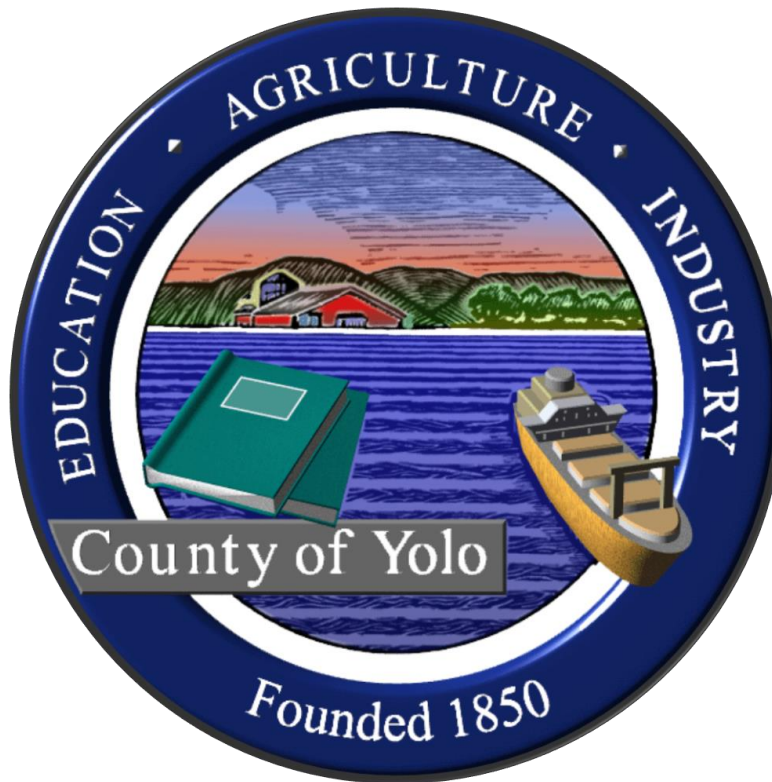


COUNTY OF YOLO
STATE OF CALIFORNIA

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**



***For the Fiscal Year
Ended June 30, 2022***

Prepared and Submitted by the Department of Financial Services
CHAD RINDE
Chief Financial Officer

**COUNTY OF YOLO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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INTRODUCTORY SECTION



County of Yolo

CHAD RINDE, CPA
Chief Financial Officer

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DEPARTMENT OF FINANCIAL SERVICES

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit

February 9, 2023

Chair Villegas,
and Members of the Board of Supervisors,
and Citizens of Yolo County

The annual comprehensive financial report of the County of Yolo (County) for the fiscal year ended June 30, 2022 is hereby submitted in accordance with Sections 25250 and 25253 of the Government Code of the State of California. These statutes require that the County of Yolo annually issue a report on its financial position and activity and that an independent firm of certified public accountants audit the County's basic financial statements.

The Financial Report

This financial report covers all funds and activities of the County of Yolo as the primary government and its component units. The component units are legally separate entities that operate under the auspices of the County and provide services that supplement County services. Certain component units are blended into the County funds because their activities are controlled by the Board of Supervisors and are essentially part of County operations. Other component units are more independent and are reported in discrete columns in the government-wide financial statements. Note 1.A to the financial statements discusses component units in more detail. This financial report conforms to the standards established by the Governmental Accounting Standards Board and the recommended practices of the Government Finance Officers Association.

County management assumes full responsibility for the accuracy, completeness and fairness of the information presented herein, including all disclosures. Yolo County government demonstrates its stewardship of public resources and ensures strict accountability through four control mechanisms: budgetary control, financial control, fund-based accounting, and independent audit. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. These mechanisms are further described below.

Budgetary Control. The County maintains a control system to ensure compliance with the legal provisions embodied in the annual budget approved by the Board of Supervisors. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the budget unit, which represents an organizational unit of a fund. Budgetary control within each budget unit is monitored at the object level: salaries and employee benefits, services and supplies, other charges, capital assets, other financing uses, special items, intra-fund transfers and appropriations for contingencies. The Board of Supervisors must approve transfers between budget units. Department of Financial Services staff monitors the budget status and reports to the Board of Supervisors on a quarterly basis, and reviews the status of appropriations each time there is a request for budget modifications. Budgetary comparisons are presented in the Required Supplementary Information and Supplementary Information sections of this report.

ASSURANCE OF ACCOUNTABILITY

Financial Control. County management maintains internal control to obtain reasonable assurance that public resources are raised and used effectively and efficiently, that relevant laws and regulations are complied with and that reliable financial reports are prepared in conformity with generally accepted accounting principles. The Chief Financial Officer prescribes standards of internal control and disseminates them to County departments. Internal Audit staff monitors internal control countywide through reviews and internal audits. Internal audit reports are submitted to the Board of Supervisors and are available from the Department of Financial Services. The Financial Oversight Committee ensures that audit recommendations are properly monitored and closed.

Fund-based Accounting. The County establishes separate funds to segregate financial resources that are restricted by laws, regulations or contractual provisions. These funds are maintained in accordance with generally accepted accounting principles and demonstrate compliance with budgetary and contractual provisions. They are presented in this annual report in the Fund Financial Statements Section.

Independent Audit. Annually, the County Board of Supervisors engages an independent public accounting firm to conduct a financial audit of the County's accounting records and financial report in accordance with generally accepted auditing standards and government auditing standards. The accounting firm Lance Soll & Lunghard (LSL) LLP conducted this year's audit and their report is presented on page 1 of the Financial Section. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. In addition, because the County receives and spends federal funds, it is also required to undergo an annual audit in accordance with the Single Audit Act Amendments of 1996. This separate report is available from the Department of Financial Services.

Profile of Yolo County

Yolo County incorporated in 1850 as one of California's original 27 counties. It is a general-law form of government, and as such, is a legal subdivision of the State of California. The County provides a full range of services that include general government, public protection, social services, public health, infrastructure, recreation and cultural services. The County is governed by a five-member Board of Supervisors (the Board). Members of the Board are elected by their respective district constituents on a non-partisan basis with staggered four-year terms. The chairmanship is rotated among the board members every year. Policy and legislative authority are vested in the Board, which is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and commissions, and hiring the County Administrator and the County Counsel. The County Administrator is responsible for carrying out the policies, resolutions and ordinances of the Board, and for hiring the heads of departments within the County. Three department heads, namely the Assessor-Clerk Recorder-Registrar of Voters, District Attorney, and Sheriff-Coroner-Public Administrator, are elected by the entire County constituency on a non-partisan basis for four-year terms and are accountable directly to the public. In January 2015, all financial functions in the County were consolidated under the Department of Financial Services headed by an appointed Chief Financial Officer, who assumes all the statutory duties of the Auditor-Controller and Treasurer-Tax Collector.

Yolo County Economy

Yolo County is located in the rich agricultural regions of California's Central Valley and Sacramento River Delta. It is directly west across the Sacramento River from the State Capital of Sacramento. There are four incorporated cities in Yolo County: Davis, West Sacramento, Winters and Woodland. Agricultural viability and rural/small city quality of life are important to residents of the County. The County's leading economic activity is agriculture and is supported by other industries such as warehousing and distribution, food processing, technology and biotechnology research and development, and higher education at the University of California at Davis.

About 84% of Yolo County's population of 221,165 resides in the four incorporated cities. Davis, with a population of 64,869 has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 60,137, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 52,837 is located across the Sacramento River from Sacramento, the State Capital. It is home to the Port of Sacramento, which is the leading export facility for rice in Northern California and an important infrastructure asset in the region. West Sacramento is also home to AAA baseball team, the Rivercats. Winters, population 7,422, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants and art galleries. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts. The unincorporated area of Yolo County, with a population of 35,900 has exceptionally productive soils, an excellent growing climate and adequate water supply which support its large and diverse agricultural industry.

The gross value of Yolo County's agricultural production in calendar year 2021 was \$811 million, representing a 13.9% increase from calendar year 2020. Almonds are back on top for 2021 with a gross value of \$137 million in followed by Tomatoes with a gross value of \$136 million. Grapes, Organic Production, and Rice are the other top five commodities according to gross value.

The local agriculture industry benefits from the resources available at the University of California at Davis, one of the nation's top public research universities and an acknowledged leader in agricultural, biological, biotechnological and veterinarian sciences. The University was established in 1908 as a State agricultural school. Today, the 5,300-acre campus, the largest of the UC campuses, enrolls over 41,200 students and offers 106 undergraduate majors and 97 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (Business Management, Education, Law, Medicine, Veterinary Medicine, and Nursing). In 2021, the School of Veterinary Medicine was ranked as the No. 2 school in the world by QS World University Rankings and No. 1 among North America's 28 veterinary schools by U. S. News and World Report.

The County and its cities are known for a commitment to managed quality growth while providing economic opportunity. The County is situated between rapidly growing metropolitan areas and faces increasing development pressure from both Sacramento and the Bay Area, especially along the Interstate 80 corridor that links the two regions. Preserving the agricultural land base and small city and rural quality of life are important to residents of the County and are top priority goals of the County Board of Supervisors.

Yolo County has a strong commitment to the reduction of greenhouse gas (GHG) emissions, which is balanced with its strong commitment to agriculture and the role of agriculture in reducing GHG emissions. The majority of GHG emissions are the result of infrastructure and development decisions: how we build our buildings, where we put them, and the quality and type of infrastructure that are required to serve them. The County's 2030 General Plan, adopted in November 2009, addresses those issues for unincorporated Yolo County, and establishes a land use pattern and strategy that will result in reductions in local GHG emissions. A notable initiative to reduce GHG emissions has been the construction of several major solar arrays between 2006 and 2014. Together, these arrays generate a combined 12.6 megawatts of renewable electricity annually, which more than offsets the entire electric usage from County operations. The County participates in a Joint Powers Agreement with the City of Davis, Woodland, and Winters, to form the Valley Clean Energy (VCE), a Community Choice Aggregation program that began serving customers in June 2018 and is designed to increase local renewable generation capacity and reduce GHG emissions from electricity use. Further, the County formed a Climate Action Commission in 2020 and adopted a resolution to target reducing becoming carbon negative by 2030.

Yolo County has led the State in agricultural preservation for the last several decades, primarily by directing growth into the incorporated cities where services are available and where development can occur more efficiently. This effort has succeeded in preserving prime agricultural land but has led to a diminishing economic base for the County. The County's share of property tax is the second lowest in the State. Therefore, the new General Plan seeks to remedy this situation by preserving agriculture while also allowing for measured, appropriate residential and economic development focused within existing communities that will meet regional needs and improve the County's fiscal condition.

Yolo County is part of the six-county Sacramento Region which covers 6,561 square miles with a population of 2.6 million. The region offers a welcoming business climate, an abundant and educated workforce, low cost of living and doing business, and excellent schools. The region is quickly developing into a world-class technology community, with a specific competitive advantage in renewable energy technologies.

Businesses in Yolo County are served by an excellent infrastructure. The transportation system includes three interstate highways, major railways, a deep water port, a major metropolitan airport and smaller regional airports which provide ready access to Northern California, West Coast and national and international markets. Increasingly, high technology and information services are becoming prominent economic sectors in the region. There has been a surge of clean energy technology companies choosing to locate in the region to benefit from local assets.

In addition to the local economic environment, other factors from the State and Federal governments are shaping the financial condition of Yolo County. The region's economy, like many others, was impacted due to the recession induced by the COVID-19 pandemic. This impact was mitigated to a degree by stimulus packages approved by the Federal Government. In March 2021, Congress and the President of the United States approved the American Rescue Plan. The County, through the Coronavirus State and Local Fiscal Recovery Fund, received \$42.8 million and approved an initial expenditure plan in October, 2021. That plan continues to evolve to meet the needs of the economic recovery from the pandemic.

Major Initiatives

In December 2019 the Board of Supervisors approved the 2020-2024 Strategic Plan, which includes five primary Strategic Plan Goals, each with a set of outcome metrics and time-based strategies. However, the COVID-19 pandemic caused a significant delay in Strategic Plan projects over the course of the 2020 calendar year due to the pandemic response emerging as a top priority. As a result, the Strategic Plan was amended in December 2020 to extend the timeframe by an additional year (now the 2020-2025 Strategic Plan) and to revise some of the metrics and strategies based on changing circumstances. The Strategic Plan is reviewed and modified as needed on an annual basis to incorporate new strategies. In January, 2022, additional goals to take advantage of opportunities related to funding for Road and Bridge Infrastructure and to deploy Broadband access to underserved communities.

In accordance with the previous and current Strategic Plan guiding principles, staff has continued to work on long-term financial planning, improving financial systems, and refining financial policies. These financial policies support financial sustainability and have percolated into the budget through the measured build-up of the General Reserve, allowance for adequate contingencies during the budget year, increased transparency in presenting budget information, the continued development of the capital improvement plan and its funding mechanisms, and the creation of reserves for equipment replacement. Policies on budget, debts and obligations as well as audit and accountability have been strengthened to prepare the county for sustainable and controlled growth. The County has successfully implemented a proactive funding plan for its other post-employment benefits (OPEB) liability and pension liability. In the 2022-23 fiscal year budget, the reserves for those programs total \$46.5 million.

The County also maintains a general reserve to mitigate against unforeseen financial circumstances. After being unable to contribute in fiscal years 2020 and 2021, due to the impacts of COVID-19, the County made significant increases in contributions to its General Reserve during fiscal year 21-22 and 22-23. This has increased the County reserve percentage from the low of 5.7% in 2021 to presently 8% of average General Fund and Public Safety Fund expenditures over the past three years. This contribution is within the recommended range by the Government Finance Officers Association best practices but still below the County's target level of 10%, as established in the County's policy on fund balances and reserves.

In a similar effort to improve the financial infrastructure, the County is working to improve its financial services delivery through implementation of best practices prescribed by the international Government Finance Officers Association. As part of this plan, an enterprise resources planning (ERP) system continues to be enhanced. Modules for finance and procurement, contract management, human resources and payroll, time keeping, talent management, and budgeting initially went live in 2015 and 2016. An upgrade to the next version of the ERP system was approved by the Board on August 31, 2021. Implementation is expected to occur throughout fiscal years 2022 and 2023, with an anticipated go-live date of July 1, 2023.

Excellence in Financial Reporting

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2021. The County Department of Financial Services believes our current report for June 30, 2022 conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for a Certificate of Achievement.

Acknowledgments. The preparation of this comprehensive annual financial report would not have been possible without the dedication of the staff of the Department of Financial Services, the support of the County Administrator and the County's independent auditor, Lance Soll & Lunghard LLP. Credit is also due to members of the Board of Supervisors for their continued insistence on fiscal accountability in the County.

Sincerely,

Chad Rinde, CPA
Chief Financial Officer

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Yolo
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

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COUNTY OF YOLO PUBLIC OFFICIALS
AS OF JUNE 30, 2022

Elected Officials:

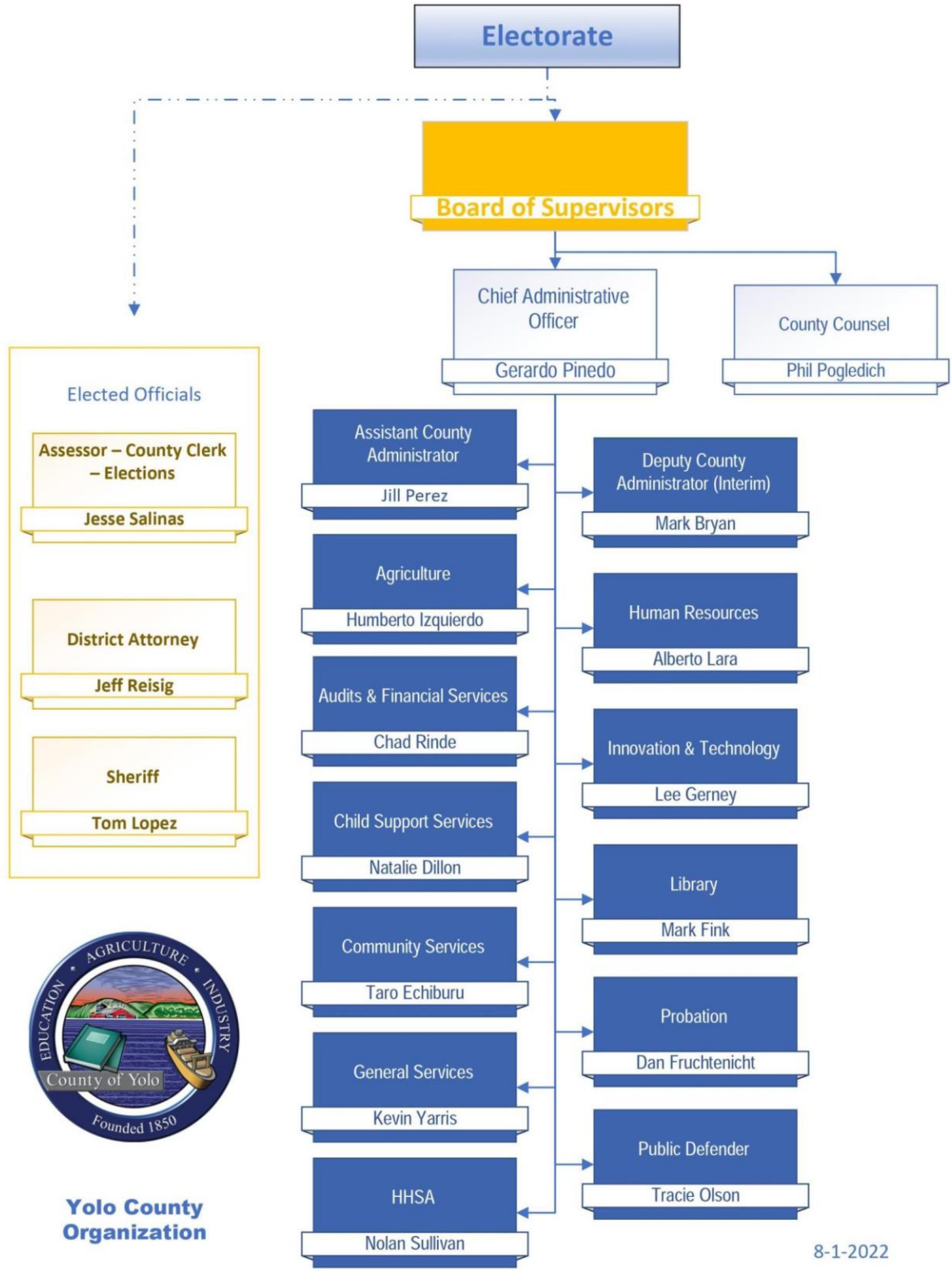
Supervisor, First District	Oscar Villegas, Chair
Supervisor, Second District	Lucas Frerichs, Vice Chair
Supervisor, Third District	Gary Sandy
Supervisor, Fourth District	Jim Provenza
Supervisor, Fifth District	Angel Barajas
Assessor-Clerk-Recorder-Registrar of Voters	Jesse Salinas Jeff Reisig
District Attorney	Tom Lopez
Sheriff-Coroner-Public Administrator	

Appointed Officials:

County Administrator	Gerardo Pinedo
County Counsel	Phil Pogledich

Appointed Department Heads:

Assistant County Administrator	Jill Perez
Deputy County Administrator	Mark Bryan
Chief Financial Officer	Chad Rinde
Agriculture Commissioner	Humberto Izquierdo
County Librarian	Mark Fink
Director of Health and Human Services-Public Guardian	Nolan Sullivan
Chief Probation Officer	Dan Fruchtenicht
Director of Community Services	Taro Echiburu
Director of General Services	Kevin Yarris
Director of Colusa-Sutter-Yolo Regional Child Support Agency	Natalie Dillon
Public Defender	Tracie Olson
Director of Human Resources	Alberto Lara
Director of Innovation & Technology	Lee Gerney



8-1-2022

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
County of Yolo, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Yolo, California, (the County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1.B to the financial statements, in the fiscal year ended June 30, 2022, the County adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Honorable Board of Supervisors
County of Yolo, California

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, and required pension and other post-employment benefits schedules, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required



To the Honorable Board of Supervisors
County of Yolo, California

supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules (supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Sacramento, California
February 9, 2023

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**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

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COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL HIGHLIGHTS

The information in this section is not covered by the Independent Auditor's Report but is presented as required supplementary information for the benefit of the readers of the basic financial statements.

As management of the County of Yolo, California (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's Basic Financial Statements, which immediately follow this section.

Government-wide Financial Analysis (in thousands)

Assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2022 by \$230,169 consisting of:

- \$281,790 which represents the County's net investment in capital assets, capital-related deferred loss on refunding, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$156,339 available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- (\$207,960) unrestricted deficit.

The County's total net position increased by \$79,343 from the prior year:

- Net investment in capital assets increased by \$27,297. The increase consists of the following: capital asset acquisitions of \$42,195, retirement of related debt of \$3,519, depreciation of \$15,440, loss on retirements of \$838, unexpended debt proceeds of \$4,950, and deferred loss on refunding of \$55.
- The \$10,483 increase in restricted net position represents the change in resources that are subject to external restrictions on their use.
- Unrestricted net position increased by \$41,563 from (\$249,523) to (\$207,960). The increase is primarily the result of a 5.9% overall increase in revenues. See the Analysis of Statement of Activities section below for more details. Additionally, deferred inflow of resources increased 1,993% due to the implementation of GASB 87 and an increase in deferred inflows related to pension.

Financial Analysis of County Governmental Funds (in thousands)

As of June 30, 2022, the County's governmental funds reported a combined ending fund balances of \$246,538, an increase of \$17,960 from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$233,593 or 94.7% of ending fund balance. Of this amount:

- \$135,413 is restricted by law or externally imposed requirements,
- \$51,117 is committed for specific purposes,
- \$47,752 is assigned, and
- \$(689) is unassigned fund balance.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL HIGHLIGHTS (continued)

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

As of June 30, 2022, the County's General Fund's total ending fund balance is \$113,020, an increase of \$8,770 from the prior year. The total fund balance available for spending is \$100,451 or 88.9% of ending total fund balance. Of this amount:

- \$19,101 is restricted by law or externally imposed requirements,
- \$41,396 is committed,
- \$40,408 is assigned and,
- (\$454) is unassigned fund balance.

Capital Assets and Long-Term Liabilities (in thousands)

The County's capital assets (net of accumulated depreciation) increased by \$25,917, or 7.9% to \$354,411. Capital asset additions during the year totaled \$42,195 which included (\$44,234) related to construction in progress, \$79,771 in structures and improvements and \$6,658 for other capital assets. The County recorded depreciation of \$15,441 and a net loss due to retirements and disposals of \$838.

The County's long-term liabilities increased to \$102,850. The increase of \$4,345, or 4%, is due primarily to a new installment loan for the landfill in the amount of \$10,120.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

Management's Discussion and Analysis introduces the County's basic financial statements. The County's basic financial statements include three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements provide an overview of the County's finances, in a manner similar to a private-sector business, that is, using the accrual basis of accounting. They demonstrate accountability of Yolo County government by showing the extent to which it has met operating objectives efficiently and effectively, using all resources available, and whether it can continue to do so.

The ***statement of net position*** presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The ***statement of activities*** presents information on expenses and revenues to show how the County's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported as soon as earned and expenses are reported as soon as incurred even though the related cash flows may not take place until future fiscal periods (e.g., uncollected taxes; earned but unused vacation leave).

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Government-Wide Financial Statements (continued)

Both government-wide financial statements distinguish between activities of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) and other activities that recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The business-type activities of the County include Yolo County Central Landfill and Yolo County Airport.

Component units are included in the financial statements and are legally separate entities for which the County is financially accountable. Certain component units such as the County Service Areas, Yolo County Financing Corporation and In-Home Supportive Services Public Authority are essentially part of County operations and their financial data are blended with operational funds of the County. Other more independent component units such as certain Fire Districts and First 5 Yolo that are governed by boards that are appointed and serve at the pleasure of the Board of Supervisors, are presented in discrete columns in these financial statements.

Fund Financial Statements

The fund financial statements provide evidence of fiscal accountability by demonstrating compliance with budgetary decisions made in public forum. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations, or policies.

The County's funds are divided into three categories:

- Governmental funds
- Proprietary funds
- Fiduciary funds

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 155 individual governmental funds for reporting purposes. The County segregates, from the General Fund, a few significant functions in major funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Public Safety, Roads and Transportation, Mental Health Managed Care, and American Rescue Plan Act (ARPA) Grant, all considered major funds. Data for the non-major funds are aggregated into a column titled Nonmajor Governmental Funds. Detail for the nonmajor governmental funds is provided in the combining statements located in the Supplementary Information section of this report.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

The County of Yolo adopts an annual appropriated budget for the General, Public Safety, Roads and Transportation, Mental Health Managed Care, ARPA Grant, and Jail Expansion funds, and for all nonmajor special revenue, debt service and capital project funds. Budgetary comparison schedules for major special revenue funds as well as the detailed budget comparison schedule for the General Fund, are presented to demonstrate compliance with the budget, and are included in the Required Supplemental Information section. Budgetary comparison schedules for nonmajor governmental funds are included in the Supplemental Information section of this report.

Proprietary funds: The County maintains two types of proprietary funds: enterprise funds and internal service funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its central landfill and airport operations. Each of these funds is presented in a separate column on these financial statements. *Internal service funds* are used to accumulate and allocate costs of central services among the County's various functions. The County uses internal service funds to account for solar electric generation, equipment replacement, telephone services, fleet services, unemployment self-insurance, dental self-insurance, and pension funding. Because these services predominantly benefit governmental rather than business-type functions, they are reported as governmental activities in the government-wide financial statements.

Proprietary funds statements provide the same type of information as the part of government-wide financial statements pertaining to business-type activities, only in more detail. The County's seven internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Supplementary Information section of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held by the County in a fiduciary capacity for other parties. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's programs. In the fiduciary fund category, the County maintains a custodial and an investment trust reporting fund. The accounting method used for fiduciary funds is similar to that used for proprietary funds. Each of the agency funds and investment trust funds are combined for reporting purposes.

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements described above.

Required Supplementary Information

In addition to the basic financial statements, this report presents other useful information. The information that is required by accounting standards, such as budgetary comparisons for the General Fund and other major special revenue governmental funds, is presented under Required Supplementary Information (RSI). Schedules of changes in the net pension liability and related ratios and schedules of contributions for the County's pension plans and the schedule of funding progress for the County's other postemployment benefit plan are also presented as RSI.

Supplementary Information

This report also includes other useful information in the Supplementary Information (SI) section, including:

- Combining and individual fund statements and schedules for the aggregated nonmajor governmental funds
- Combining and individual fund statements for the aggregated internal services funds
- Custodial funds combining statements
- Combining fund statements for the aggregated component unit fire districts

COUNTY OF YOLO

**Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Statistical Section

This report also includes unaudited supplemental data for the benefit of the readers of the annual comprehensive financial report. The objectives of the statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government’s economic condition.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands)

Summary of Net Position as of June 30								
	Governmental Activities		Business-type Activities		Total		Total	
	2022	2021	2022	2021	2022	2021	Dollar Change	Percent Change
	Assets:							
Current assets	\$ 353,760	\$ 310,654	\$ 39,602	\$ 30,918	\$ 393,362	\$ 341,592	\$ 51,770	15.2%
Noncurrent:								
Capital assets	313,318	294,602	41,092	33,892	354,410	328,494	25,916	7.9%
Other	225	--	1,163	-	1,388	--	1,388	0%
Total assets	667,303	605,256	81,857	64,830	749,160	670,086	79,074	11.8%
Deferred outflows of resources	59,354	64,077	1,046	1,172	60,400	65,249	(4,849)	-7.4%
Liabilities:								
Current liabilities	99,107	72,160	4,217	2,678	103,324	74,837	28,487	38.1%
Non-current liabilities	335,719	459,273	55,008	46,321	390,727	505,594	(114,867)	-22.7%
Total liabilities	434,826	531,433	59,225	48,998	494,051	580,431	(86,380)	-14.9%
Deferred inflows of resources	82,512	4,003	2,827	75	85,339	4,078	81,261	1992.7%
Net position	\$ 209,319	\$ 133,897	\$ 20,851	\$ 16,929	\$ 230,170	\$ 150,826	\$ 79,344	52.6%
Net Position:								
Net investment in capital assets	254,372	231,058	27,418	18,810	281,790	254,493	27,297	10.7%
Restricted net position	156,324	145,840	16	16	156,340	145,856	10,484	7.2%
Unrestricted net position	(201,377)	(243,001)	(6,583)	(650)	(207,960)	(249,523)	41,563	-16.7%
Total net position	\$ 209,319	\$ 133,897	\$ 20,851	\$ 18,176	\$ 230,170	\$ 152,073	\$ 78,097	51.4%

As noted earlier, over time, net position may serve as useful indicators of a government’s financial position. In the case of the County, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$230,122 at the close of the fiscal year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

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

Analysis of Assets and Liabilities

Current assets: Current assets increased by \$51,770. The increase in current assets is primarily attributable to \$40,642 unspent ARPA Grant proceeds.

Non-current assets: Non-current assets increased \$27,304. A portion of the increase is due to the implementation of GASB 87, which resulted in recording leases receivable in the amount of \$1,163 and net leased assets in the amount of \$225.

Capital assets: The \$25,917 increase in capital assets is primarily attributable to ongoing construction in progress on the various projects including two jail expansion projects in the amount of \$11,235, Yolo Branch Library in the amount of \$2,939, 100 West Court Street Remodel and Knights Landing Flood Management project in the amounts of \$1,704 and \$3,085 respectively.

Deferred outflows: The \$4,849 decrease in the deferred outflows is primarily due to a decrease in pension \$5,927 and Other Post-Employment Benefits (OPEB) increase of \$3,733. contributions after the measurement date of the respective liabilities.

Current liabilities: The \$28,487 increase in current liabilities is mainly due to unearned revenues attributable to the American Rescue Plan Act that are recognized on the financial statements until revenues are earned.

Non-current liabilities: The \$114,867 decrease in non-current liabilities is primarily attributable to a \$110,809 decrease in net pension liability.

Deferred inflows: The \$81,261 increase in deferred inflows is primarily attributable to deferred inflows related to pensions due to higher investment earnings that will be amortized over time.

Analysis of Net Position

The County's total net position increased by \$79,343 during the fiscal year. The change in net position is described below for each component.

Net investment in capital assets: The largest component of the County's net position is invested in capital assets (e.g., land, easements, construction in process, infrastructure (roads and bridges), software, structures and improvements and equipment), less the related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The total net investment in capital assets was \$281,790 at fiscal year-end and consisted of the following: investment in capital assets (net of accumulated depreciation) of \$354,411 less the related debt (net of unexpended proceeds and deferred loss on refunding) of \$72,908. The \$27,293 increase in net investment in capital assets represents capital acquisitions and retirements, less current year depreciation, plus deferred loss on refunding and the addition and/or retirement of related long-term debt.

Restricted net position: Total restricted net position increased by \$10,483.

COUNTY OF YOLO

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

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

Unrestricted net position: Unrestricted net position increased by \$41,563 from (\$249,523) to (\$207,960) primarily due to the significant investment earnings related to the pension liability which will be amortized over future fiscal years.

Analysis of Statement of Activities

Total net position increased by \$79,343. Governmental activities net position increased by \$75,422 and business-type activities net position increased by \$3,921 for the fiscal year ended June 30, 2022. The following table shows the revenue, expenses, and changes in net position for governmental and business-type activities:

	Changes in Net Position						Total	
	Governmental Activities		Business-type Activities		Total		Dollar	Percent
	2022	2021	2022	2021	2022	2021	Change	Change
Revenues:								
Program revenues:								
Charges for services	\$ 60,961	\$ 62,624	\$ 26,455	\$ 21,634	\$ 87,416	\$ 84,258	\$ 3,158	3.7%
Operating grants and contributions	289,732	270,259	75	78	289,807	270,337	19,470	7.2%
Capital grants and contributions	16,802	8,290	-	201	16,802	8,491	8,311	97.9%
Total program revenues	367,495	341,173	26,530	21,912	394,025	363,086	30,939	8.5%
General revenues:								
Property taxes	66,988	64,127	-	-	66,988	64,127	2,861	4.5%
Sales and use taxes	7,278	6,097	-	-	7,278	6,097	1,181	19.4%
Unrestricted interest	(3,856)	1,271	(394)	353	(4,250)	1,624	(5,874)	-361.7%
Other revenues	4,656	5,449	1	19	4,657	5,468	(811)	-14.8%
Total general revenues	75,066	76,909	(393)	407	74,673	77,316	(2,643)	-3.4%
Total revenues	442,561	418,081	26,137	22,319	468,698	440,402	28,296	6.4%
Expenses:								
General government	42,186	23,086	-	-	42,186	23,086	19,100	82.7%
Public protection	98,547	121,064	-	-	98,547	121,064	(22,517)	-18.6%
Public ways and facilities	15,651	12,845	-	-	15,651	12,845	2,806	21.8%
Health and sanitation	78,459	78,731	-	-	78,459	(40,275)	118,734	-294.8%
Public assistance	118,734	126,905	-	-	118,734	126,905	(8,171)	-6.4%
Education	8,602	8,254	-	-	8,602	8,254	348	4.2%
Recreation and cultural services	2,312	3,193	-	-	2,312	3,193	(881)	-27.6%
Interest on long-term debts	2,420	2,493	-	-	2,420	2,493	(73)	-2.9%
Airport	-	-	576	341	576	341	235	68.9%
Building	-	-	1,367	-	1,367	-	1,367	100.0%
Central Landfill	-	-	20,501	24,696	20,501	24,696	(4,195)	-17.0%
Total expenses	366,911	376,571	22,444	25,037	389,355	282,602	106,753	37.8%
Increase(decrease) in net position before transfers	75,650	41,545	3,693	(2,718)	79,343	157,803	(78,460)	-49.7%
Transfers	(228)	(34)	228	-	-	-	-	-
Increase(decrease) in net position	75,422	41,511	3,921	(2,718)	79,343	157,803	(78,460)	0.0%
Net position - July 1	133,897	92,387	16,929	18,176	150,826	110,563	40,263	36.4%
Restatement, Landfill Capital Assets	-	-	-	1,367	-	-	-	100.0%
Net position - July 1, restated	-	-	16,929	19,543	150,826	-	150,826	100.0%
Net position - June 30	\$ 209,319	133,898	20,850	15,458	230,169	268,366	(38,197)	-14.2%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

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

Analysis of Governmental Activities

Revenues: Total revenues for the County's governmental activities equaled \$456,573, an overall increase from the prior year of \$22,920 or 5.3%. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall increase of \$30,939 or by 8.5%, from the prior year.

