1396	Expenditures	227,382	44,048	19%
1397	Salaries And Employee Benefits	47,909	9,490	20%
1398	Services And Supplies	88,494	31,231	35%
1399	Appropriation For Contingencies	79,082		0%
1400	Intrafund Transfers	11,897	3,327	28%
1401	Revenue	227,382	25,063	11%
1402	Revenue From Use Of Money And Property	(1,186)	(191)	16%
1403	State Revenue	0	73	
1404	Miscellaneous Revenues	0	25,180	
1405	Other Financing Sources	228,568	0	0%
1406	0410-40-4103 - MHSA-Capital Fac & Tech Needs			
1407	Expenditures	1,061,374	463,047	44%
1408	Services And Supplies	1,061,374	389,755	37%
1409	Intrafund Transfers	0	73,292	
1410	Revenue	1,061,374	(150,611)	-14%
1411	Revenue From Use Of Money And Property	0	(150,611)	
1412	Other Financing Sources	1,061,374	0	0%
1413	1520-40-5511 - Public Assistance Admin			
1414	Expenditures	45,000	33,264	74%
1415	Other Charges	45,000	33,264	74%
1416	Revenue	45,000	54,866	122%
1417	Revenue From Use Of Money And Property	0	(384)	
1418	State Revenue	5,000	4,273	85%
1419	Federal Revenue	15,000	19,899	133%
1420	Charges For Services	25,000	31,078	124%
1421	6910-40-5513 - IHSS Public Authority			
1422	Expenditures	2,990,342	2,725,375	91%
1423	Salaries And Employee Benefits	276,510	301,885	109%
1424	Services And Supplies	2,659,618	2,395,588	90%
1425	Other Charges	6,000	6,068	101%
1426	Intrafund Transfers	48,214	21,833	45%
1427	Revenue	2,990,342	2,178,871	73%
1428	Revenue From Use Of Money And Property	(10,168)	(2,553)	25%
1429	State Revenue	1,333,726	1,019,868	76%
1430	Federal Revenue	1,587,410	1,161,556	73%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1431	Other Financing Sources	79,374	0	0%

**Yolo County Fiscal Year 2020-21 Budget Tracking
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Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1432	Human Resources			
1433	0100-70-1031 - Human Resources			
1434	Expenditures	2,151,646	2,373,862	110%
1435	Salaries And Employee Benefits	2,014,601	2,211,891	110%
1436	Services And Supplies	286,625	156,316	55%
1437	Other Financing Uses	5,200	5,200	100%
1438	Intrafund Transfers	(154,780)	455	0%
1439	Revenue	2,151,646	21,909	1%
1440	Charges For Services	15,000	15,481	103%
1441	Miscellaneous Revenues	20,000	0	0%
1442	Other Financing Sources	0	6,428	
1443	Use Of Fund Balance	29,201	0	0%
1444	Net County Cost	2,087,445	0	0%
1445	0100-70-1551 - Risk Management			
1446	Expenditures	0	6,412	
1447	Services And Supplies	0	6,412	
1448	Innovative Technology Services			
1449	4031-69-1851 - ITD Telecommunication			
1450	Expenditures	1,638,206	991,992	61%
1451	Salaries And Employee Benefits	475,157	481,677	101%
1452	Services And Supplies	430,038	189,022	44%
1453	Capital Assets	186,198	37,364	20%
1454	Other Charges	292,821	276,615	94%
1455	Other Financing Uses	250,000	0	0%
1456	Intrafund Transfers	3,992	7,313	183%
1457	Revenue	1,638,206	1,219,645	74%
1458	Revenue From Use Of Money And Property	0	(8,455)	
1459	Charges For Services	1,144,276	1,223,729	107%
1460	Miscellaneous Revenues	47,000	0	0%
1461	Other Financing Sources	0	4,371	
1462	Use Of Fund Balance	446,930	0	0%
1463	0100-69-1561 - ITD			
1464	Expenditures	4,203,342	2,915,083	69%
1465	Salaries And Employee Benefits	5,692,672	4,373,799	77%
1466	Services And Supplies	3,019,523	2,566,290	85%
1467	Capital Assets	37,155	84,899	228%
1468	Other Charges	(2,303)	0	0%
1469	Other Financing Uses	166,100	16,100	10%
1470	Intrafund Transfers	(4,709,805)	(4,126,005)	88%
1471	Revenue	4,203,342	3,021,665	72%
1472	Charges For Services	3,454,179	2,945,728	85%
1473	Other Financing Sources	9,388	75,938	809%
1474	Net County Cost	739,775	0	0%
1475	4011-69-1841 - Equipment Replacement			
1476	Expenditures	565,319	345,753	61%
1477	Services And Supplies	273,643	190,771	70%
1478	Other Financing Uses	147,031	154,982	105%
1479	Appropriation For Contingencies	144,645	0	0%
1480	Revenue	565,319	175,043	31%
1481	Revenue From Use Of Money And Property	0	(5,982)	
1482	Other Financing Sources	218,125	181,025	83%
1483	Use Of Fund Balance	347,194	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1484	Library			
1485	1601-68-6051 - County Library Services			
1486	Expenditures	8,482,930	7,081,388	83%
1487	Salaries And Employee Benefits	5,037,959	4,319,672	86%
1488	Services And Supplies	3,414,471	2,746,199	80%
1489	Capital Assets	30,000	15,480	52%
1490	Other Charges	500	37	7%
1491	Revenue	8,482,930	7,401,219	87%
1492	Taxes	3,443,048	3,489,791	101%
1493	Revenue From Use Of Money And Property	5,500	(10,364)	-188%
1494	State Revenue	89,084	104,038	117%
1495	Federal Revenue	0	15,500	
1496	Charges For Services	277,657	143,001	52%
1497	Miscellaneous Revenues	301,020	774,978	257%
1498	Other Financing Sources	2,345,251	1,159,477	49%
1499	Other Governmental Agencies	1,368,129	1,724,797	126%
1500	Use Of Fund Balance	653,241	0	0%
1501	1601-68-7013 - Gibson House Museum			
1502	Expenditures	139,470	131,589	94%
1503	Salaries And Employee Benefits	128,068	125,853	98%
1504	Services And Supplies	11,402	5,736	50%
1505	Revenue	139,470	92,598	66%
1506	Charges For Services	300	300	100%
1507	Miscellaneous Revenues	588	588	100%
1508	Other Financing Sources	122,109	91,710	75%
1509	Use Of Fund Balance	16,473	0	0%
1510	1602-68-6051 - County Library Svc - Measure A			
1511	Expenditures	2,452,285	1,292,817	53%
1512	Services And Supplies	14,900	14,841	100%
1513	Other Financing Uses	2,404,729	1,277,976	53%
1514	Appropriation For Contingencies	32,656		0%
1515	Revenue	2,452,285	2,387,914	97%
1516	Revenue From Use Of Money And Property	40,000	(26,106)	-65%
1517	Charges For Services	2,412,285	2,414,020	100%
1518	Probation			
1519	0202-32-2612 - Adult Probation Services			
1520	Expenditures	4,268,362	3,115,545	73%
1521	Salaries And Employee Benefits	2,708,587	2,526,225	93%
1522	Services And Supplies	464,753	453,840	98%
1523	Capital Assets	984,086	33,404	3%
1524	Other Charges	35,339	2,521	7%
1525	Intrafund Transfers	75,597	99,555	132%
1526	Revenue	4,268,362	2,641,411	62%
1527	Fines, Forfeitures, And Penalties	0	6,199	
1528	State Revenue	1,158,576	268,881	23%
1529	Federal Revenue	165,689	150,030	91%
1530	Charges For Services	443,000	443,323	100%
1531	Other Financing Sources	2,467,011	1,772,979	72%
1532	Use Of Fund Balance	34,086	0	0%
1533	0501-32-2611 - Administration			
1534	Expenditures	198,588	235,930	119%
1535	Salaries And Employee Benefits	96,240	121,478	126%
1536	Services And Supplies	100,000	108,160	108%
1537	Intrafund Transfers	2,348	6,292	268%
1538	Revenue	198,588	150,000	76%
1539	State Revenue	150,000	150,000	100%
1540	Use Of Fund Balance	48,588	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1541	0501-32-2615 - Prob Community Corrections			
1542	Expenditures	5,133,067	4,139,195	81%
1543	Salaries And Employee Benefits	3,352,707	3,079,280	92%
1544	Services And Supplies	1,464,121	913,837	62%
1545	Other Charges	6,400	3,376	53%
1546	Intrafund Transfers	309,839	142,701	46%
1547	Revenue	5,133,067	4,258,373	83%
1548	State Revenue	4,303,646	4,171,964	97%
1549	Other Financing Sources	0	86,409	
1550	Use Of Fund Balance	829,421	0	0%
1551	0520-32-2614 - Juvenile Probation Services			
1552	Expenditures	1,940,520	801,722	41%
1553	Other Financing Uses	1,940,520	801,722	41%
1554	Revenue	1,940,520	891,362	46%
1555	Revenue From Use Of Money And Property	0	(5,050)	
1556	State Revenue	921,756	896,412	97%
1557	Use Of Fund Balance	1,018,764	0	0%
1558	0522-32-2614 - Juvenile Probation Services			
1559	Expenditures	974,718	618,401	63%
1560	Other Financing Uses	974,718	618,401	63%
1561	Revenue	974,718	961,409	99%
1562	Revenue From Use Of Money And Property	0	(1,907)	
1563	State Revenue	958,579	963,316	100%
1564	Use Of Fund Balance	16,139	0	0%
1565	1240-32-2611 - Administration			
1566	Expenditures	5,689	2,416	42%
1567	Salaries And Employee Benefits	5,689	2,328	41%
1568	Intrafund Transfers	0	88	
1569	Revenue	5,689	0	0%
1570	Use Of Fund Balance	5,689	0	0%
1571	1270-32-2612 - Adult Probation Services			
1572	Expenditures	1,681,408	1,126,415	67%
1573	Other Financing Uses	1,681,408	1,126,415	67%
1574	Revenue	1,681,408	1,418,335	84%
1575	Revenue From Use Of Money And Property	0	2,546	
1576	State Revenue	1,415,956	1,415,789	100%
1577	Use Of Fund Balance	265,452	0	0%
1578	0202-32-2611 - Administration			
1579	Expenditures	60,600	133,951	221%
1580	Salaries And Employee Benefits	0	128,359	
1581	Services And Supplies	975,255	599,248	61%
1582	Other Financing Uses	94,418	0	0%
1583	Intrafund Transfers	(1,009,073)	(593,656)	59%
1584	Revenue	60,600	58,120	96%
1585	Revenue From Use Of Money And Property	0	(9)	
1586	State Revenue	60,600	46,800	77%
1587	Other Financing Sources	0	11,329	

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1588	0202-32-2613 - Juvenile Detention			
1589	Expenditures	5,935,354	5,330,327	90%
1590	Salaries And Employee Benefits	4,757,733	4,629,921	97%
1591	Services And Supplies	732,640	427,389	58%
1592	Capital Assets	5,825	5,735	98%
1593	Other Charges	73,114	37,335	51%
1594	Intrafund Transfers	366,042	229,946	63%
1595	Revenue	5,935,354	5,203,822	88%
1596	Revenue From Use Of Money And Property	4,000	433	11%
1597	State Revenue	3,969,961	3,614,389	91%
1598	Federal Revenue	32,000	49,488	155%
1599	Charges For Services	310,668	149,039	48%
1600	Miscellaneous Revenues	0	125	
1601	Other Financing Sources	1,618,725	1,390,348	86%
1602	0202-32-2614 - Juvenile Probation Services			
1603	Expenditures	3,184,427	2,579,901	81%
1604	Salaries And Employee Benefits	2,145,946	2,130,286	99%
1605	Services And Supplies	724,195	353,393	49%
1606	Other Charges	7,000	2,024	29%
1607	Intrafund Transfers	307,286	94,198	31%
1608	Revenue	3,184,427	2,056,718	65%
1609	State Revenue	923,536	614,418	67%
1610	Federal Revenue	185,000	179,435	97%
1611	Other Financing Sources	2,075,891	1,262,865	61%
1612	0202-32-5751 - Care Of Court Wards			
1613	Expenditures	1,934,814	1,150,439	59%
1614	Salaries And Employee Benefits	405,499	440,806	109%
1615	Services And Supplies	702,374	212,033	30%
1616	Other Charges	779,724	476,726	61%
1617	Intrafund Transfers	47,217	20,875	44%
1618	Revenue	1,934,814	1,078,425	56%
1619	State Revenue	260,986	262,984	101%
1620	Federal Revenue	70,000	144,376	206%
1621	Other Financing Sources	1,603,828	671,065	42%
1622	Public Defender			
1623	0501-33-2101 - Pd Community Corrections			
1624	Expenditures	143,457	143,457	100%
1625	Salaries And Employee Benefits	143,457	143,457	100%
1626	Revenue	143,457	127,359	89%
1627	State Revenue	131,269	127,359	97%
1628	Use Of Fund Balance	12,188	0	0%
1629	0504-33-2101 - Public Defender			
1630	Expenditures	244,392	244,392	100%
1631	Salaries And Employee Benefits	244,392	244,392	100%
1632	Revenue	244,392	167,023	68%
1633	State Revenue	176,359	167,023	95%
1634	Use Of Fund Balance	68,033	0	0%
1635	0100-33-2101 - Public Defender			
1636	Expenditures	8,695,942	8,358,037	96%
1637	Salaries And Employee Benefits	7,515,726	7,708,086	103%
1638	Services And Supplies	1,149,466	619,554	54%
1639	Other Charges	10,500	10,147	97%
1640	Other Financing Uses	20,250	20,250	100%
1641	Revenue	8,695,942	24,409	0%
1642	Revenue From Use Of Money And Property	0	(24)	
1643	State Revenue	347,900	0	0%
1644	Charges For Services	10,000	15,842	158%
1645	Miscellaneous Revenues	0	5,387	
1646	Other Financing Sources	0	3,205	
1647	Net County Cost	8,338,042	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1648	Sheriff			
1649	0540-34-2801 - Animal Services			
1650	Expenditures	3,008,788	2,618,777	87%
1651	Salaries And Employee Benefits	1,674,694	1,549,132	93%
1652	Services And Supplies	1,305,340	1,044,213	80%
1653	Capital Assets	28,754	25,432	88%
1654	Revenue	3,008,788	2,534,604	84%
1655	Licenses, Permits, And Franchises	452,486	463,410	102%
1656	State Revenue	0	44	
1657	Federal Revenue	0	19,756	
1658	Charges For Services	1,882,504	1,612,576	86%
1659	Miscellaneous Revenues	51,000	34,027	67%
1660	Other Financing Sources	0	404,791	
1661	Other Governmental Agencies	7,850	0	0%
1662	Use Of Fund Balance	75,733	0	0%
1663	Net County Cost	539,215	0	0%
1664	0202-34-2502 - Management			
1665	Expenditures	3,511,996	3,262,479	93%
1666	Salaries And Employee Benefits	2,581,326	2,452,168	95%
1667	Services And Supplies	858,620	738,261	86%
1668	Other Financing Uses	72,050	72,050	100%
1669	Revenue	3,511,996	2,969,036	85%
1670	Licenses, Permits, And Franchises	7,060	12,143	172%
1671	Revenue From Use Of Money And Property	0	(171)	
1672	State Revenue	2,138,727	1,950,927	91%
1673	Federal Revenue	0	579	
1674	Charges For Services	6,859	56	1%
1675	Miscellaneous Revenues	0	47	
1676	Other Financing Sources	1,336,558	1,005,455	75%
1677	Use Of Fund Balance	22,792	0	0%
1678	0202-34-2507 - Patrol			
1679	Expenditures	13,316,492	11,230,575	84%
1680	Salaries And Employee Benefits	10,154,316	9,262,760	91%
1681	Services And Supplies	2,360,058	1,615,735	68%
1682	Capital Assets	787,618	342,080	43%
1683	Other Charges	14,500	10,000	69%
1684	Revenue	13,316,492	8,200,890	62%
1685	Fines, Forfeitures, And Penalties	8,000	2,380	30%
1686	Revenue From Use Of Money And Property	0	(8,811)	
1687	State Revenue	3,064,159	2,721,253	89%
1688	Federal Revenue	0	85,150	
1689	Charges For Services	508,573	228,755	45%
1690	Miscellaneous Revenues	0	7,793	
1691	Other Financing Sources	9,424,251	5,164,369	55%
1692	Use Of Fund Balance	311,509	0	0%
1693	0202-34-2509 - Detention			
1694	Expenditures	19,516,380	19,534,594	100%
1695	Salaries And Employee Benefits	17,483,479	18,222,965	104%
1696	Services And Supplies	1,787,111	1,304,203	73%
1697	Capital Assets	245,790	35,566	14%
1698	Intrafund Transfers	0	(28,139)	
1699	Revenue	19,516,380	17,007,118	87%
1700	Revenue From Use Of Money And Property	0	7,875	
1701	State Revenue	7,522,037	7,482,840	99%
1702	Federal Revenue	0	14,400	
1703	Charges For Services	52,700	6,920	13%
1704	Miscellaneous Revenues	3,000	1,560	52%
1705	Other Financing Sources	11,919,013	9,493,523	80%
1706	Use Of Fund Balance	19,630	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1707	0501-34-2506 - Sher Community Corrections			
1708	Expenditures	3,489,468	3,608,814	103%
1709	Salaries And Employee Benefits	3,289,932	3,542,968	108%
1710	Services And Supplies	199,536	65,846	33%
1711	Revenue	3,489,468	3,059,028	88%
1712	State Revenue	2,933,994	2,844,110	97%
1713	Other Financing Sources	283,067	214,918	76%
1714	Use Of Fund Balance	272,407	0	0%
1715	0523-34-2507 - Patrol - Small & Rural			
1716	Expenditures	1,703,630	350,610	21%
1717	Salaries And Employee Benefits	248,808	20,323	8%
1718	Services And Supplies	488,697	91,482	19%
1719	Capital Assets	792,627	238,805	30%
1720	Other Financing Uses	173,498	0	0%
1721	Revenue	1,703,630	490,831	29%
1722	Revenue From Use Of Money And Property	5,000	(9,169)	-183%
1723	State Revenue	500,000	500,000	100%
1724	Use Of Fund Balance	1,198,630	0	0%
1725	0524-34-2507 - Patrol - Cops			
1726	Expenditures	384,302	10,268	3%
1727	Services And Supplies	75,920	10,268	14%
1728	Other Financing Uses	308,382	0	0%
1729	Revenue	384,302	154,440	40%
1730	Revenue From Use Of Money And Property	4,000	(2,296)	-57%
1731	State Revenue	150,378	156,735	104%
1732	Use Of Fund Balance	229,924	0	0%
1733	0524-34-2509 - Detention - Cops			
1734	Expenditures	125,896	38,118	30%
1735	Services And Supplies	125,896	38,118	30%
1736	Revenue	125,896	94,940	75%
1737	Revenue From Use Of Money And Property	0	(1,420)	
1738	State Revenue	92,384	96,360	104%
1739	Use Of Fund Balance	33,512	0	0%
1740	1281-34-2402 - Civil Process - Equipment			
1741	Expenditures	162,263	110,980	68%
1742	Salaries And Employee Benefits	900	0	0%
1743	Services And Supplies	67,988	17,605	26%
1744	Capital Assets	93,375	93,375	100%
1745	Revenue	162,263	20,892	13%
1746	Revenue From Use Of Money And Property	0	(1,434)	
1747	Charges For Services	47,546	22,326	47%
1748	Use Of Fund Balance	114,717	0	0%
1749	0100-34-5613 - Public Administrator			
1750	Expenditures	282,382	230,751	82%
1751	Salaries And Employee Benefits	184,500	170,957	93%
1752	Services And Supplies	96,632	59,169	61%
1753	Other Charges	625	0	0%
1754	Other Financing Uses	625	625	100%
1755	Revenue	282,382	46,159	16%
1756	Charges For Services	10,000	46,134	461%
1757	Miscellaneous Revenues	0	25	
1758	Net County Cost	272,382	0	0%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1759	0202-34-2402 - Civil Process			
1760	Expenditures	1,003,112	983,254	98%
1761	Salaries And Employee Benefits	930,549	947,313	102%
1762	Services And Supplies	72,563	36,941	51%
1763	Intrafund Transfers	0	(1,000)	
1764	Revenue	1,003,112	770,661	77%
1765	State Revenue	347,225	316,738	91%
1766	Charges For Services	90,000	29,508	33%
1767	Other Financing Sources	565,887	424,415	75%
1768	0202-34-2505 - Marine Patrol			
1769	Expenditures	797,865	515,439	65%
1770	Salaries And Employee Benefits	446,526	341,042	76%
1771	Services And Supplies	306,263	157,290	51%
1772	Capital Assets	45,076	17,107	38%
1773	Revenue	797,865	690,676	87%
1774	Revenue From Use Of Money And Property	0	(45)	
1775	State Revenue	519,493	516,344	99%
1776	Federal Revenue	55,187	0	0%
1777	Other Financing Sources	223,185	174,377	78%
1778	0202-34-2512 - Training			
1779	Expenditures	404,181	305,963	76%
1780	Salaries And Employee Benefits	228,388	202,740	89%
1781	Services And Supplies	175,793	103,223	59%
1782	Revenue	404,181	259,879	64%
1783	State Revenue	142,646	86,408	61%
1784	Federal Revenue	30,240	0	0%
1785	Other Financing Sources	231,295	173,471	75%
1786	0202-34-2861 - Coroner			
1787	Expenditures	1,195,230	1,166,430	98%
1788	Salaries And Employee Benefits	898,747	913,554	102%
1789	Services And Supplies	296,483	252,876	85%
1790	Revenue	1,195,230	967,019	81%
1791	State Revenue	352,465	321,599	91%
1792	Federal Revenue	0	1,494	
1793	Charges For Services	32,000	31,680	99%
1794	Miscellaneous Revenues	8,000	10,173	127%
1795	Other Financing Sources	802,765	602,074	75%
1796	0503-34-2401 - Court Security			
1797	Expenditures	3,806,931	3,335,920	88%
1798	Salaries And Employee Benefits	3,474,973	3,271,996	94%
1799	Services And Supplies	112,932	49,076	43%
1800	Capital Assets	15,000	14,848	99%
1801	Appropriation For Contingencies	204,026	0	0%
1802	Revenue	3,806,931	3,647,516	96%
1803	Revenue From Use Of Money And Property	0	3,513	
1804	State Revenue	3,106,186	3,356,994	108%
1805	Miscellaneous Revenues	319,412	0	0%
1806	Other Financing Sources	381,333	287,010	75%
1807	1280-34-2509 - Detention - Ran Board			
1808	Expenditures	166,000	97,253	59%
1809	Salaries And Employee Benefits	10,000	0	0%
1810	Services And Supplies	156,000	97,253	62%
1811	Revenue	166,000	134,100	81%
1812	Revenue From Use Of Money And Property	6,000	(2,576)	-43%
1813	State Revenue	160,000	136,675	85%