- Charges for services decreased by \$1,663 or 2.7%. The decrease is driven by a \$187 decrease in interfund rent, \$134 decrease in interfund weed control and a decrease of \$319 in election services. In addition, there is a \$263 decrease in charges for housing.
- Operating grants and contributions increased by \$19,473, or 7.2%. The increase is to the County receiving \$2,500 for the Yolo Bypass, \$1,729 for the recall election and \$4,183 in realignment sales tax. Additionally, increases in 1) federal and state allocations related to the public assistance program in the amount of \$2,770 and 2) Mental Health Services Act funding in the amount of \$4,873, contributed to the overall increase in operating grants and contributions.
- Capital contributions and grants increased by \$8,513 or 102.7%. Funding from the state for the Leinberger project increased, resulting in total of \$14,084 in revenue while the funding from the state for the jail expansion decreased by \$5,252 and funding from the state for the Election system decreased in the amount of \$849.

General revenues had an overall decrease of \$1,843, or 2.4%, from the prior year. The most significant changes are as follows:

- Property taxes increased by \$2,861 or 4.5%. This is largely due to growth in property assessments.
- Sales and use taxes increased by \$1,181, or 19.4%, primarily due to the improving local economy.
- Unrestricted interest decreased by \$5,127 or 403.4%, primarily due to a decrease in Treasury pooled average annual rate from 1.05% in fiscal year 2020-21 to 0.63% in fiscal year 2021-22 as the federal reserve lowers rates.

Expenses: Total expenses for the governmental activities were \$366,870 a decrease of \$9,701 or 2.6%, from the prior year. The most significant changes are as follows:

- General Government – The \$19,091 net increase is largely composed of the following: 1) \$2,611 increase in salaries and benefits across various general fund departments. 2) \$3,039 increase in Professional Services over multiple general fund departments. 3) \$1,508 increase in insurances, predominantly General Liability and workers compensation.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

Analysis of Governmental Activities (continued)

- Public Protection- The decrease of \$22,548 is primarily due to wind down of the jail project.
- Public Assistance – The decrease of \$8,169 is due primarily to a decrease of \$2,205 in salaries and benefits, \$2,056 decrease in support and care of persons, \$404 decrease in rents and leases for buildings, and a decrease in maintenance expense in the amount of \$255.

Analysis of Business-type Activities

The net position of business-type activities increased by \$3,921.

- Airport: Total program revenue decreased by \$196, or 51% while expenses increased by \$236, or 69%. The increase in expenditures is due primarily to the increase in salaries and employee benefits of \$111.
- Landfill: Total program revenue increased by \$3,321, or 15%, driven by increased waste volume. Total expenses decreased by \$4,150 or 16.8%. This is largely due to due to revisions in the close and post closure liability estimate.
- Building: The building fund is a new business activity fund in fiscal year 2021-22. The fund was moved during the current year to an enterprise funds as the County is trying to achieve full cost recovery.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF FUNDS (in thousands)

The County uses fund accounting to ensure and demonstrate compliance with budgetary and legal requirements. The major difference between these fund statements and the government-wide statements is that the latter are based on the accrual basis of accounting and thus include certain revenues and expenses that are not accrued in the former.

Governmental funds. These funds account for the same functions reported as governmental activities in the Government-wide Financial Statements, excluding activities accounted for in internal service funds. However, unlike the Government-wide Financial Statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year (modified accrual basis of accounting). Such information is useful in assessing the County's near-term financing requirements. Total fund balance less the nonspendable portion is a useful measure of the County's net resources available for spending at the end of the fiscal year. These funds include the General Fund, special revenue funds, debt service funds and capital project funds. These funds also include County Service Areas governed by the Board of Supervisors.

Only the major funds are reported in separate columns: General Fund, Public Safety Fund, Roads and Transportation Fund, Mental Health Managed Care Fund, and ARPA Grant Fund. All others are non-major funds and are aggregated under Nonmajor Governmental Funds: these include special revenue funds, debt service funds and capital project funds. These nonmajor funds are presented in detail in the sub-section Combining and Individual Fund Statements and Schedules in the Supplementary Information section.

At June 30, 2022, the County's governmental funds reported combined ending fund balances of \$246,539 representing an increase of \$17,960 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance of \$12,947, are amounts that are not spendable in form, or are legally or contractually required to be maintained intact and are made up of (1) permanent funds of \$6,891, and (2) loans receivable of \$5,265, and (3) prepaid expenditures, deposits, and inventory of \$791.
- Restricted fund balance of \$135,413 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$51,117 are amounts set aside for specific purposes by the Board of Supervisors. This includes amounts designated as general reserve of \$17,494.
- Assigned fund balance of \$47,752 represents amounts set aside by the Board of Supervisors, County Administrator and Department of Financial Services for specific purposes and can be re-directed for other purposes with less formality than committed funds. \$22,697 of these funds were appropriated to finance a projected deficit in the fiscal year 2022-23 budget.
- Unassigned fund balance, (\$689) is a residual classification for the County's General Fund of (\$454) and governmental funds where expenditures exceeded other available fund balance in the amount of (\$235).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$8,770, from \$104,250 to \$113,020 at June 30, 2022 due to property tax and sales tax growth as the local economy recovered from the COVID-19 pandemic. The nonspendable portion of fund balance was \$12,569, and the spendable portion was \$100,451, an increase of \$4,916 from the prior year spendable fund balance of \$95,535.

As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. Total fund balance equates to 51% of General Fund expenditures while spendable fund balance equates to 45% of total General Fund expenditures. Of the General Fund's spendable fund balance, \$19,102, or 19%, is restricted, \$41,396, or 41%, is committed, \$40,408 or 40%, is assigned, and (\$454), or (0.5%) is unassigned.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

The **Public Safety Fund** is a major special revenue fund that records the expenditures of the ½ cent sales tax restricted for public safety activities and required County maintenance of efforts. These expenditures include activities of the Sheriff, Probation, and District Attorney departments. The total fund balance increased from 3,416 to \$4,503. Fund expenditures decreased by \$1,939, from \$115,327 to \$113,388. The decrease is approximately 1.5% and mainly due to vacancy savings in associated salary and benefit.

The **Roads and Transportation Fund** is a major special revenue fund that finances the maintenance and construction of County roads and bridges from the receipts of dedicated gas taxes and state and federal grants. This fund also finances County transit services from a dedicated sales tax. Total fund balance increased by \$1,118 or 4%. Fund revenues increased by \$6,697 and was offset with an increase in expenditure of \$4,053. The increase in revenues and expenditures is due primarily due to the commencement of the construction phase of the County Road 29 Bridge of Dry Slough and the South River Road Rehabilitation projects. Both projects are fully funded through Federal and State sources resulting in a significant reduction in revenue.

The **Mental Health Managed Care Fund** is a special revenue fund that accounts for the County's adult and children's mental health programs by providing outpatient, day rehabilitation, acute inpatient, board and care and vocational services. These services are funded primarily from state and federal revenues restricted for mental health services. Total fund balance is \$17,741, which mainly represents unexpended restricted Mental Health Services Act Funding (Proposition 63).

The **ARPA Grant fund** is a special revenue fund created to account for the congressional stimulus money received under the American Rescue Plan Act. The American rescue plan can be used to (1) respond to the pandemic and the associated negative economic impacts, (2) provide premium pay, (3) replace lost revenues, and (4) invest in water, sewer, and broadband infrastructure. The first allocation of the ARPA fund were received in May 2021 in the amount of \$21,415. And the second allocation of \$21,415 was received in June 2022. Revenues are unearned and will be recognize when allowable expenditures are incurred.

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

Revenues in the Governmental Funds						
Revenue Sources	2022		2021		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 77,485	17.0%	\$ 74,146	17.1%	\$ 3,339	4.5%
Licenses, permits, and franchises	13,585	3.0%	14,845	3.4%	(1,260)	-8.5%
Fines, forfeitures and penalties	8,263	1.8%	6,216	1.4%	2,047	32.9%
Revenue from use of money and property	(2,408)	-0.5%	1,876	0.4%	(4,284)	-228.4%
Aid from other governments	306,534	67.1%	278,573	64.2%	27,961	10.0%
Charges for services	47,960	10.5%	49,364	11.4%	(1,404)	-2.8%
Other revenue	5,154	1.1%	8,633	2.0%	(3,479)	-40.3%
Totals	\$ 456,573	100.0%	\$ 433,653	100.0%	\$ 22,920	5.3%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

Significant changes for major revenue sources are explained below.

- Taxes – This category includes property, transient occupancy, documentary, sales, and cannabis taxes. The increase of \$3,339 consists of the following:
 - Property taxes increased by \$2,861 or 4.46%. This is largely due to increased property values.
 - Documentary taxes increased by \$412, or 26.4%, due to a greater number of property transfers.
 - Sales and use taxes increased by \$1,181, or 19.4%, primarily due to the improving local economy.
 - Transient occupancy tax decreased by \$68, or 23.7%, due to an increase in hotel occupancy.
 - Cannabis tax decreased by \$1,184 or 57.1% from prior year, due to stagnating conditions of the local industry.
- Licenses, permits, and franchises – This category includes regulatory-type payments. The decrease of \$1,260 is primarily due a decrease of in development impact fees
- Fines, forfeitures, and penalties – This category includes fines, forfeitures and penalties levied by the courts for vehicle and criminal offenses and from noncompliance with County ordinances. The increase of \$2,047 is primarily attributable to the following:
 - Increases in teeter excess revenue transfer of \$1,990.
 - Decrease in penalties and cost revenues from delinquent taxes for \$293.
 - Decrease in various other court and parking fines collected during the year.
- Revenue from use of money and property – this category includes interest earnings, rents and leases, concessions, and royalties. The decrease of \$4,284 is primarily due to an overall decrease in Treasury pooled average annual rate from 1.05% in fiscal year 2020-21 to 0.63% in fiscal year 2021-22.
- Aid from other governments – This category includes funding from state, federal and other local agencies. Most of these funds are restricted as to use. The following highlights some of the year-to-year changes included in the increase of \$68,602, or 24.6%:
 - The County received a \$22.4 million allocation from the State of California Coronavirus Relief Fund, as authorized under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).
 - Increases in 1) federal and state allocations related to the public assistance and public safety in the amount of \$7,570 and \$5,338 respectively and 2) Mental Health Services Act funding in the amount of \$12,870 contributed to the overall increase in Aid from other governments.
- Charges for services – This category includes charges for services to the public, other governments, and between county departments. The \$1,404 decrease can be attributed primarily to the \$1.4 million decrease in charges for mental health.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Other revenue – This category includes all other revenues not accounted for in the other categories including other sales, unclaimed property, and money, seized funds, assistance repayments and contributions and grants from non-governmental entities. The \$3,479 decrease is due primarily to a decrease of \$2,463 of Social Services assistance repayments.

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

Expenditures in the Governmental Funds						
Function	2022		2021		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 54,315	12.4%	\$ 35,167	8.6%	\$ 19,148	54.4%
Public protection	113,409	25.8%	115,327	28.3%	(1,918)	-1.7%
Public ways and facilities	9,752	2.2%	9,208	2.3%	544	5.9%
Health and sanitation	83,401	19.0%	77,418	19.0%	5,983	7.7%
Public assistance	127,217	28.9%	125,085	30.6%	2,132	1.7%
Education	8,772	2.0%	7,520	1.8%	1,252	16.6%
Recreation and cultural services	2,309	0.5%	2,520	0.6%	(211)	-8.4%
Capital outlay	34,328	7.8%	32,183	7.9%	2,145	6.7%
Debt - principal	4,469	1.0%	2,119	0.5%	2,350	110.9%
Debt - interest and fiscal charges	1,564	0.4%	1,613	0.4%	(49)	-3.0%
	<u>\$ 439,536</u>	<u>100.0%</u>	<u>\$ 408,160</u>	<u>100.0%</u>	<u>\$ 31,376</u>	<u>7.7%</u>

Significant changes for major functions are explained below:

- General Government – the net increase of \$19,148 is mostly attributable to a Department of Water Resources grant that was expended to perform improvements in the Yolo Bypass by Ducks Unlimited in the amount of \$2.5 million and an additional \$11 million expended on the construction of the Leinberger jail replacement project.
- Public Protection – The decrease of \$1,918 is due primarily to general decrease in salaries and benefit, as a result of vacancy savings.
- Health and Sanitation – The increase of \$5,983 is primarily attributable to increased costs related to medical and mental health services and expenditures in the CARES Act Grant fund incurred by the County for its response to the coronavirus pandemic.
- Public Assistance – The increase of \$2,132 is due primarily to increased costs related to homelessness efforts particularly homeless emergency shelter and rehousing efforts, and related contract payments made to various Community based organizations.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Capital Outlay – The increase of \$2,145 is primarily attributable to the construction on Knights Landing Levee, Yolo Library, and the jail projects.
- Principal on Long-Term Debts – The increase of \$2,350 is primarily due to the payoff of the 2012 Refunding Certificates of Participation COP premium in the amount of \$1,915.
- Interest and fiscal charges on Long-Term Debt – The decrease in debt decrease of \$49 is predominately due the decrease in interest paid on the 2012 Certificates of Participation COP premium.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Enterprise Funds

Total enterprise funds' net position, which at year-end were comprised of the Yolo County Airport Fund, the Central Landfill Fund, and the Yolo County Building Fund, increased by \$2,561 or 14.5%, from the prior year.

The **Yolo County Airport Fund** total net position decreased by \$233 to \$2,795. This is primarily the result of an increase in salaries and benefits of \$111. 9.3% or \$35 overall decrease in expenditures.

The **Yolo County Central Landfill** net position increase of \$3,924 is primarily the result of a 16% increase in charges for services.

The **Yolo County Building Fund** net position of \$208 is a new business activity fund in fiscal year 2021-22.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

GENERAL FUND BUDGETARY VARIANCES (in thousands)

The County's final budget appropriations for expenditures, including transfers out, for the General Fund differ from the original budget by supplemental appropriations of \$20,257, or 5.61%. The changes in appropriations to each object are as follows:

- Salary and benefits increased by \$970 or 0.8%.
- Services and supplies decreased by \$6,084 or 8.8%.
- Other charges increased by \$4,830 or 7.5%.
- Capital asset appropriations increased by \$816 or 14.5%.
- Other financing uses increased by \$9,349 or 7.9%.
- Intrafund transfers decreased by \$287 or 2.3%.
- Appropriations for contingencies decreased by \$1,505 or 30.2%.

Revenue

General Fund estimated revenues, including transfers in, totaled \$381,721; the amount realized was \$381,699 for a net position impact on fund balance (budget variance) of \$(22).

Expenditures

The County's General Fund's final appropriations totaled \$381,781 and budgetary expenditures totaled \$268,680 for a net savings (positive budget variance) of \$113,100.

General Fund Budgetary Results by Object				
<u>Object</u>	<u>Original</u> <u>Appropriations</u>	<u>Final</u> <u>Appropriations</u>	<u>Budgetary</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Salaries and benefits	\$ 128,117	\$ 129,087	\$ 120,344	\$ 8,743
Services and supplies	63,083	69,167	55,401	13,766
Other charges	59,781	64,611	55,807	8,804
Capital assets	4,823	5,639	1,749	3,890
Other financing uses	108,970	118,319	44,955	73,364
Intrafund transfers	(10,320)	(10,033)	(9,575)	(458)
Appropriations for contingency	6,496	4,991	-	4,991
	<u>\$ 360,950</u>	<u>\$ 381,781</u>	<u>\$ 268,681</u>	<u>\$ 113,100</u>

Budgetary fund balance totaled \$268,681 at year end.

COUNTY OF YOLO

**Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION (in thousands)

Capital assets

The County’s investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2022, was \$354,411. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2021-22, the County’s investment in capital assets increased by \$25,917 or 8%, in both the governmental activities and business-type activities. The increase in investment in capital assets is primarily due to additions to structures and improvements.

Capital Assets as of June 30 (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 7,186	\$ 7,186	3,166	3,166	\$ 10,352	\$ 10,352
Easements	1,014	1,014	688	-	1,702	1,014
Construction in progress	49,855	99,126	13,203	8,167	63,058	107,293
Infrastructure	63,931	64,575	-	-	63,931	64,575
Software	1,750	2,296	-	-	1,750	2,296
Structures and improvements	181,062	111,238	23,371	21,726	204,434	132,964
Equipment	8,520	9,167	664	833	9,184	10,000
Total	\$ 313,318	\$ 294,602	\$ 41,092	\$ 33,892	\$ 354,411	\$ 328,494

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

COUNTY OF YOLO

**Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022**

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

Long-term liabilities

Long-term liabilities increased by \$4,345 from \$98,505 to \$102,850 or 4%.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2022	2021	2022	2021	2022	2021	Dollar Change	Percent Change
	Special assessment debt	\$ 4,621	\$ 5,010	\$ -	\$ -	\$ 4,621	\$ 5,010	\$ (389)
Certificates of participation	16,175	18,945	-	-	16,175	18,945	(2,770)	-15%
Capital leases payable	-	72	-	-	-	72	(72)	-100%
2017 lease revenue bonds	15,780	16,536	-	-	15,780	16,536	(756)	-5%
2019 lease purchase bonds	3,504	3,747	-	-	3,504	3,747	(243)	100%
2020 lease - purchase revenue bond	14,755	15,388	-	-	14,755	15,388	(633)	200%
2020 lease - trane energy	9,541	10,159	-	-	9,541	10,159	(618)	300%
Telcom phone system	326	479	-	-	326	479	(153)	400%
Bonds Payable			13,261	13,787	13,261	13,787	(526)	500%
Loans payable	1,641	2,060	289	316	1,930	2,376	(446)	-19%
Loans			10,120	-	10,120	-	10,120	100%
Compensated absences	11,889	10,734	335	334	12,224	11,068	1,156	10%
Estimated self-insurance claims	613	938	-	-	613	938	(325)	-35%
	<u>\$ 78,845</u>	<u>\$ 84,068</u>	<u>\$ 24,005</u>	<u>\$ 14,437</u>	<u>\$ 102,850</u>	<u>\$ 98,505</u>	<u>\$ 4,345</u>	<u>4%</u>

The legal debt margin for the County at the end of the fiscal year is \$405.8 million representing 1.25% of the County's assessed valuation.

Additional information on the County's long-term liabilities can be found in Note 9 to the financial statements.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

ECONOMIC FACTORS AND 2022-23 BUDGET

The following factors were considered in preparing the County's budget for the 2022-23 fiscal year which increased by 9.1% over the prior year's budget.

- Property tax revenues are expected to increase 7.23% due to continued strength in the housing and local property market.
- General Fund sales tax revenues are expected to increase by 6.5% due to a strong continued economic recovery from COVID-19.
- The 2022-23 budget includes the use of \$20.2 million in unassigned General Fund balance, which was used to fund one-time expenditures.
- In 2022-23, the County was able to contribute \$3,041,296 to the General Reserve. This brings the total balance to \$20.5 million, or approximately 8.0% of General Fund and Public Safety Fund expenditures. This is below the Board Policy on Fund Balance and Reserves target of 10% but is still above GFOA's recommended minimum level of 5%.
- The 2022-23 budget includes \$9,898,000 in various contingency funds. This includes \$3,046,000 for general fund contingency or 2.3% of general fund expenditures and \$1,750,000 for public safety contingency or 2.0% of public safety fund expenditures, and other contingencies for specific risks.
- The 2023-24 budget includes \$28.2 million in capital improvements to critical facilities and infrastructures, including the Leinberger jail expansion (\$21.4 million) and the Knights Landing Levee project (\$5.9 million).
- The 2022-23 budget includes 23 new positions, with 20 of those positions funded either partially or fully by non-general fund sources.

The 2022-23 Budget strikes a measured tone recognizing as the County approaches the economic recovery from COVID-19 while inflationary pressures are creating a situation where the economy is being cooled by the federal reserve increasing interest rates. The County's largest source of discretionary revenues which is generally linked to the health of property markets. Thus, in the budget the County is investing strategically given that revenue is not growing at the same pace as costs and taking prudent steps to prepare for the economic challenges that will arise. At the same time the County is completing transformative one-time investments for County residents through completing and implementing its funding plan for the use of American Rescue plan funds from the federal government.

REQUEST FOR INFORMATION

This financial report is designed to demonstrate accountability by the Yolo County government by providing both a long-term and near-term views of the County's finances. Questions or comments regarding any of the information presented herein or requests for additional financial information should be addressed to the Department of Financial Services, P.O. Box 1268, Woodland, CA 95776-1268 or dfs@yolocounty.org. The complete report is also available at the County web site at <http://www.yolocounty.org>.



Chad Rinde
Chief Financial Officer

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BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

COUNTY OF YOLO

Statement of Net Position
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo
ASSETS					
Current Assets:					
Cash and investments	\$ 245,935,128	\$ 24,928,052	\$ 270,863,180	\$ 7,760,731	\$ 2,673,596
Cash with fiscal agent	25,311,455	12,732,100	38,043,555	--	--
Imprest cash	20,055	2,600	22,655	270	--
Restricted cash and investments	174,511	15,683	190,194	--	--
Accrued interest	--	1,849	1,849	--	--
Receivables (net of allowance for uncollectible)	81,253,919	1,949,276	83,203,195	33,942	783,396
Lease Receivable	--	119,784	119,784	--	--
Inventory	154,432	--	154,432	--	--
Prepaid expenses and deposits	733,833	28,952	762,785	38,201	--
Internal balances	176,742	(176,742)	--	--	--
Total Current Assets	<u>353,760,075</u>	<u>39,601,554</u>	<u>393,361,629</u>	<u>7,833,144</u>	<u>3,456,992</u>
Noncurrent Assets:					
Leases receivable	--	1,162,724	1,162,724	--	--
Capital Assets:					
Nondepreciable	58,055,413	17,056,961	75,112,374	106,871	--
Depreciable, net	255,262,946	24,035,125	279,298,071	4,092,088	--
Leased assets, net	224,861	--	224,861	--	--
Total Noncurrent Assets	<u>313,543,220</u>	<u>42,254,810</u>	<u>355,798,030</u>	<u>4,198,959</u>	<u>-</u>
Total Assets	<u>667,303,295</u>	<u>81,856,364</u>	<u>749,159,659</u>	<u>12,032,103</u>	<u>3,456,992</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred loss on refunding	287,699	--	287,699	--	--
Deferred outflows related to pensions	46,162,453	816,384	46,978,837	--	218,923
Deferred outflows related to OPEB	12,903,832	229,692	13,133,524	--	109,698
Total Deferred Outflows of Resources	<u>59,353,984</u>	<u>1,046,076</u>	<u>60,400,060</u>	<u>--</u>	<u>328,621</u>

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

COUNTY OF YOLO

Statement of Net Position (continued)
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo
LIABILITIES					
Current Liabilities:					
Accounts payable	22,218,111	2,597,948	24,816,059	77,780	864,499
Interest payable	262,409	41,671	304,080	--	--
Accrued salaries and benefits	6,679,612	133,258	6,812,870	32,489	29,019
Due to other governmental agencies	3,260,402	27,336	3,287,738	1,380,593	--
Amounts held for others	683,538	--	683,538	--	--
Deposits from others	--	10,240	10,240	--	--
Unearned revenue	50,787,843	251,155	51,038,998	169,869	--
Estimated self-insurance claims payable	109,546	--	109,546	--	--
Compensated absences	10,937,000	308,000	11,245,000	48,133	35,198
Financed Purchase Agreement	159,561	--	159,561	--	--
Leases payable	141,608	--	141,608	--	--
Certificates of participation	880,000	--	880,000	--	--
Bonds payable	2,247,634	445,000	2,692,634	--	--
Special assessment debt with government commitment	290,000	--	290,000	--	--
Notes and loans payable	450,141	401,951	852,092	--	--
Total Current Liabilities	<u>99,107,405</u>	<u>4,216,559</u>	<u>103,323,964</u>	<u>1,708,864</u>	<u>928,716</u>
Noncurrent Liabilities:					
Estimated self-insurance claims payable	503,736	--	503,736	--	--
Compensated absences	951,885	26,702	978,587	4,185	35,197
Long-term liabilities due beyond one year	62,316,054	22,823,738	85,139,792	--	--
Leases payable	124,307	--	124,307	--	--
Net OPEB liability	57,523,064	1,025,656	58,548,720	--	221,970
Net pension liability	214,300,013	4,070,975	218,370,988	--	706,046
Estimated closure and postclosure cost	--	27,061,248	27,061,248	--	--
Total Noncurrent Liabilities	<u>335,719,059</u>	<u>55,008,319</u>	<u>390,727,378</u>	<u>4,185</u>	<u>963,213</u>
Total Liabilities	<u>434,826,464</u>	<u>59,224,878</u>	<u>494,051,342</u>	<u>1,713,049</u>	<u>1,891,929</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	75,396,222	1,428,746	76,824,968	--	242,760
Deferred inflows related to OPEB	7,115,754	126,877	7,242,631	--	27,458
Deferred inflows related to Leases	--	1,271,780	1,271,780	--	--
Total Deferred Inflows of Resources	<u>82,511,976</u>	<u>2,827,403</u>	<u>85,339,379</u>	<u>--</u>	<u>270,218</u>
NET POSITION					
Net investment in capital assets	254,372,296	27,417,503	281,789,799	4,198,959	--
Restricted for:					
Nonexpendable	6,890,758	--	6,890,758	38,201	--
General government	12,246,604	--	12,246,604	--	--
Public protection	35,969,035	--	35,969,035	--	--
Public ways and facilities	28,283,768	--	28,283,768	--	--
Health and sanitation	46,629,558	--	46,629,558	--	1,623,466
Public assistance	16,783,634	--	16,783,634	--	--
Education	8,976,478	--	8,976,478	--	--
Recreation and cultural	543,373	--	543,373	--	--
Debt service	--	15,683	15,683	--	--
Closure and postclosure care	--	--	--	--	--
Unrestricted	(201,376,665)	(6,583,027)	(207,959,692)	6,081,894	--
Total Net Position	<u>\$ 209,318,839</u>	<u>\$ 20,850,159</u>	<u>\$ 230,168,998</u>	<u>\$ 10,319,054</u>	<u>\$ 1,623,466</u>

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

COUNTY OF YOLO

Statement of Activities

For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 42,186,266	\$ 19,304,730	\$ 36,168,808	\$ 14,570,500
Public protection	98,545,790	14,529,801	60,176,550	--
Public ways and facilities	15,650,649	519,309	15,337,060	2,231,109
Health and sanitation	78,458,710	23,903,500	56,627,711	--
Public assistance	118,734,299	80,645	119,201,257	--
Education	8,602,365	1,330,884	2,109,468	--
Recreation and cultural services	2,311,803	1,292,005	111,191	--
Interest	2,420,215	--	--	--
Total Governmental Activities	<u>366,910,096</u>	<u>60,960,874</u>	<u>289,732,045</u>	<u>16,801,609</u>
Business-Type Activities:				
Airport	576,721	168,331	23,490	--
Central Landfill	20,501,308	24,792,654	51,481	--
Building	1,366,980	1,493,766	--	--
Total Business-Type Activities:	<u>22,445,009</u>	<u>26,454,751</u>	<u>74,971</u>	<u>--</u>
Total primary government	<u>\$ 389,355,105</u>	<u>\$ 87,415,625</u>	<u>\$ 289,807,016</u>	<u>\$ 16,801,609</u>
Component Units:				
Fire Districts	\$ 4,486,104	\$ 939,430	\$ 245,954	\$ 285,376
First 5 Yolo	4,072,080	8,490	4,097,056	--
Total component units	<u>\$ 8,558,184</u>	<u>\$ 947,920</u>	<u>\$ 4,343,010</u>	<u>\$ 285,376</u>

General Revenues and transfers

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Documentary tax

Other taxes

Unrestricted interest and investment earnings

Rents, not restricted to specific programs

Franchise fees

Gain on disposal of capital assets

Transfers

Total General Revenues

Changes in Net Position

Net position - July 1

Net position - June 30

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

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo
\$ 27,857,772		\$ 27,857,772		
(23,839,439)		(23,839,439)		
2,436,829		2,436,829		
2,072,501		2,072,501		
547,603		547,603		
(5,162,013)		(5,162,013)		
(908,607)		(908,607)		
(2,420,215)		(2,420,215)		
<u>584,432</u>		<u>584,432</u>		
	\$ (384,900)	(384,900)		
	4,342,827	4,342,827		
	126,786	126,786		
	<u>4,084,713</u>	<u>4,084,713</u>		
584,432	4,084,713	4,669,145		
			\$ (3,015,344)	
				\$ 33,466
			<u>(3,015,344)</u>	<u>33,466</u>
66,987,881	--	66,987,881	2,988,749	--
7,277,928	--	7,277,928	--	--
1,975,531	--	1,975,531	--	--
1,244,079	--	1,244,079	--	--
(3,856,292)	(393,741)	(4,250,033)	--	(70,676)
365,638	--	365,638	20,250	--
887,557	--	887,557	--	--
183,143	1,810	184,953	22,500	--
(228,379)	228,379	--	--	--
<u>74,837,086</u>	<u>(163,552)</u>	<u>74,673,534</u>	<u>3,031,499</u>	<u>(70,676)</u>
75,421,518	3,921,161	79,342,679	16,155	(37,210)
133,897,321	16,928,998	150,826,319	10,302,899	1,660,676
<u>\$ 209,318,839</u>	<u>\$ 20,850,159</u>	<u>\$ 230,168,998</u>	<u>\$ 10,319,054</u>	<u>\$ 1,623,466</u>

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

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BASIC FINANCIAL STATEMENTS
Fund Financial Statements

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2022

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Nonmajor Governmental Funds	Total
ASSETS							
Assets:							
Cash and investments	\$ 82,127,247	\$ 2,621,164	\$ 25,322,738	\$ 19,734,591	\$ 40,641,564	\$ 68,820,593	\$ 239,267,897
Cash with fiscal agent	10,633,438	--	--	--	--	8,832,619	19,466,057
Imprest cash	14,810	4,540	50	--	--	655	20,055
Restricted cash and investments	--	--	--	--	--	174,511	174,511
Receivable (net):							
Taxes receivable	1,231,522	--	8,660	--	--	75,986	1,316,168
Accounts receivable	2,678,581	7,703	--	44,518	--	563,879	3,294,681
Due from other governments	29,255,869	6,889,299	4,781,745	13,182,788	--	6,126,151	60,235,852
Loans receivable	5,264,819	--	--	--	--	10,920,158	16,184,977
Due from other funds	7,121,994	--	--	--	--	--	7,121,994
Inventory	84,762	2,786	--	--	--	18,112	105,660
Deposits	19,251	--	--	--	--	20,000	39,251
Prepaid items	499,635	--	--	51,529	--	115,035	666,199
Total Assets	\$ 138,931,928	\$ 9,525,492	\$ 30,113,193	\$ 33,013,426	\$ 40,641,564	\$ 95,667,699	\$ 347,893,302