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

Row#	Department/Level Group	2020-21 Budget	Preliminary Q4 Actuals	YTD %
1814	1282-34-2402 - Civil Process - Vehicles			
1815	Expenditures	70,000	0	0%
1816	Services And Supplies	43,537	0	0%
1817	Appropriation For Contingencies	26,463		0%
1818	Revenue	70,000	23,035	33%
1819	Revenue From Use Of Money And Property	0	397	
1820	Charges For Services	70,000	22,638	32%
1821	1283-34-2502 - Management			
1822	Expenditures	10,250	0	0%
1823	Services And Supplies	10,250	0	0%
1824	Revenue	10,250	(544)	-5%
1825	Revenue From Use Of Money And Property	250	(544)	-218%
1826	Miscellaneous Revenues	10,000	0	0%
1827	1284-34-2509 - Detention - Inmate Welfare			
1828	Expenditures	401,100	216,851	54%
1829	Services And Supplies	389,100	214,601	55%
1830	Capital Assets	7,000	0	0%
1831	Other Charges	5,000	2,250	45%
1832	Revenue	401,100	327,697	82%
1833	Revenue From Use Of Money And Property	200,000	163,257	82%
1834	Miscellaneous Revenues	201,100	163,676	81%
1835	Other Financing Sources	0	764	



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the County of Yolo, California (County) (the specified parties), on the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments for the quarter ended March 31, 2021. The County's management is responsible for the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Scope of the Procedures Performed and Related Findings

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

- 1) Counted the cash in the Treasury as of March 31, 2021.

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

- 2) Verified that the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments and the records of the County of Yolo Auditor are reconciled as of March 31, 2021, pursuant to *Government Code Section 26905*.

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

- 3) Reconciled the investments included in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2021, to the statements provided by the related financial institutions.

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

- 4) We compared the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2021, to the types of investments authorized by the County's Investment Policy and *Government Code Section 53601*.

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



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

- 5) We compared the market value of the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2021, to the statements provided by the related financial institutions. We identified all variances in excess of 0.5% and \$10,000 of the financial institution amount. For the variances above the scope, we received variance explanations from the County Treasury staff to identify whether variances are routine or nonroutine.

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

We read the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments to ascertain if it contained the information/data required by *Government Code Section 53646* and met the timing requirements of *Government Code Section 53646* and the County's Investments Policy, as follows:

- a) Was submitted within 30 days following the end of the quarter.
- b) Included type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments, and monies held by the County.
- c) Included those funds under management of contracted parties (fiscal agents, trustees, deferred compensation administrators, etc.).
- d) Included market value (and source) as of the date of the report of all securities held by the County or under management of any outside party.
- e) Stated compliance of the portfolio to the Investment Policy of the County.
- f) Included a statement addressing the ability of the County to meet the pool's expenditure requirements for the next six months.

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

- 6) We compared the investments listed in the Investment Summary for the Treasurer's Pooled and Non-Pooled Investments as of March 31, 2021, to the prohibited investments listed in *Government Code Section 53601.6*.

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of a certified opinion, of the of the Investment Summary for the Treasurer's Pooled and Non-Pooled investments for the quarter ended March 31, 2021, Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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

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

Sacramento, California
August 5, 2021

County of Yolo, California
Investment Summary for the Treasurer's Pooled and Non-Pooled Investments
Agreed-Upon Procedures Report
Quarter Ended March 31, 2021
Attachment A
Procedure 5 Results - Market Value Comparison

Description	CUSIP	County Investment Summary	Financial Institution Statements	Variance	
				\$	%
<i>Bank of New York</i>					
CREDIT SUISSE NEW YORK CERT DEPOS	22552G3C2	\$ 2,229,641	\$ 2,243,114	\$ (13,473)	-0.60%



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

August 4, 2021

Sou Xiong, Treasury Manager
Department of Financial Services
Yolo County
625 Court Street, Room 102
Woodland, CA 95695

Re: Treasury Cash Count quarterly report for June 30, 2021

Dear Mr. Xiong:

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 June 30, 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



pfm

Yolo County

Investment Review Second Quarter 2021

Sarah Meacham, Managing Director
Ken Schiebel, CFA, Managing Director

August 12, 2021

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

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

PFM Asset
Management LLC
pfm.com

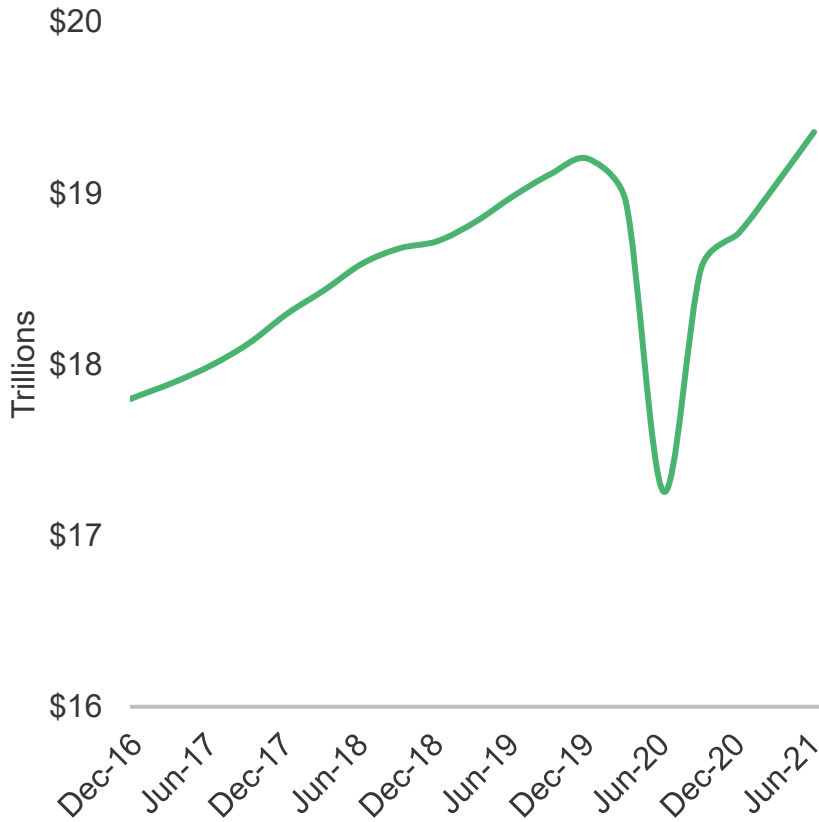


Economic and Interest Rate Update



Reopening Economy Drives GDP Growth

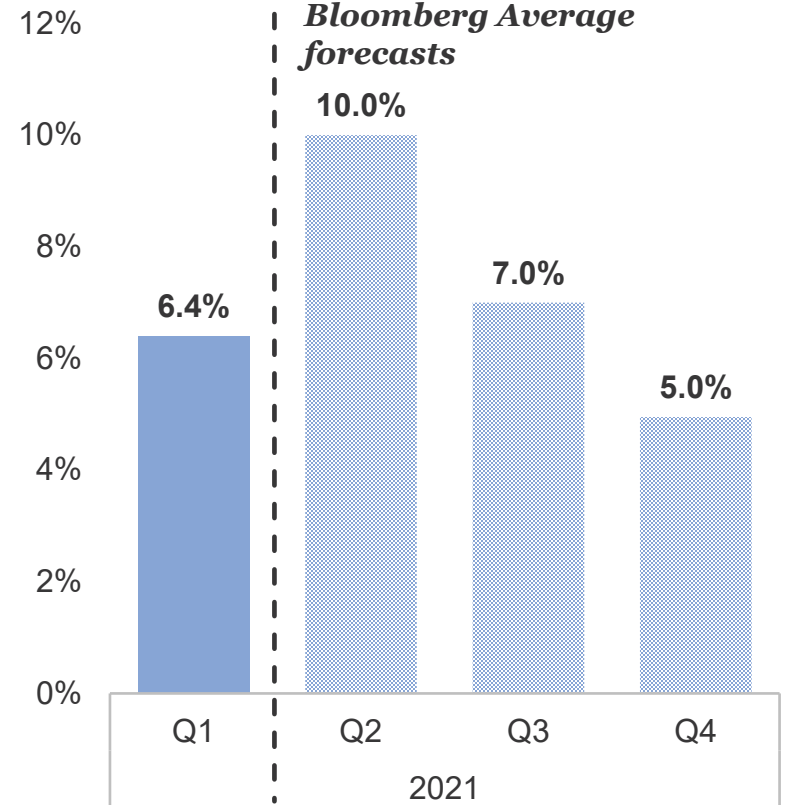
U.S. Real GDP



U.S. GDP Forecasts

Annualized Rate

Bloomberg Average forecasts

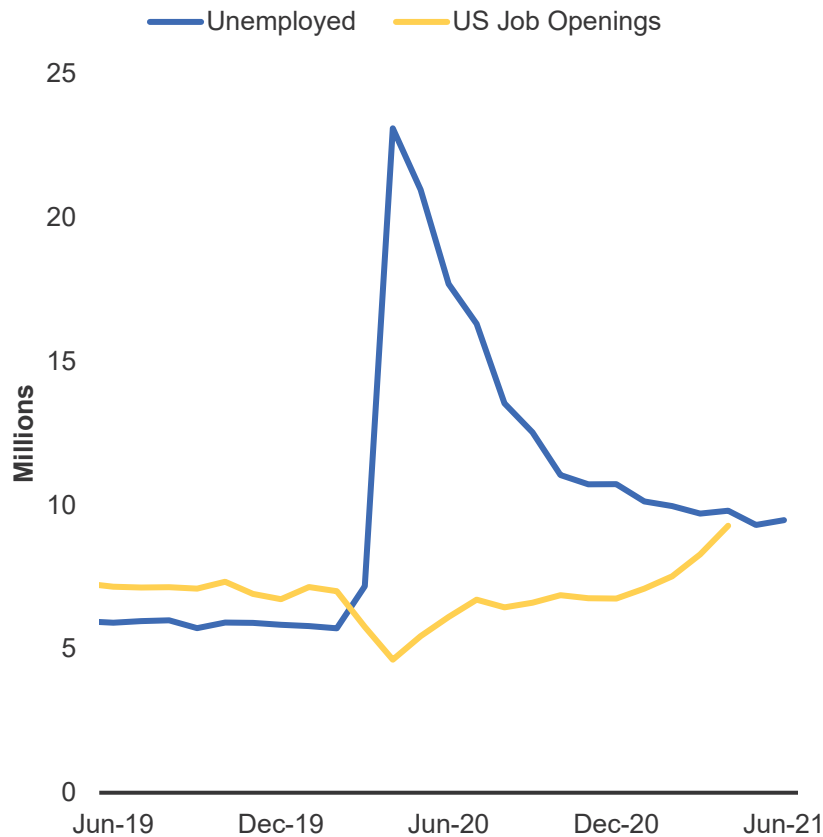


Source: Bloomberg (left), data is seasonally adjusted, as of June 30, 2021 and Bloomberg (right), Bureau of Economic Analysis, as of June 30, 2021.