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

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2022

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Nonmajor Governmental Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	8,357,222	1,299,362	1,666,590	4,592,917	--	5,364,083	21,280,174
Accrued salaries and benefits	3,798,583	1,740,521	189,600	326,454	--	597,563	6,652,721
Due to other governments	951,841	470,990	45,791	642,399	--	1,149,328	3,260,349
Due to other funds	639,470	304,529	33,173	57,118	--	3,766,206	4,800,496
Amounts held for others	364,515	268,514	--	--	--	50,509	683,538
Unearned revenue	8,199,707	938,385	--	345,725	40,641,564	662,462	50,787,843
Total Liabilities	22,311,338	5,022,301	1,935,154	5,964,613	40,641,564	11,590,151	87,465,121
Deferred Inflows of Resources:							
Unavailable revenue	3,600,558	--	959,753	9,307,418	--	21,131	13,888,860
Total liabilities and deferred inflows of resources	25,911,896	5,022,301	2,894,907	15,272,031	40,641,564	11,611,282	101,353,981
Fund Balances:							
Nonspendable	12,568,654	2,786	--	51,529	--	323,718	12,946,687
Restricted	19,101,556	4,334,014	27,218,286	17,689,866	--	67,069,157	135,412,879
Committed	41,395,795	166,391	--	--	--	9,554,718	51,116,904
Assigned	40,407,947	--	--	--	--	7,344,153	47,752,100
Unassigned	(453,920)	--	--	--	--	(235,329)	(689,249)
Total Fund Balances	113,020,032	4,503,191	27,218,286	17,741,395	--	84,056,417	246,539,321
Total liabilities, deferred inflows of resources and fund balances	\$ 138,931,928	\$ 9,525,492	\$ 30,113,193	\$ 33,013,426	\$ 40,641,564	\$ 95,667,699	\$ 347,893,302

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

COUNTY OF YOLO

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position - Governmental Activities
June 30, 2022

Fund Balance - Total Governmental Funds	\$ 246,539,321
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	290,871,485
Leased assets, net of amortization, used in governmental activities are not current financial resources and not reported in the governmental funds	265,915
Deferred loss on refunding is not available to pay for current-period expenditures and is therefore not reported in the governmental funds.	287,699
Revenues that are earned but are not available or received within the period of availability as revenue in the Government-Wide statement of activities.	13,888,860
Internal service funds are used by the County to charge the cost of unemployment and dental insurance, fleet services, telephone services and electricity charges, pension funding to individual funds and to accumulate funds for equipment replacement. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service funds net position:	13,238,134
Deferred outflows and inflows are not reported in governmental funds:	
Deferred outflows related to pensions	46,162,453
Deferred outflows related to other post employment benefits	12,903,832
Deferred inflows related to pensions	(75,396,222)
Deferred inflows related to other post employment benefits	(7,115,754)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Net OPEB liability	(57,523,064)
Net pension liability	(214,300,013)
Lease obligations	(265,937)
Compensated absences	(11,826,337)
Interest payable	(168,651)
Special assessment debt with government commitment	(4,620,974)
Lease revenue bonds	(15,780,369)
Lease purchase bonds	(27,800,503)
	209,359,875
Net position of Governmental Activities	\$ 209,359,875

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

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COUNTY OF YOLO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Nonmajor Governmental Funds	Total
Revenues:							
Taxes	\$ 64,810,542	\$ --	\$ 3,162,388	\$ --	\$ --	\$ 9,512,489	\$ 77,485,419
Licenses and permits	11,226,574	59,266	79,253	--	--	2,219,628	13,584,721
Fines, forfeitures and penalties	5,146,426	19,792	--	30,125	--	3,066,345	8,262,688
Revenue from use of money and property	(1,478,317)	(320,890)	(652,601)	(481,377)	--	524,790	(2,408,395)
Aid from other governments	167,506,339	36,286,288	14,524,218	36,035,322	2,187,976	49,993,511	306,533,654
Charges for services	25,947,663	1,557,202	324,153	11,595,241	--	8,536,044	47,960,303
Other	2,699,624	43,141	10,232	35,679	--	2,366,271	5,154,947
Total Revenues	275,858,851	37,644,799	17,447,643	47,214,990	2,187,976	76,219,078	456,573,337
Expenditures:							
Current:							
General government	43,828,952	--	--	--	--	10,485,503	54,314,455
Public protection	30,175,687	69,319,195	--	--	--	13,913,643	113,408,525
Public ways and facilities	--	--	9,612,321	--	--	139,514	9,751,835
Health and sanitation	22,285,072	3,458,706	--	47,937,665	1,379,422	8,340,483	83,401,348
Public assistance	122,295,741	2,206,908	--	--	--	2,714,573	127,217,222
Education	288,407	--	--	--	--	8,483,926	8,772,333
Recreation and cultural services	1,095,050	--	--	--	--	1,213,703	2,308,753
Capital outlay	1,749,262	897,182	7,148,584	--	--	24,532,881	34,327,909
Debt Service:							--
Principal	1,915,000	--	--	--	--	2,554,013	4,469,013
Interest and fiscal charges	92,197	--	--	--	--	1,472,196	1,564,393
Total Expenditures	223,725,368	75,881,991	16,760,905	47,937,665	1,379,422	73,850,435	439,535,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,133,483	(38,237,192)	686,738	(722,675)	808,554	2,368,643	17,037,551
Other Financing Sources (Uses):							
Transfers in	1,425,721	39,564,107	401,262	2,686,198	--	11,977,717	56,055,005
Transfers out	(44,954,573)	(239,867)	--	--	(919,114)	(9,214,409)	(55,327,963)
Sale of capital assets	165,386	--	30,115	200	--	1,298	196,999
Total Other Financing Sources (Uses)	(43,363,466)	39,324,240	431,377	2,686,398	(919,114)	2,764,606	924,041
Changes in fund balances	8,770,017	1,087,048	1,118,115	1,963,723	(110,560)	5,133,249	17,961,592
Fund balances - beginning	104,250,015	3,416,143	26,100,171	15,777,672	110,560	78,923,168	228,577,729
Fund balances - ending	\$ 113,020,032	\$ 4,503,191	\$ 27,218,286	\$ 17,741,395	\$ --	\$ 84,056,417	\$ 246,539,321

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

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2022

Changes in fund balances - Total Governmental Funds		\$ 17,961,592
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 33,696,274	
Less current year depreciation	(13,065,790)	
Less loss on disposal of capital assets	<u>(824,039)</u>	19,806,445
Governmental funds do not report the value of leased assets net of amortization. However, the statement of activities, the value is allocated over the amortized life.		
Expenditures for existing and new leased assets	437,002	
Less current and prior year amortization	<u>(171,087)</u>	265,915
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Other governmental revenue	<u>1,377,256</u>	1,377,256
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repayments:		
Special assessment with government commitment	380,000	
Certificates of participation	1,915,000	
Capital leases	72,415	
Lease obligations	(265,937)	
Bonds payable	<u>2,174,013</u>	4,275,491
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in net OPEB liability	27,827,812	
Change in net pension liability	4,683,489	
Change in compensated absences	444,043	
Amortization of deferred loss on refunding	(54,818)	
Amortization of lease bond premium	76,025	
Amortization of debt premium	18,387	
Change in accrued interest	<u>15,156</u>	33,010,094
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.		<u>(1,234,239)</u>
Change in net position of Governmental Activities		<u>\$ 75,462,554</u>

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

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COUNTY OF YOLO

Statement of Fund Net Position

Proprietary Funds

June 30, 2022

	Business-Type Activities - Enterprise Funds				Governmental
	Yolo County Airport	Yolo County Central Landfill	Yolo County Building	Total	Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ --	\$ 24,435,446	\$ 492,606	\$ 24,928,052	\$ 6,667,231
Imprest cash	--	2,600	--	2,600	--
Restricted cash and investments	15,683	--	--	15,683	--
Restricted cash with fiscal agent	--	12,732,100	--	12,732,100	5,845,398
Accrued interest	1,849	--	--	1,849	--
Accounts receivable, net	21,932	1,927,344	--	1,949,276	207,399
Lease Receivable	119,784	--	--	119,784	--
Due from other governments	--	--	--	--	14,842
Due from other funds	--	--	--	--	1,165,895
Inventory	--	--	--	--	48,772
Prepaid expenses	--	28,952	--	28,952	28,383
Total Current Assets	159,248	39,126,442	492,606	39,778,296	13,977,920
Noncurrent Assets:					
Leases receivable	1,162,724	--	--	1,162,724	--
Capital Assets:					
Nondepreciable:					
Land	53,000	3,113,148	--	3,166,148	--
Easements	--	687,775	--	687,775	--
Construction in progress	9,000	13,194,038	--	13,203,038	--
Depreciable:					
Infrastructure	--	--	--	--	546,927
Structures and improvements	6,194,332	43,889,101	--	50,083,433	32,372,282
Equipment	45,175	2,216,990	42,301	2,304,466	650,423
Software	--	11,077	--	11,077	9,640
Accumulated depreciation	(3,460,348)	(24,861,990)	(41,513)	(28,363,851)	(11,132,395)
Total Noncurrent Assets	4,003,883	38,250,139	788	42,254,810	22,446,877
Total Assets	4,163,131	77,376,581	493,394	82,033,106	36,424,797
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to OPEB	--	229,692	--	229,692	--
Deferred outflows related to pensions	--	816,384	--	816,384	--
Total Deferred Outflows	--	1,046,076	--	1,046,076	--
LIABILITIES					
Current Liabilities:					
Interest payable	4,503	37,168	--	41,671	93,758
Accounts payable	21,700	2,517,374	58,874	2,597,948	937,937
Accrued salaries and benefits	--	109,983	23,275	133,258	26,891
Due to other governments	--	22,560	4,776	27,336	53
Compensated absences	--	308,000	--	308,000	57,000
Deposits	1,240	9,000	--	10,240	--
Unearned revenue	1,954	54,500	194,701	251,155	--
Due to other funds	11,066	19,243	4,072	34,381	3,453,012
Current portion of certificates of participation	--	--	--	--	880,000
Current portion of bonds payable	--	445,000	--	445,000	--
Current portion of estimated self-insurance claims payable	--	--	--	--	109,546
Current portion of Financed Purchase Agreement	--	--	--	--	159,561
Current portion of loans payable	26,951	375,000	--	401,951	450,141
Current portion of notes payable	--	--	--	--	--
Total Current Liabilities	67,414	3,897,828	285,698	4,250,940	6,167,899
Noncurrent Liabilities:					
Estimated self-insurance claims payable	--	--	--	--	503,736
Estimated closure and postclosure cost	--	27,061,248	--	27,061,248	--
Compensated absences	--	26,702	--	26,702	5,548
Certificates of participation	--	--	--	--	15,295,000
Bonds payable	--	12,816,192	--	12,816,192	--
Loans payable	262,546	9,745,000	--	10,007,546	1,190,803
Financed Purchase Agreement	--	--	--	--	166,038
Net OPEB liability	--	1,025,656	--	1,025,656	--
Net pension liability	--	4,070,975	--	4,070,975	--
Total Liabilities	329,960	58,643,601	285,698	59,259,259	23,329,024
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to OPEB	--	126,877	--	126,877	--
Deferred inflows related to pensions	--	1,428,746	--	1,428,746	--
Deferred inflows related to Leases	1,271,780	--	--	1,271,780	--
Total Deferred Inflows	1,271,780	1,555,623	--	2,827,403	--
NET POSITION					
Net investment in capital assets	2,551,662	24,865,053	788	27,417,503	4,305,334
Restricted for:					
Debt service	15,683	--	--	15,683	--
Unrestricted	(5,954)	(6,641,620)	206,908	(6,440,666)	8,790,439
Total Net Position	\$ 2,561,391	\$ 18,223,433	\$ 207,696	\$ 20,992,520	\$ 13,095,773
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				(142,361)	
Net Position of Business-type Activities				\$ 20,850,159	

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

COUNTY OF YOLO

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Yolo County Building	Total	Internal Service Funds
Operating Revenues:					
Concessions and leases	\$ 168,331	\$ 23,486	\$ --	\$ 191,817	\$ --
Charges for services	--	24,508,036	1,493,766	26,001,802	41,145,975
Other revenue	--	261,132	--	261,132	143,177
Total Operating Revenues	168,331	24,792,654	1,493,766	26,454,751	41,289,152
Operating Expenses:					
Salaries and employee benefits	111,009	3,443,177	918,535	4,472,721	932,118
Services and supplies	219,379	13,170,440	451,414	13,841,233	7,692,638
Other operating	4,472	680,260	--	684,732	30,936,869
Closure and postclosure cost	--	1,590,132	--	1,590,132	--
Depreciation	232,567	1,043,954	394	1,276,915	1,096,917
Total Operating Expenses	567,427	19,927,963	1,370,343	21,865,733	40,658,542
Operating Income (Loss)	(399,096)	4,864,691	123,423	4,589,018	630,610
Non-Operating Revenues (Expenses):					
Noncapital grants and contributions	23,490	51,481	--	74,971	--
Investment Earnings (Loss)	18,469	(401,153)	(11,057)	(393,741)	92,997
Interest expense	(9,294)	(468,614)	--	(477,908)	(965,912)
Bond issuance costs	--	(124,030)	--	(124,030)	--
Gain on disposal of capital assets	--	1,810	--	1,810	(13,856)
Total Non-Operating Revenues (Expenses)	32,665	(940,506)	(11,057)	(918,898)	(886,771)
Net Income (Loss) Before Contributions and Transfers	(366,431)	3,924,185	112,366	3,670,120	(256,161)
Transfers in	133,049	--	95,330	228,379	365,773
Transfers out	--	--	--	--	(1,321,189)
Changes in Net Position	(233,382)	3,924,185	207,696	3,898,499	(1,211,577)
Net Position - Beginning of Year	2,794,773	14,299,248	--	17,094,021	14,307,350
Net Position - End of Year	<u>\$ 2,561,391</u>	<u>\$ 18,223,433</u>	<u>\$ 207,696</u>		<u>\$ 13,095,773</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				22,662	
Change in Net Position of Business-type Activities				<u>\$ 3,921,161</u>	

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

COUNTY OF YOLO

Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds				Governmental
	Yolo County Airport	Yolo County Central Landfill	Yolo County Building	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from customers	\$ 198,448	\$ 24,865,441	\$ 1,688,467	\$ 26,752,356	\$ 2,500,916
Cash receipts from interfund services	--	--	--	--	39,490,188
Cash paid to suppliers for goods and services	(214,857)	(13,027,017)	(387,764)	(13,629,638)	(38,233,082)
Cash paid to employees for services	(111,009)	(3,877,977)	(895,260)	(4,884,246)	(933,337)
Net Cash Provided (Used) by Operating Activities	(127,418)	7,960,447	405,443	8,238,472	2,824,685
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Noncapital grants and contributions	23,490	51,481	--	74,971	--
Transfers in from other funds	133,049	--	95,330	228,379	920,591
Interfund loans repayment made	--	--	--	--	(1,321,189)
Borrowing (repayment) from (to) other funds	(9,865)	(160)	4,072	(5,953)	--
Interest payments	--	--	--	--	104,041
Net Cash Provided by Noncapital Financing Activities	146,674	51,321	99,402	297,397	(296,557)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal repayments related to capital debt	(26,213)	(525,900)	--	(552,113)	(1,417,730)
Interest payments related to capital debt	(9,663)	(470,000)	--	(479,663)	(977,083)
Bond issuance costs	--	(124,030)	--	(124,030)	--
Proceeds from bond issuance	--	10,120,000	--	10,120,000	--
Proceeds from sales of capital assets	--	1,810	--	1,810	--
Payments related to the acquisition of capital assets	--	(8,475,721)	(1,182)	(8,476,903)	(20,926)
Net Cash Provided (Used) for Capital and Related Financing Activities	(35,876)	526,159	(1,182)	489,101	(2,415,739)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	16,620	(401,153)	(11,057)	(395,590)	(11,044)
Net Cash Provided by Investing Activities	16,620	(401,153)	(11,057)	(395,590)	(11,044)
Net Change in Cash and Cash Equivalents	--	8,136,774	492,606	8,629,380	101,345
Cash and Cash Equivalents, Beginning of Year	15,683	29,033,372	--	29,049,055	12,411,284
Cash and Cash Equivalents, End of Year	\$ 15,683	\$ 37,170,146	\$ 492,606	\$ 37,678,435	\$ 12,512,629
Reconciliation of cash and cash equivalents to the statement of net position:					
Cash and investments	\$ --	\$ 24,435,446	\$ 492,606	\$ 24,928,052	\$ 6,667,231
Imprest cash	--	2,600	--	2,600	--
Restricted cash and investments	15,683	--	--	15,683	--
Restricted cash with fiscal agents	--	12,732,100	--	12,732,100	5,845,398
	\$ 15,683	\$ 37,170,146	\$ 492,606	\$ 37,678,435	\$ 12,512,629

continued

COUNTY OF YOLO

Statement of Cash Flows (continued)
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds				Governmental
	Yolo County Airport	Yolo County Central Landfill	Yolo County Building	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating income (loss)	\$ (399,096)	\$ 4,864,691	\$ 123,423	\$ 4,589,018	\$ 630,610
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	232,567	1,043,954	394	1,276,915	1,096,917
Pension expense	--	(275,992)	--	(275,992)	--
OPEB expense	--	(150,701)	--	(150,701)	--
Changes in assets, deferred outflows, liabilities and deferred inflows:					
(Increase) decrease in:					
Accrued Interest	--	--	--	--	--
Accounts receivable, net	(4,032)	38,287	--	34,255	(10)
Due from other funds	--	--	--	--	(244,036)
Due from other governments	42,923	--	--	42,923	1,076,499
Inventory	--	--	--	--	10,103
Prepaid expenses	7,841	31,466	--	39,307	--
Leases receivable	(119,784)	--	--	(119,784)	--
Deferred outflows	(1,162,724)	--	--	(1,162,724)	--
Increase (decrease) in:					
Accounts payable	3,867	803,192	58,874	865,933	579,398
Accrued salaries and benefits	--	(8,766)	23,275	14,509	3,076
Due to other governments	(2,714)	(10,975)	4,776	(8,913)	53
Estimated closure and postclosure cost	--	1,590,132	--	1,590,132	--
Due to other funds	--	--	--	--	818
Compensated absences	--	659	--	659	(4,294)
Unearned revenue	1,954	34,500	194,701	231,155	--
Estimated self-insurance claims payable	--	--	--	--	(324,449)
Deferred inflows	1,271,780	--	--	1,271,780	--
Net Cash Provided (Used) by Operating Activities	<u>\$ (127,418)</u>	<u>\$ 7,960,447</u>	<u>\$ 405,443</u>	<u>\$ 8,238,472</u>	<u>\$ 2,824,685</u>

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

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COUNTY OF YOLO

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

ASSETS	Investment Trust Fund	Custodial Funds
Cash and investments	\$ 483,668,736	\$ 77,663,158
Cash on hand	719,876	--
Cash with fiscal agent	23,593,960	2,014,057
Taxes receivable	--	13,101,316
Accounts receivable	--	158,526
Due from other governments	--	2,719,996
Total Assets	<u>\$ 507,982,572</u>	<u>\$ 95,657,053</u>
LIABILITIES		
Interest Payable	--	65,014,704
Accounts payable	--	193,905
Due to other governments	--	38,603,101
Amounts held for others	--	2,057,530
Unearned revenue	--	35,546
Bonds payable	--	98,413,893
Total Liabilities	<u>\$ -</u>	<u>\$ 204,318,679</u>
NET POSITION		
Restricted for:		
Investment pool participants	507,982,572	--
Individuals, organizations, and other governments	--	(108,661,626)
	<u>\$ 507,982,572</u>	<u>\$ (108,661,626)</u>

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

COUNTY OF YOLO

Statement of Change in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Investment Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
Additions:		
Contributions to investment pool	\$ 698,457,719	\$ --
Taxes	--	224,263,897
Fines, forfeitures and penalties	--	3,205,379
Aid from other governments	--	2,271,436
Interest and investment income	(12,443,532)	(1,779,013)
Miscellaneous additions	--	11,651,277
Total additions	<u>686,014,187</u>	<u>239,612,976</u>
 Deductions:		
Distributions from investment pool	596,377,973	--
Payments to other governmental institutions	--	210,386,346
Bond redemptions	--	14,748,170
Interest on bonds	--	10,975,545
Services and supplies	--	689,463
Miscellaneous deductions	--	3,213,924
Total deductions	<u>596,377,973</u>	<u>240,013,448</u>
 Change in net position	89,636,214	(400,472)
 Net position, beginning	<u>418,346,358</u>	<u>(108,261,154)</u>
 Net position, ending	<u><u>\$ 507,982,572</u></u>	<u><u>\$ (108,661,626)</u></u>

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

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BASIC FINANCIAL STATEMENTS
Notes to the Financial Statements

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COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 1: **Summary of Significant Accounting Policies**

A. The Financial Reporting Entity

1. Reporting Entity

The County of Yolo (the County) is a legal subdivision of the State of California and was incorporated in 1850 as a general law county. It is governed by an elected five-member Board of Supervisors and provides the following services: general government, public protection, public ways and facilities, health and sanitation services, public assistance, education, and recreation and cultural services. The County is a general-purpose local government.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The basic financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. The basis for blending the component units is as follows:

- 1) The component unit's governing body is substantially the same as the County's and there is a financial benefit or burden relationship between the County and the component unit or management of the County has operational responsibility of the component unit.
- 2) The component unit provides service entirely, or almost entirely, to the County or otherwise exclusively, or almost exclusively, benefits the County even though it does not provide services to it.
- 3) The component unit's total debt outstanding, including leases, is expected to be repaid entirely or almost entirely with resources of the County.

The discretely presented component units, on the other hand, are reported in separate columns in the government-wide financial statements to emphasize they are legally separate from the government.

Unless otherwise noted, additional detailed information and/or separately issued financial statements of the County's component units can be obtained from the County Department of Financial Services by writing to the County of Yolo, P.O. Box 1268, Woodland, CA 95776-1268.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

A. **The Financial Reporting Entity** (continued)

2. **Blended Component Units**

County Service Areas and other small districts are governed by the Board of Supervisors, managed by a County department, and may have an advisory board appointed by the Board of Supervisors. The following Districts are reported as special revenue funds of the County: Esparto Park & Pool, Clarksburg Lighting District, El Macero County Service Area, Snowball County Service Area No. 6, County Service Area No. 9, North Davis Meadows County Service Area No. 10, Dunnigan County Service Area No. 11, Willowbank County Service Area No. 12, and Wild Wings County Service Area.

Yolo County Financing Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. The Corporation, although a legally separate entity, is in substance part of the County's operations because it provides capital financing services to the County. Financial information for the Corporation is combined with other operational funds of the County.

Yolo County In-Home Supportive Services (IHSS) Public Authority is a legally separate special purpose governmental unit created to maintain registry and referral system to assist consumers in finding qualified in-home supportive services personnel as well as training of and support for providers and recipients of IHSS. The County's Board is the governing board for the IHSS Public Authority and is reported as a special revenue fund of the County. The County Department of Employment and Social Services manages this agency.

3. **Discretely Presented Component Units**

Board Governed Fire Districts: These districts are legally separate special purpose governmental units responsible for fire protection and emergency medical services to the general public within specified geographical areas and they do not provide any services to the County government. The County Board of Supervisors (BOS) appoints all members of the Districts' boards who serve at the pleasure of the appointing authority. The BOS approves the final budget of these Districts. These Districts are reported in a separate column to emphasize that they are legally separate from the County. The following fire districts have been included in that column – Capay Valley, Dunnigan, East Davis, Esparto, Knights Landing, West Plainfield, Willow Oak, Winters, Springlake and No Mans Land.

First 5 Yolo was established under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The BOS appoints all members of the commission, who serve at the pleasure of the appointing authority, and a member of the BOS acts as chair. The BOS also approves the final budget of the commission. First 5 Yolo's financial statements are audited by other accountants and are included as a discretely presented component unit on the County's government-wide statements. To obtain a complete copy of the audited financial statements contact First 5 Yolo at 502 Mace Blvd. Suite 11, Davis, CA 95618

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

B. New Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented in the current financial statements:

GASB Statement No. 87, *Leases*, issued June 2017, is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This statement established standards of accounting and financial reporting for leases by lessees and lessor. GASB 87 is effective for reporting periods beginning after June 15, 2021.

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the non-fiduciary responsibilities of the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to remove the double counting of internal activities.

These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position are available, unrestricted resources are used only after restricted resources are depleted.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

C. Basis of Presentation (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are separately aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services and concessions and leases, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as noncapital grants and contributions, investment earnings, and proceeds from sale of assets and non-operating expenses, result from nonexchange transactions or ancillary activities.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for the financial resources and the legally authorized activities of the County except those required to be accounted for in specialized funds.
- The *Public Safety Fund* accounts for the one-half cent California Public Safety tax revenue and the required general fund County "maintenance of effort" match.
- The *Roads and Transportation Fund* is used to account for the planning, design, construction, maintenance and administration of County roads. Funding primarily comes from property taxes, local sales and state highway user taxes, along with state and federal highway improvement grants.
- The *Mental Health Managed Care Fund* accounts for restricted funding of mental health care services to qualified residents in Yolo County.
- The *ARPA Grant Fund* one time Federal government award from the COVID-19 Stimulus Package.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

C. Basis of Presentation (continued)

The County reports the following major enterprise funds:

- The *Yolo County Airport Fund* accounts for general maintenance, improvements and other costs associated with the operation of a publicly owned general aviation airport. The fund is financed through aid from other governments and user-generated revenues.
- The *Yolo County Central Landfill Fund* accounts for the operation of a central landfill and various local convenient centers for refuse disposal.
- The *Yolo County Building Fund* accounts for expenditures as the County is trying to achieve full cost recovery.

The County reports the following additional fund types:

- *Internal Service Funds* account for solar electric generation, equipment replacement, fleet maintenance, telephone services, and dental and unemployment self-insurance programs provided to County departments and to other governments on a cost-reimbursement basis.
- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school districts, other special districts governed by local boards, regional boards and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- The *Custodial Funds* account for resources collected by the County, including property taxes, state subventions and fees that are held in a custodial capacity on behalf of other agencies. These funds are remitted to other agencies or are used for the payment of bond debt.

D. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

D. Measurement Focus and Basis of Accounting (continued)

measurable and available. Property taxes are accrued when their receipt occurs within sixty (60) days after the end of the accounting period so as to be both measurable and available. Sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt

occurs within ninety (90) days after the end of the accounting period so as to be both measurable and available. Expenditure-driven grant revenues are accrued when their receipt occurs within one year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims, and judgments are recorded only when payment is due. Capital asset acquisitions and principal payments on long-term debt and capital leases are reported as expenditures in governmental funds. Proceeds of long-term debt and capital leases are reported as other financing sources.

The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes Generally Accepted Accounting Principles (GAAP) for governmental units.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy.

Statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instrumentalities, California municipal obligations including those issued by the State and any other local agency within the state, other states municipal obligations, corporate bonds rated P-1 by Standards & Poor's Corporation or A-1 by Moody's Investor Service, bankers' acceptances, certificates of deposit, commercial paper, repurchase and reverse repurchase agreements, asset-back securities, money market funds, and local government investment pools. Gains and losses are recognized upon sale based upon the specific identification method. Investments in nonparticipating interest-earning investment contracts (guaranteed investment contracts) are reported at cost, commercial paper which have maturities of less than 90 days are reported at amortized cost and all other investments are reported at fair value. The fair values of investments are obtained by using quotations obtained from independent published sources.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

F. Investments (continued)

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Accrued interest, realized and unrealized gains and losses, net of expenses, are apportioned to pool participants each quarter. During the fiscal year ended

June 30, 2022, the County Treasurer did not enter into any legally binding guarantees to support the participants' equity in the investment pool.

Income from pooled investments is allocated to participating funds or external participants based on the fund or participants' average daily cash balance for each quarter. Income from non-pooled investments is recorded based on the specific investment held by the fund. Earnings on these investments are recorded in the fund holding the specific investments.

G. Other Assets

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental funds and lower of average cost or market for proprietary funds. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Reported inventories of governmental funds are not in spendable form and thus, an equivalent portion of fund balance is shown as nonspendable.

Inventory recorded in the proprietary funds is expensed as the parts are consumed.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Reported prepaid amounts of governmental funds are not in spendable form and thus, an equivalent portion of fund balance is shown as nonspendable.

H. Property Tax Levy, Collection and Maximum Rates

The State of California's (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than 2% per year unless the property is sold or transferred. The appropriate levy is based on the assessed value as of the valuation date. The State Legislature has determined the method of distribution of receipts from a 1% tax levy among the County, cities, school districts, and other districts.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

H. Property Tax Levy, Collection and Maximum Rates (continued)

The County assesses properties and bills for and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Due dates (delinquent after)	50% on November 1 (December 10) 50% on February 1 (April 10)	March 1 (August 31)

The term “unsecured” refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due, and in governmental funds, collected within sixty (60) days after fiscal year-end. Property taxes are recorded as unavailable revenue in the governmental fund statements when not received within sixty (60) days after fiscal year-end.

I. Capital Assets

Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets, works of art, and similar items are reported at acquisition value. The County defines capital assets as assets with an initial, individual cost of more than \$10,000 for land, structures and improvements and easements, infrastructure with a cost of \$25,000 or more and equipment and software with a cost greater than \$5,000 and has an estimated useful life more than one year. Capital assets used in operations are depreciated or amortized using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and the proprietary funds.

The estimated useful lives are as follows:

Structures and improvements	10 to 40 years
Easements	Life of the easement
Software	Life of the license or 2 to 7 years
Equipment	2 to 20 years
Infrastructure	10 to 50 years

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, water/sewer, lighting, and drainage and flood control.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

J. **Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,*” the County recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources which represent a consumption of net assets that applies to future periods. See Note 5 for a detailed listing of the deferred outflows of resources the County has recognized.

In addition to liabilities, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources which represent a consumption of net assets that applies to future periods. See Note 5 for a detailed listing of the deferred inflows of resources the County has recognized.

K. **Compensated Absences (Accrued Vacation, Sick Leave, and Compensatory Time)**

Unused vacation leave and compensatory time off may be accumulated up to a specified maximum and is paid at the time of termination from County employment. The County is not obligated to pay for unused sick leave if an employee terminates prior to retirement.

The County accrues accumulated unpaid compensated absences when earned (or estimated to be earned) by the employee. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentation.

L. **Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Yolo County and the Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA) Plans in the California Public Employee’s Retirement System (CalPERS) and additions to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit provisions contracted with CalPERS. Pension investments are reported at fair value.

M. **Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County’s plan (OPEB Plan), the assets of which are held by Public Agency Retirement Services (PARS), and additions to/deductions from the OPEB Plan’s fiduciary net

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

M. Other Postemployment Benefits (OPEB) (continued)

position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. OPEB Investments are reported at fair value.

N. Interfund Transactions

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “interfund loans” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. The non-current portion of interfund loans, as reported in the fund financial statements, are not in spendable form and thus, an equivalent portion of fund balance is shown as nonspendable. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

O. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be used.

Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – amounts that can be used only for specific purposes determined by adoption of an ordinance by the County’s Board of Supervisors. The Board of Supervisors is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through ordinances.

Assigned fund balance – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County’s policy the County Administrator and Auditor-Controller may assign amounts for specific purposes. Such

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

O. Fund Equity (continued)

restraint can only be changed or removed by the same county officers. Such assignment and subsequent changes should be reported at least annually to the Board as part of the Recommended Budget.

Unassigned fund balance – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balances of any other governmental fund that cannot be eliminated by offsetting of restricted, committed, or assigned fund balance amounts.

Order of Spending

- To preserve maximum flexibility when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.
- Similarly, when expenditures are incurred for purposes for which amounts in any unrestricted fund balance could be used, it is presumed that the committed amounts are spent first, then the assigned, then unassigned amounts.
- Upon recommendation of either the County Administrator or the County Chief Financial Officer, the Board of Supervisors may authorize a different order of spending.

Reserves and Appropriations for Contingencies

- Annual Appropriations for Contingencies – These amounts provide the first line of defense against uncertainty and are appropriated in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency, usually 1%-3% of total budgeted expenditures, in specific funds.
- Specific Reserves – In accordance with the County Strategic Plan and the Long-Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the County Chief Financial Officer. The purposes of these reserves may include, but are not limited to self-insurance, capital replacement, infrastructure maintenance, liability for other postemployment benefits, employee separation payments, litigation settlement and environment remediation.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

O. Fund Equity (continued)

- General Reserve – Per Yolo County Code of Ordinances section 3-1.05(c), the purpose of this reserve is to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances such as severe economic downturn, severe reductions from funding agencies, severe state budget impact and catastrophic disasters. The balance shall be set at 10% of the average total expenditures of the preceding three years as reported by the General Fund and the Public Safety Fund in the County annual financial report. Drawdowns can only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget. The General Reserve shall be funded and replenished according to a plan recommended by the County Chief Financial Officer and the County Administrator and adopted by the Board of Supervisors.

Government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – Includes the cost of capital assets, less accumulated depreciation and the outstanding balances of debt used to the acquire, construct or improve these assets.
- *Restricted Net Position* – This category represents assets that have external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation, net of liabilities and deferred inflows of resources related to those assets.
- *Unrestricted Net Position* – Net position of the County not restricted for any project or purpose.

P. Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 2: Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The amount of involuntary participation as of June 30, 2022 was \$561,331,894.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy in order of priority are; public trust, safety, liquidity and return on investment. The County has established a Financial Oversight Committee to monitor and review the management of public funds maintained in the investment pool.