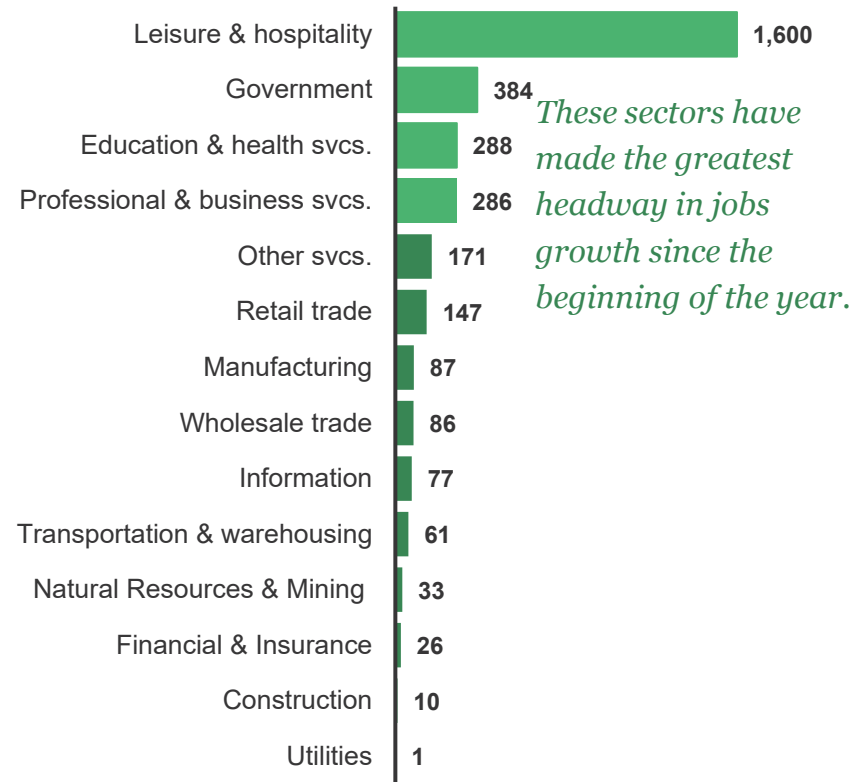


Job Openings Hit Record High; Service Sector Leads Jobs Recovery

Job Openings vs. Unemployed Workers



Change in Total Nonfarm Employment since December 2020 (thousands)

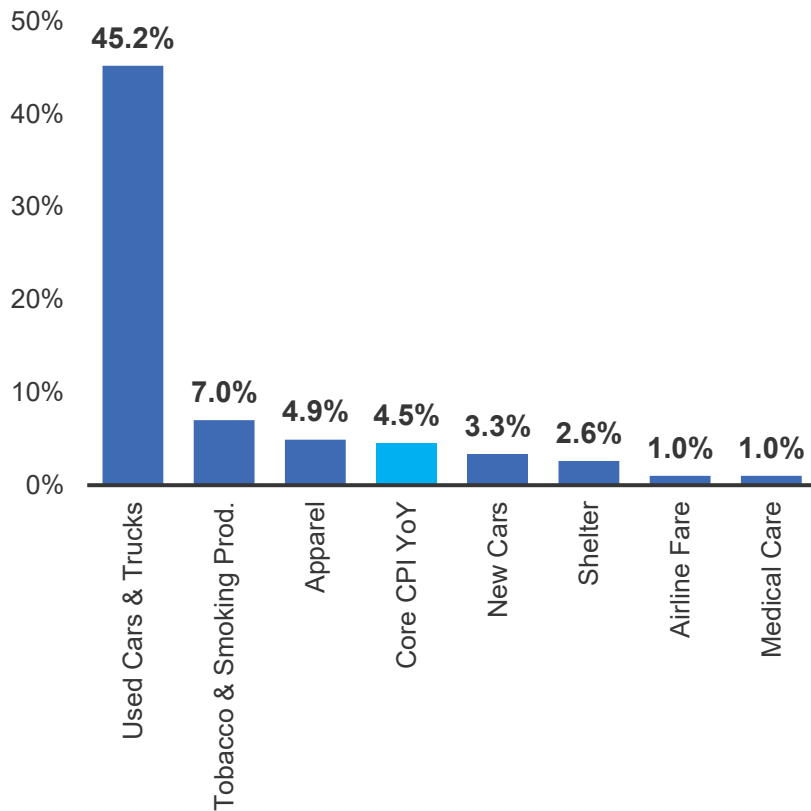


Source: Bloomberg, Bureau of Labor Statistics, as of June 30, 2021.

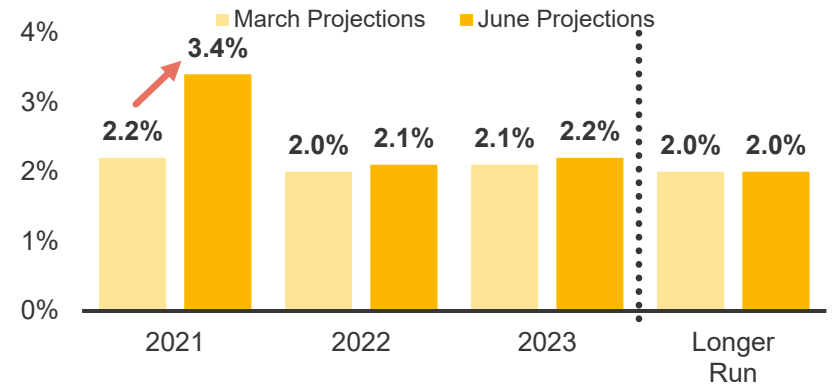


Inflation Strengthens, but Driven by a Few Key Sectors

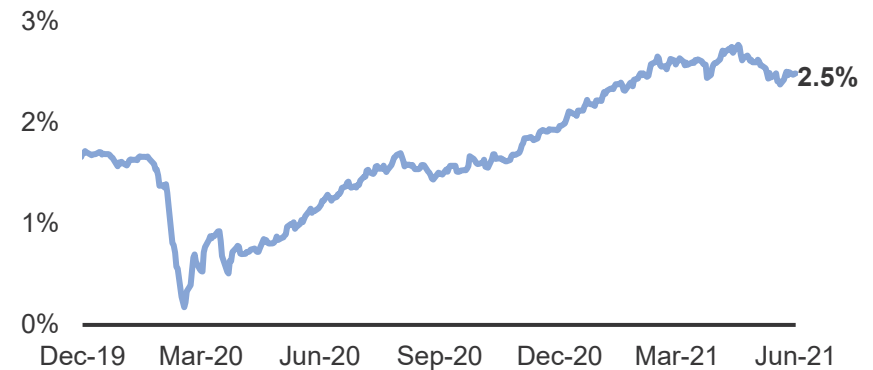
YOY Price Change in Key Consumer Price Index Components (June 2021)



Federal Reserve Projections Core PCE Inflation



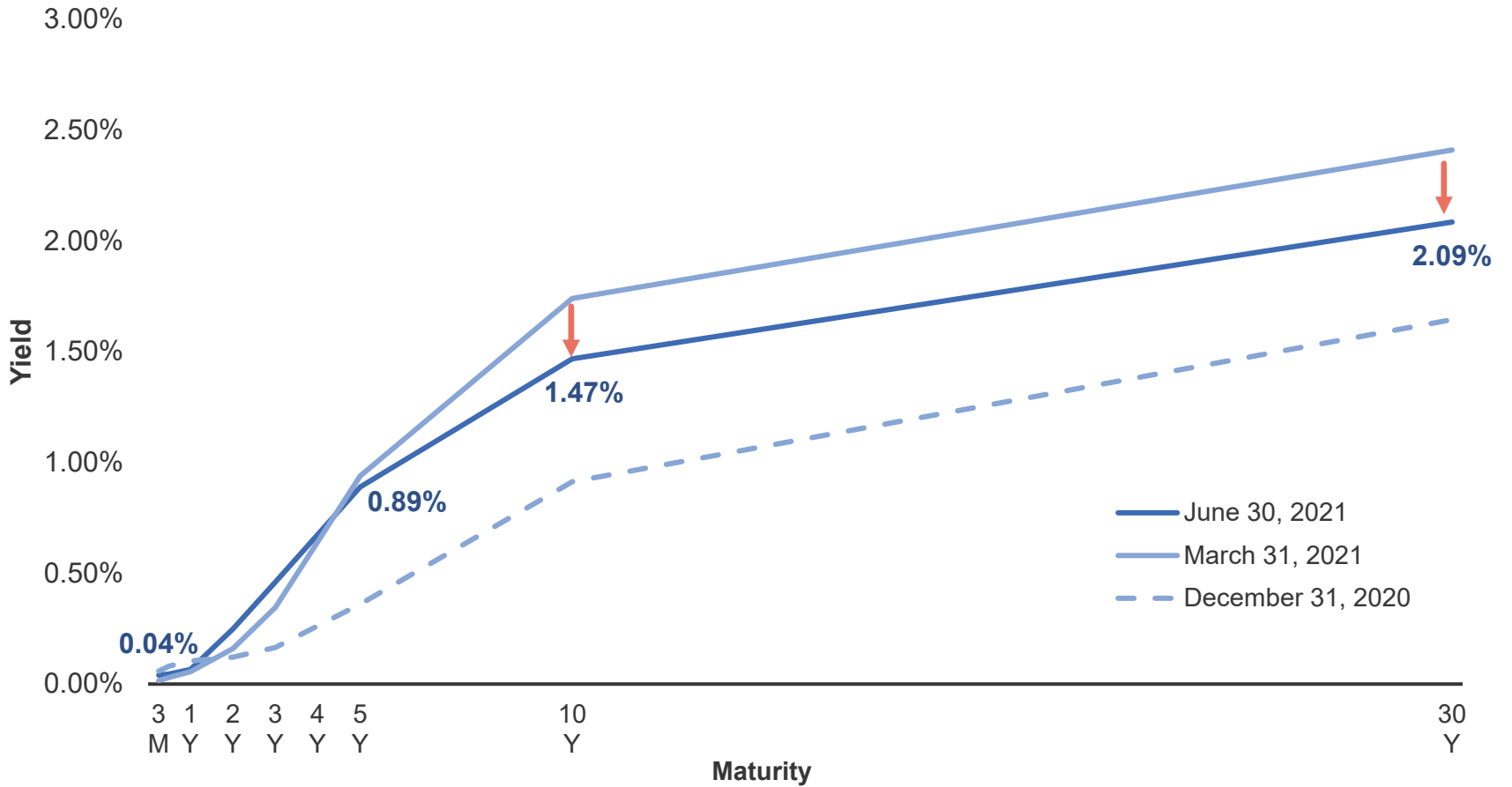
Breakeven Inflation Rates (5 year)



Source: Bloomberg, as of June 30, 2021.