The Board of Supervisors reviews and approves the investment policy annually. The Treasurer reviews investment strategy monthly and the Financial Oversight Committee reviews investment activity and results quarterly. The County Chief Financial Officer prepares and submits a comprehensive investment report to the Board of Supervisors every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2022, total cash and investments were as follows:

Cash:	
Cash on hand	\$ 760,004
Cash in bank*	37,111,995
Cash with fiscal agents	3,500,736
Imprest cash	22,925
Total cash	<u>41,395,660</u>
Investments	
Pooled	805,669,935
Non-pooled with fiscal agents	60,148,374
Total investments	<u>865,818,309</u>
Total cash and investments	<u>\$ 907,213,969</u>

* At year-end, the carrying amount of the County's cash deposits was \$37,111,995 and the bank balance was \$42,709,048. The difference between the bank balance and the carrying amount represents outstanding warrants.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Total cash and investments at June 30, 2022 were presented on the County’s financial statements as follows:

	Cash and Investments Held by Yolo County Treasurer		Cash and Investments Held with Third Parties		Cash on Hand	Imprest Cash	Total Cash and Investments
	Unrestricted	Restricted	Unrestricted	Restricted			
Primary government	\$ 270,826,187	\$ 190,194	\$ 14,107	\$ 38,026,986	\$ 39,456	\$ 22,655	\$ 309,119,585
Component units							
Fire Districts	7,760,059	-	-	-	672	270	7,761,001
First 5 Yolo	2,673,596	-	-	-	-	-	2,673,596
Investment trust funds	482,235,082	1,433,654	-	23,583,960	719,876	-	507,982,572
Custodia funds	77,663,158	-	-	2,014,057	-	-	79,677,215
Total cash and investments	\$ 841,158,082	\$ 1,623,848	\$ 14,107	\$ 63,625,003	\$ 760,004	\$ 22,925	\$ 907,213,969

Investments authorized by the California Government Code and the County’s Investment Policy

The table below identifies the investment types that are authorized for the County by the California Government Code or the County’s investment policy, whichever is more restrictive. The table also identifies certain provisions of the County’s investment policy that address interest rate risk, and concentration risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>	<u>Minimum Credit Rating Per Policy</u>
U.S. Treasury Obligations	5 years	None	None	N/A
U.S. Agency Obligations	5 years	None	None	N/A
State of California Obligations	5 years	None	None	"A" Long term, "A-1" short term
Other Municipal Obligations	5 years	None	None	"A" Long term, "A-1" short term
Banker’s Acceptances	180 days	40%	5%	NRSRO Highest Category
Commercial Paper - Select Agencies*	270 days	25%	5%	"A"
Commercial Paper - Other Agencies*	270 days	40%	5%	"A-1"
Negotiable Certificates of Deposit	5 years	30%	5%	"A" Long term, "A-1" short term
Non-negotiable Certificates of Deposit	180 days	None	5%	N/A
Repurchase Agreements	90 days	None	None	N/A
Corporate Medium Term Notes	5 years	30%	5%	"A"
Mututal Funds/Money Market Mutual Funds	N/A	20%	None	N/A
Mortgage Pass-Through Securities	5 years	20%	None	"AAA"
Reverse Repurchase Agreements	92 days	20%	None	N/A
Local Government Investment Pools	N/A	None	None	N/A
Supranationals Securities	5 years	30%	None	"AA"

* The aggregate of the commercial paper investments should not be greater than 40 percent of the County’s investment portfolio.

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

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Investments authorized by the California Government Code and the County’s Investment Policy
(continued)

The County Board of Supervisors has approved that funds held in the Central Landfill Closure and Post closure maintenance fund and the Cache Creek Maintenance and Remediation Fund (CCMRF) can be invested in securities with maturities up to and including 30 years. The CCMRF is reported in the “Habitat and Resource Management Program” special revenue fund.

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the County’s investment policy.

At June 30, 2022 the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Asset-Backed Securities	0.34% - 2.90%	10-23 - 09-26	\$ 7,645,014	\$ 7,426,577	3.02
Corporate Notes	0.45% - 4.08%	09-22 - 01-27	76,496,000	74,888,203	2.74
Federal Agencies	0.13% - 3.38%	08-22 - 11-25	112,640,951	107,474,807	2.07
Municipal Bonds	0.51% - 2.40%	08-23 - 01-26	9,470,000	9,066,960	2.28
Negotiable Certificates of Deposit	0.59% - 1.86%	08-22 - 03-23	10,725,000	10,658,135	0.46
Supranational Securities	0.25% - 0.50%	11-23 - 09-24	6,970,000	6,634,212	1.23
US Treasury Bonds	0.13% - 2.88%	03-23 - 11-26	259,203,000	244,058,608	2.73
Local Government Investment Pool (CAMP)	Variable	N/A	271,639,514	271,639,514	-
Local Government Investment Pool (LAIF)	Variable	N/A	73,683,170	73,822,920	-
Total Investments in Investment Pool			828,472,649	805,669,935	1.43
Investments Outside Investment Pool					
Corporate Notes	0.63% - 4.13%	09-22 - 03-27	3,132,000	3,088,205	2.01
Federal Agencies	0.50% - 5.00%	10-22 - 10-43	3,708,911	3,639,772	2.22
Municipal Bonds	0.00% - 5.00%	08-22 - 04-30	5,850,000	6,255,274	3.07
Supranational Securities					
US Treasury Bonds	0.13% - 2.88%	08-22 - 03-26	9,294,000	10,283,706	1.83
Local Government Investment Pool (CAMP)	Variable	03-23 - 11-26	28,586,035	28,586,035	-
Money Market Mutual Funds	Variable	03-23 - 11-26	8,295,382	8,295,382	-
Total Investments Outside Investment Pool			58,866,328	60,148,374	0.87
Total Investments			\$ 887,338,977	\$ 865,818,309	

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Interest Rate Risk

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided in the preceding table.

Credit Risk

State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate notes to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on federal government agency securities, municipal bonds and money market mutual funds.

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of total investments of the investment pool and total investments invested outside the investment pool as of June 30, 2022. All investment credit ratings are evaluated in accordance to policy at time of purchase and monitored thereafter by our investment advisor. Investments listed below with current credit ratings outside of policy may be held to maturity or sold prior to maturity as part of the monitoring by our financial advisor.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Credit Risk (continued)

	Credit Ratings		Percentage		Amount
	S&P/Fitch	Moody's			
Investments in Investment Pool					
Asset-Backed Securities	AAA	Not Rated	0.41%	\$	3,305,870
Asset-Backed Securities	AAA	Aaa	0.38%		3,081,175
Asset-Backed Securities	Not Rated	Aaa	0.13%		1,039,531
Corporate Notes	A	A1	0.91%		7,312,059
Corporate Notes	A	A2	0.96%		7,743,567
Corporate Notes	A-	A1	0.94%		7,606,040
Corporate Notes	A-	A2	0.83%		6,711,697
Corporate Notes	A+	A1	1.88%		15,181,404
Corporate Notes	A+	A2	0.77%		6,203,464
Corporate Notes	A+	A3	0.29%		2,299,960
Corporate Notes	AA	A1	0.77%		6,194,009
Corporate Notes	AA	Aa2	0.52%		4,185,664
Corporate Notes	AA-	A3	0.46%		3,705,264
Corporate Notes	AAA	Aaa	0.38%		3,032,115
Corporate Notes	BBB+	A3	0.17%		1,374,476
Corporate Notes	BBB+	A2	0.41%		3,338,484
Federal Agencies	AA+	Aaa	13.34%		107,474,807
Municipal Notes	AA	Aa2	0.10%		781,518
Municipal Notes	AA	Aa3	0.25%		2,052,308
Municipal Notes	AA-	A1	0.07%		555,599
Municipal Notes	AA-	Aa2	0.39%		3,106,122
Municipal Notes	AA+	Aaa	0.13%		1,035,858
Municipal Notes	AAA	Aa1	0.01%		93,469
Municipal Notes	AAA	Aaa	0.18%		1,442,086
Negotiable Certificates of Deposit	A-1	P-1	1.32%		10,658,135
Supranational Securities	AAA	Aaa	0.82%		6,634,212
US Treasury Bonds	AA+	Aaa	29.99%		244,058,608
Local Government Investment Pool (CAMP)	AAAm	Not Rated	33.72%		271,639,514
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	9.16%		73,822,920
Total Investments in Investment Pool			99.70%	\$	805,669,935

* Under GASB 40, U.S. Treasury securities are considered exempt from credit risk disclosure.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Credit Risk (continued)

	Credit Ratings		Percentage	Amount
	S&P/Fitch	Moody's		
Investments Outside Investment Pool				
Corporate Notes	A	A1	0.66%	399,670
Corporate Notes	A	A2	0.70%	420,097
Corporate Notes	A-	A1	0.55%	333,123
Corporate Notes	A-	A2	0.55%	333,026
Corporate Notes	A-	A3	0.17%	101,129
Corporate Notes	A+	A1	0.88%	529,769
Corporate Notes	A+	A2	0.25%	151,191
Corporate Notes	AA	Aa2	0.17%	99,979
Corporate Notes	AA-	Aa3	0.17%	99,461
Corporate Notes	AA+	Aaa	0.76%	456,819
Corporate Notes	BBB+	A3	0.27%	163,941
Federal Agencies	AA+	Aaa	6.05%	3,639,772
Municipal Notes	A+	Aa3	0.65%	390,405
Municipal Notes	AA	Aa1	0.55%	330,000
Municipal Notes	AA	Aa2	0.56%	336,592
Municipal Notes	AA	NR	0.51%	306,698
Municipal Notes	AA-	Aa2	0.95%	569,112
Municipal Notes	AA-	Aa3	0.77%	461,480
Municipal Notes	AA-	Baa2	1.46%	879,836
Municipal Notes	AA+	Aa1	1.11%	666,011
Municipal Notes	AA+	Aa2	0.57%	342,318
Municipal Notes	AAA	Aaa	1.57%	941,710
Municipal Notes	AAA	NR	0.21%	128,440
Municipal Notes	NR	Aa1	0.56%	336,767
Municipal Notes	NR	Aa3	0.90%	541,150
Municipal Notes	NR	NR	0.04%	24,755
US Treasury Bonds	AA+	Aaa	17.10%	10,283,706
Local Government Investment Pool (CAMP)	AAAam	Not Rated	47.53%	28,586,035
Money Market Mutual Funds	Not Rated	Not Rated	13.79%	8,295,382
Total Investments Outside Investment Pool			100.00%	\$ 60,148,374

Concentration of Credit Risk

The investment policy of the County contains certain limits on the amount that can be invested in any one issuer beyond that stipulated by California Government Code. The county did not have any investments that represent 5% or more, excluding investment pools, US Treasury bonds, Federal Agencies, and mutual funds, as of June 30, 2022.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will be not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government code nor the County's investment policy contain legal or policy requirements that would limit the County's exposure to custodial credit risk for deposits or investments except for the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure County deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits. GASB Statement No. 40 requires that disclosure is made with respect to custodial credit risks related to deposits. The County has cash deposits, held in collateralized accounts, with financial institutions in excess of federal depository insurance limits in the amount of \$29 million. Investment securities are registered and held in the name of Yolo County in a third-party custodial account with Bank of New York-Mellon. Securities are not held in broker accounts.

Local Government Investment Pools

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF.

At June 30, 2022, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$73,822,920 which approximates fair value and is the same as the value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$35.8 billion. Fair value is based on information provided by the State for the Local Agency Investment Fund.

The County Treasurer also maintains an investment in the California Asset Management Program (CAMP) a California JPA established in 1989 by the treasurers and finance directors of several California agencies. It was created to provide professional investment services to California public agencies at a reasonable cost. The investment is maintained in the "Cash Reserve Portfolio" which is a short-term money market portfolio, which seeks to preserve principal, provide daily liquidity and

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Local Government Investment Pools (continued)

earn a high level of income, consistent with its objectives of preserving principal. The County's Investment Pool's with CAMP as of June 30, 2022 was \$271,639,514 which approximates fair value

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and change in net position for the Treasurer's investment pool as of June 30, 2022:

	<u>Amount</u>
Statement of Net Position	
Cash and Investments	\$ 842,781,930
Net position held for pool participants	<u>\$ 842,781,930</u>
Equity of internal pool participants	\$ 281,450,036
Equity of external pool participants	561,331,894
Total net position	<u>\$ 842,781,930</u>
Statement of Change in Net Position	
Net position at July 1, 2021	\$ 719,329,351
Net change in investments by pool participants	123,452,579
Net position at June 30, 2022	<u>\$ 842,781,930</u>

Fair Value Measurements

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

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.
- Level 2: Inputs to the valuation methodology include:
 - Quoted process for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means, and;
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the County's own assumptions about the

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Fair Value Measurements (continued)

inputs market participants would use in pricing the asset or liability (including assumptions about risk).

The following is a description of the valuation methods and assumptions used by the County to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at June 30, 2022. The methods described may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. County management believe the valuation methods are appropriate and consistent with other market participations. The use of different methodologies or assumptions to determine the fair value of certain financial instruments to determine the fair value of certain financial instructions could result in a different fair value measurement at the reporting date.

For investments classified within Level 1 of the fair value hierarchy, the County's custodians use unadjusted quoted prices in an active market for identical assets or liabilities that the entity has access to. Prices are obtained from pricing sources such as NYSE, NASDAQ, Chicago Board of trade or other applicable markets that the custodian has access to.

For investments classified within Level 2 of the fair value hierarchy, the County's custodians use inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly on the measurement date. The custodian uses matrix pricing, market corroborated pricing, or other inputs such as yield curves and indices in determining fair value.

For investments, classified with Level 3, the County's custodian would use other unobservable inputs. The County currently does not have any level 3 investments.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Fair Value Measurements

The pool has the following fair value measurements as of June 30, 2022:

Investments by fair value level	Total	Fair Value Measurements Using	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments in Investment Pool			
Asset-Backed Securities	\$ 7,426,577		\$ 7,426,577
Corporate Notes	74,888,203		74,888,203
US Treasury Bonds	244,058,608		244,058,608
Federal Agencies	107,474,807		107,474,807
Supranational Securities	6,634,212		6,634,212
Municipal Bonds	9,066,960		9,066,960
Total investments measured at fair value	<u>\$ 449,549,366</u>	<u>\$ -</u>	<u>\$ 449,549,366</u>
Investments measured at amortized cost:			
Negotiable Certificates of Deposit	10,658,135		
Local Government Investment Pool (CAMP)	271,639,514		
Local Government Investment Pool (LAIF)	73,822,920		
Total Investments in Investment Pool	<u>805,669,935</u>		
Investments Outside Investment Pool			
Corporate Notes	\$ 3,088,205		\$ 3,088,205
US Treasury Bonds	10,283,706		10,283,706
Federal Agencies	3,639,772		3,639,772
Supranational Securities			
Municipal Bonds	6,255,274		6,255,274
Total investments measured at fair value	<u>\$ 23,266,957</u>	<u>\$ -</u>	<u>\$ 9,895,047</u>
Investments measured at amortized cost:			
Local Government Investment Pool (CAMP)	28,586,035		
Money Market Mutual Funds	8,295,382		
Total Investments Outside Investment Pool	<u>60,148,374</u>		
Total Investments	<u>\$ 865,818,309</u>		

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 3: **Receivables**

Receivables as of June 30, 2022, for the County’s individual major funds and nonmajor, internal services funds, component units and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:							
General	\$ 1,231,522	\$ 2,678,581	\$ 29,255,869	\$ 5,264,819	\$ 38,430,791	\$ -	\$ 38,430,791
Public Safety	-	7,703	6,889,299	-	6,897,002	-	6,897,002
Roads and Transportation	8,660	-	4,781,745	-	4,790,405	-	4,790,405
Mental Health Managed Care	-	44,518	13,182,788	-	13,227,306	-	13,227,306
Nonmajor Governmental Funds	75,986	602,310	6,126,151	10,920,158	17,724,605	(38,431)	17,686,174
Total Governmental Funds	1,316,168	3,333,112	60,235,852	16,184,977	81,070,109	(38,431)	81,031,678
Internal Service Funds		207,399	14,842	-	222,241		222,241
Total Governmental Activities:	\$ 1,316,168	\$ 3,540,511	\$ 60,250,694	\$ 16,184,977	\$ 81,292,350	\$ (38,431)	\$ 81,253,919
Business-type Activities:							
Airport	\$ -	\$ 21,932	\$ -	\$ -	\$ 21,932	\$ -	\$ 21,932
Landfill	-	1,927,344	-	-	1,927,344	-	1,927,344
Total Business-type Activities:	\$ -	\$ 1,949,276	\$ -	\$ -	\$ 1,949,276	\$ -	\$ 1,949,276
Component Units:							
Fire Districts:	\$ 18,932	\$ 2,469	\$ 12,541	\$ -	\$ 33,942	\$ -	\$ 33,942
First 5 Commission	\$ -	\$ -	\$ 783,396	\$ -	\$ 783,396	\$ -	\$ 783,396
Custodial Funds	\$ 13,101,316	\$ 158,526	\$ 2,719,996	\$ -	\$ 15,979,838	\$ -	\$ 15,979,838

The allowance for uncollectible amount reflects delinquent accounts related to court-imposed fines and fees, library fines and fees, financial services collection fees and landfill commercial receivables. Amounts that are determined not to be collectible within the County’s period of availability, as indicated in Note 1, section D, are recorded as “Unavailable Revenue.” Loans receivable balance is reported as restricted fund balance.

At June 30, 2022, the estimated net receivable not collectible within one year in the governmental funds is \$30,074,176. Of that amount, \$16,184,977 is loans receivable.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 4: **Unearned Revenue**

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when earned. Therefore, the government-wide Statement of Net Position as well as governmental and enterprise funds are subject to unearned revenue in connection with resources that have been received as of year-end. Assets recognized in connection with a transaction before the earnings process is complete are offset by a corresponding liability for advances from grantors and third parties.

At June 30, 2022 various components of advances from grantors and third parties are reported as follows:

	Amount
General Fund:	
Planning fees	784,627
Recording fees	1,139
Environmental health fees	49,645
Child Support Advances	1,056,537
Cannabis cultivation permit fees	881,122
Med Svc Fd	45,175
Total General Fund:	8,199,707
 Public Safety Fund:	
Probation advances	938,384
Total Public Safety Fund:	938,384
 Mental Health Managed Care:	
Mental Health	345,725
Total Mental Health Managed Care:	345,725
 ARPA Grant Fund:	
ARPA	40,641,564
Total ARPA Grant Fund:	40,641,564
 Nonmajor Governmental Funds:	
District Attorney investigation advances	628,740
Wild Wings golf fees	33,722
Total Nonmajor:	662,462
 Enterprise Fund:	
Landfill advances	54,500
Airport miscellaneous	1,954
Total Enterprise:	56,454
Total	\$ 51,038,998

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 5: Deferred Outflows and Inflows of Resources

Deferred Outflows:

The County recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the County that is applicable to a future reporting period. The County has three items that are reportable on the Government-wide Statement of Net Position: the first item relates to the outflows related to pensions (see Note 12 for the detail), the second item relates to the outflows related to OPEB (see Note 13 for the detail), and the third item relates to loss on refunding of long-term debt. Deferred outflows of resources that are reported in the proprietary funds are also included in the Government-wide Statement of Net Position.

Deferred outflows of resources balances as of June 30, 2022 were as follows:

	Amount
Government-wide Deferred Outflows:	
Governmental Activities:	
Loss on refunding	\$ 287,699
Pensions	46,162,453
OPEB	<u>12,903,832</u>
Total Governmental Activities	<u>59,353,984</u>
Business-type Activities:	
Pensions	816,384
OPEB	<u>229,692</u>
Total Business-type Activities	<u>1,046,076</u>
Total Government-wide Deferred Outflows	<u>\$ 60,400,060</u>

Deferred Inflows:

The County recognized deferred inflows of resources in the government-wide, governmental fund and proprietary fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period. The County has three items that are reportable on the Government-wide Statement of Net Position: the first item relates to inflows related to pensions (see Note 12 for the detail), the second item relates to the inflows related to OPEB (see Note 13 for the detail), and the third item relates to the inflows related to leases. Deferred inflows of resources that are reported in the proprietary funds are included in the Government-wide Statement of Net Position.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include additional deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. The County has these amounts of deferred inflows of resources reported on the Governmental Fund Balance sheet.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Deferred Inflows: (continued)

Deferred inflows of resources balances as of June 30, 2022 were as follows:

Government-wide Deferred Inflows:	<u>Amount</u>
Governmental Activities:	
Pensions	\$ 75,396,222
OPEB	<u>7,115,754</u>
Total Governmental Activities	<u>82,511,976</u>
Business-Type Activities:	
Pensions	1,428,746
OPEB	126,877
Leases	<u>1,271,780</u>
Total business-Type Activities	<u>2,827,403</u>
 Total Government-wide Deferred Inflows	 <u>\$ 85,339,379</u>
 Governmental Fund Deferred Inflows:	
General Fund:	
SB 90 Mandated Claims	\$ 2,841,303
Social Services program from State	<u>759,255</u>
	<u>3,600,558</u>
Roads and Transportation Fund:	
State transit assistance fund	<u>959,753</u>
	<u>959,753</u>
Mental Health Managed Care Fund:	
Mental health receivable	<u>9,307,418</u>
	<u>9,307,418</u>
Nonmajor Governmental Funds:	
Library fines receivable	<u>21,131</u>
	<u>21,131</u>
 Total Governmental Funds Deferred Inflows	 <u>\$ 13,888,860</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 6: Interfund Transactions

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2022 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund		
	Nonmajor Governmental Funds	3,662,620
	Airport	11,066
	Internal Services Funds	<u>3,448,308</u>
		<u>7,121,994</u>
Internal Services Funds		
	General Fund	639,470
	Public Safety	304,529
	Roads and Transportation	33,173
	Mental Health Managed Care	57,118
	Nonmajor Governmental Funds	103,586
	Landfill	19,243
	Building	4,072
	Internal Services Funds	<u>4,704</u>
		<u>1,165,895</u>

The General Fund made short-term loans totaling \$7,121,994 to other governmental funds.

The Dental ISF Fund and Pension ISF are due \$65,743 and \$1,100,152 respectively from other funds for the final pay periods of 2021-22 paid in July.

The General Fund made an interfund loan to the North Davis Meadows County Service Area (CSA). This loan provides initial funding for water and sewer system enhancements while the CSA obtains a longer-term loan from the State Revolving Loan Fund and is expected to be reauthorized by the Board of Supervisors annually until repaid.

Transfers

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. Transfers between funds primarily occur to fund programs with revenues received by other funds. The following schedule summarizes the County's transfer activity for the fiscal year ended June 30, 2022:

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 6: **Interfund Transactions** (continued)

Transfers (continued)

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General fund		
	Public Safety	34,914,177
	Roads and Transportation	401,262
	Mental Health Managed Care	2,386,312
	Nonmajor Governmental Funds	6,820,415
	Airport	133,049
	Building	11,454
	Internal Service	287,905
		<u>44,954,573</u>
Public Safety		
	General Fund	134,002
	Nonmajor Governmental Funds	28,000
	Internal Service	77,865
		<u>239,867</u>
ARPA Grant		
	Public Safety	919,114
		<u>919,114</u>
Nonmajor Governmental Funds		
	General Fund	1,204,557
	Public Safety	3,730,817
	Mental Health Managed Care	299,886
	Nonmajor Governmental Funds	3,895,272
	Landfill	83,876
		<u>9,214,409</u>
Internal Service Funds		
	General Fund	87,162
	Nonmajor Governmental Funds	1,234,027
		<u>1,321,189</u>
	Total	<u><u>56,649,152</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 6: **Interfund Transactions** (continued)

Transfers (continued)

Transfer Highlights

- Transfers from the General Fund include \$34.9 million to fund Public Safety programs, \$2.3 million for Mental Health programs, \$6.8 million to various Nonmajor Governmental Funds and \$141 thousand for equipment replacement.
- The transfers from the Public Safety Fund include \$134,002 transfer to General Fund and \$28,000 going to fund Miscellaneous Grants and Fees.
- The \$9.2 million of transfers from Nonmajor Governmental Funds includes \$3.7 million transfer to fund Public Safety Programs and \$3.8 million to various Nonmajor Governmental Funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 7: Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance 7/1/2021	Additions	Retirements	Transfers	Adjustments	Balance 6/30/2022
Governmental Activities						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 7,185,869	\$ -	\$ -	\$ -	-	7,185,869
Easements	1,014,072	-	-	-	-	1,014,072
Construction in progress	99,125,991	30,466,463	-	(79,736,982)	-	49,855,472
Total Capital Assets, Not Being Depreciated	107,325,931	30,466,463	-	(79,736,982)	-	58,055,413
<i>Capital assets, being depreciated:</i>						
Infrastructure	123,144,868	-	-	3,984,575	-	127,129,443
Intangible-Software	10,209,417	32,920	(411,494)	-	-	9,830,843
Structures and improvements	204,771,713	1,311,310	(3,625,641)	75,752,407	-	278,209,788
Equipment	36,043,420	1,885,582	(8,951,754)	-	20,926	28,998,172
Total Capital Assets, Being Depreciated	374,169,418	3,229,812	(12,988,889)	79,736,982	20,926	444,168,246
Less accumulated depreciation for:						
Infrastructure	(58,570,080)	(4,628,877)	-	-	-	(63,198,958)
Intangible-Software	(7,913,741)	(564,416)	397,638	-	-	(8,080,520)
Structures and improvements	(93,533,774)	(6,434,131)	2,819,992	-	-	(97,147,915)
Equipment	(26,875,993)	(2,535,283)	8,934,614	-	(1,246)	(20,477,907)
Total Accumulated Depreciation	(186,893,588)	(14,162,707)	12,152,244	-	(1,246)	(188,905,300)
Total Capital Assets, Being Depreciated, Net	187,275,830	(10,932,895)	(836,645)	79,736,982	19,680	255,262,946
Governmental Activities Capital Assets, Net	\$ 294,601,761	\$ 19,533,568	\$ (836,645)	\$ -	19,680	313,318,359
Business-Type Activities						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 3,166,148	\$ -	\$ -	\$ -	\$ -	\$ 3,166,148
Easements	-	687,775	-	-	-	687,775
Construction in progress	8,166,929	7,518,550	-	(2,482,442)	-	13,203,038
Total Capital Assets, Not Being Depreciated	11,333,077	8,206,325	-	(2,482,442)	-	17,056,961
<i>Capital assets, being depreciated:</i>						
Intangible-Software	11,077	-	-	-	-	11,077
Structures and improvements	47,375,900	225,091	-	2,482,442	-	50,083,433
Equipment	2,262,452	46,113	(46,402)	42,301	-	2,304,466
Total Capital Assets, Being Depreciated	49,649,429	271,205	(46,402)	2,524,743	-	52,398,976
Less accumulated depreciation for:						
Intangible-Software	(11,077)	-	-	-	-	(11,077)
Structures and improvements	(25,649,915)	(1,062,514)	-	-	-	(26,712,429)
Equipment	(1,429,416)	(214,401)	44,592	(41,119)	-	(1,640,345)
Total Accumulated Depreciation	(27,090,408)	(1,276,915)	44,592	(41,119)	-	(28,363,851)
Total Capital Assets, Being Depreciated, Net	22,559,021	(1,005,710)	(1,810)	2,483,624	-	24,035,125
Business-Type Activities Capital Assets, Net	\$ 33,892,098	\$ 7,200,615	\$ (1,810)	\$ 2,442,505	\$ -	\$ 41,092,086

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Depreciation

Depreciation expense was charged to functions as follows:

Government Activities:

General government	2,265,814
Public protection	3,043,851
Public ways and facilities	4,786,563
Health and sanitation	1,286,947
Public assistance	358,917
Education	689,874
Recreation and cultural services	633,824

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

1,096,917
<u>14,162,707</u>

Total depreciation expense - Governmental Activities

Business-type Activities:

Airport	232,567
Central Landfill	1,043,954
Building	394
<u>1,276,915</u>	

Total depreciation expense - Business-type Activities

Discretely presented component units

Capital assets activity for the component units for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Transfers and Retirements	Balance June 30, 2022
Fire Districts:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 105,114	\$ -	\$ -	\$ 105,114
Construction in process	-	1,757	-	1,757
Total capital assets not being depreciated	<u>105,114</u>	<u>1,757</u>	<u>-</u>	<u>106,871</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	2,697,084	20,812	-	2,717,896
Equipment	7,469,229	405,028	(101,242)	7,773,015
Total capital assets being depreciated	<u>10,166,313</u>	<u>425,840</u>	<u>(101,242)</u>	<u>10,490,911</u>
<i>Less accumulated depreciation for:</i>				
Structures and improvements	1,402,541	92,368		1,494,909
Equipment	4,634,903	370,253	(101,242)	4,903,914
Total accumulated depreciation	<u>6,037,444</u>	<u>462,621</u>	<u>-</u>	<u>6,398,823</u>
Total capital assets being depreciated, net	<u>4,128,869</u>	<u>888,461</u>	<u>-</u>	<u>4,092,088</u>
Fire Districts Capital Assets, net	<u>\$ 4,233,983</u>	<u>\$ 890,218</u>	<u>\$ -</u>	<u>\$ 4,198,959</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 8: **Leases**

The financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of leasing activity. The statement establishes a single model for lease accounting based on the principle that leases are financing the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Leases Payable

The county is committed under various noncancelable leases primarily for copiers and postage machines. The lease activity for the year ended June 30, 2022 is as follows:

	Balance as of July 1, 2021	Additions	Reductions	Balance as of June 30, 2022
Government Activities-Combined				
Lease Liability	\$ 28,844	\$ -	\$ 21,625	\$ 7,219
Vehicles	408,158	-	149,461	258,696
Equipment	\$ 437,002	\$ -	\$ 171,086	\$ 265,915

The value of the right to use assets with accumulated amortization by major class is as follows:

Asset Class	June 30, 2022	
	Lease Asset Value	Accumulated Amortization
Vehicles	28,844	22,379
Equipment	408,158	189,762
Total Leases	437,002	212,141

The following is a schedule of future minimum lease payments:

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	141,608	815	142,424
2024	117,325	394	117,720
2025	6,051	23	6,074
2026	931	1	932

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 8: **Leases** (continued)

Leases Receivable

The Yolo County Airport leases 13 hangars and had 21 active land lease agreements in fiscal year 2022. Leases receivable due at June 30, 2022 is as follows:

Business-Type Activities - Combined	Balance as of		Additions	Reductions	Balance as of
Deferred Inflow of Resources	July 1, 2021				June 30, 2022
Land					
Land Improvements	\$ 1,057,727	\$ -	\$ 87,113		\$ 970,613
Building	259,966	-	19,870		240,096
	88,105	-	27,034		61,071
Total Deferred Inflow of Resources	\$ 1,405,798	\$ -	\$ 134,017		\$ 1,271,780

The following schedule is the principal and interest expected at maturity:

Principal and Interest Expected to Maturity

<u>Business-Type Activities</u>			
Fiscal Year	Principal payments	Interest Payment	Total Payment
2023	119,784	17,991	137,775
2024	113,297	16,728	130,024
2025	100,131	15,461	115,592
2026	89,906	14,217	104,124
2027	88,014	12,981	100,995
2028 - 2032	372,176	47,257	419,433
2033 - 2037	208,143	23,811	231,954
2038 - 2042	135,977	10,961	146,937
2043 - 2047	52,471	1,460	53,930
2048 - 2049	2,609	30	2,640

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 9: **Long-Term Liabilities**

Long-term debt at June 30, 2022 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2022
Governmental Activities:						
Special assessment bonds with governmental commitment: Davis Library 2015 Special Tax Refunding Bonds - Refund the 2002 and 2008 Special Tax Bonds	2015	2037	2.00-3.250%	\$225,000 - \$380,000	\$ 6,660,000	\$ 4,485,000
2017 Series A Lease Revenue Bonds (Capital Projects)	2017	2036	2.25-5.00%	585,000 - 1,220,000	\$ 17,165,000	\$ 14,640,000
2019 Lease - Purchase Bond Debt Service (500A Jefferson Building)	2019	2034	2.79-2.81%	238,015 - 338,551	\$ 4,221,189	\$ 3,504,263
2020 Lease - Purchase Revenue Bond (100 W. Court & 25 N Cottonwood Buildings)	2020	2040	2.66%	611,901 - 1,015,225	\$ 16,000,000	\$ 14,755,192
2020 Lease - Purchase Bond - Trane Energy	2020	2035	4.00%	618,333 - 843,770	\$ 10,159,381	\$ 9,541,048
Certificates of participation 2012 Certificates of Participate - Refund 1998 COPs and to construct two solar arrays	2012	2035	1.50-7.00%	220,000 - 1,430,000	\$ 26,060,000	\$ 16,175,000
Loans Payable						
Bank of America Loan - Finance construction of Solar Array	2010	2026	3.90 - 4.75%	112,037 - 561,887	\$ 4,784,759	\$ 1,087,870
California Energy Commission Loan - Finance construction of Solar Array	2010	2026	3.00%	30,000 - 145,000	\$ 2,500,000	\$ 553,075
TELECOM Phone System	7/11/1905	2023	0.0406	169,279 - 166,038	\$ 795,572	\$ 325,600
Business-type Activities:						
Loans Payable Department of Water Resources - Improvements to airport water system	2005	2025	2.34%	4,924 - 15,233	249,333	\$ 66,613
Department of Transportation Division of Aeronautics - Resurface Taxiway	2019	2036	3.34%	11,549 - 19,541	258,700	\$ 222,885
Bonds Payable 2019 Solid Waste Revenue Bond	2019	2039	4.00%	410,000 - 880,000	12,375,000	\$ 11,535,000