Yield Curve Flattened in the Second Quarter as Long-Term Rates Fell

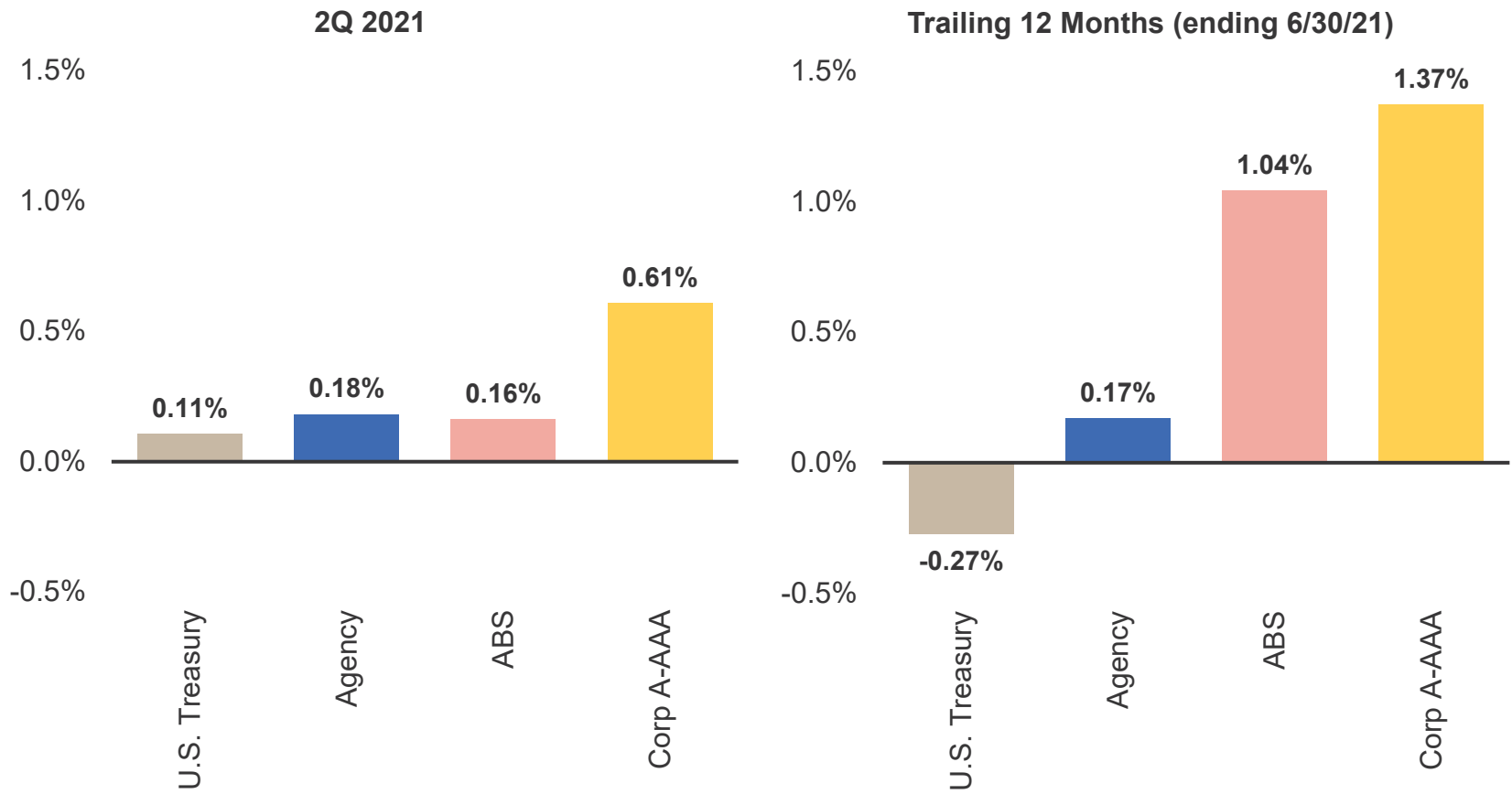


Source: Bloomberg as of June 30, 2021.



Credit Outperforms in 2Q 2021 and Trailing 12 Months

1-5 Year Indices

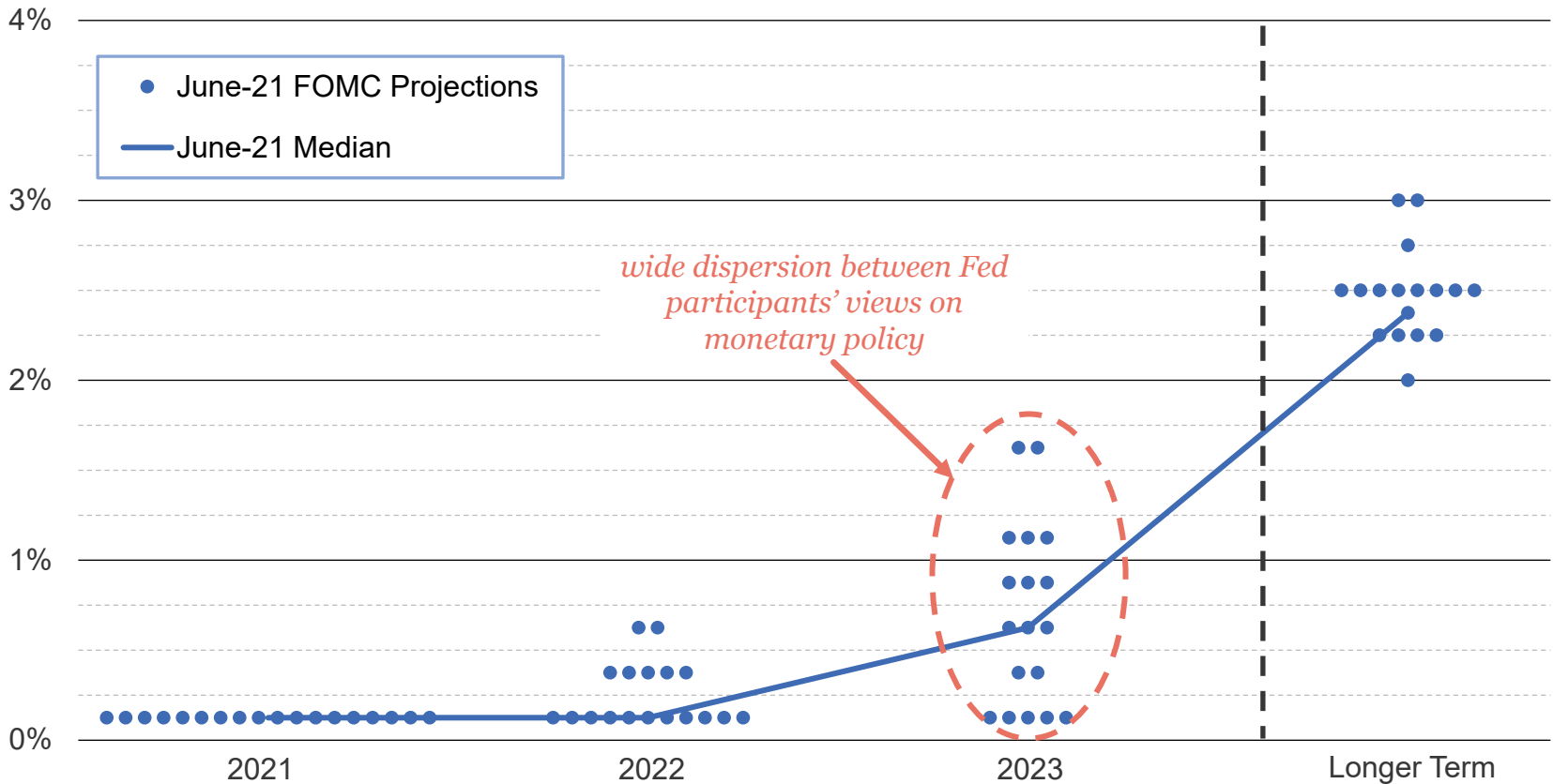


Source: ICE BofAML Indices. ABS indices are 0-5 year, based on weighted average life. As of 6/30/2021.



Fed's "Dot Plot" Reflects Evolving Monetary Policy Views

Fed Participants' Assessments of "Appropriate" Monetary Policy



Source: Federal Reserve and Bloomberg. Individual dots represent each Fed members' judgement of the midpoint of the appropriate target range for the federal funds rate at each year end.



Portfolio Update



Portfolio Composition

Security Type	Market Value as of 6/30/21	% of Portfolio	% Change vs. 3/31/21	Permitted by Policy	In Compliance
U.S. Treasury	\$68,883,532	9.6%	+0.3%	100%	✓
Federal Agency	\$115,283,086	16.0%	-3.3%	100%	✓
Federal Agency CMOs	\$11,582,721	1.6%	-0.3%	100%	✓
Supranationals	\$4,670,140	0.6%	-0.1%	30%	✓
Municipal Obligations	\$9,629,267	1.3%	-0.2%	30%	✓
Negotiable CDs	\$16,901,129	2.4%	-0.6%	30%	✓
Corporate Notes	\$52,313,793	7.3%	-1.0%	30%	✓
Asset-Backed Securities	\$10,417,243	1.4%	-0.2%	20%	✓
Securities Sub-Total	\$289,680,911	40.2%			
Accrued Interest	\$993,793				
Securities Total	\$290,674,704				
CAMP	\$334,038,704	46.4%	+6.8%	100%	✓
LAIF – Total	\$96,403,963	13.4%	-1.4%	\$75 million per account	✓
Total Investments	\$721,117,371	100.0%			