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2022:

	Balance			Amounts	
	July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities:					
Direct borrowings					
Capital leases payable	\$ 72,415	\$ -	\$ 72,415	\$ -	\$ -
TELCOM Phone System	478,937	-	153,337	325,600	159,561
2019 Lease - Purchase Bond Debt Service	3,747,036	-	242,773	3,504,263	249,595
2020 Lease - Purchase Revenue Bond	15,388,099	-	632,907	14,755,192	649,742
2020 Lease - Trane Energy	10,159,381	-	618,333	9,541,048	633,297
Solar Array acquisition loans	2,060,336	-	419,392	1,640,944	450,141
Total Direct borrowings	31,906,204	-	2,139,157	29,767,047	2,142,336
Public borrowings					
Special assessment debt with government commitment	\$ 4,865,000	\$ -	\$ 380,000	\$ 4,485,000	\$ 290,000
Bond premium	144,746	-	8,772	135,974	-
2012 Refunding Certificates of participation	1,915,000	-	1,915,000	-	-
COP premium	9,615	-	9,615	-	-
2012 Certificates of participation, Series A & B	17,020,000	-	845,000	16,175,000	880,000
2017 Series A Lease Revenue Bonds (Capital Projects)	15,320,000	-	680,000	14,640,000	715,000
Lease Revenue Bonds premium	1,216,394	-	76,025	1,140,369	-
Total Public borrowings	40,490,755	-	3,914,412	36,576,343	1,885,000
Total Governmental Activities Long Term Liabilities	\$ 72,396,959	\$ -	\$ 6,053,569	\$ 66,343,390	\$ 4,027,336
Business-type Activities					
Direct borrowing loans payable	\$ 80,492	\$ -	\$ 13,879	\$ 66,613	\$ 14,206
Direct borrowing loans payable	235,218	-	12,333	222,885	12,745
Direct borrowing bonds payable	11,965,000	-	430,000	11,535,000	445,000
Bond premium	1,822,091	-	95,900	1,726,191	-
Installment Sale Agreement	-	10,120,000	-	10,120,000	375,000
Total Business-type Activities Long Term Liabilities	\$ 14,102,801	\$ 10,120,000	\$ 552,112	\$ 23,670,689	\$ 846,951

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

As of June 30, 2022, annual debt service requirements of governmental activities to maturity are as follows:

Governmental Activities:

Year Ending	Loans Payable		Special Assessment Debt		2017 Lease Revenue Bond		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
June 30:								
2023	\$ 450,141	\$ 55,156	\$ 290,000	\$ 132,275	\$ 715,000	\$ 528,075	\$ 880,000	\$ 844,610
2024	\$ 482,025	\$ 39,272	\$ 225,000	\$ 124,550	\$ 755,000	\$ 491,325	\$ 915,000	\$ 798,820
2025	\$ 403,532	\$ 22,116	\$ 235,000	\$ 117,650	\$ 790,000	\$ 452,700	\$ 950,000	\$ 750,330
2026	\$ 305,246	\$ 8,957	\$ 240,000	\$ 110,525	\$ 830,000	\$ 412,200	\$ 995,000	\$ 699,760
2027	\$ -	\$ -	\$ 245,000	\$ 103,250	\$ 875,000	\$ 369,575	\$ 1,035,000	\$ 646,980
2028-2032	\$ -	\$ -	\$ 1,355,000	\$ 398,500	\$ 4,925,000	\$ 1,305,019	\$ 5,905,000	\$ 2,336,878
2033-2037	\$ -	\$ -	\$ 1,555,000	\$ 179,988	\$ 5,750,000	\$ 463,938	\$ 5,495,000	\$ 611,738
2038-2041	\$ -	\$ -	\$ 340,000	\$ 5,525	\$ -	\$ -	\$ -	\$ -
	\$ 1,640,944	\$ 125,501	\$ 4,485,000	\$ 1,172,263	\$ 14,640,000	\$ 4,022,832	\$ 16,175,000	\$ 6,689,114

Year Ending	2019 Lease Purchase Bond Debt		2020 Lease Purchase Bond Revenue		2020 Lease -Trane Energy		TELECOM		Solar Array	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
June 30:										
2023	\$ 249,595	\$ 98,470	\$ 649,742	\$ 392,488	\$ 633,297	\$ 230,893	\$ 159,561	\$ 13,216	\$ 450,141	\$ 55,156
2024	\$ 256,608	\$ 91,456	\$ 667,025	\$ 375,205	\$ 648,623	\$ 215,568	\$ 166,038	\$ 6,740	\$ 482,025	\$ 39,272
2025	\$ 263,819	\$ 84,245	\$ 684,768	\$ 357,462	\$ 664,319	\$ 199,871	\$ -	\$ -	\$ 403,532	\$ 22,116
2026	\$ 271,232	\$ 76,832	\$ 702,983	\$ 339,247	\$ 680,396	\$ 183,794	\$ -	\$ -	\$ 305,246	\$ 8,957
2027	\$ 278,854	\$ 69,211	\$ 721,682	\$ 320,548	\$ 696,861	\$ 167,329	\$ -	\$ -	\$ -	\$ -
2028-2032	\$ 1,516,305	\$ 224,018	\$ 3,906,781	\$ 1,304,370	\$ 3,745,579	\$ 575,372	\$ -	\$ -	\$ -	\$ -
2033-2037	\$ 667,849	\$ 28,280	\$ 4,454,770	\$ 756,380	\$ 2,471,973	\$ 120,597	\$ -	\$ -	\$ -	\$ -
2038-2041	\$ -	\$ -	\$ 2,967,441	\$ 159,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,504,263	\$ 672,512	\$ 14,755,192	\$ 4,004,949	\$ 9,541,048	\$ 1,693,424	\$ 325,599	\$ 19,956	\$ 1,640,944	\$ 125,501

Interest payments, loans payable and certificate of participation retirements are serviced by revenues generated from lease payments made by the General Fund on leased facilities. Special assessment debts are serviced by revenues generated from the Special revenue tax revenues generated recorded in the Davis Library Expansion Debt Service Fund. Lease revenue bonds are serviced by accumulative capital outlay tax receipts.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

As of June 30, 2022, annual debt service requirements of business-type activities to maturity are as follows:

Business Type Activities:

Year Ending June 30:	Notes Payable		Bonds Payable		Installment Sale Agreement	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 26,951	\$ 8,924	\$ 445,000	\$ 452,500	\$ 375,000	\$ 283,696
2024	27,711	8,164	465,000	434,300	395,000	264,466
2025	28,494	7,382	485,000	415,300	405,000	253,386
2026	29,299	6,577	505,000	395,500	420,000	241,960
2027	22,287	5,748	525,000	374,900	430,000	230,187
2028-2032	80,301	20,667	2,960,000	1,535,400	2,335,000	963,198
2033-2037	74,456	6,321	3,610,000	880,400	2,675,000	616,671
2038-2039	-	-	2,540,000	155,000	3,085,000	218,207
	\$ 289,498	\$ 63,783	\$ 11,535,000	\$ 4,643,300	\$ 10,120,000	\$ 3,071,770

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. As required, the County performs calculations of excess investment earnings on various bonds and financings and at June 30, 2022 does not expect to incur a liability.

Issuance of New Debt

The County did issued new debt during the fiscal year ending June 30, 2022 in the amount of \$10,120,000 for the Yolo County Landfill.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Special Assessment Debt with Government Commitment

The County issued Community Facilities District No. 1989-1 2015 (District) Refunding Special Tax Bonds (Bonds), special assessment debt, in the amount of \$6,660,000 in November 2015 to refund the Yolo County Library Series 2002 and 2008 Special Tax Bonds. The Bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, constituting Sections 55311 et seq. of the California Government Code, on behalf of the District. The amount outstanding of \$4,485,000 as of June 30, 2022 is reported in the governmental activities statement of net position.

Pledged Revenue

The Bonds are secured by a first pledge of all Special Tax Revenues and all moneys deposited in the Bond Fund and the Reserve Fund. The Special Tax Revenue and all moneys deposited into such funds are dedicated to the payment of principal and interest on the bonds until all of the Bonds have been paid and retired, or until moneys or Federal Securities have been set aside irrevocably for that purpose. The Bonds are scheduled to be fully paid by 2037. The Special Tax is levied by the District against property owners benefiting from the expanded facility. The amount of the pledged revenue is \$5,657,263 as of June 30, 2022. The special assessment tax is projected to produce a coverage ratio of over 400% of the debt service requirements over the life of the Bonds. Currently 100% of the Special Tax Revenue levied, are distributed to the Bond Fund in accordance to the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds pursuant to California Revenue and Taxation code sections 4701 through 4717. The County may elect to discontinue this method of tax distribution for any tax levying agency if the rate of secured tax delinquencies in any fiscal year exceeds 3%. The district's tax delinquency rate in the fiscal year was 0.48%. During the year, \$2,461,641 in Special Tax Revenue was received of which \$526,775 was used for debt service including paying agent fees. The balance is available for a special library fund to finance expanded services at the Davis Library Branch.

Reserve Fund

The County's obligation to advance monies to satisfy debt service on the bonds in the event of delinquent assessment installments is limited to the balance held in the Reserve Fund. The 2015 Refunding Special Tax Bonds reserve fund is funded in the form of a Surety Bond provided by Assured Guaranty Municipal Corporation.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Special Assessment Debt with No Government Commitment

Special assessment district transactions are recorded in the Special District and School Bond Funds Agency Fund as the County acts as an agent for the property owners in collecting assessments and forwarding the collections to the bondholders. However, the County is not obligated in any manner for repayment of the bonds and interest on the bonds. At June 30, 2022, the outstanding principal balances for North Davis Meadows assessment district bonds was \$640,000. Cash held on deposit and corresponding amounts payable are reported in the Agency Fund.

ARRA-Recovery Zone Economic Development Bonds

On November 18, 2010 Yolo Emergency Communications Agency (YECA) and the County as co-issuer, issued \$3,724,000 in ARRA-Recovery Zone Economic Development Bonds (Bonds) to finance and reimburse prior expenditures related to the expansion, refurbishment, improvement and equipping of its regional emergency communications system. Net proceeds, after the payment of issuance costs, were deposited with Deutsch Bank, acting as trustee. Concurrently, YECA along with the County as co-issuer, entered into a Master Equipment Lease/Purchase Agreement with Bank of America to finance the lease purchase of emergency communications equipment. Lease payments will be used to finance the repayment of the Bonds.

YECA was established in 1988 by Agreement (Agreement) No. 88-133, which is a Joint Exercise of Powers Agreement pursuant to Government Code 6500 et seq. The parties making up the Joint Powers Agency (JPA) are the County and the Cities of Woodland, West Sacramento, and Winters. Under the agreement the parties contribute to YECA's budget based on various formulas outlined in the Agreement. The County is liable on a joint and several bases for all obligations of the lease under the master agreement through November 2025. The unpaid balance of the lease as of June 30, 2022 was \$1,053,113. The County believes that it is unlikely that it will become directly liable for repayment of the bonds due to the cost sharing arrangement of the Agreement.

2012 Certificates of Participation, 2017 Lease Revenue Bonds, and 2019 Lease Purchase Bonds

The County's outstanding COP's, LRB's and LPB's contain various events of default including payment default, breach of covenant, transfer of County interest, bankruptcy, or abandonment of the facility that if not cured timely allows various remedies to be exercised including lease termination, reletting of the County facilities that are collateral for the debt, however, do not allow for acceleration of rental payments, but the County would remain liable for past due payments.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Compensated absences

The following is a summary of compensated absences for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities:					
Governmental funds	\$ 12,270,381	\$ 10,985,915	\$ 11,429,959	\$ 11,826,337	\$ 10,880
Internal service funds	66,842	58,104	62,397	62,548	57,000
Total Governmental Activities	\$ 12,337,223	\$ 11,044,019	\$ 9,856,819	\$ 11,888,885	\$ 10,937,000
Business-type Activities:					
Enterprise funds	\$ 334,042	\$ 310,917	\$ 310,257	\$ 334,702	\$ 308,000
Total Business-type Activities	\$ 334,042	\$ 310,917	\$ 310,257	\$ 334,702	\$ 308,000
Component Units:					
Fire districts	\$ 49,146	\$ 2,344	\$ 5,516	\$ 52,318	\$ 48,133
Total Component Unit - Fire Districts	\$ 49,146	\$ 2,344	\$ 5,516	\$ 52,318	\$ 48,133
First 5 Yolo	\$ 64,644	\$ 65,392	\$ 59,641	\$ 70,395	\$ 35,198
Total Component Unit - First 5 Yolo	\$ 64,644	\$ 65,392	\$ 59,641	\$ 70,395	\$ 35,198

Internal service funds predominantly serve the County's governmental funds. Accordingly, their long-term liabilities are included as part of the above totals for governmental activities. At year-end, \$62,548 of internal service funds' compensated absences is included in the above governmental activities amount. The compensated absences liability will be liquidated as follows: General Fund 54.11%, Public Safety Fund 26.00%, Mental Health Managed Care Fund 4.07%, Roads and Transportation Fund 2.61%, Enterprise Funds 3.17%, Internal Service Funds 0.51%, and Nonmajor Governmental Funds 9.53%.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 10: **Closure and Postclosure Care Cost**

The State of California and Federal laws and regulations require that the Yolo County Central Landfill (Landfill) place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are required to be recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of space the landfill used during the year.

The estimated landfill closure and postclosure care cost as of June 30, 2021 was \$25,471,116, and as of June 30, 2022 the cost increased by \$1,590,132 to \$27,061,248. The cost is based on approximately 31.41% usage (filled) of the landfill. It is estimated that an additional \$57,676,010 will be recognized as closure and postclosure care expense between the date of the statement of net position and the date the landfill is expected to be filled to capacity (2074). The estimated total current cost of landfill closure and postclosure care, \$84,737,258, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired at June 30, 2022. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Landfill is required by the State of California and federal laws and regulations to make annual contributions to finance closure and postclosure care to an independent custodian or to the County treasurer as that custodian. This amount is shown on the Yolo County Central Landfill statement of net position as restricted assets and is managed by the County Treasurer along with other pooled cash and investments according to statutory requirements. It is anticipated that future inflation cost (including inadequate earnings on investments, if any) and additional cost that arises from changes in postclosure requirements (due to changes in technology, estimates or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

As of June 30, 2022, Yolo County's Central Landfill Closure and Postclosure maintenance fund was in compliance with the CalRecycle's funding requirements.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 11: **Fund Balances/Net Position**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detailed schedule as of at June 30, 2022 is as follows:

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:							
Tobacco Securitization principal	\$ 6,700,187						\$ 6,700,187
Grasslands Park Endowment Principal						190,571	190,571
Loans receivable	5,264,819						5,264,819
Inventories	84,762	2,786				18,112	105,660
Deposits	19,251						19,251
Prepaid expenditures	499,635			51,529		115,035	666,199
Total nonspendable	<u>12,568,654</u>	<u>2,786</u>	<u>-</u>	<u>51,529</u>	<u>-</u>	<u>323,718</u>	<u>12,946,687</u>
Restricted for:							
Purpose of the fund		4,334,014	27,218,286	17,689,866		66,249,157	115,491,323
Intergovernmental Transfer Agreement	4,738,838						4,738,838
Social services programs	3,973,233						3,973,233
Environmental health programs	492,851						492,851
Public health programs	5,010,550						5,010,550
Loans receivable						800,000	800,000
Deposits						20,000	20,000
Other	4,886,084						4,886,084
Total restricted	<u>19,101,556</u>	<u>4,334,014</u>	<u>27,218,286</u>	<u>17,689,866</u>	<u>-</u>	<u>67,069,157</u>	<u>135,412,879</u>
Committed for:							
Development impact fees	21,325,754						21,325,754
Chula Vista	2,575,989						2,575,989
Esparto park improvements						48,870	48,870
Cache Creek resource management						8,445,809	8,445,809
Agriculture conservation						468,776	468,776
Inclusionary housing program						172,256	172,256
General Reserve	17,494,052						17,494,052
Total committed	<u>41,395,795</u>	<u>166,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,554,718</u>	<u>51,116,904</u>
Assigned for:							
Unfunded Liabilities	600,000						600,000
Capital Improvement Plan	2,333,583						2,333,583
Facilities Capital Projects						2,568,688	2,568,688
Jail Expansion						2,573,936	2,573,936
Knights Landing Levee Project						1,170,491	1,170,491
Audit Disallowance	2,000,000						2,000,000
Contracts and Encumbrances	2,264,365						2,264,365
Appropriated in FY 2022-23	22,696,519						22,696,519
Health and human services contingency	1,497,460						1,497,460
Cannabis regulation	4,229,580						4,229,580
Tribal agreement	1,256,885						1,256,885
Other	169,660					1,031,038	1,200,698
Total assigned	<u>40,407,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,344,153</u>	<u>47,752,100</u>
Unassigned	(453,920)	-	-	-	-	(235,329)	(689,249)
Total fund balance	<u>\$ 113,020,032</u>	<u>\$ 4,503,191</u>	<u>\$ 27,218,286</u>	<u>\$ 17,741,395</u>	<u>\$ -</u>	<u>\$ 84,056,417</u>	<u>\$ 246,539,321</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 11: **Fund Balances/Net Position** (continued)

Restricted net position is assets that are subject to constraints either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation, net of liabilities and deferred inflows of resources related to those assets.

Included in governmental activities restricted net position at June 30, 2022 is net position restricted by enabling legislation of \$122,761,225.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 12: **Pension Plans**

Plan Description

The County of Yolo has established agent multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. All qualified permanent and probationary employees are eligible to participate in the County's separate Safety and Miscellaneous Plans.

The County has historically allowed certain component units and outside agencies to participate in the County's Miscellaneous Plan. These participating agencies include the First 5 Yolo (Discrete Component Unit), Yolo County Superior Courts, and Yolo County Local Agency Formation Commission (LAFCO).

Each of the participating reporting units, component units, and outside entities were assigned a portion of the liability based on their percentage of the required actuarial contributions for fiscal year 2021-22. As such the County of Yolo Miscellaneous Plan only reports its share of the agent multiple employer defined benefit pension plan.

The following three other component units have established their own pension plans:

The Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA), a blended component unit, has established a multiple-employer cost-sharing defined benefit plan administered by CalPERS. All qualifying employees of the YCIHSS-PA are eligible to participate in the YCIHSS-PA Plan. The YCIHSS-PA has twelve participating employees of which three are active, three are transferred, one is separated, and five are retired and contributed \$19,393 for the year ended June 30, 2021 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as a whole. Additional information on the plan can be obtained from Yolo County Department of Financial Services, 625 Court Street, Room 103, Woodland, CA 95695.

The Esparto Fire Protection District, a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. The Fire Protection District has three participating employees of which two are active, and one is retired and contributed \$9,719 for the year ended June 30, 2021 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as a whole. Additional information on the plan can be obtained from Esparto Fire Protection District, 16960 Yolo Ave, Esparto, CA 95627.

The Winters Fire Protection District, a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. The Fire Protection District has twenty participating employees of which seven are transferred, four are separated, and nine are retired and contributed \$113,746 for the year ended June 30, 2021 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Plan Description (continued)

a whole. Additional information on the plan can be obtained from Winters Fire Protection District, 700 Main Street, Winters, CA 95694.

CalPERS issues publicly available comprehensive annual financial reports that provide a full description of the pension plans including benefit provisions, assumptions, and membership information. Copies of the CalPERS annual report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811, or visiting www.calpers.ca.gov.

Benefits Provided

The County selects optional benefit provisions from the options with CalPERS and adopts these benefits through memorandum of understanding with various bargaining units. The defined benefit plans provide service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public members and beneficiaries.

Under the options the County has selected, all full time and part-time permanent employees and extra help employees who have worked over 1,000 hours are required to participate in the plans. County elected officials may also participate at their option. Per diem employees and extra help employees working less than 1,000 hours in a fiscal year are excluded.

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service and who have reached the plan-specified age are eligible to retire. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following options: The Basic Death Benefit, the Optional Settlement 2W Death Benefit, or the Special Death Benefit. The cost-of-living adjustments for each plan are the Standard Benefit of 2% per year beginning the second calendar year after the year of retirement.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	County - Miscellaneous	
	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% at 55	2.0% at 62
Benefit vesting schedule	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8.000%	6.750%
Required employer contribution rates	30.364%	6.814%

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Benefits Provided (continued)

	County - Safety			
	Peace Officer		Local Sheriff	
	Classic Member	PEPRA Member	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	3.0% at 50	2.7% at 57	3.0% at 50	2.7% at 57
Benefit vesting schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	50-55	50-57	50	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%	3.0%	2.0% to 2.7%
Required employee contribution rates	9.910%	13.000%	9.910%	13.000%
Required employer contribution rates	44.440%	12.272%	43.703%	12.272%

Employees Covered

At June 30, 2022, the following employees were covered by the benefit terms for each Plan:

	County of Yolo	
	Miscellaneous	Safety
Active members	1,333	275
Transferred members	670	173
Terminated members	984	132
Retired members and beneficiaries	2,147	359
Total	5,134	939

	Miscellaneous	Safety
Active members	1,333	275
Transferred members	670	173
Terminated members	984	132
Retired members and beneficiaries	2,147	359
Total	5,134	939

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate provides the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance the unfunded actuarial accrued liability. The County plans are required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal year ended June 30, 2022 the employer contributions were as follows:

	County of Yolo		All Plans
	Miscellaneous Plan	Safety Plan	
Contributions - Employer	30,420,311	12,283,250	42,703,561

The County's net pension liability for each plan was measured as of June 30, 2021 using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021.

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuations were determined using the following actuarial method and assumptions.

	County of Yolo	
	Miscellaneous	Safety
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15% (1)	7.15% (1)
Inflation	2.500%	2.500%
Projected Salary Increase	3.30% to 14.20% (2)	
Payroll Growth	2.750%	2.750%
Mortality Rate	(3)	(3)
Post Retirement Increase	(4)	(4)

(1) Change of Assumption: In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent.

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

(3) The mortality table used was developed based on CalPERS's specific data. The

(4) The lessor of contract COLA or 2.5% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Actuarial Assumptions (continued)

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff considered both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Considering historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class net of administrative expenses:

Asset Class	New Strategic Allocation	Real Return, Years 1 -10 (A)	Real Return 11+ (B)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Linked Securities	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(A) An expected inflation rate of 2.00% was used for this period.

(B) An expected inflation rate of 2.92% was used for this period.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Changes in the Net Pension Liability

The change in the Net Pension Liability (excluding Courts and other agencies) for the measurement date of June 30, 2021 for the Miscellaneous Plan is as follows:

	County of Yolo - Miscellaneous Plan		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2020 (measurement date)	\$ 745,019,813	\$ 500,572,719	\$ 244,447,094
Changes in the fiscal year:			
Service cost	14,892,011	-	14,892,011
Interest on the total pension liability	52,609,155	-	52,609,155
Differences between actual and expected experience	2,611,791	-	2,611,791
Contribution - employer	-	28,846,478	(28,846,478)
Contribution - member	-	6,914,712	(6,914,712)
Net investment income	-	113,817,909	(113,817,909)
Benefit payments, including refunds of member contributions	(38,570,417)	(38,570,417)	-
Administrative expense	-	(500,041)	500,041
Net Changes	31,542,540	110,508,021	(78,965,481)
Balance at June 30, 2021	\$ 776,562,353	\$ 611,080,724	\$ 165,481,629

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

The change in the Net Pension Liability for the Safety Plan for the measurement date of June 30, 2021 is as follows:

	County of Yolo - Safety Plan		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2020 (measurement date)	<u>\$ 254,401,327</u>	<u>\$ 172,863,669</u>	<u>\$ 81,537,658</u>
Changes in the fiscal year:			
Service cost	6,798,712	-	6,798,712
Interest on the total pension liability	18,034,598	-	18,034,598
Differences between actual and expected experience	(155,155)	-	(155,155)
Contribution - employer	-	11,264,300	(11,264,300)
Contribution - member	-	2,463,350	(2,463,350)
Net investment income	-	39,770,797	(39,770,797)
Benefit payments, including refunds of member contributions	(10,826,767)	(10,826,767)	-
Administrative expense	-	(172,680)	172,680
Other miscellaneous income/ (expense)	-	-	-
Net Changes	<u>13,851,388</u>	<u>42,499,686</u>	<u>(28,648,298)</u>
Balance at June 30, 2021	<u>\$ 268,252,715</u>	<u>\$ 215,363,355</u>	<u>\$ 52,889,360</u>

The Total Pension Liability, Plan Fiduciary Net Position, and Net Pension Liability for the Miscellaneous Plan and Safety Plan combined is as follows:

<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
\$ 1,044,815,068	\$ 826,444,079	\$ 218,370,988

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate:

The following table presents the net pension liability for the County of Yolo for each plan, calculated using the discount rate for each plan as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point higher or lower than the current discount rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.15%	7.15%	8.15%
Net Pension Liability (Asset):			
Miscellaneous Plan	\$ 266,268,482	\$ 165,481,628	\$ 82,047,962
Safety Plan	91,194,342	52,889,360	21,504,592
Miscellaneous and Safety Plans combined	\$ 357,462,824	\$ 218,370,988	\$ 103,552,554

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

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

For the year ended June 30, 2022, the County recognized pension expense of \$8,894,409 and \$5,705,438 for the Miscellaneous Plan and Safety Plan respectively, with an aggregate amount of 14,599,847 for all plans. At June 30, 2021 measurement date, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan		Safety Plan		All Plans	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Pension contributions subsequent to the measurement date	\$30,420,311	\$ -	\$12,283,250	\$ -	\$ 42,703,561	\$ -
Changes in assumptions	-	-	-	-	-	-
Differences between actual and expected experience	3,717,999	-	557,277	112,056	4,275,276	112,056
Net differences between projected and actual earnings on plan investments	-	56,897,695	-	19,815,217	-	76,712,912
Total	\$34,138,310	\$56,897,695	\$12,840,527	\$19,927,273	\$ 46,978,837	\$76,824,968

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

The \$42,703,561 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expenses as follows:

Measurement Year Ended June 30:	Miscellaneous Plan Amount	Safety Plan Amount	All Plans Amount
2022	\$ (11,775,672)	\$ (4,542,563)	\$ (16,318,235)
2023	(12,138,113)	(4,576,738)	(16,714,851)
2024	(13,625,246)	(4,786,930)	(18,412,176)
2025	(15,640,665)	(5,463,765)	(21,104,430)
Total	<u>\$ (53,179,696)</u>	<u>\$ (19,369,996)</u>	<u>\$ (72,549,692)</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Plan Description

The County of Yolo Retiree Healthcare Plan (the Plan) provides postemployment medical and dental insurance to retired employees through a single employer defined benefit OPEB plan. Medical insurance benefits are administered by the California Public Employee's Retirement System, (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California, in accordance with the Public Employees Medical and Hospital Care Act (PEMHCA). To be eligible, an employee must retire under the CalPERS program within 120 days of separation from employment from Yolo County. Dental insurance is provided through Yolo County's Dental Self Insurance program. Medical and dental insurance benefits for retirees are continued based on current labor agreements. In order to fund retiree health benefits, the County established an irrevocable trust with Public Agency Retirement Services (PARS), an agent multiple-employer OPEB plan. PARS issues a separate annual financial report and copies of the report may be obtained by writing to PARS at 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 or by calling 800-540-6369.

At June 30, 2021, the measurement date, participating local government employers consisted of the County of Yolo, First 5 Yolo, and Yolo County Local Agency Formation Commission (LAFCo). First 5 Yolo, although a legally separate entity, is considered part of the County's reporting entity as a discretely presented component unit of the County, and, therefore, included in the County's basic financial statements. Yolo County LAFCo is not considered to be part of the County's reporting entity.

Benefits Provided

Subject to Board of Supervisors approval, under the Plan, the County of Yolo provides to CalPERS a monthly contribution towards a retiree's health insurance premium of between \$266 and \$833 per month, depending on the negotiated agreement between the County and the bargaining unit. In addition, the County provides contributions to retirees under a Health Reimbursement Arrangement (HRA) in accordance with the General Unit, Correctional Officer, and Deputy Sheriff Memoranda of Understanding. The HRA does not apply to Correctional Officer employees who retire after June 30, 2018, or to Deputy Sheriff employees who retire after July 1, 2018, or to General Unit employees who retire after December 31, 2018.

The Memoranda of Understanding with each of the bargaining units, as well as the GASB Statement No. 75 actuarial report and the audited Schedule of Employer Allocations can be found at www.yolocounty.org.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Covered Participants

At June 30, 2021, the measurement date, the following numbers of employees were covered by the benefit terms:

	<u>Number of Covered Participants</u>
Active employees	1,481
Inactive employees or beneficiaries currently receiving benefits	(1)
Inactive employees entitled to, but not yet receiving benefits	<u>(1)</u>
Total	<u>1,481</u>

(1) Covered participant counts were available to the actuary as of the valuation date (June 30, 2020), but updated counts were not provided to the actuary as of the measurement date (June 30, 2021).

Contributions

In May 2011 and December 2014, respectively, the County adopted resolutions establishing a Section 115 Irrevocable Trust and a plan to pre-fund the OPEB liability in the trust. The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the measurement date ended June 30, 2021, the County's cash contributions were \$10,251,107 in total payments, which were recognized as a reduction to the OPEB liability.

Actuarial Assumptions

The June 30, 2021 total OPEB liability for the Plan was based on the following actuarial methods and assumptions:

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

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

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.50%
Inflation	2.75%
Investment Rate of Return	6.75%
Mortality Rate	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2019
Salary Increases	Aggregate - 3.0% Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7% for 2022, decreasing to an ultimate rate of 4.0% in 2076 Medicare (Non-Kaiser) - 6.1% for 2022, decreasing to an ultimate rate of 4.0% in 2076 Medicare (Kaiser) - 5% for 2022, decreasing to an ultimate rate of 4.0% in 2076

Mortality information was derived from data collected during 1997 to 2015 CalPERS Experience Study dated December 2017 and post-retirement mortality information was derived from the 2007 to 2015 CalPERS Experience Study which assumed future mortality improvements using Society of Actuaries (SOA) Scale MP-19. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The long-term expected rate of return on the Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the table below.

The County's investment guidelines for OPEB are detailed in the "Investment Guidelines Document – Yolo County Other Post-Employment Benefits Trust – March 2017." The following is the Board's adopted asset allocation policy for OPEB:

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Discount Rate (continued)

	<u>Target Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	73.00%	4.56%
Fixed Income	20.00%	0.78%
Real Estate Investment Trusts	2.00%	4.06%
Cash	5.00%	-0.50%
Total	<u>100.00%</u>	

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 that was used to determine the June 30, 2021 total OPEB liability.

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at 6/30/2020 (measurement date)	85,146,796	19,776,965	65,369,831
Balance at 6/30/2021 (measurement date)	89,490,422	30,941,702	58,548,720
Net changes during 2020-21	<u>\$ 4,343,626</u>	<u>\$ 11,164,737</u>	<u>\$ (6,821,111)</u>
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2020 (measurement date)	<u>85,146,796</u>	<u>19,776,965</u>	<u>\$ 65,369,831</u>
Changes in the fiscal year:			
Service cost	2,582,472	-	2,582,472
Interest on total OPEB liability	5,715,827	-	5,715,827
Changes of assumptions	2,146,068	-	2,146,068
Differences between actual and expected experience	-	-	-
Contributions - employer	-	10,251,107	(10,251,107)
Net investment income	-	7,175,368	(7,175,368)
Benefit payments, including refunds of employee contributions	(6,100,741)	(6,100,741)	-
Administrative expense	-	(160,996)	160,996
Net Changes	<u>4,343,626</u>	<u>11,164,737</u>	<u>(6,821,111)</u>
Balance at June 30, 2021 (measurement date)	<u>\$ 89,490,422</u>	<u>\$ 30,941,702</u>	<u>\$ 58,548,720</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability as of the measurement date, calculated using the discount rate of 6.50 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.50 percent) or 1 percentage-point higher (7.50 percent) than the current rate:

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	5.50%	6.50%	7.50%
Net OPEB Liability (Asset):	\$ 68,046,038	\$ 58,548,720	\$50,441,995

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the Net OPEB liability as of June 30, 2021, calculated using the healthcare cost trend rate of 1-percent higher as well as using trend rate 1-percent lower than the current trend rates:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability (Asset):	\$ 54,313,336	\$ 58,548,720	\$63,256,516

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the County recognized OPEB expense of \$4,725,584. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer OPEB contributions subsequent to the measurement date	\$ 9,561,300	\$ -
Changes in assumptions	1,843,805	1,366,901
Differences between actual and expected experience	1,728,419	1,774,092
Net differences between projected and actual earnings on plan investments	-	4,101,639
Total	\$ 13,133,524	\$ 7,242,631

The \$9,561,300 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:	Amount
2024	(1,197,073)
2025	(1,196,231)
2026	(976,916)
2027	550,270
Thereafter	382,092
Total	(3,670,407)

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 14: **Risk Management**

Yolo County obtains insurance against various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; general and automobile liability; and workers' compensation from the Yolo County Public Agency Risk Management Insurance Authority (the Authority), a joint powers agency (risk-sharing pool). The County is one of the twenty-eight (28) local agencies participating in the pool. New members must remain a part of the fund for a minimum of three years and give six months written notice before withdrawing from the pool. Participation by the agencies is authorized pursuant to California Government Code 6500.