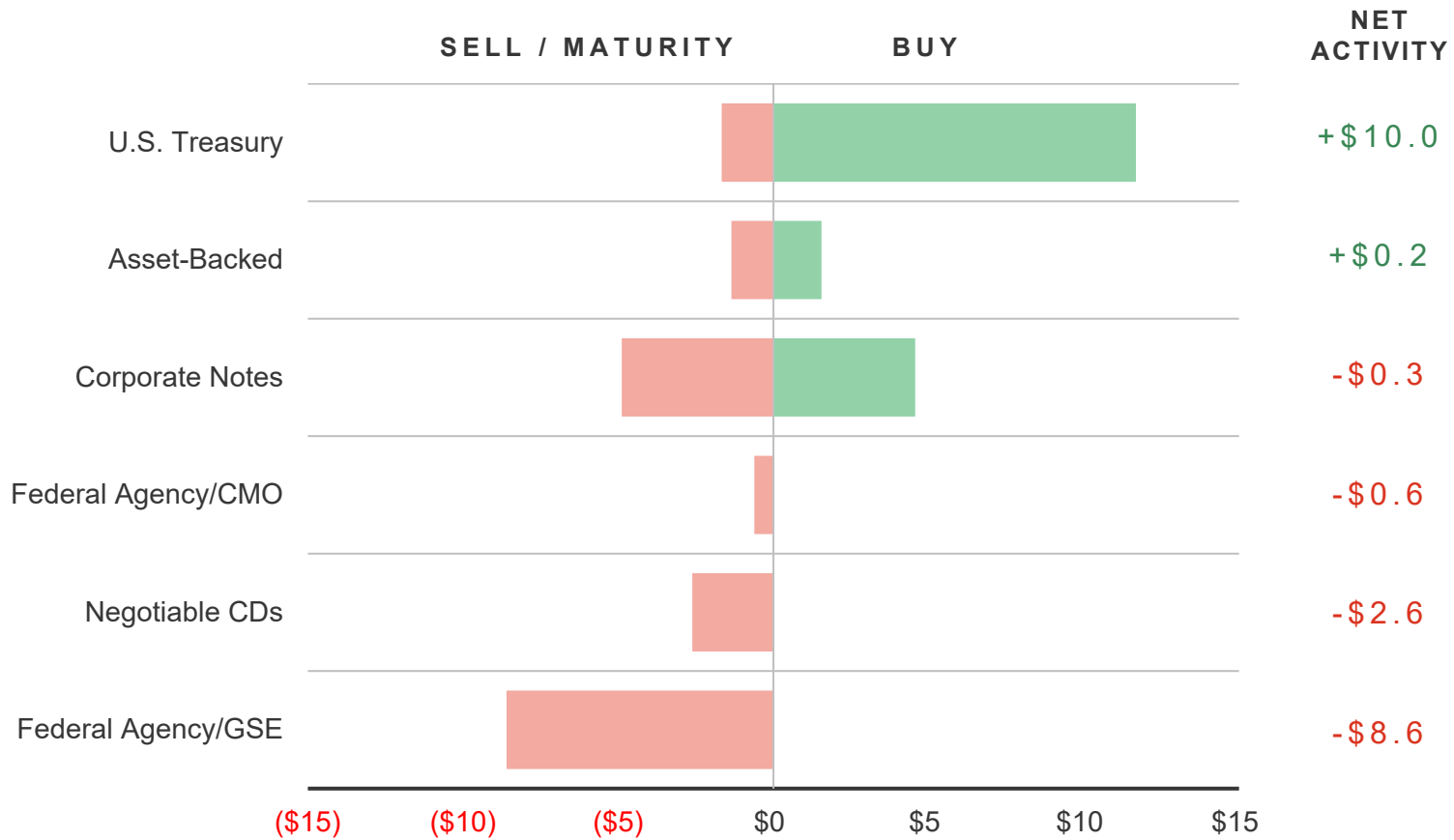


Second Quarter Strategy Recap

- ◆ We maintained core allocations in most sectors and carefully managed risk as we considered inflationary pressures and Fed policy uncertainty.
 - Continued to reduce allocations to federal agencies and bank CDs given low yields and narrow spread levels
 - Strategic selling of shorter-term corporates to extend into longer corporates
 - Narrow yield spreads across all sectors led to an increase in U.S. Treasury allocation
 - Modestly conservative duration posture relative to benchmark given low yields
 - Selective in seeking new additions in credit sectors (corporate notes and asset-backed securities)
 - Maintained high credit quality
 - Diversification was once again additive to performance with most non-Treasury sectors outperforming comparable Treasuries



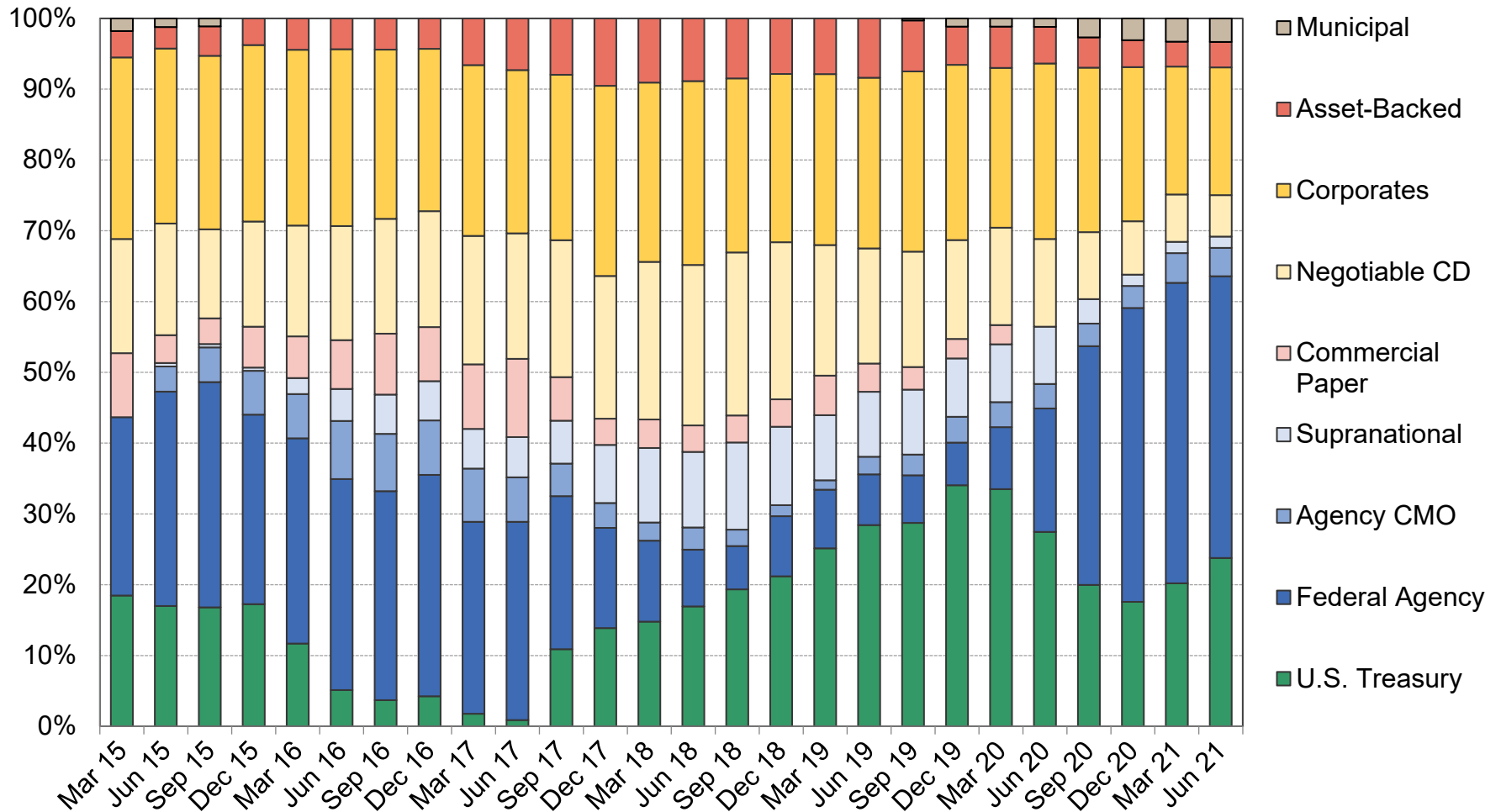
Second Quarter Trade Activity



Portfolio purchases, sells, maturities, and paydowns from 4/1/21 – 6/30/21.



Historical Sector Allocation—PFM-Managed Portfolio

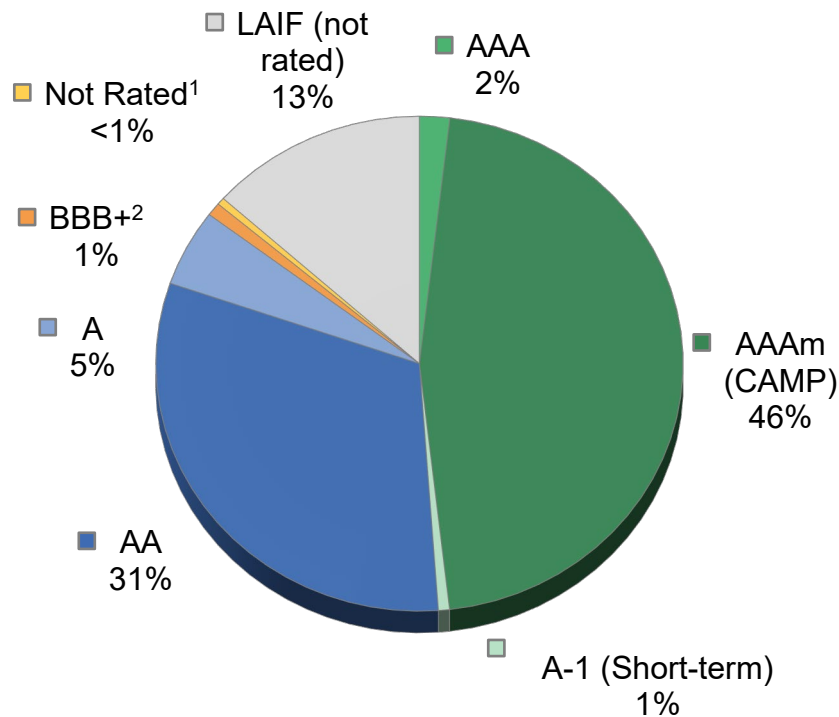




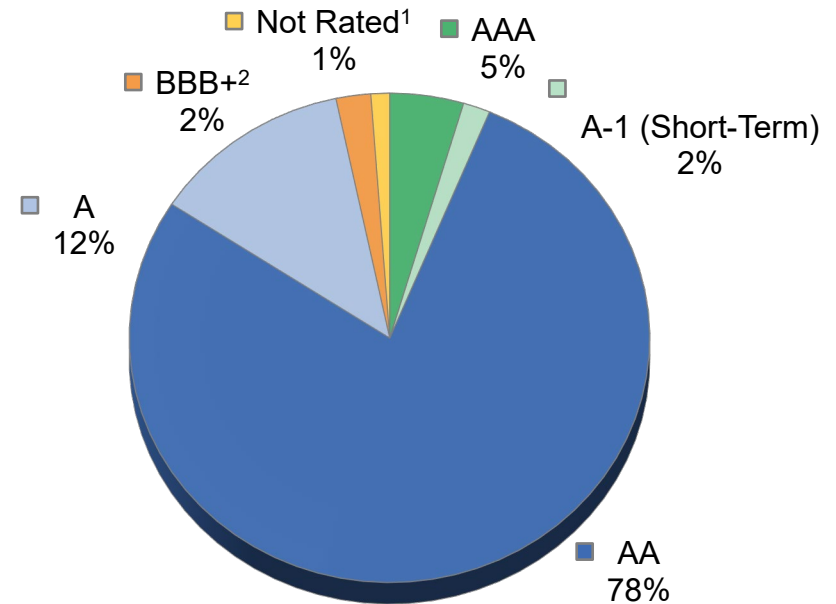
Portfolio Credit Quality

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

Including Liquid Accounts



Excluding Liquid Accounts



As of June 30, 2021. Percentages may not sum to 100% due to rounding.

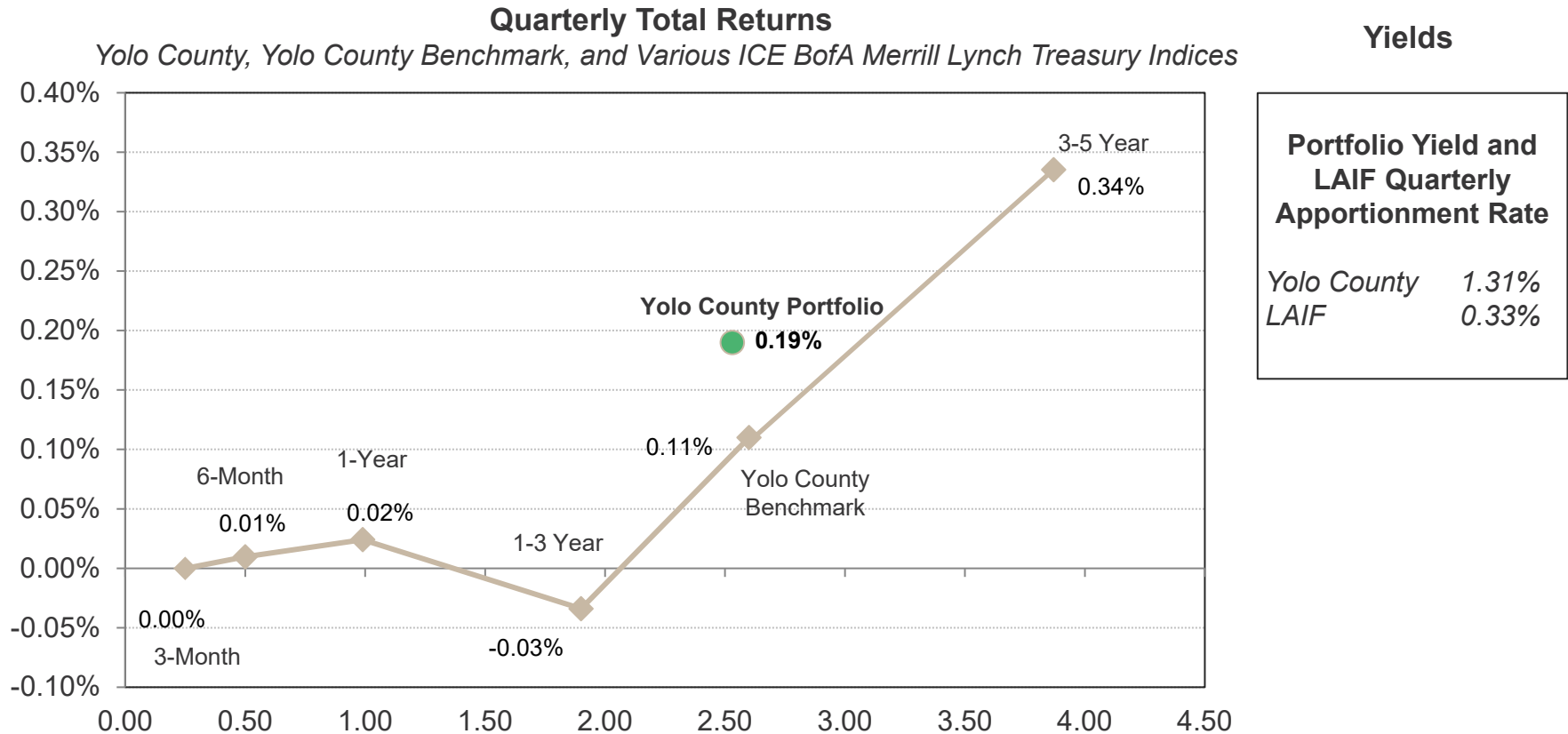
Ratings are based on Standard & Poor's.

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.



Strong Return vs. Market; In Contrast to Q1, Longer Duration Performed Better in Q2



- For periods ending June 30, 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 June 30, 2021

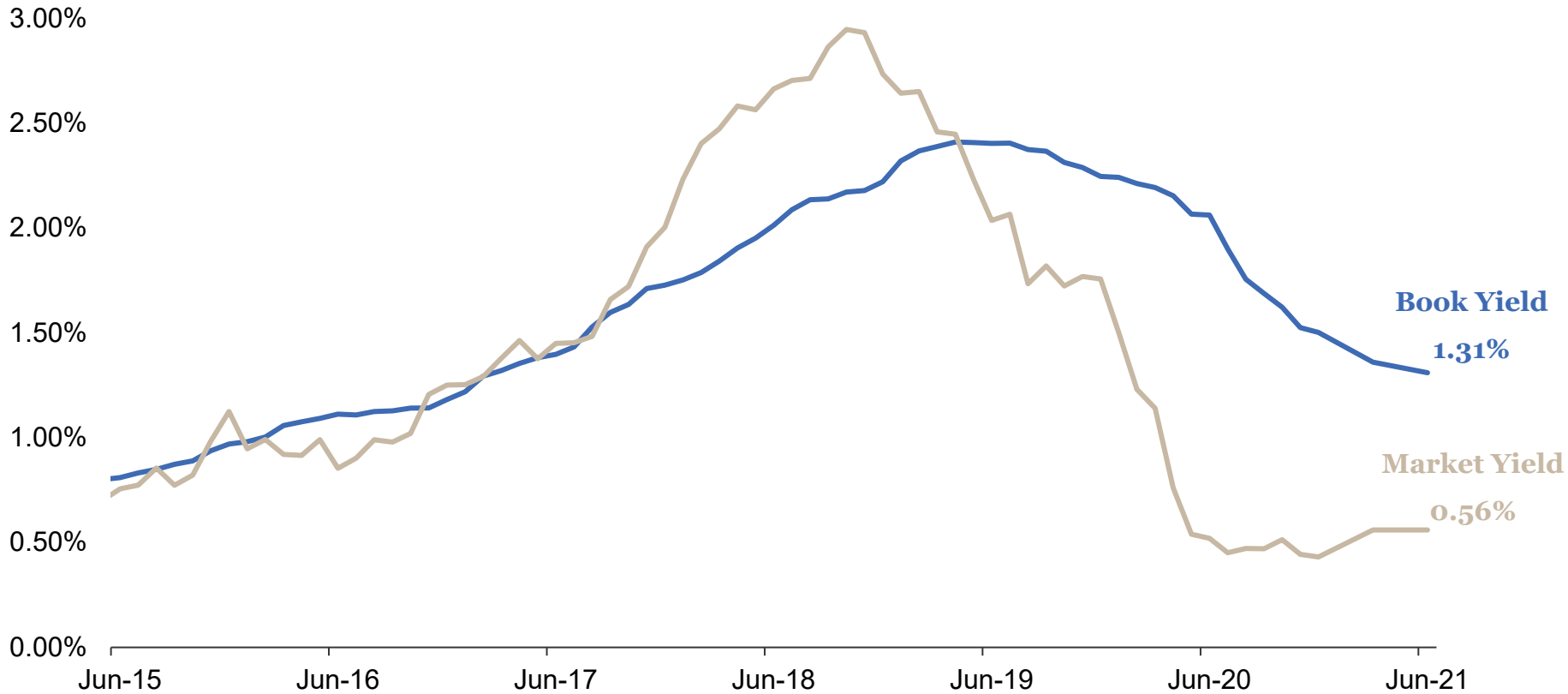
	Duration (years)	2Q 2021	Past Year	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.53	0.19%	0.23%	2.11%	1.54%	3.11%
Treasury Benchmark	2.60	0.11%	-0.28%	1.72%	1.11%	2.49%
Difference	-	+0.08%	+0.51%	+0.39%	+0.43%	+0.62%

- 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 Rates Remain Range-Bound

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



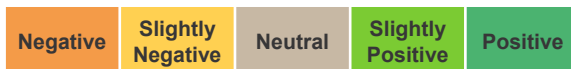
Portfolio data as of 3/31/21.



Fixed Income Sector Outlook – Third Quarter 2021

Sector	Our Investment Preferences
COMMERCIAL PAPER / CD	
TREASURIES	
T-Bill	
T-Note	
FEDERAL AGENCIES	
Bullets	
Callables	
SUPRANATIONALS	
CORPORATES	
Financials	
Industrials	
SECURITIZED	
Asset-Backed	
Agency Mortgage-Backed	
Agency CMBS	
MUNICIPALS	

● Current outlook ○ Outlook one quarter ago



Market Expectations for Balance of 2021

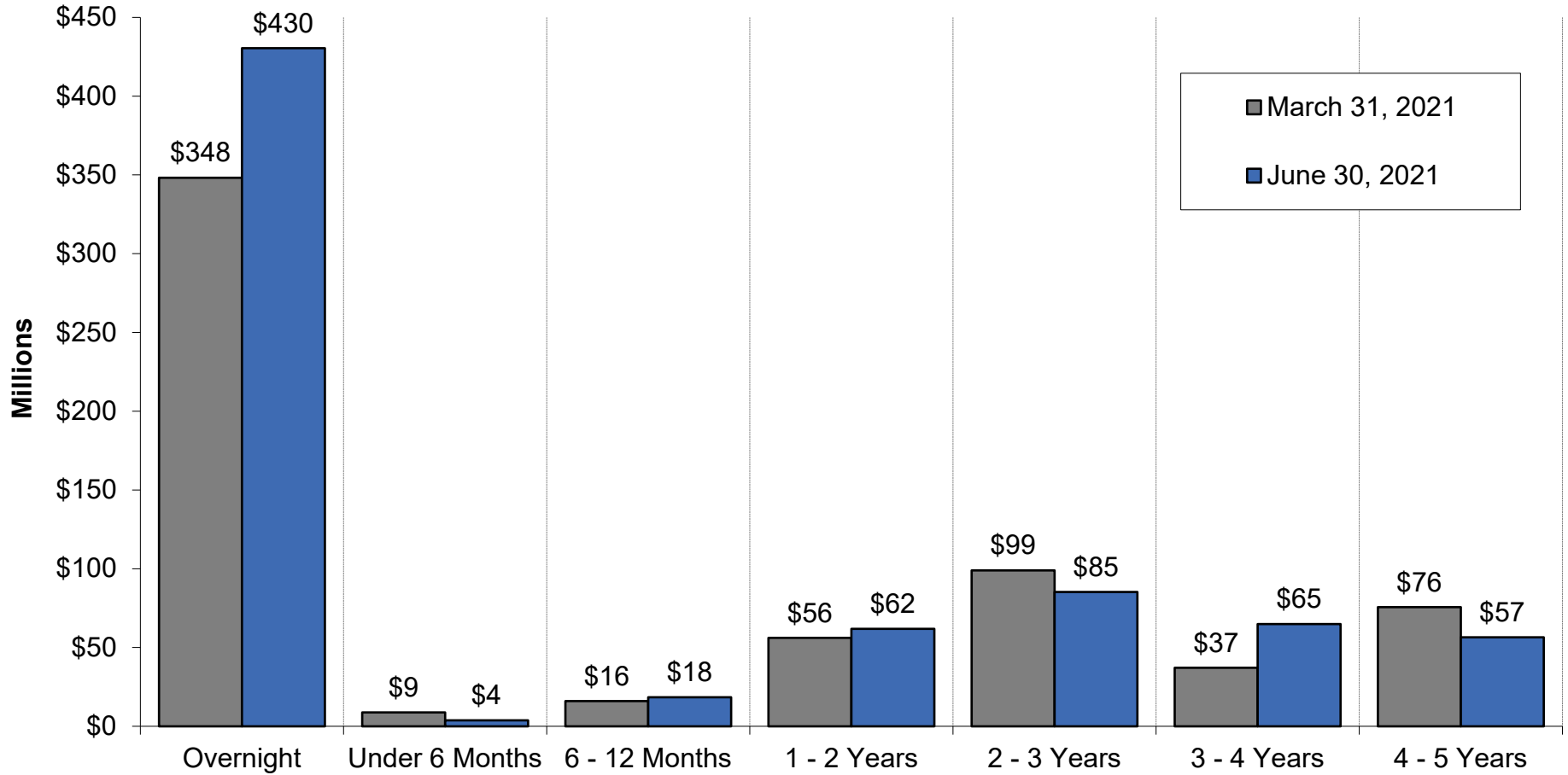
- Short-term interest rates are expected to remain near zero, anchored by Fed policy.
- Longer-term yields will respond to COVID-19 infection rates, U.S. economic growth prospects, and emerging inflation trends and could rise modestly.
- Credit fundamentals remain strong, supporting the corporate and asset-backed sectors.
- Yields spreads are narrow in all sectors, limiting attractive investment opportunities.
- Suspension of the U.S. debt ceiling expires on July 31; The Treasury Dept. can continue to fund the government by employing “extraordinary measures” to conserve borrowing capacity.