The Authority's Board of Directors approves the annual premiums charged to the participating agencies. The amount of the premium is determined in accordance with the formula established in the Authority's bylaws, so that the aggregate contributions of all participants provide sufficient funds to cover the outstanding liabilities, actuarially predicted losses, loss adjustment expenses, defense costs, excess insurance premiums, a loss contingency reserve, and administrative expenses of the Authority. Through the Authority's membership in the California Joint Powers Insurance Authority, the County is provided with excess coverage for catastrophic liability losses.

Settled claims from these risks did not exceed coverage for the past three fiscal years.

The County administered self-insurance programs for unemployment benefits and employee dental benefits. Beside the County, eight other government agencies participate in the dental program and a second agency participates in the unemployment program. The assets, liabilities and activities of these programs are reported in internal service funds. Premiums are recorded as either an expense or expenditure by the paying fund or entity. The amounts billed by the internal service funds to other funds and entities are recorded as revenue and the payment of claims are recorded as expenses. Liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Recorded liabilities include a provision for claims that have been incurred but not reported (IBNR). It also includes incremental claim adjustment expenses. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts and other economic and social factors.

The County commissions actuarial studies semi-annually to determine the adequacy of cash reserves in the self-insurance programs.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 14: **Risk Management** (continued)

Dental Self-Insurance

The total charge for the dental program is calculated using trends in actual claims experience. The charge is allocated to the participating funds and entities based on pro-ratio of current annual payroll. Claims paid exceeded charges during the year. Provisions are also made for unexpected and unusual claims. Changes in the balances of dental claims liabilities during the past two fiscal years are as follows:

	2022	2021
Unpaid claims, July 1	\$ 299,026	\$ 302,118
Incurred claims (including IBNRs)	1,911,421.00	2,317,429.00
Claim payments	(1,912,508.00)	(2,320,521.00)
Unpaid claims, June 30	\$ 297,939	\$ 299,026
Current portion	\$ 65,743	\$ 57,987

Unemployment Self-Insurance

The County pays a premium to achieve a stable reserve, based on a percentage of each employee's gross salary for unemployment benefits. The unemployment claims liability of \$315,343 is based on non-actuarially determined estimates of what a 100% full payout would be. Changes in the balances of claims liabilities during the past two fiscal years for unemployment claims are as follows:

	2022	2021
Unpaid claims, July 1	\$ 638,705	\$ 815,684
Incurred claims (including IBNRs)	(140,605)	337,736
Claim payments	(182,757)	(514,715)
Unpaid claims, June 30	\$ 315,343	\$ 638,705
Current portion	\$ 43,803	\$ 32,538

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 15: **Commitments and Contingencies**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Short-Doyle

Certain services rendered to County mental health patients under the Short-Doyle program are reimbursed based on a per diem rate specified in an agreement between the Yolo County Mental Health Managed Care Fund and the State of California. Each year, the County prepares a cost report and submits it to the State for review. Cost reports for prior years are in various stages of review by the State and, as such, have not been settled. Laws and regulations governing the program are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates can change materially in the near term.

Contracts

The County has executed contracts and purchase orders to purchase goods and services from various vendors. The County is contracted with these vendors through June 30, 2074. Approximately \$142.1 million may be payable upon future performance under these contracts and purchase orders.

The County has active construction projects as of June 30, 2022. The projects include the construction of jail and detention facilities, courthouse renovation, library archives renovation, landfill projects and various road projects. Amounts expended to-date and current commitments are as follows:

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 15: **Commitments and Contingencies** (continued)

Contracts (continued)

Project Description	Expended-to-date	Current Commitment
Monroe Project	\$ 35,042,569	\$ -
Leinberger Project	11,634,062	12,199,438
Open WMU 6F	9,534,609	86,042
Close WMU 4 & 5	5,843,548	-
2022 Pavement Preservation	-	5,530,716
South River Road Project	3,818,212	495,489
Yolo Branch Library	1,956,334	1,618,666
CR40 Cache Creek Bridge	1,360,888	2,076,094
2020 Pavement Preservation	2,496,622	-
Construction of WMU 6H	2,434,373	30,345
Liquid & Food Digester	2,263,375	-
2019 Road Rehabilitation	2,126,638	2,747
CR95 Bridge Replacement	2,096,279	17,528
In-Vessel Digester Electronics	673,261	759,118
Huff's Corner Stabilization	28,129	1,065,741
CR27 Bike Lane	-	1,053,122
South River Road Guardrail	952,453	3,013
Food Depackager	606,796	-
Extracation Well Pipelines	377,228	20,866
	<u>\$ 83,245,378</u>	<u>\$ 24,958,924</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 16: **Future Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the County's financial reporting process. The following Governmental Accounting Standards Board Statements will be implemented in the future statements,

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020. The objective of this Statement is to improve financial reporting by addressing issue related to public-private and public-public partnership arrangements (PPPs). It also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The new requirements take effect for reporting period beginning after June 15, 2022. (FY 22/23)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020. This Statements provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. The new requirements take effect for reporting period beginning after June 15, 2022. (FY 22/23)

GASB Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (FY22/23). The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. (FY23/24)

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate number of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements. The requirement takes effect after June 15, 2023. (FY23/24)

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

Note 16: **Future Accounting Pronouncements (continued)**

GASB Statement No. 101, *Compensated Absences*, issued June 2022. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability. In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The new requirements take effect after December 15, 2023. (FY23/24)

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 17: **Deficit Fund Equity**

As of June 30, 2022 the following individual funds had deficit fund equity balances:

In-Home Supportive Services Public Authority

At the end of the fiscal year this fund had a deficit of \$8,942. The deficit was caused by an increase in health and life insurance premiums. The deficit will be resolved in the subsequent fiscal year by an additional support transfer from the General Fund.

Clarksburg Lighting District

At the end of the fiscal year this fund had a deficit of \$3,953. This deficit was caused by increased public outreach and for a new Prop 218 assessment, The deficit will be resolved in the subsequent fiscal year with the collection of the additional fees.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 18: **Tax Abatements**

The County provides property tax abatements through the Agricultural Preserve Program. The program enrolls land in Williamson Act contracts whereby the land is enforceable restricted to agricultural, open space, or recreational uses in exchange for reduced property tax assessments. Participation in the program is voluntary. The Yolo County Code and Williamson Act guidelines are the set of rules by which the County administers the program. The Department of Community Services is responsible for administering the County's program.

Under the provisions of these contracts, land parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value of the property. The minimum contract term is ten years and automatically renews until a nonrenewal or cancellation process is initiated. Under the renewal process, the annual tax assessment increases over a defined period of time until the assessment reflects the market value of the property.

For the fiscal year ended June 30, 2022, the County of Yolo had 2,258 Williamson Act assessments and the assessed value restricted by Williamson Act was \$824,034,689 resulting at the 1% Tax rate allowed by Proposition 13 for a total of \$8,240,346 of tax abated by Williamson Act. Of this tax abated, the County's AB8 apportionment factor is 9.91808% for an estimated tax abated that would otherwise have been received by the County of \$808,601. The County calculates and distributes tax at a Tax Rate Area (TRA) level therefore the tax abated when calculated at the individual parcels could vary as the County has a higher or lower AB8 factor for each respective TRA. Agricultural lands however are generally located within the unincorporated County where the County generally has a higher AB8 apportionment factor at the TRA level than the Countywide AB8 factor.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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Required Supplemental Information
Pension Plans

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

Schedule of Changes in the Net Pension Liability and Related Ratios
Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 3,097,698	\$ 16,356,932	\$ 10,650,534	\$ 13,035,752	\$ 13,276,014	\$ 13,861,491	\$ 14,598,402	\$ 14,892,011
Interest on total pension liability	38,881,304	40,552,222	42,707,659	44,098,225	45,976,763	48,533,768	51,140,515	52,609,155
Changes in assumptions	-	(9,730,886)	-	36,288,972	(5,210,564)	-	-	-
Differences between expected and actual experience	-	(7,290,657)	5,779,612	(1,973,824)	3,061,877	9,624,855	5,643,818	2,611,791
Benefit payments, including refunds of employee contributions	(25,660,738)	(27,658,506)	(29,354,575)	(30,268,744)	(32,389,159)	(35,546,298)	(37,865,978)	(38,570,417)
Net change in total pension liability	16,318,264	12,229,105	29,783,230	61,180,383	24,714,930	36,473,816	33,516,757	31,542,540
Total pension liability - beginning	533,615,444	549,933,708	562,162,814	591,946,044	654,736,923	680,011,508	721,241,925	745,019,813
Total pension liability - ending (a)	<u>\$ 549,933,708</u>	<u>\$ 562,162,813</u>	<u>\$ 591,946,044</u>	<u>\$ 653,126,427</u>	<u>\$ 679,451,853</u>	<u>\$ 716,485,324</u>	<u>\$ 754,758,682</u>	<u>\$ 776,562,353</u>
Plan Fiduciary Net Position								
Contributions - employer	\$ 12,321,561	\$ 14,196,878	\$ 16,113,111	\$ 17,387,066	\$ 17,912,970	\$ 20,637,686	\$ 25,427,668	\$ 28,846,478
Contributions - employee	5,263,468	5,381,150	5,813,506	5,851,628	6,240,997	6,274,060	6,876,077	6,914,712
Net investment income	60,042,480	8,991,852	2,082,703	44,305,653	37,092,693	30,592,490	24,461,136	113,817,909
Benefit payments, including refunds of employee contributions	(25,660,738)	(27,658,506)	(29,354,575)	(30,268,744)	(32,389,159)	(35,546,298)	(37,865,978)	(38,570,417)
Plan to plan resource movement	(5,192,483)	4,126,430	(461,673)	288,843	(1,077)	(331,159)	-	(635)
Administrative expense	-	(453,260)	(246,598)	(588,265)	(680,638)	1,078	(689,238)	(500,042)
Other Miscellaneous Income/Expense	-	-	-	-	(1,292,543)	-	-	-
Net change in plan fiduciary net position	46,774,288	4,584,544	(6,053,526)	36,976,182	26,883,244	21,627,857	18,209,665	110,508,005
Plan fiduciary net position - beginning	353,728,301	400,502,588	405,087,132	399,033,606	436,789,152	464,054,317	488,906,519	500,572,719
Plan fiduciary net position - ending (b)	<u>\$ 400,502,589</u>	<u>\$ 405,087,132</u>	<u>\$ 399,033,606</u>	<u>\$ 436,009,788</u>	<u>\$ 463,672,396</u>	<u>\$ 485,682,174</u>	<u>\$ 507,116,184</u>	<u>\$ 611,080,724</u>
Net pension liability - ending (a)-(b)	<u>\$ 149,431,119</u>	<u>\$ 157,075,681</u>	<u>\$ 192,912,438</u>	<u>\$ 217,116,639</u>	<u>\$ 215,779,457</u>	<u>\$ 230,803,150</u>	<u>\$ 247,642,498</u>	<u>\$ 165,481,629</u>
Plan fiduciary net position as a percentage of the total pension liability	72.83%	72.06%	67.41%	66.76%	68.24%	67.79%	67.19%	78.69%
Covered payroll	\$ 65,402,970	\$ 68,029,869	\$ 70,100,904	\$ 72,090,633	\$ 78,452,873	\$ 79,038,003	\$ 86,047,986	\$ 99,085,639
Net pension liability as percentage of covered payroll	228.48%	230.89%	275.19%	301.17%	273.01%	278.78%	277.02%	180.35%
Measurement Date:	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021

Notes to Schedule:

*Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

Additional years will be presented as they become available.

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

Schedule of Pension Contributions
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 13,975,879	\$ 15,309,361	\$ 16,828,397	\$ 18,061,017	\$ 20,947,235	\$ 25,109,348	\$ 27,143,447	\$ 30,420,311
Contributions in relation to the actuarially determined contributions	(13,975,879)	(15,309,361)	(16,828,397)	(18,061,017)	(20,947,235)	(25,109,348)	(27,143,447)	(30,420,311)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 68,029,869	\$ 70,100,904	\$ 72,090,633	\$ 78,452,873	\$ 79,038,003	\$ 86,047,986	\$ 88,280,300	\$ 99,085,639
Contributions as a percentage of covered payroll	20.54%	21.84%	23.34%	23.02%	26.50%	29.18%	30.75%	30.70%

Notes to Schedule:

Methods and assumptions (actuaries for contributions are performed 3 years in advance) used to determine contribution rates:

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 21 Years as of Valuation Date
- d) Asset valuation method: Fair Value of Assets.
- e) Inflation: 2.50%
- f) Salary increases: Varies by Entry Age Service
- g) Payroll growth: 2.750%
- h) Investment rate of return: 7.15% Net of Pension Plan Investment and Administrative Expense; includes
- i) Retirement age: The probabilities of retirement are based on the 2017 CalPERS experience study for
- j) Mortality: The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period of 1997 to 2011. Pre-Retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published b
- k) Fiscal year 2015 was the first year of implementation, therefore only seven years are shown. Additional years will be presented as they become available.
- l) The full GASB 68 Actuarial Report is available on the County's website, www.yolocounty.org

COUNTY OF YOLO

Required Supplementary Information
Safety Plan

Schedule of Changes in the Net Pension Liability and Related Ratios
Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 5,368,453	\$ 5,254,516	\$ 5,160,809	\$ 6,255,250	\$ 6,522,038	\$ 6,445,211	\$ 6,798,430	\$ 6,798,712
Interest on total pension liability	12,226,316	12,822,974	13,570,052	14,348,482	15,189,958	16,185,340	17,100,606	18,034,598
Changes in assumptions	-	(3,333,682)	-	12,733,585	(278,221)	-	-	-
Differences between expected and actual experience	-	(2,310,870)	(230,626)	(237,136)	206,974	1,875,264	249,048	(155,155)
Benefit payments, including refunds of employee contributions	(6,963,280)	(7,617,161)	(8,451,421)	(8,514,085)	(9,279,894)	(9,974,940)	(10,535,630)	(10,826,767)
Net change in total pension liability	10,631,489	4,815,777	10,048,814	24,586,096	12,360,855	14,530,875	13,612,454	13,851,388
Total pension liability - beginning	163,814,963	174,446,452	179,262,229	189,311,043	213,897,139	226,257,994	240,788,873	254,401,327
Total pension liability - ending (a)	<u>\$ 174,446,452</u>	<u>\$ 179,262,229</u>	<u>\$ 189,311,043</u>	<u>\$ 213,897,139</u>	<u>\$ 226,257,994</u>	<u>\$ 240,788,869</u>	<u>\$ 254,401,327</u>	<u>\$ 268,252,715</u>
Plan Fiduciary Net Position								
Contributions - employer	\$ 5,331,222	\$ 5,569,938	\$ 6,161,693	\$ 7,069,801	\$ 7,397,743	\$ 8,305,093	\$ 9,994,453	\$ 11,264,300
Contributions - employee	1,832,230	1,859,334	1,959,588	2,094,941	2,158,941	2,257,914	2,441,291	2,463,350
Net investment income	18,326,045	2,780,247	608,874	14,097,039	12,035,403	10,082,785	8,194,658	39,770,797
Benefit payments, including refunds of employee contributions	(6,963,280)	(7,617,161)	(8,451,421)	(8,514,085)	(9,279,894)	(9,974,940)	(10,535,630)	(10,826,767)
Plan to plan resource movement	-	33,265	-	-	(355)	-	-	686
Administrative expense	-	(141,787)	(76,789)	(186,324)	(219,343)	(108,782)	(229,788)	(172,680)
Other Miscellaneous Income/Expense	-	-	-	-	(416,537)	354	-	-
Net change in plan fiduciary net position	18,526,217	2,483,836	201,945	14,561,372	11,675,958	10,562,424	9,864,984	42,499,686
Plan fiduciary net position - beginning	104,986,932	123,513,149	125,996,985	126,198,930	140,760,302	152,436,261	162,998,685	172,683,699
Plan fiduciary net position - ending (b)	<u>\$ 123,513,149</u>	<u>\$ 125,996,985</u>	<u>\$ 126,198,930</u>	<u>\$ 140,760,302</u>	<u>\$ 152,436,260</u>	<u>\$ 162,998,685</u>	<u>\$ 172,863,669</u>	<u>\$ 215,183,385</u>
Net pension liability - ending (a)-(b)	\$ 50,933,303	\$ 53,265,244	\$ 63,112,113	\$ 73,136,837	\$ 73,821,734	\$ 77,790,184	\$ 81,537,658	\$ 53,069,330
Plan fiduciary net position as a percentage of the total pension liability	70.80%	70.29%	66.66%	65.81%	67.37%	67.69%	67.95%	80.28%
Covered payroll	\$ 20,367,450	\$ 20,704,187	\$ 21,607,827	\$ 21,965,072	\$ 21,647,565	\$ 22,873,109	\$ 24,652,134	\$ 24,194,706
Net pension liability as percentage of covered payroll	250.07%	257.27%	292.08%	332.97%	322.74%	341.75%	335.70%	218.60%
Measurement Date:	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021

Notes to Schedule:

*Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.

Additional years will be presented as they become available.

COUNTY OF YOLO

Required Supplementary Information
Safety Plan

Schedule of Pension Contributions
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 5,958,992	\$ 6,205,632	\$ 7,567,124	\$ 8,073,707	\$ 9,544,441	\$ 11,285,142	\$ 12,101,702	\$ 12,283,250
Contributions in relation to the actuarially determined contributions	(5,958,992)	(6,205,632)	(7,567,124)	(8,073,707)	(9,544,441)	(11,285,142)	(12,101,702)	(12,283,250)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 20,704,187	\$ 21,607,827	\$ 21,965,072	\$ 21,647,565	\$ 22,873,109	\$ 24,652,134	\$ 25,102,192	\$ 24,979,952
Contributions as a percentage of covered payroll	28.78%	28.72%	34.45%	37.30%	41.73%	45.78%	48.21%	49.17%

Notes to Schedule:

Methods and assumptions (actuaries for contributions are performed 3 years in advance) used to determine contribution rates:

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 21 Years as of Valuation Date
- d) Asset valuation method: Fair Value of Assets.
- e) Inflation: 2.625%
- f) Salary increases: Varies by Entry Age Service
- g) Payroll growth: 2.875%
- h) Investment rate of return: 7.25% Net of Pension Plan Investment and Administrative Expense; includes
- i) Retirement age: The probabilities of retirement are based on the 2017 CalPERS experience study for
- j) Mortality: The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period of 1997 to 2007. Pre-Retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published b
- k) Fiscal year 2015 was the first year of implementation, therefore only seven years are shown. Additional years will be presented as they become available.
- l) The full GASB 68 Actuarial Report is available on the County's website, www.yolocounty.org

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Required Supplemental Information
Other Postemployment Benefits (OPEB)

COUNTY OF YOLO

Required Supplementary Information
Other Postemployment Benefits (OPEB) Plan

Schedule of Changes in the Net OPEB and Related Ratios
Last 10 Fiscal Years*

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	\$ 3,317,237	\$ 3,417,952	\$ 2,514,256	\$ 2,589,027	\$ 2,582,472
Interest on total OPEB liability	5,134,056	5,360,820	5,342,783	5,471,962	5,715,827
Changes in assumptions	-	(1,990,660)	-	(608,392)	2,146,068
Differences between expected and actual experience	-	(3,805,124)	-	2,396,540	
Benefit payments, including refunds of employee contributions	(5,130,076)	(5,044,597)	(5,873,905)	(6,120,789)	(6,100,741)
Net change in total OPEB liability	<u>3,321,217</u>	<u>(2,061,609)</u>	<u>1,983,134</u>	<u>3,728,348</u>	<u>4,343,626</u>
Total OPEB liability - beginning	<u>78,228,679</u>	<u>81,578,500</u>	<u>79,575,051</u>	<u>81,537,468</u>	<u>85,146,796</u>
Total OPEB liability - ending (a)	<u>\$ 81,549,895</u>	<u>\$ 79,516,890</u>	<u>\$ 81,558,184</u>	<u>\$ 85,265,816</u>	<u>\$ 89,490,422</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 9,484,073	\$ 9,080,826	\$ 9,659,634	\$ 9,762,040	\$ 10,251,107
Net investment income	499,476	716,755	874,075	376,835	7,175,368
Benefit payments	(5,130,076)	(5,044,597)	(5,873,905)	(6,120,788)	(6,100,741)
Administrative expense	(10,945)	(47,030)	(93,180)	(114,162)	(160,997)
Net change in plan fiduciary net position	<u>4,842,529</u>	<u>4,705,953</u>	<u>4,566,624</u>	<u>3,903,925</u>	<u>11,164,737</u>
Plan fiduciary net position - beginning	<u>1,779,010</u>	<u>6,623,861</u>	<u>11,338,101</u>	<u>15,900,685</u>	<u>19,776,965</u>
Plan fiduciary net position - ending (b)	<u>\$ 6,621,539</u>	<u>\$ 11,329,815</u>	<u>\$ 15,904,725</u>	<u>\$ 19,804,610</u>	<u>\$ 30,941,702</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 74,928,356</u>	<u>\$ 68,187,076</u>	<u>\$ 65,653,459</u>	<u>\$ 65,461,206</u>	<u>\$ 58,548,720</u>
Plan fiduciary net position as a percentage of the total OPEB liability	8.12%	14.25%	19.50%	23.23%	34.58%
Covered employee payroll	\$ 99,342,001	\$ 102,032,971	\$ 107,881,083	\$ 122,508,976	\$ 131,792,490
Net OPEB liability as percentage of covered employee payroll	75.42%	66.67%	60.81%	53.45%	44.42%
Measurement Date:	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021

Notes to Schedule:

*Fiscal year 2018 was the first year of implementation, therefore only five years is shown.
Additional years will be presented as they become available.

COUNTY OF YOLO

Required Supplementary Information
Other Postemployment Benefits (OPEB) Plan

Schedule of OPEB Contributions
Last 10 Fiscal Years

	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 9,689,037	\$ 10,329,441	\$ 9,111,856	\$ 9,655,238	\$ 9,456,000
Contributions in relation to the actuarially determined contributions	8,933,854	8,657,791	9,254,641	9,362,110	9,561,300
Contribution deficiency (excess)	<u>\$ 755,184</u>	<u>\$ 1,671,650</u>	<u>\$ (142,785)</u>	<u>\$ 293,128</u>	<u>\$ (105,300)</u>
Covered employee payroll	\$ 102,032,971	\$ 107,881,083	\$ 122,508,976	\$ 124,141,138	\$ 131,792,490
Contributions as a percentage of covered employee payroll	9.50%	9.57%	7.44%	7.78%	8.40%

Notes to Schedule:

In accordance with Actuarial Standards of Practice, the following methods and assumptions were used to determine contribution rates:

- a) Actuarial valuation date: June 30, 2021
- b) Actuarial cost method: Entry Age Normal
- c) Amortization method: Level Percent of Payroll
- d) Remaining amortization period: 13 Years as of Valuation Date
- e) Asset valuation method: Investment gains and losses spread over 5-year rolling period
- f) Inflation: 2.75%
- g) Salary increases: 3.00%
- h) Payroll growth: 3.00%
- i) Investment rate of return: 6.75% Net of OPEB Plan
- j) Retirement age: The probabilities of retirement are based on the 1997 to 2015 CalPERS Experience Study.
- k) Mortality: Mortality information was derived from data collected during 1997 to 2015 CalPERS Experience Study.
- l) Non-Medicare - 7.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Medicare - 6.1% for 2022, decreasing to an ultimate rate of 4.0% in 2076 and later years.
- m) Fiscal year 2018 was the first year of implementation, therefore only three years is shown. Additional years will be presented as they become available.
- n) The full GASB 75 Actuarial Report is available on the County's website, www.yolocounty.org

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Required Supplemental Information
Budgetary Basis

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, July 1	\$ 23,668,171	\$ 28,417,953	\$ 104,250,015	\$ 75,832,062
Resources (inflows):				
Taxes	65,097,588	65,097,588	64,810,542	(287,046)
Licenses, permits, and franchises	7,812,807	7,812,807	11,226,574	3,413,767
Fines, forfeitures and penalties	3,847,914	4,009,308	5,146,426	1,137,118
Revenue from use of money and property	1,506,302	1,506,302	(1,478,317)	(2,984,619)
Aid from other governments	174,354,190	186,858,712	167,506,339	(19,352,373)
Charges for services	28,077,226	28,184,679	25,947,663	(2,237,016)
Other revenue	1,535,720	1,764,436	2,699,624	935,188
Other financing sources	54,989,976	58,068,817	1,591,107	(56,477,710)
Total resources (inflows)	<u>337,221,723</u>	<u>353,302,649</u>	<u>277,449,958</u>	<u>(75,852,691)</u>
Amounts available for appropriation	<u>360,889,894</u>	<u>381,720,602</u>	<u>381,699,973</u>	<u>(20,629)</u>
Charges to appropriations (outflows):				
Current:				
General government	45,751,757	51,304,634	43,828,952	7,475,682
Public protection	32,662,742	34,878,746	30,175,687	4,703,059
Public Ways and facilities	--	--	--	--
Health and sanitation	22,586,292	24,917,291	22,285,072	2,632,219
Public assistance	136,122,716	137,518,476	122,295,741	15,222,735
Education	293,428	293,428	288,407	5,021
Recreation and cultural services	1,424,102	1,821,102	1,095,050	726,052
Capital Outlay	4,822,842	5,639,326	1,749,262	3,890,064
Debt service:				
Principal retirement	1,726,752	1,941,185	1,915,000	26,185
Interest and fiscal charges	33,622	96,196	92,197	3,999
Other financing uses	108,970,141	118,319,418	44,954,573	73,364,845
Appropriations for contingencies	6,495,500	4,990,800	-	4,990,800
Total charges to appropriations	<u>360,889,894</u>	<u>381,720,602</u>	<u>268,679,941</u>	<u>113,040,661</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 113,020,032	\$ 113,020,032

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

General Fund

For the Fiscal Year Ended June 30, 2022

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 64,810,542	\$ --	\$ --	\$ --	\$ --	\$ 64,810,542
Licenses, permits, and franchises	11,226,574	--	--	--	--	11,226,574
Fines, forfeitures and penalties	5,146,426	--	--	--	--	5,146,426
Revenue from use of money and property	(1,478,317)	--	--	--	--	(1,478,317)
Aid from other governments	167,506,339	--	--	--	--	167,506,339
Charges for services	25,947,663	--	--	--	--	25,947,663
Other revenue	2,699,624	--	--	--	--	2,699,623
Other financing sources	1,591,107	--	(165,386)	--	--	1,425,721
Amounts available for appropriation/Total revenues	<u>\$ 277,449,958</u>	<u>\$ --</u>	<u>\$ (165,386)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 277,284,571</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 43,828,952	\$ --	--	\$ --	\$ --	\$ 43,828,952
Public protection	30,175,687	--	--	--	--	30,175,687
Health and sanitation	22,285,072	--	--	--	--	22,285,072
Public assistance	122,295,741	--	--	--	--	122,295,741
Education	288,407	--	--	--	--	288,407
Recreation and cultural services	1,095,050	--	--	--	--	1,095,050
Capital outlay	1,749,262	--	--	--	--	1,749,262
Debt Service:						
Principal	1,915,000	--	--	--	--	1,915,000
Interest and fiscal charges	92,197	--	--	--	--	92,197
Other financing uses	44,954,573	--	--	(44,954,573)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 268,679,941</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (44,954,573)</u>	<u>\$ --</u>	<u>\$ 223,725,368</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, July 1	\$ 720,447	\$ 1,009,979	\$ 3,416,143	\$ 2,406,164
Resources (inflows):				
Licenses, permits, and franchises	47,060	47,060	59,266	12,206
Fines, forfeitures and penalties	14,900	14,900	19,792	4,892
Revenue from use of money and property	16,000	16,000	(320,890)	(336,890)
Aid from other governments	32,980,082	33,715,947	36,286,288	2,570,341
Charges for services	1,868,505	1,868,505	1,557,202	(311,303)
Other revenue	11,000	11,000	43,141	32,141
Other financing sources	50,879,193	51,034,708	39,564,107	(11,470,601)
Total resources (inflows)	<u>85,816,740</u>	<u>86,708,120</u>	<u>77,208,906</u>	<u>(9,499,214)</u>
Amounts available for appropriation	<u>86,537,187</u>	<u>87,718,099</u>	<u>80,625,049</u>	<u>(7,093,050)</u>
Charges to appropriations (outflows):				
Current:				
General government	--	--	--	--
Public protection	77,056,446	77,352,406	69,319,195	8,033,211
Public ways and facilities	--	--	--	--
Health and sanitation	3,616,743	3,616,743	3,458,706	158,037
Public assistance	3,170,266	3,170,266	2,206,908	963,358
Capital outlay	2,453,864	3,338,816	897,182	2,441,634
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Other financing uses	239,868	239,868	239,867	1
Total charges to appropriations	<u>86,537,187</u>	<u>87,718,099</u>	<u>76,121,858</u>	<u>11,596,241</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 4,503,191	\$ 4,503,191

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Public Safety

For the Fiscal Year Ended June 30, 2022

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses, permits, and franchises	\$ 59,266	\$ --		\$ --	\$ --	\$ 59,266
Fines, forfeitures and penalties	19,792	--	--	--	--	19,792
Aid from other governments	36,286,288	--	--	--	--	36,286,288
Charges for services	1,557,202	--	--	--	--	1,557,202
Other revenue	43,141	--	--	--	--	43,141
Other financing sources	39,564,107	--	--	(39,564,107)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 77,208,906</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (39,564,107)</u>	<u>\$ --</u>	<u>\$ 37,644,799</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 69,319,195		\$ --	\$ --	\$ --	\$ 69,319,195
Health and sanitation	3,458,706	--	--	--	--	3,458,706
Public assistance	2,206,908	--	--	--	--	2,206,908
Capital outlay	897,182	--	--	--	--	897,182
Other financing uses	239,867	--	--	(239,867)	--	--
Total expenditures	<u>\$ 76,121,858</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (239,867)</u>	<u>\$ --</u>	<u>\$ 75,881,991</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Roads and Transportation
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (2,696,665)	\$ (2,611,665)	\$ 26,100,171	\$ 28,711,836
Resources (inflows):				
Taxes	3,164,077	3,164,077	3,162,388	(1,689)
Licenses, permits, and franchises	220,000	220,000	79,253	(140,747)
Revenue from use of money and property	236,000	236,000	(652,601)	(888,601)
Aid from other governments	30,353,063	30,353,063	14,524,218	(15,828,845)
Charges for services	494,000	494,000	324,153	(169,847)
Other revenue	18,100	18,100	10,232	(7,868)
Other financing sources	1,910,685	2,260,685	431,377	(1,829,308)
Total resources (inflows)	<u>36,395,925</u>	<u>36,745,925</u>	<u>17,879,020</u>	<u>(18,866,905)</u>
Amounts available for appropriation	<u>33,699,260</u>	<u>34,134,260</u>	<u>43,979,191</u>	<u>9,844,931</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	12,128,025	13,478,025	9,612,321	3,865,704
Capital outlay	19,884,065	18,969,065	7,148,584	11,820,481
Debt service:				
Principal retirement	16,800	16,800	--	16,800
Other financing uses	1,670,370	1,670,370	--	1,670,370
Total charges to appropriations	<u>33,699,260</u>	<u>34,134,260</u>	<u>16,760,905</u>	<u>17,373,355</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 27,218,286	\$ 27,218,286

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
 Roads and Transportation
 For the Fiscal Year Ended June 30, 2022

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 3,162,388	\$ --	\$ --	\$ --	\$ --	\$ 3,162,388
Licenses, permits, and franchises	79,253	--	--	--	--	79,253
Revenue from use of money and property	(652,601)	--	--	--	--	(652,601)
Aid from other governments	14,524,218	--	--	--	--	14,524,218
Charges for services	324,153	--	--	--	--	324,153
Other revenue	10,232	--	--	--	--	10,232
Other financing sources	431,377	--	(136,332)	(295,045)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 17,879,020</u>	<u>\$ --</u>	<u>\$ (136,332)</u>	<u>\$ (295,045)</u>	<u>\$ --</u>	<u>\$ 17,447,643</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 9,612,321	\$ --	\$ --	\$ --	\$ --	\$ 9,612,321
Capital outlay	7,148,584	--	--	--	--	7,148,584
Total expenditures	<u>\$ 16,760,905</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 16,760,905</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 255,652	\$ 435,861	\$ 15,777,672	\$ 15,341,811
Resources (inflows):				
Fines, forfeitures, and penalties	22,500	22,500	30,125	7,625
Revenue from use of money and property	169,946	169,946	(481,377)	(651,323)
Aid from other governments	35,379,118	37,706,499	36,035,322	(1,671,177)
Charges for services	17,902,207	17,908,688	11,595,241	(6,313,447)
Other revenue	472,540	532,540	35,679	(496,861)
Other financing sources	17,668,414	17,668,414	2,686,398	(14,982,016)
Total resources (inflows)	<u>71,614,725</u>	<u>74,008,587</u>	<u>49,901,388</u>	<u>(24,107,199)</u>
Amounts available for appropriation	<u>71,870,377</u>	<u>74,444,448</u>	<u>65,679,060</u>	<u>(8,765,388)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	59,768,389	60,363,555	47,937,665	12,425,890
Capital outlay	--	34,687	--	34,687
Debt service:				
Principal retirement	350	350	--	350
Other financing uses	12,101,638	14,045,856	--	14,045,856
Total charges to appropriations	<u>71,870,377</u>	<u>74,444,448</u>	<u>47,937,665</u>	<u>26,506,783</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,741,395</u>	<u>\$ 17,741,395</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Mental Health Managed Care

For the Fiscal Year Ended June 30, 2022

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Fines, forfeitures, and penalties	\$ 30,125	\$ --	\$ --	\$ --	\$ --	\$ 30,125
Revenue from use of money and property	(481,377)	--	--	--	--	(481,377)
Aid from other governments	36,035,322	--	--	--	--	36,035,322
Charges for services	11,595,241	--	--	--	--	11,595,241
Other revenue	35,679	--	--	--	--	35,679
Other financing sources	2,686,398	--	3,639,141	(6,325,539)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 49,901,388</u>	<u>\$ --</u>	<u>\$ 3,639,141</u>	<u>\$ (6,325,539)</u>	<u>\$ --</u>	<u>\$ 47,214,990</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Health and sanitation	\$ 47,937,665	\$ --	\$ --	\$ --	\$ --	\$ 47,937,665
Capital outlay	--	--	--	--	--	-
Debt Service:						
Principal	--	--	--	--	--	--
Other financing uses	--	--	--	--	--	--
Total expenditures	<u>\$ 47,937,665</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 47,937,665</u>

See note to required supplementary information.

COUNTY OF YOLO

Note to Required Supplementary Information
For the Fiscal Year Ended June 30, 2022

BUDGETARY BASIS OF ACCOUNTING

The County is legally required to adopt an annual budget and adhere to the provisions of the California Government Code (Sections 29000 – 29144 and 30200), commonly known as the County Budget Act. Budgets are adopted for the General, special revenue, debt service and capital project funds. Budgets are prepared on a budgetary basis that includes unliquidated encumbrances as expenditures, treats other financing sources and uses as revenues and expenditures and does not include financial reporting adjustments. The Board annually conducts a public hearing for the discussion of a proposed budget. At the conclusion of the hearings, statutorily no later than October 2, the Board adopts the final budget including revisions by resolution. The Board also adopts subsequent revisions that occur throughout the year. All annual appropriations, except amounts that have been encumbered, lapse at fiscal year-end.

The Board must approve amendments or transfers of appropriations between funds, or budget units, as well as items related to capital assets. Supplemental appropriations financed by unanticipated revenue, unappropriated fund balance or by contingency appropriations require to be approved by the Board. The County Administrator (or delegate) can approve transfers between objects within the same fund and budget unit.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is maintained at the fund, budget unit, and object level. Presentation of the budgetary schedules at the legal level is not feasible due to excessive length; therefore, except for the General Fund, the budget and actual statements have been aggregated by function.

The County uses an encumbrances system as an extension of normal budgetary accounting for all fund types to assist in controlling expenditures. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are deducted from available appropriations and are reported as restricted, committed or as assigned fund balance since they do not constitute expenditures or liabilities.

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP) as follows:

- Other financing uses and debt service appropriations and expenditures for budgetary purposes are reported at the functional level.
- Other financing sources and uses are treated for budgetary purposes as revenue and expenditures, respectively.
- Encumbrances are treated as expenditures for budgetary purposes.
- Budgetary basis revenue and expenditures do not include financial reporting adjustments. Financial reporting adjustments include eliminations of transfers between funds within the same fund reporting group, additional revenue and expenditure accruals, reclassifications and other adjustments.

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SUPPLEMENTARY INFORMATION

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**MAJOR GOVERNMENTAL FUND
SCHEDULES**

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COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
General Government				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 2,133,218	\$ 2,083,218	\$ 1,941,014	\$ 142,204
Services and supplies	338,681	414,681	381,760	32,921
Other financing uses	8,400	8,400	8,400	-
Subtotal	<u>2,480,299</u>	<u>2,506,299</u>	<u>2,331,174</u>	<u>175,125</u>
County Administration				
Salaries and benefits	3,599,723	3,599,723	3,600,472	(749)
Services and supplies	982,377	4,357,977	3,471,404	886,573
Other charges	10,000	440,000	263,498	176,502
Capital assets	-	-	62	(62)
Other financing uses	299,223	1,269,278	1,395,729	(126,451)
Expense transfer reimbursement	-	-	(41,112)	41,112
Subtotal	<u>4,891,323</u>	<u>9,666,978</u>	<u>8,690,053</u>	<u>976,925</u>
CAO - Tribal Office				
Services and supplies	50,000	50,000	7,851	42,149
Other charges	150,000	150,000	120,000	30,000
Other financing uses	6,799,400	6,799,400	801,262	5,998,138
Subtotal	<u>6,999,400</u>	<u>6,999,400</u>	<u>929,113</u>	<u>6,070,287</u>
Total Legislative and Administrative	<u>14,371,022</u>	<u>19,172,677</u>	<u>11,950,340</u>	<u>7,222,337</u>
Human Resources				
Salaries and benefits	2,593,954	2,304,662	2,272,063	32,599
Services and supplies	263,742	263,742	267,548	(3,806)
Capital assets	-	40,000	-	40,000
Other financing uses	5,200	5,200	5,200	-
Expense transfer reimbursement	(154,780)	(154,780)	(178,836)	24,056
Total Human Resources	<u>2,708,116</u>	<u>2,458,824</u>	<u>2,365,975</u>	<u>92,849</u>
Finance:				
Financial Services				
Salaries and benefits	5,701,576	5,306,485	4,740,042	566,443
Services and supplies	1,468,688	1,468,688	1,383,398	85,290
Other charges	23,100	23,100	21,419	1,681
Other financing uses	14,434	14,434	14,434	-
Expense transfer reimbursement	(580,157)	(580,157)	(271,906)	(308,251)
Subtotal	<u>6,627,641</u>	<u>6,232,550</u>	<u>5,887,387</u>	<u>345,163</u>

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government (continued)				
Assessor				
Salaries and benefits	3,132,657	3,132,657	2,978,502	154,155
Services and supplies	692,231	692,231	494,773	197,458
Capital assets	-	78,500	31,931	46,569
Other financing uses	15,900	15,900	15,900	-
Expense transfer reimbursement	327,708	327,708	319,847	7,861
Subtotal	<u>4,168,496</u>	<u>4,246,996</u>	<u>3,840,953</u>	<u>406,043</u>
Total Finance	<u>10,796,137</u>	<u>10,479,546</u>	<u>9,728,340</u>	<u>751,206</u>
Counsel:				
County Counsel				
Salaries and benefits	3,121,345	3,121,345	3,031,042	90,303
Services and supplies	385,909	385,909	258,235	127,674
Other financing uses	10,000	10,000	10,000	-
Expense transfer reimbursement	(1,455,609)	(1,286,805)	(1,069,845)	(216,960)
Total County Counsel	<u>2,061,645</u>	<u>2,230,449</u>	<u>2,229,432</u>	<u>1,017</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	1,147,373	1,307,373	1,166,850	140,523
Services and supplies	1,454,833	2,690,103	2,174,354	515,749
Capital assets	-	333,930	333,930	-
Other financing uses	7,200	7,200	7,200	-
Expense transfer reimbursement	327,709	327,709	344,847	(17,138)
Total Election	<u>2,937,115</u>	<u>4,666,315</u>	<u>4,027,181</u>	<u>639,134</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	2,797,383	2,797,383	2,367,312	430,071
Services and supplies	2,010,446	2,223,810	1,657,418	566,392
Other charges	18,000	26,178	20,458	5,720
Capital assets	2,771,294	2,996,272	1,013,986	1,982,286
Other financing uses	7,425	7,425	64,640	(57,215)
Expense transfer reimbursement	(684,017)	(684,017)	(418,738)	(265,279)
Total Property Management	<u>6,920,531</u>	<u>7,367,051</u>	<u>4,705,076</u>	<u>2,661,975</u>
Other General Government:				
PPW - Surveyor & Engineer				
Salaries and benefits	20,000	20,000	4,094	15,906
Services and supplies	50,000	50,000	27,751	22,249
Subtotal	<u>70,000</u>	<u>70,000</u>	<u>31,845</u>	<u>38,155</u>
Human Resources - Risk Management				
Salaries and benefits	197,355	197,355	193,518	3,837
Services and supplies	7,531,398	7,615,655	7,619,493	(3,838)
Subtotal	<u>7,728,753</u>	<u>7,813,010</u>	<u>7,813,011</u>	<u>(1)</u>

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government (continued)				
General Services - Information Technology				
Salaries and benefits	6,246,436	6,246,436	4,991,168	1,255,268
Services and supplies	3,111,006	3,011,006	2,348,214	662,792
Other charges	100	100	-	100
Other financing uses	16,300	116,300	116,300	-
Expense transfer reimbursement	(4,680,849)	(4,680,849)	(4,531,693)	(149,156)
Subtotal	<u>4,692,993</u>	<u>4,692,993</u>	<u>2,923,989</u>	<u>1,769,004</u>
General Services - Graphics				
Services and supplies	-	-	345	(345)
Expense transfer reimbursement	-	-	(20,365)	20,365
Subtotal	<u>-</u>	<u>-</u>	<u>(20,020)</u>	<u>20,020</u>
Chula Vista Fund				
Other charges	1,729,622	2,007,196	2,007,197	(1)
Subtotal	<u>1,729,622</u>	<u>2,007,196</u>	<u>2,007,197</u>	<u>(1)</u>
Development Impact Fees				
Services and supplies	-	14,813	14,813	-
Other financing uses	1,000,000	1,350,000	1,350,000	-
Expense transfer reimbursement	-	-	-	-
Subtotal	<u>1,000,000</u>	<u>1,364,813</u>	<u>1,364,813</u>	<u>-</u>
Countywide - Expenditures				
Salaries and benefits	191,690	191,690	777	190,913
Services and supplies	2,597,440	1,759,614	1,104,182	655,432
Other charges	3,713,643	5,298,737	3,736,146	1,562,591
Other financing uses	53,464,498	54,268,748	37,512,395	16,756,353
Expense transfer reimbursement	(2,555,422)	(2,555,422)	(2,361,364)	(194,058)
Subtotal	<u>57,411,849</u>	<u>58,963,367</u>	<u>39,992,136</u>	<u>18,971,231</u>
Demeter Fund				
Services and supplies	5,000	5,000	-	5,000
Subtotal	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Ceres Endowment Fund				
Services and supplies	15,000	15,000	7,867	7,133
Other financing uses	375,000	815,454	-	815,454
Subtotal	<u>390,000</u>	<u>830,454</u>	<u>7,867</u>	<u>822,587</u>
Appropriations for contingencies				
Subtotal	<u>6,495,500</u>	<u>4,990,800</u>	<u>-</u>	<u>4,990,800</u>
	<u>6,495,500</u>	<u>4,990,800</u>	<u>-</u>	<u>4,990,800</u>
Total Other General	<u>79,523,717</u>	<u>80,737,633</u>	<u>54,120,838</u>	<u>26,616,795</u>
Total General Government	<u>119,318,283</u>	<u>127,112,495</u>	<u>89,127,182</u>	<u>37,985,313</u>

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Protection				
Judicial:				
Child Support Services				
Salaries and benefits	6,172,564	6,744,330	6,578,222	166,108
Services and supplies	908,607	1,184,370	1,135,556	48,814
Capital assets	-	-	22,474	(22,474)
Expense transfer reimbursement	-	-	(14,282)	14,282
Subtotal	<u>7,081,171</u>	<u>7,928,700</u>	<u>7,721,970</u>	<u>206,730</u>
Public Defender				
Salaries and benefits	8,393,841	8,540,561	7,733,549	807,012
Services and supplies	1,327,933	1,470,342	787,026	683,316
Other charges	20,000	20,000	18,824	1,176
Other financing uses	22,130	22,130	22,130	-
Expense transfer reimbursement	-	-	9,919	(9,919)
Subtotal	<u>9,763,904</u>	<u>10,053,033</u>	<u>8,571,448</u>	<u>1,481,585</u>
County Counsel - Indigent Defense Contracts				
Services and supplies	939,800	939,800	831,367	108,433
Subtotal	<u>939,800</u>	<u>939,800</u>	<u>831,367</u>	<u>108,433</u>
 Total Judicial	 <u>17,784,875</u>	 <u>18,921,533</u>	 <u>17,124,785</u>	 <u>1,796,748</u>
Protective Inspection:				
Agriculture				
Salaries and benefits	3,244,469	3,244,469	3,238,320	6,149
Services and supplies	685,511	685,511	606,250	79,261
Other charges	-	-	3,495	(3,495)
Capital assets	37,517	37,517	37,517	-
Other financing uses	-	64,525	146,441	(81,916)
Expense transfer reimbursement	-	-	-	-
Total Protective Inspection	<u>3,967,497</u>	<u>4,032,022</u>	<u>4,032,023</u>	<u>(1)</u>
Other Protection:				
County Clerk - Administration				
Salaries and benefits	899,925	899,925	870,397	29,528
Services and supplies	83,201	83,201	86,050	(2,849)
Expense transfer reimbursement	(983,126)	(983,126)	(959,540)	(23,586)
Subtotal	<u>-</u>	<u>-</u>	<u>(3,093)</u>	<u>3,093</u>
County Administrator - Emergency Services				
Salaries and benefits	610,102	677,702	513,106	164,596
Services and supplies	623,429	1,425,829	515,046	910,783
Other charges	478,780	478,780	366,499	112,281
Capital assets	-	90,000	-	90,000
Other financing uses	9,800	9,800	56,850	(47,050)
Expense transfer reimbursement	-	-	12,707	(12,707)
Subtotal	<u>1,722,111</u>	<u>2,682,111</u>	<u>1,464,208</u>	<u>1,217,903</u>

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Protection (continued)				
County Clerk - Recorder				
Salaries and benefits	1,575,838	1,575,838	1,521,584	54,254
Services and supplies	339,797	339,797	264,572	75,225
Other financing uses	10,400	10,400	10,400	-
Expense transfer reimbursement	338,630	338,630	319,847	18,783
Subtotal	<u>2,264,665</u>	<u>2,264,665</u>	<u>2,116,403</u>	<u>148,262</u>
Public Administrator - Guardian				
Salaries and benefits	856,118	915,735	915,734	1
Services and supplies	227,333	250,768	302,555	(51,787)
Other charges	1,312	1,312	(20,144)	21,456
Expense transfer reimbursement	64,931	64,931	28,219	36,712
Subtotal	<u>1,149,694</u>	<u>1,232,746</u>	<u>1,226,364</u>	<u>6,382</u>
PPW - General Plan Recovery Fee				
Salaries and benefits	25,000	25,000	183	24,817
Services and supplies	30,800	30,800	667	30,133
Subtotal	<u>55,800</u>	<u>55,800</u>	<u>850</u>	<u>54,950</u>
Planning				
Salaries and benefits	1,329,658	1,304,131	1,172,347	131,784
Services and supplies	1,409,761	1,113,924	878,367	235,557
Other financing uses	-	784,941	421,954	362,987
Expense transfer reimbursement	-	-	(9,327)	9,327
Subtotal	<u>2,739,419</u>	<u>3,202,996</u>	<u>2,463,341</u>	<u>739,655</u>
Climate Sustainability				
Salaries and benefits	116,747	142,274	90,939	51,335
Services and supplies	18,906	314,743	214,840	99,903
Subtotal	<u>135,653</u>	<u>457,017</u>	<u>305,779</u>	<u>151,238</u>
Cannabis Regulation				
Salaries and benefits	1,330,960	1,330,960	1,139,311	191,649
Services and supplies	614,537	549,537	223,772	325,765
Other charges	-	65,000	61,742	3,258
Capital assets	1,200,000	1,200,000	14,387	1,185,613
Expense transfer reimbursement	515,000	515,000	127,641	387,359
Subtotal	<u>3,660,497</u>	<u>3,660,497</u>	<u>1,566,853</u>	<u>2,093,644</u>
Total Other Protection	<u>11,727,839</u>	<u>13,555,832</u>	<u>9,140,705</u>	<u>4,263,889</u>
Total Public Protection	<u>33,480,211</u>	<u>36,509,387</u>	<u>30,297,513</u>	<u>6,060,636</u>

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Health and Sanitation</u>				
Health:				
Health - Community Health Protection				
Salaries and benefits	14,274,819	14,973,879	14,307,189	666,690
Services and supplies	2,348,782	3,657,458	3,564,989	92,469
Other charges	341,800	547,049	346,974	200,075
Capital assets	-	10,000	9,616	384
Expense transfer reimbursement	1,393,753	1,511,200	93,570	1,417,630
Subtotal	18,359,154	20,699,586	18,322,338	2,377,248
Health - Community Health Protection-IGT				
Other financing uses	7,002,298	7,002,298	1,530,656	5,471,642
Subtotal	7,002,298	7,002,298	1,530,656	5,471,642
Environmental Health				
Salaries and benefits	3,417,671	3,417,671	3,280,042	137,629
Services and supplies	809,667	809,667	703,369	106,298
Other charges	3,000	3,000	-	3,000
Expense transfer reimbursement	(2,000)	(2,000)	(10,560)	8,560
Subtotal	4,228,338	4,228,338	3,972,851	255,487
Health - 1991 Realignment				
Other financing uses	4,233,194	5,117,242	497,082	4,620,160
Subtotal	4,233,194	5,117,242	497,082	4,620,160
Total Health & Sanitation	33,822,984	37,047,464	24,322,927	12,724,537
<u>Public Assistance</u>				
Administration:				
HHSA - Administration				
Salaries and benefits	156,870	156,870	112,730	44,140
Services and supplies	5,512,894	5,473,818	2,946,875	2,526,943
Other charges	500	500	(2,727)	3,227
Capital assets	40,000	79,076	9,950	69,126
Expense transfer reimbursement	(4,923,050)	(4,923,050)	(2,931,596)	(1,991,454)
Subtotal	787,214	787,214	135,232	651,982
HHSA - Public Assist & Support Services				
Salaries and benefits	50,766,054	50,766,054	48,155,067	2,610,987
Services and supplies	16,573,940	15,773,940	15,304,634	469,306
Other charges	17,104,304	19,407,548	19,385,464	22,084
Capital assets	191,697	191,697	12,706	178,991
Other financing uses	262,017	262,017	249,461	12,556
Expense transfer reimbursement	1,873,862	1,873,862	541,380	1,332,482
Subtotal	86,771,874	88,275,118	83,648,712	4,626,406
HHSA - Co Local Rev Fd -Protective Svcs				
Other financing uses	13,906,681	14,829,611	384,469	14,445,142
Subtotal	13,906,681	14,829,611	384,469	14,445,142

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Assistance (continued)				
HHSA - 1991 Realignment				
Other financing uses	14,686,436	15,693,100	331,045	15,362,055
Subtotal	<u>14,686,436</u>	<u>15,693,100</u>	<u>331,045</u>	<u>15,362,055</u>
Total Administration	116,152,205	119,585,043	84,499,458	35,085,585
Aid Programs:				
HHSA - TANF/CalWORKS/Foster Care				
Services and supplies	-	-	3,845	(3,845)
Other charges	29,951,799	29,523,947	27,789,151	1,734,796
Expense transfer reimbursement	316,949	316,949	931,280	(614,331)
Subtotal	<u>30,268,748</u>	<u>29,840,896</u>	<u>28,724,276</u>	<u>1,116,620</u>
HHSA - Wraparound Services				
Other financing uses	-	512,224	-	512,224
Subtotal	<u>-</u>	<u>512,224</u>	<u>-</u>	<u>512,224</u>
HHSA - CalWORKS MOE				
Other financing uses	3,927,565	3,927,565	-	3,927,565
Subtotal	<u>3,927,565</u>	<u>3,927,565</u>	<u>-</u>	<u>3,927,565</u>
HHSA - Family Support				
Other financing uses	2,400,664	4,909,850	-	4,909,850
Subtotal	<u>2,400,664</u>	<u>4,909,850</u>	<u>-</u>	<u>4,909,850</u>
Total Aid Programs	<u>36,596,977</u>	<u>39,190,535</u>	<u>28,724,276</u>	<u>10,466,259</u>
General Relief:				
HHSA - General Assistance				
Salaries and benefits	58,514	58,514	66,681	(8,167)
Services and supplies	50,000	50,000	31,293	18,707
Other charges	175,928	175,928	90,004	85,924
Capital assets	-	-	-	-
Other financing uses	33,351	33,351	-	33,351
Expense transfer reimbursement	40,207	40,207	70,884	(30,677)
Subtotal	<u>358,000</u>	<u>358,000</u>	<u>258,862</u>	<u>99,138</u>
Veterans Services:				
HHSA - Veterans Services				
Salaries and benefits	310,757	310,757	312,711	(1,954)
Services and supplies	30,536	30,536	26,696	3,840
Expense transfer reimbursement	10,550	10,550	7,564	2,986
Total Veterans Services	<u>351,843</u>	<u>351,843</u>	<u>346,971</u>	<u>4,872</u>
Other Public Assistance:				
County Administrator - Housing				
Salaries and benefits	-	-	5,864	(5,864)
Services and supplies	121,000	121,000	83,342	37,658
Other financing uses	450,000	450,000	-	450,000
Subtotal	<u>571,000</u>	<u>571,000</u>	<u>89,206</u>	<u>481,794</u>

See note to required supplementary information.

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 General Fund Expenditures - Legal Level of Control
 For the Fiscal Year Ended June 30, 2022

	<u>Budgeted</u>	<u>Amounts</u>	Actual	Variance with
	<u>Original</u>	<u>Final</u>	(Budgetary	Final Budget
			Basis)	Positive
				(Negative)
<u>Public Assistance</u> (continued)				
HHSA - Workforce Investment Act				
Salaries and benefits	1,425,661	1,425,661	1,077,555	348,106
Services and supplies	1,165,682	1,177,682	698,203	479,479
Other charges	102,368	102,368	12,182	90,186
Expense transfer reimbursement	171,100	171,100	95,479	75,621
Subtotal	<u>2,864,811</u>	<u>2,876,811</u>	<u>1,883,419</u>	<u>993,392</u>
HHSA - Community Services Block Grant				
Salaries and benefits	1,084,262	1,084,262	1,112,986	(28,724)
Services and supplies	7,389,933	7,389,933	4,231,276	3,158,657
Other charges	5,946,551	6,293,995	1,543,590	4,750,405
Capital assets	541,470	541,470	230,368	311,102
Expense transfer reimbursement	302,772	302,772	332,799	(30,027)
Subtotal	<u>15,264,988</u>	<u>15,612,432</u>	<u>7,451,019</u>	<u>8,161,413</u>
Sheriff - Public Administrator				
Salaries and benefits	322,986	322,986	212,567	110,419
Services and supplies	84,587	84,587	48,123	36,464
Subtotal	<u>407,573</u>	<u>407,573</u>	<u>260,690</u>	<u>146,883</u>
Total Other Public Assistance	<u>19,108,372</u>	<u>19,467,816</u>	<u>9,684,334</u>	<u>9,783,482</u>
Total Public Assistance	<u>172,567,397</u>	<u>178,953,237</u>	<u>123,513,901</u>	<u>55,439,336</u>
<u>Education</u>				
Agriculture Education:				
Cooperative Extension Services				
Salaries and benefits	1,228	1,228	1,135	93
Services and supplies	292,200	292,200	287,272	4,928
Subtotal	<u>293,428</u>	<u>293,428</u>	<u>288,407</u>	<u>5,021</u>
Total Ag. Education	<u>293,428</u>	<u>293,428</u>	<u>288,407</u>	<u>5,021</u>
Total Agriculture Education	<u>293,428</u>	<u>293,428</u>	<u>288,407</u>	<u>5,021</u>
<u>Recreation and Cultural Services</u>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	859,984	859,984	638,601	221,383
Services and supplies	537,286	898,286	405,156	493,130
Other charges	10,600	46,600	43,271	3,329
Capital assets	40,864	40,864	32,336	8,528
Other financing uses	2,625	2,625	2,625	-
Expense transfer reimbursement	16,232	16,232	8,022	8,210
Subtotal	<u>1,467,591</u>	<u>1,864,591</u>	<u>1,130,011</u>	<u>734,580</u>
Total Recreation and Cultural Services	<u>1,467,591</u>	<u>1,864,591</u>	<u>1,130,011</u>	<u>734,580</u>
Total General Fund	<u>\$ 360,949,894</u>	<u>\$ 381,780,602</u>	<u>\$ 268,679,941</u>	<u>\$ 112,949,423</u>

See note to required supplementary information.

Budgetary Comparison Schedule
 ARPA Grant
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (21,414,770)	\$ (18,914,770)	\$ 110,560	\$ 19,025,330
Resources (inflows):				
Aid from other governments	21,414,770	21,414,770	2,187,976	(19,226,794)
Total resources (inflows)	<u>21,414,770</u>	<u>21,414,770</u>	<u>2,187,976</u>	<u>(19,226,794)</u>
Amounts available for appropriation	<u>--</u>	<u>2,500,000</u>	<u>2,298,536</u>	<u>(201,464)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	--	--	1,379,422	(1,379,422)
Other financing uses	<u>--</u>	<u>2,500,000</u>	<u>919,114</u>	<u>1,580,886</u>
Total charges to appropriations	<u>--</u>	<u>2,500,000</u>	<u>2,298,536</u>	<u>201,464</u>
Budgetary fund balances, June 30	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

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**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 60,427,846	\$ 813,154	\$ 7,579,593	\$ 68,820,593
Cash with fiscal agent	1,722,991	840,502	6,269,126	8,832,619
Imprest cash	655	--	--	655
Restricted cash and investments	174,511	--	--	174,511
Receivables (net):				
Taxes receivable	41,409	--	34,577	75,986
Accounts receivable	563,879	--	--	563,879
Due from other governments	2,204,062	--	3,922,089	6,126,151
Loans receivable	10,020,158	--	900,000	10,920,158
Inventory	18,112	--	--	18,112
Deposits	--	--	20,000	20,000
Prepaid items	69,285	--	45,750	115,035
Total Assets	\$ 12,916,905	\$ --	\$ 4,922,416	\$ 17,839,321
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	1,026,041	2,900	4,335,142	5,364,083
Accrued salaries and benefits	597,563	--	--	597,563
Due to other governments	1,134,028	--	15,300	1,149,328
Due to other funds	107,539	613,350	3,045,317	3,766,206
Amounts due to others	50,509	--	--	50,509
Unearned revenue	662,462	--	--	662,462
Total Liabilities	3,578,142	616,250	7,395,759	11,590,151
Deferred Inflows of Resources				
Unavailable revenue	21,131	--	--	21,131
Total liabilities and deferred inflows of resources	3,599,273	616,250	7,395,759	11,611,282
Fund Balances				
Nonspendable	277,968	--	45,750	323,718
Restricted	61,141,425	739,007	5,188,725	67,069,157
Committed	9,505,848	--	48,870	9,554,718
Assigned	731,289	299,749	6,313,115	7,344,153
Unassigned	(12,895)	(1,350)	(221,084)	(235,329)
Total Fund Balances	71,643,635	1,037,406	11,375,376	84,056,417
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 75,242,908	\$ 1,653,656	\$ 18,771,135	\$ 95,667,699

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 6,288,291	\$ --	\$ 3,224,198	\$ 9,512,489
Licenses, permits, and franchises	2,219,628	--	--	2,219,628
Fines, forfeitures, and penalties	3,066,345	--	--	3,066,345
Revenue from use of money and property	246,962	19,286	258,542	524,790
Aid from other governments	31,662,170	--	18,331,341	49,993,511
Charges for services	6,925,154	1,610,890	--	8,536,044
Other	1,827,042	313	538,916	2,366,271
Total Revenues	52,235,592	1,630,489	22,352,997	76,219,078
Expenditures:				
Current:				
General government	9,237,330	25,911	1,222,262	10,485,503
Public protection	13,913,643	--	--	13,913,643
Public ways and facilities	139,514	--	--	139,514
Health and sanitation	8,340,483	--	--	8,340,483
Public assistance	2,714,573	--	--	2,714,573
Education	8,483,926	--	--	8,483,926
Recreation and cultural services	1,161,185	--	52,518	1,213,703
Capital outlay	1,797,844	623,240	22,111,797	24,532,881
Debt service:				
Principal	--	2,554,013	--	2,554,013
Interest and fiscal charges	6,450	1,465,746	--	1,472,196
Total Expenditures	45,794,948	4,668,910	23,386,577	73,850,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,440,644	(3,038,421)	(1,033,580)	2,368,643
Other Financing Sources (Uses):				
Transfers in	2,966,816	2,532,141	6,478,760	11,977,717
Transfers out	(5,058,435)	--	(4,155,974)	(9,214,409)
Sale of capital assets	1,298	--	--	1,298
Total Other Financing Sources (Uses)	(2,090,321)	2,532,141	2,322,786	2,764,606
Changes in Fund Balances	4,350,323	(506,280)	1,289,206	5,133,249
Fund Balances - Beginning	67,293,312	1,543,686	10,086,170	78,923,168
Fund Balances - Ending	\$ 71,643,635	\$ 1,037,406	\$ 11,375,376	\$ 84,056,417

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**NONMAJOR GOVERNMENTAL
FUNDS**

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NONMAJOR SPECIAL REVENUE FUNDS

County Local Revenue Fund 2011

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

Penalty Assessments

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

Library

This fund provides Library services throughout the County. Support is derived principally through property taxes.

County Service Areas

County service areas provide street lighting, street and road maintenance, levee and storm drainage, water and sewer services within specific geographic areas. They are blended component units of the County with advisory boards, administered by the County Board of Supervisors. Support is derived from property taxes, aid from other governments and charges for services.

District Attorney Consumer Fraud

This fund receives grants, fees and penalties to fund the District Attorney's effort on consumer fraud and environmental protection prosecution.

Miscellaneous Grants and Fees

These funds receive grants, fees and fines to fund a variety of programs including child abuse prevention, domestic violence, small claims advisory program, property tax administration, local law enforcement, tobacco and education.

Housing Revolving Loans

These funds receive repayments of loans used by program participants to rehabilitate homes, expand businesses and as a down payment by first-time homebuyers. Additional loans are funded from the repayments.

Habitat and Resource Management Program

Deposits to this fund consist of assessments on the tonnage of gravel sold. This fund finances the implementation of the Cache Creek Area Plan, which provides for the managed use and conservation of natural resources in the lower Cache Creek region. This includes oversight and enforcement of the Off-

Channel Mining Plan, habitat restoration, erosion control and environmental monitoring.

CARES Grant

This fund provides for the receipts and expenditures of Coronavirus Relief Funds award the County by the State of California, as authorized under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

Asset Forfeiture

Proceeds from the sale of property subject to forfeiture and seizure of property involved in or purchased with the proceeds from a controlled substance offence. The funds are used to enhance District Attorney and Sheriff-Coroner programs.

In-Home Supportive Services Public Authority

This is a legally separate special purpose government unit created to maintain registry and referral system to assist consumers in finding qualified in-home supportive services personnel as well as training of and support for providers and recipients.