Additional Portfolio Information



Portfolio Maturity Distribution



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



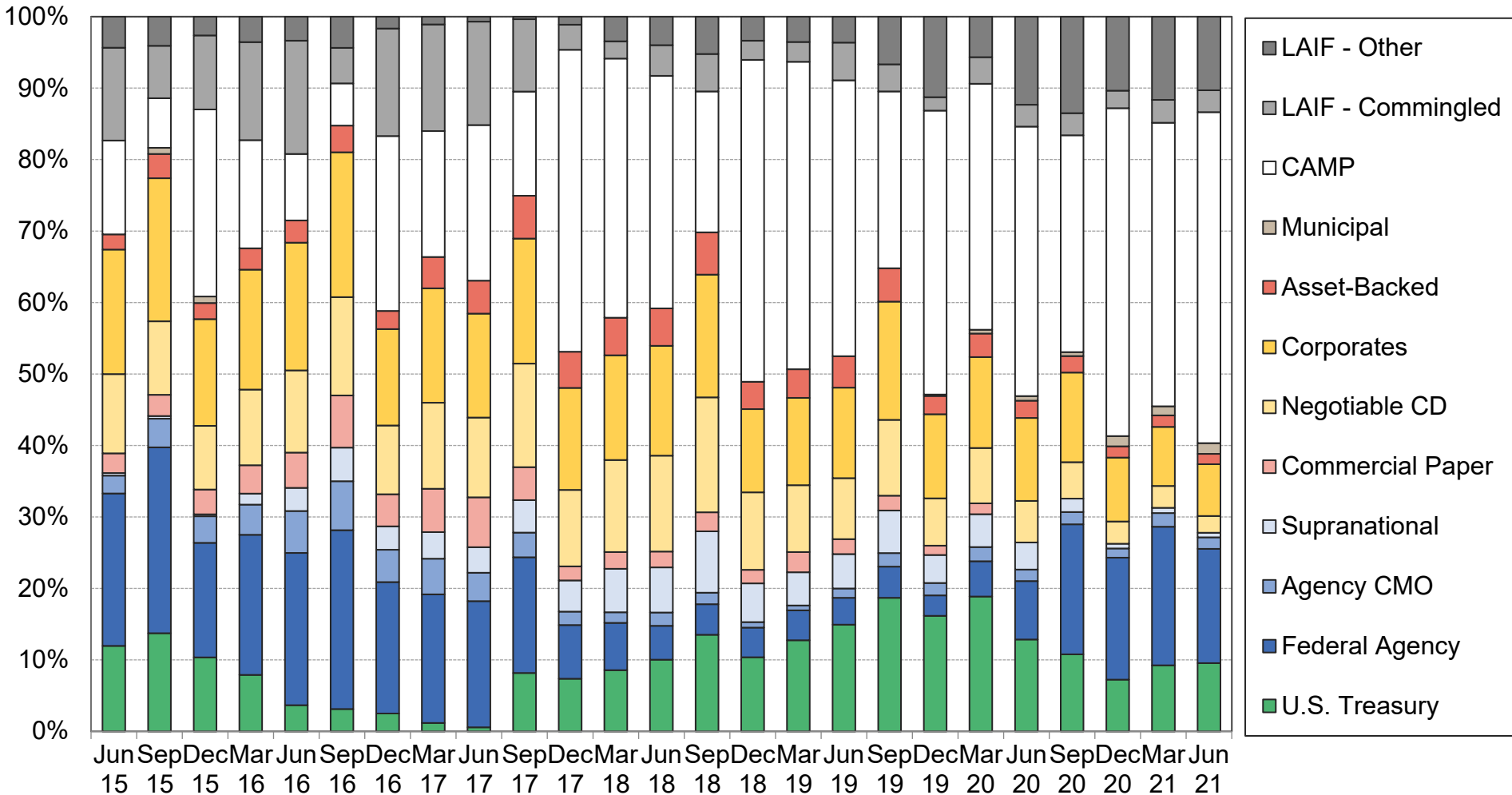
Portfolio Issuer Distribution

Federal National Mortgage Association	25.1%	Sumitomo Mitsui Financial Group Inc	0.7%
U.S. Treasury	23.8%	Intel Corporation	0.7%
Federal Home Loan Mortgage Corporation	14.9%	DNB ASA	0.7%
Federal Home Loan Bank	2.6%	Adobe Inc	0.7%
Toyota Motor Corp	1.9%	Nissan Auto Receivables	0.7%
Intl Bank of Reconstruction and Development	1.6%	Honda Auto Receivables	0.6%
Wal-Mart Stores Inc	1.5%	Chevron Corp.	0.6%
JP Morgan Chase & Co	1.4%	Amazon.Com Inc	0.6%
Nordea Bank Ab	1.4%	United Parcel Service Inc	0.5%
Skandinaviska Enskilda Banken Ab	1.3%	Morgan Stanley	0.5%
Federal Farm Credit Bank	1.3%	Mastercard Inc	0.5%
Apple Inc	1.2%	BB&T Corporation	0.4%
US Bancorp	1.1%	Hyundai Auto Receivables	0.4%
Carmax Auto Owner Trust	1.0%	Los Angeles Community College District	0.4%
Visa Inc	1.0%	National Rural Utilities Co Finance Corp	0.4%
Societe Generale	0.9%	University Of California	0.3%
Citigroup Inc	0.9%	State of Maryland	0.3%
State of California	0.9%	San Diego Community College District	0.3%
Cisco Systems	0.9%	California State University	0.3%
Unitedhealth Group Inc	0.8%	New Jersey Turnpike Authority	0.2%
3M Company	0.8%	Capital One Prime Auto Rec Trust	0.2%
Deere & Company	0.8%	Burlington Northern Santa Fe	0.0%
Credit Suisse Group	0.8%	California Department of Water Resources	0.0%
Florida State Board of Admin Fin Corp	0.8%		
Bank Of America Co	0.8%		
Goldman Sachs Group Inc	0.7%		

Percentages exclude the portfolio's CAMP and LAIF holdings.

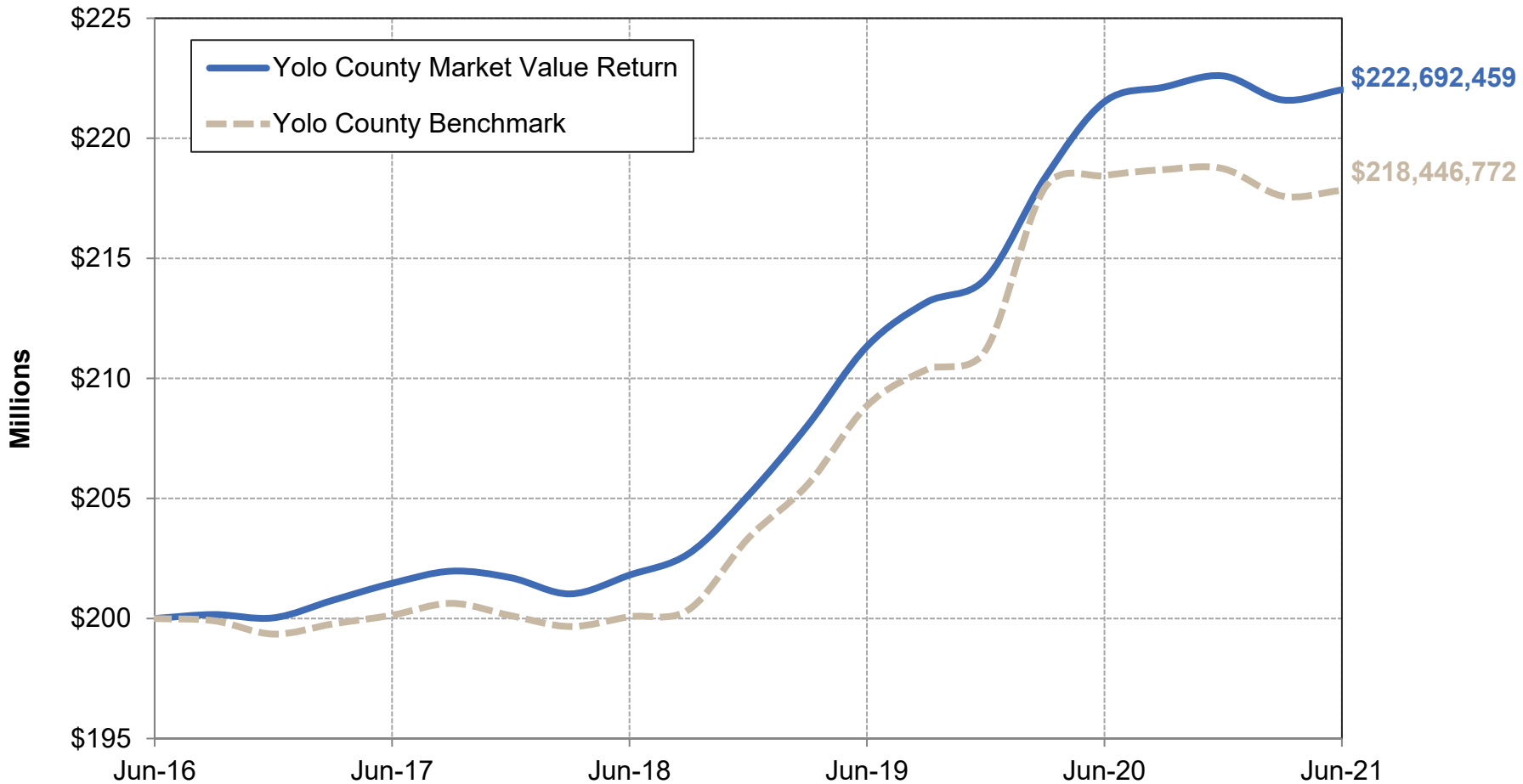


Historical Sector Allocation—All Funds





County's Strategy Continues to Be Effective



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



Fiscal Year Accrual Basis Earnings

INVESTMENT PORTFOLIO				
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings ¹	Earnings Rate ²
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	\$287,685,219	1.32%	\$349,068	1.32%
May-21	\$287,118,376	1.30%	\$370,543	1.30%
Jun-21	\$286,376,442	1.31%	\$309,720	1.31%
Actual FY 20-21 Total			\$6,025,367	

1. Earnings for the period 7/01/2020 – 6/30/2021 are actual earnings and include realized gains/losses.

2. Earnings rates calculated based on the yield to maturity at cost through 6/30/2021.



Disclosures

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Thank You