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2022

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Assets				
Cash and investments	\$ 15,824,889	\$ 5,394,198	\$ 8,913,711	\$ 6,770,920
Cash with fiscal agent	--	--	1,328	12,779
Imprest cash	--	--	555	--
Restricted cash and investments	--	--	--	--
Taxes receivable	--	--	39,682	1,727
Accounts receivable	--	--	49,026	11,312
Due from other governments	741,262	6,657	--	249,250
Loans receivable	--	--	--	--
Inventory	515	--	--	17,597
Prepaid items	--	--	69,285	--
Total Assets	\$ 16,566,666	\$ 5,400,855	\$ 9,073,587	\$ 7,063,585
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	201,073	148,906	196,341	253,264
Accrued salaries and benefits	361,681	--	154,402	--
Due to other governments	279,289	--	5,244	722,245
Due to other funds	63,281	--	27,015	3,953
Amounts held for others	77	--	--	--
Unearned revenue	--	--	--	33,722
Total Liabilities	905,401	148,906	383,002	1,013,184
Deferred Inflows of Resources				
Unavailable revenue	--	--	21,131	--
Total liabilities and deferred inflows of resources	905,401	148,906	404,133	1,013,184
Fund Balances				
Nonspendable	515	--	69,285	17,597
Restricted	15,444,036	5,251,949	8,600,169	5,732,356
Committed	--	--	--	--
Assigned	216,714	--	--	304,401
Unassigned	--	--	--	(3,953)
Total Fund Balances	15,661,265	5,251,949	8,669,454	6,050,401
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 16,566,666	\$ 5,400,855	\$ 9,073,587	\$ 7,063,585

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2022

	District Attorney Consumer Fraud	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Assets				
Cash and investments	\$ 10,316,333	\$ 4,590,588	\$ 1,306,305	\$ 6,790,119
Cash with fiscal agent	--	--	159,494	1,549,390
Imprest cash	--	--	--	--
Restricted cash and investments	--	174,511	--	--
Taxes receivable	--	--	--	--
Accounts receivable	79,000	122,516	80,588	221,437
Due from other governments	--	1,203,796	--	--
Loans receivable	--	300,000	9,720,158	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	\$ 10,395,333	\$ 6,391,411	\$ 11,266,545	\$ 8,560,946
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	18,463	99,325	--	104,932
Accrued salaries and benefits	52,874	14,400	--	8,686
Due to other governments	2,382	48,059	76,772	--
Due to other funds	9,251	2,519	--	1,520
Amounts held for others	--	50,432	--	--
Unearned revenue	628,740	--	--	--
Total Liabilities	711,710	214,735	76,772	115,138
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	--
Total liabilities and deferred inflows of resources	711,710	214,735	76,772	115,138
Fund Balances				
Nonspendable	--	190,571	--	--
Restricted	9,683,623	4,715,891	11,189,773	--
Committed	--	1,060,040	--	8,445,808
Assigned	--	210,174	--	--
Unassigned	--	--	--	--
Total Fund Balances	9,683,623	6,176,676	11,189,773	8,445,808
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,395,333	\$ 6,391,411	\$ 11,266,545	\$ 8,560,946

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2022

	CARES Grant	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Assets				
Cash and investments	\$ 44,903	\$ 475,628	\$ 252	\$ 60,427,846
Cash with fiscal agent	--	--	--	1,722,991
Imprest cash	--	--	100	655
Restricted cash and investments	--	--	--	174,511
Taxes receivable	--	--	--	41,409
Accounts receivable	--	--	--	563,879
Due from other governments	3,097	--	--	2,204,062
Loans receivable	--	--	--	10,020,158
Inventory	--	--	--	18,112
Prepaid items	--	--	--	69,285
Total Assets	\$ 48,000	\$ 475,628	\$ 352	\$ 75,242,908
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	--	--	3,737	1,026,041
Accrued salaries and benefits	--	--	5,520	597,563
Due to other governments	--	--	37	1,134,028
Due to other funds	--	--	--	107,539
Amounts held for others	--	--	--	50,509
Unearned revenue	--	--	--	662,462
Total Liabilities	--	--	9,294	3,578,142
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	21,131
Total liabilities and deferred inflows of resources	--	--	9,294	3,599,273
Fund Balances				
Nonspendable	--	--	--	277,968
Restricted	48,000	475,628	--	61,141,425
Committed	--	--	--	9,505,848
Assigned	--	--	--	731,289
Unassigned	--	--	(8,942)	(12,895)
Total Fund Balances	48,000	475,628	(8,942)	71,643,635
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 48,000	\$ 475,628	\$ 352	\$ 75,242,908

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2022

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Revenues:				
Taxes	\$ --	\$ --	\$ 6,092,476	\$ 195,815
Licenses, permits, and franchises	443,271	--	--	--
Fines, forfeitures, and penalties	--	710,716	--	--
Revenue from use of money and property	--	--	--	1,640
Aid from other governments	21,786,966	--	2,109,468	447,427
Charges for services	1,604,616	--	212,810	5,017,920
Other	33,604	--	1,246,193	128,703
Total Revenues	23,868,457	710,716	9,660,947	5,791,505
Expenditures:				
Current:				
General government	9,197,512	39,818	--	--
Public protection	8,297,323	--	--	95,764
Public ways and facilities	--	--	--	139,514
Health and sanitation	--	484,392	--	3,386,444
Public assistance	--	--	--	--
Education	--	--	8,483,926	--
Recreation and cultural services	--	--	145,265	1,006,443
Capital outlay	219,689	--	21,627	564,562
Debt service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	6,450
Total Expenditures	17,714,524	524,210	8,650,818	5,199,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,153,933	186,506	1,010,129	592,328
Transfers in	1,339,657	252,804	297,950	167,788
Transfers out	(2,201,990)	(252,804)	(1,025,000)	--
Sale of capital assets	--	--	1,298	--
Total Other Financing Sources (Uses)	(862,333)	--	(725,752)	167,788
Changes in Fund Balances	5,291,600	186,506	284,377	760,116
Fund Balances (Deficit) - Beginning	10,369,665	5,065,443	8,385,077	5,290,285
Fund Balances (Deficit) - Ending	\$ 15,661,265	\$ 5,251,949	\$ 8,669,454	\$ 6,050,401

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2022

	District Attorney Consumer Fraud	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses, permits, and franchises	--	206,140	--	1,570,217
Fines, forfeitures, and penalties	2,276,672	78,957	--	--
Revenue from use of money and property	--	42,827	189,172	--
Aid from other governments	94,628	3,854,046	84,746	538,986
Charges for services	--	89,463	--	345
Other	--	418,542	--	--
Total Revenues	2,371,300	4,689,975	273,918	2,109,548
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	2,762,560	1,617,185	--	1,044,832
Public ways and facilities	--	--	--	--
Health and sanitation	--	4,084,900	--	--
Public assistance	--	90,056	85,673	--
Education	--	--	--	--
Recreation and cultural services	--	9,477	--	--
Capital outlay	--	66,096	--	912,588
Debt service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	--
Total Expenditures	2,762,560	5,867,714	85,673	1,957,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	(391,260)	(1,177,739)	188,245	152,128
Transfers in	--	438,500	--	--
Transfers out	--	(1,437,594)	--	(800)
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	--	(999,094)	--	(800)
Changes in Fund Balances	(391,260)	(2,176,833)	188,245	151,328
Fund Balances (Deficit) - Beginning	10,074,883	8,353,509	11,001,528	8,294,480
Fund Balances (Deficit) - Ending	\$ 9,683,623	\$ 6,176,676	\$ 11,189,773	\$ 8,445,808

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2022

	CARES Grant	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 6,288,291
Licenses, permits, and franchises	--	--	--	2,219,628
Fines, forfeitures, and penalties	--	--	--	3,066,345
Revenue from use of money and property	13,323	--	--	246,962
Aid from other governments	65,026	143,434	2,537,443	31,662,170
Charges for services	--	--	--	6,925,154
Other	--	--	--	1,827,042
Total Revenues	78,349	143,434	2,537,443	52,235,592
Expenditures:				
Current:				
General government	--	--	--	9,237,330
Public protection	--	95,979	--	13,913,643
Public ways and facilities	--	--	--	139,514
Health and sanitation	384,747	--	--	8,340,483
Public assistance	--	--	2,538,844	2,714,573
Education	--	--	--	8,483,926
Recreation and cultural services	--	--	--	1,161,185
Capital outlay	13,282	--	--	1,797,844
Debt service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	6,450
Total Expenditures	398,029	95,979	2,538,844	45,794,948
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,680)	47,455	(1,401)	6,440,644
Transfers in	328,494	--	141,623	2,966,816
Transfers out	--	--	(140,247)	(5,058,435)
Sale of capital assets	--	--	--	1,298
Total Other Financing Sources (Uses)	328,494	--	1,376	(2,090,321)
Changes in Fund Balances	8,814	47,455	(25)	4,350,323
Fund Balances (Deficit) - Beginning	39,186	428,173	(8,917)	67,293,312
Fund Balances (Deficit) - Ending	\$ 48,000	\$ 475,628	\$ (8,942)	\$ 71,643,635

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COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2022

	Clarksburg Lighting District	El Macero County Service Area	Snowball County Service Area No. 6	Garcia Bend County Service Area No. 9
Assets				
Cash and investments	\$ --	\$ 1,933,847	\$ 238,069	\$ 20,557
Cash with fiscal agent	--	--	--	--
Taxes receivable	--	1,307	420	--
Accounts receivable	--	--	--	--
Due from other governments	--	4,952	--	--
Inventory	--	--	--	--
Total Assets	\$ --	\$ 1,940,106	\$ 238,489	\$ 20,557
Liabilities and Fund Balances				
Liabilities				
Accounts payable	--	5,057	1,889	--
Due to other governments	--	693,154	--	16,400
Unearned revenue	--	--	--	--
Total Liabilities	3,953	698,211	1,889	16,400
Fund Balances				
Nonspendable	--	--	--	--
Restricted	--	1,241,895	236,600	4,157
Assigned	--	--	--	--
Unassigned	(3,953)	--	--	--
Total Fund Balances (Deficit)	(3,953)	1,241,895	236,600	4,157
Total Liabilities and Fund Balances	\$ --	\$ 1,940,106	\$ 238,489	\$ 20,557

COUNTY OF YOLO

Combining Balance Sheet (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2022

	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11	Willowbank County Service Area No. 12	Esparto Park and Pool Operations
Assets				
Cash and investments	\$ 1,045,038	\$ 48,576	\$ 8,872	\$ 12,691
Cash with fiscal agent	--	--	--	--
Taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Due from other governments	--	--	--	--
Inventory	--	--	--	--
Total Assets	\$ 1,045,038	\$ 48,576	\$ 8,872	\$ 12,691
Liabilities and Fund Balances				
Liabilities				
Accounts payable	2,134	--	--	--
Due to other governments	--	--	--	12,691
Unearned revenue	--	--	--	--
Total Liabilities	2,134	--	--	12,691
Fund Balances				
Nonspendable	--	--	--	--
Restricted	1,033,522	48,576	8,872	--
Assigned	9,382	--	--	--
Unassigned	--	--	--	--
Total Fund Balances (Deficit)	1,042,904	48,576	8,872	--
Total Liabilities and Fund Balances	\$ 1,045,038	\$ 48,576	\$ 8,872	\$ 12,691

COUNTY OF YOLO

Combining Balance Sheet (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2022

	Wild Wings County Service Area	Total
	<u>Area</u>	<u>Total</u>
Assets		
Cash and investments	\$ 3,463,270	\$ 6,770,920
Cash with fiscal agent	12,779	12,779
Taxes receivable	--	1,727
Accounts receivable	11,312	11,312
Due from other governments	244,298	249,250
Inventory	17,597	17,597
Total Assets	<u>\$ 3,749,256</u>	<u>\$ 7,063,585</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	244,184	253,264
Due to other governments	--	722,245
Unearned revenue	33,722	33,722
Total Liabilities	<u>277,906</u>	<u>1,013,184</u>
Fund Balances		
Nonspendable	17,597	17,597
Restricted	3,158,734	5,732,356
Assigned	295,019	304,401
Unassigned	--	(3,953)
Total Fund Balances (Deficit)	<u>3,471,350</u>	<u>6,050,401</u>
Total Liabilities and Fund Balances	<u>\$ 3,749,256</u>	<u>\$ 7,063,585</u>

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 For the Fiscal Year Ended June 30, 2022

	Clarksburg Lighting District	El Macero County Service Area	Snowball County Service Area No. 6	Garcia Bend County Service Area No. 9
Revenues:				
Taxes	\$ --	\$ 118,221	\$ 59,961	\$ 17,633
Revenue from use of money and property	87	--	--	--
Aid from other governments	--	712	202,400	17
Charges for services	3,806	1,535,433	--	--
Other	--	2	1	--
Total Revenues	3,893	1,654,368	262,362	17,650
Expenditures:				
Current:				
Public protection	--	--	78,581	17,183
Public ways and facilities	11,365	80,133	--	--
Health and sanitation	--	1,342,090	--	--
Recreation and cultural services	--	--	--	--
Capital outlay	--	64,480	46,340	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total Expenditures	11,365	1,486,703	124,921	17,183
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,472)	167,665	137,441	467
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--
Changes in Fund Balances	(7,472)	167,665	137,441	467
Fund Balances (Deficit) - Beginning	3,519	1,074,230	99,159	3,690
Fund Balances (Deficit) - Ending	\$ (3,953)	\$ 1,241,895	\$ 236,600	\$ 4,157

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 For the Fiscal Year Ended June 30, 2022

	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11	Willowbank County Service Area No. 12	Esparto Park and Pool Operations
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Revenue from use of money and property	--	--	--	1,553
Aid from other governments	--	--	--	--
Charges for services	820,399	6,517	4,585	72,034
Other	--	--	--	--
Total Revenues	820,399	6,517	4,585	73,587
Expenditures:				
Current:				
Public protection	--	--	--	--
Public ways and facilities	40,846	7,170	--	--
Health and sanitation	282,193	--	2,099	--
Recreation and cultural services	--	--	--	211,375
Capital outlay	125,832	--	--	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	972	--	--	--
Total Expenditures	449,843	7,170	2,099	211,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	370,556	(653)	2,486	(137,788)
Other Financing Sources (Uses):				
Transfers in	--	--	--	137,788
Total Other Financing Sources (Uses)	--	--	--	137,788
Changes in Fund Balances	370,556	(653)	2,486	--
Fund Balances (Deficit) - Beginning	672,348	49,229	6,386	--
Fund Balances (Deficit) - Ending	\$ 1,042,904	\$ 48,576	\$ 8,872	\$ --

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 For the Fiscal Year Ended June 30, 2022

	Wild Wings	
	County	
	Service	
	Area	Total
Revenues:		
Taxes	\$ --	\$ 195,815
Revenue from use of money and property	--	1,640
Aid from other governments	244,298	447,427
Charges for services	2,575,146	5,017,920
Other	128,700	128,703
Total Revenues	2,948,144	5,791,505
 Expenditures:		
Current:		
Public protection	--	95,764
Public ways and facilities	--	139,514
Health and sanitation	1,760,062	3,386,444
Recreation and cultural services	795,068	1,006,443
Capital outlay	327,910	564,562
Debt service:		
Principal	--	--
Interest and fiscal charges	5,478	6,450
Total Expenditures	2,888,518	5,199,177
 Excess (Deficiency) of Revenues Over		
(Under) Expenditures	59,626	592,328
Other Financing Sources (Uses):		
Transfers in	30,000	167,788
Total Other Financing Sources (Uses)	30,000	167,788
 Changes in Fund Balances	89,626	760,116
 Fund Balances (Deficit) - Beginning	3,381,724	5,290,285
 Fund Balances (Deficit) - Ending	\$ 3,471,350	\$ 6,050,401

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COUNTY OF YOLO

Budgetary Comparison Schedule
 County Local Revenue Fund 2011
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,828,227	\$ 2,256,411	\$ 10,369,665	\$ 8,113,254
Resources (inflows):				
Licenses, permits, and franchises	434,459	434,459	443,271	8,812
Revenue from use of money and property	11,000	11,000	--	(11,000)
Aid from other governments	18,851,030	18,965,519	21,786,966	2,821,447
Charges for services	2,108,745	2,108,745	1,604,616	(504,129)
Other revenue	359,412	359,412	33,604	(325,808)
Other financing sources	1,866,813	2,018,813	1,339,657	(679,156)
Total resources (inflows)	<u>23,631,459</u>	<u>23,897,948</u>	<u>25,208,114</u>	<u>1,310,166</u>
Amounts available for appropriation	<u>25,459,686</u>	<u>26,154,359</u>	<u>35,577,779</u>	<u>9,423,420</u>
Charges to appropriations (outflows):				
Current:				
General Government	10,090,307	10,090,307	9,197,512	892,795
Public protection	10,256,142	10,505,814	8,297,323	2,208,491
Capital outlay	717,159	875,834	219,689	656,145
Other financing uses	4,396,078	4,682,404	2,201,990	2,480,414
Total charges to appropriations	<u>25,459,686</u>	<u>26,154,359</u>	<u>19,916,514</u>	<u>6,237,845</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,661,265</u>	<u>\$ 15,661,265</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Penalty Assessments
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,505,532	\$ 1,520,450	\$ 5,065,443	\$ 3,544,993
Resources (inflows):				
Fines, forfeitures, and penalties	557,000	557,000	710,716	153,716
Other financing sources	252,804	252,804	252,804	--
Total resources (inflows)	809,804	809,804	963,520	153,716
Amounts available for appropriation	2,315,336	2,330,254	6,028,963	3,698,709
Charges to appropriations (outflows):				
Current:				
General Government	24,900	39,818	39,818	--
Health and sanitation	937,632	937,632	484,392	453,240
Other financing uses	1,352,804	1,352,804	252,804	1,100,000
Total charges to appropriations	2,315,336	2,330,254	777,014	1,553,240
Budgetary fund balances, June 30	\$ --	\$ --	\$ 5,251,949	\$ 5,251,949

COUNTY OF YOLO

Budgetary Comparison Schedule

Library

For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 787,331	\$ 878,331	\$ 8,385,077	\$ 7,506,746
Resources (inflows):				
Taxes	5,997,980	5,997,980	6,092,476	94,496
Revenue from use of money and property	45,500	45,500	--	(45,500)
Aid from other governments	1,719,084	1,969,084	2,109,468	140,384
Charges for services	197,934	197,934	212,810	14,876
Other revenue	924,996	925,257	1,246,193	320,936
Other financing sources	2,854,247	2,854,247	299,248	(2,554,999)
Total resources (inflows)	<u>11,739,741</u>	<u>11,990,002</u>	<u>9,960,195</u>	<u>(2,029,807)</u>
Amounts available for appropriation	<u>12,527,072</u>	<u>12,868,333</u>	<u>18,345,272</u>	<u>5,476,939</u>
Charges to appropriations (outflows):				
Current:				
Education	8,676,286	8,676,446	8,483,926	192,520
Recreation and cultural services	148,768	149,029	145,265	3,764
Capital outlay	--	341,000	21,627	319,373
Other financing uses	<u>3,702,018</u>	<u>3,701,858</u>	<u>1,025,000</u>	<u>2,676,858</u>
Total charges to appropriations	<u>12,527,072</u>	<u>12,868,333</u>	<u>9,675,818</u>	<u>3,192,515</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,669,454</u>	<u>\$ 8,669,454</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Service Areas
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 830,549	\$ 1,862,491	\$ 5,290,285	\$ 3,427,794
Resources (inflows):				
Taxes	115,550	220,245	195,815	(24,430)
Revenue from use of money and property	15,591	18,591	1,640	(16,951)
Aid from other governments	228,840	228,840	447,427	218,587
Charges for services	3,793,725	5,483,493	5,017,920	(465,573)
Other revenue	73,270	73,270	128,703	55,433
Other financing sources	548,152	548,152	167,788	(380,364)
Total resources (inflows)	<u>4,775,128</u>	<u>6,572,591</u>	<u>5,959,293</u>	<u>(613,298)</u>
Amounts available for appropriation	<u>5,605,677</u>	<u>8,435,082</u>	<u>11,249,578</u>	<u>2,814,496</u>
Charges to appropriations (outflows):				
Current:				
Public protection	51,085	131,085	95,764	35,321
Public ways and facilities	11,947	22,080	139,514	(117,434)
Health and sanitation	1,574,530	4,269,147	3,386,444	882,703
Recreation and cultural services	1,412,792	1,412,792	1,006,443	406,349
Capital outlay	2,087,252	1,831,732	564,562	1,267,170
Debt service				
Principal	111,000	126,000	--	126,000
Interest and fiscal charges	20,625	305,800	6,450	299,350
Other financing uses	336,446	336,446	--	336,446
Total charges to appropriations	<u>5,605,677</u>	<u>8,435,082</u>	<u>5,199,177</u>	<u>3,235,905</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 6,050,401	\$ 2,622,607

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Consumer Fraud
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 10,074,883	\$ 10,074,883
Resources (inflows):				
Fines, forfeitures, and penalties	3,003,296	3,003,296	2,276,672	(726,624)
Revenue from use of money and property	125,000	125,000	--	(125,000)
Aid from other governments	100,000	100,000	94,628	(5,372)
Total resources (inflows)	<u>3,228,296</u>	<u>3,228,296</u>	<u>2,371,300</u>	<u>(856,996)</u>
Amounts available for appropriation	<u>3,228,296</u>	<u>3,228,296</u>	<u>12,446,183</u>	<u>9,217,887</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>3,228,296</u>	<u>3,228,296</u>	<u>2,762,560</u>	<u>465,736</u>
Total charges to appropriations	<u>3,228,296</u>	<u>3,228,296</u>	<u>2,762,560</u>	<u>465,736</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,683,623</u>	<u>\$ 9,683,623</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 627,970	\$ 3,969,468	\$ 8,353,509	\$ 4,384,041
Resources (inflows):				
Licenses, permits, and franchises	159,160	159,160	206,140	46,980
Fines, forfeitures, and penalties	17,000	17,000	78,957	61,957
Revenue from use of money and property	215,800	209,800	42,827	(166,973)
Aid from other governments	3,494,530	3,793,481	3,854,046	60,565
Charges for services	140,216	140,216	89,463	(50,753)
Other revenue	212,100	236,034	418,542	182,508
Other financing sources	28,000	438,500	438,500	--
Total resources (inflows)	<u>4,266,806</u>	<u>4,994,191</u>	<u>5,128,475</u>	<u>134,284</u>
Amounts available for appropriation	<u>4,894,776</u>	<u>8,963,659</u>	<u>13,481,984</u>	<u>4,518,325</u>
Charges to appropriations (outflows):				
Current:				
Public protection	2,081,177	2,236,811	1,617,185	619,626
Health and sanitation	536,959	4,164,720	4,084,900	79,820
Public assistance	90,000	101,625	90,056	11,569
Recreation and cultural services	35,500	35,500	9,477	26,023
Capital outlay	6,000	179,863	66,096	113,767
Other financing uses	2,145,140	2,245,140	1,437,594	807,546
Total charges to appropriations	<u>4,894,776</u>	<u>8,963,659</u>	<u>7,305,308</u>	<u>1,658,351</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,176,676</u>	<u>\$ 6,176,676</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing Revolving Loans
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 142,486	\$ 174,601	\$ 11,001,528	\$ 10,826,927
Resources (inflows):				
Revenue from use of money and property	48,514	48,514	189,172	140,658
Aid form other governments	536,152	536,152	84,746	(451,406)
Other financing sources	3,500	3,500	--	(3,500)
Total resources (inflows)	<u>588,166</u>	<u>588,166</u>	<u>273,918</u>	<u>(314,248)</u>
Amounts available for appropriation	<u>730,652</u>	<u>762,767</u>	<u>11,275,446</u>	<u>10,512,679</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	536,152	536,152	85,673	450,479
Other financing uses	194,500	226,615	--	226,615
Total charges to appropriations	<u>730,652</u>	<u>762,767</u>	<u>85,673</u>	<u>677,094</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 11,189,773</u>	<u>\$ 11,189,773</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat and Resource Management Program
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (294,140)	\$ (291,095)	\$ 8,294,480	\$ 8,585,575
Resources (inflows):				
Licenses, permits, and franchises	1,421,576	1,621,576	1,570,217	(51,359)
Revenue from use of money and property	10,500	10,500	--	(10,500)
Aid from other governments	226,502	2,426,502	538,986	(1,887,516)
Charges for services	--	--	345	345
Other financing sources	--	--	--	--
Total resources (inflows)	<u>1,658,578</u>	<u>4,058,578</u>	<u>2,109,548</u>	<u>(1,949,030)</u>
Amounts available for appropriation	<u>1,364,438</u>	<u>3,767,483</u>	<u>10,404,028</u>	<u>6,636,545</u>
Charges to appropriations (outflows):				
Current:				
Public protection	1,127,136	1,330,181	1,044,832	285,349
Capital outlay	226,502	2,426,502	912,588	1,513,914
Other financing uses	10,800	10,800	800	10,000
Total charges to appropriations	<u>1,364,438</u>	<u>3,767,483</u>	<u>1,958,220</u>	<u>1,809,263</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,445,808</u>	<u>\$ 17,031,383</u>

COUNTY OF YOLO

Budgetary Comparison Schedule

CARES Grant

For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 262,000	\$ 268	\$ 39,186	\$ 38,918
Resources (inflows):				
Revenue from use of money and property	--	--	13,323	13,323
Aid from other governments	40,000	90,000	65,026	(24,974)
Other financing sources	25,000	334,000	328,494	(5,506)
Total resources (inflows)	<u>65,000</u>	<u>424,000</u>	<u>406,843</u>	<u>(17,157)</u>
Amounts available for appropriation	<u>327,000</u>	<u>424,268</u>	<u>446,029</u>	<u>21,761</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	327,000	424,268	384,747	39,521
Capital outlay	--	--	13,282	(13,282)
Total charges to appropriations	<u>327,000</u>	<u>424,268</u>	<u>398,029</u>	<u>26,239</u>
Budgetary fund balances, June 30	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 48,000</u></u>	<u><u>\$ 48,000</u></u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Asset Forfeiture
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 36,500	\$ 36,500	\$ 428,173	\$ 391,673
Resources (inflows):				
Revenue from use of money and property	3,050	3,050	--	(3,050)
Aid from other governments	--	--	143,434	143,434
Other revenue	90,000	90,000	--	(90,000)
Total resources (inflows)	<u>93,050</u>	<u>93,050</u>	<u>143,434</u>	<u>50,384</u>
Amounts available for appropriation	<u>129,550</u>	<u>129,550</u>	<u>571,607</u>	<u>442,057</u>
Charges to appropriations (outflows):				
Current:				
Public protection	129,550	129,550	95,979	33,571
Capital outlay	--	--	--	--
Total charges to appropriations	<u>129,550</u>	<u>129,550</u>	<u>95,979</u>	<u>33,571</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 475,628</u>	<u>\$ 475,628</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 In-Home Supportive Services Public Authority
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ (8,917)	\$ (8,917)
Resources (inflows):				
Revenue from use of money and property	--	--	--	--
Aid from other governments	2,923,616	2,923,616	2,537,443	(386,173)
Other financing sources	141,623	141,623	141,623	--
Total resources (inflows)	<u>3,065,239</u>	<u>3,065,239</u>	<u>2,679,066</u>	<u>(386,173)</u>
Amounts available for appropriation	<u>3,065,239</u>	<u>3,065,239</u>	<u>2,670,149</u>	<u>(395,090)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	3,064,739	3,064,739	2,538,844	525,895
Debt service				
Principal	500	500	--	500
Total charges to appropriations	<u>3,065,239</u>	<u>3,065,239</u>	<u>2,679,091</u>	<u>386,148</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ (8,942)	\$ (8,942)

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COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Clarksburg Lighting District
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,064	\$ 8,064	\$ 3,519	\$ (4,545)
Resources (inflows):				
Revenue from use of money and property	60	60	87	27
Charges for services	3,806	3,806	3,806	--
Total resources (inflows)	3,866	3,866	3,893	27
Amounts available for appropriation	4,930	11,930	7,412	(4,518)
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	4,930	11,930	11,365	565
Total charges to appropriations	4,930	11,930	11,365	565
Budgetary fund balances, June 30	\$ --	\$ --	\$ (3,953)	\$ (3,953)

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 El Macero County Service Area
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 2,943	\$ 1,074,230	\$ 1,071,287
Resources (inflows):				
Taxes	--	104,695	118,221	13,526
Revenue from use of money and property	--	3,000	--	(3,000)
Aid from other governments	--	--	712	712
Charges for services	--	1,689,768	1,535,433	(154,335)
Other financing sources	--	--	2	2
Total resources (inflows)	--	1,797,463	1,654,368	(143,097)
Amounts available for appropriation	--	1,800,406	2,728,598	928,190
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	--	80,133	(80,133)
Health and sanitation	--	1,735,926	1,342,090	393,836
Capital outlay	--	64,480	64,480	--
Total charges to appropriations	--	1,800,406	1,486,703	313,703
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,241,895	\$ 2,313,180

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Snowball County Service Area No. 6
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (598,355)	\$ 9,645	\$ 99,159	\$ 89,514
Resources (inflows):				
Taxes	98,800	98,800	59,961	(38,839)
Revenue from use of money and property	900	900	--	(900)
Aid from other governments	228,840	228,840	202,400	(26,440)
Other revenue	--	--	1	1
Total resources (inflows)	<u>328,540</u>	<u>328,540</u>	<u>262,362</u>	<u>(66,178)</u>
Amounts available for appropriation	<u>(269,815)</u>	<u>338,185</u>	<u>361,521</u>	<u>23,336</u>
Charges to appropriations (outflows):				
Current:				
Public protection	34,185	114,185	78,581	35,604
Capital outlay	(304,000)	224,000	46,340	177,660
Total charges to appropriations	<u>(269,815)</u>	<u>338,185</u>	<u>124,921</u>	<u>213,264</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 236,600</u>	<u>\$ 326,114</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Garcia Bend County Service Area No. 9
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 3,690	\$ 3,690
Resources (inflows):				
Taxes	16,750	16,750	17,633	883
Revenue from use of money and property	150	150	--	(150)
Aid from other governments	--	--	17	17
Total resources (inflows)	<u>16,900</u>	<u>16,900</u>	<u>17,650</u>	<u>750</u>
Amounts available for appropriation	<u>16,900</u>	<u>16,900</u>	<u>21,340</u>	<u>4,440</u>
Charges to appropriations (outflows):				
Current:				
Public protection	16,900	16,900	17,183	(283)
Total charges to appropriations	<u>16,900</u>	<u>16,900</u>	<u>17,183</u>	<u>(283)</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,157</u>	<u>\$ 7,847</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 North Davis Meadows County Service Area No. 10
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (60,526)	\$ 280,340	\$ 672,348	\$ 392,008
Resources (inflows):				
Revenue from use of money and property	2,500	2,500	--	(2,500)
Charges for services	820,402	820,402	820,399	(3)
Total resources (inflows)	822,902	822,902	820,399	(2,503)
Amounts available for appropriation	762,376	1,103,242	1,492,747	389,505
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	--	40,846	(40,846)
Health and sanitation	403,780	459,471	282,193	177,278
Capital outlay	343,596	343,596	125,832	217,764
Debt Service:				
Interest	15,000	300,175	972	299,203
Total charges to appropriations	762,376	1,103,242	449,843	653,399
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,042,904	\$ 1,434,912

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Dunnigan County Service Area No. 11
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 3,133	\$ 49,229	\$ 46,096
Resources (inflows):				
Revenue from use of money and property	500	500	--	(500)
Charges for services	6,517	6,517	6,517	--
Total resources (inflows)	7,017	7,017	6,517	(500)
Amounts available for appropriation	7,017	10,150	55,746	45,596
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	7,017	10,150	7,170	2,980
Total charges to appropriations	7,017	10,150	7,170	2,980
Budgetary fund balances, June 30	\$ --	\$ --	\$ 48,576	\$ 94,672

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Willowbank County Service Area No. 12
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 6,386	\$ 6,386
Resources (inflows):				
Charges for services	4,585	4,585	4,585	--
Total resources (inflows)	4,620	4,620	4,585	(35)
Amounts available for appropriation	4,620	4,620	10,971	6,351
Charges to appropriations (outflows):				
Current:				
Health and sanitation	4,620	4,620	2,099	2,521
Total charges to appropriations	4,620	4,620	2,099	2,521
Budgetary fund balances, June 30	\$ --	\$ --	\$ 8,872	\$ 15,258

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Esparto Park and Pool Operations
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	171	171	1,553	1,382
Charges for services	124,025	124,025	72,034	(51,991)
Other revenue	--	--	--	--
Other financing sources	192,529	192,529	137,788	(54,741)
Total resources (inflows)	<u>316,725</u>	<u>316,725</u>	<u>211,375</u>	<u>(105,350)</u>
Amounts available for appropriation	<u>316,725</u>	<u>316,725</u>	<u>211,375</u>	<u>(105,350)</u>
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	287,000	287,000	211,375	75,625
Total charges to appropriations	<u>316,725</u>	<u>316,725</u>	<u>211,375</u>	<u>105,350</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
 Wild Wings County Service Area
 For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>(Budgetary</u>	<u>Positive</u>
			<u>Basis)</u>	<u>(Negative)</u>
Budgetary fund balances, July 1	<u>\$ 1,488,366</u>	<u>\$ 1,558,366</u>	<u>\$ 3,381,724</u>	<u>\$ 1,823,358</u>
Resources (inflows):				
Revenue from use of money and property	11,275	11,275	--	(11,275)
Aid from other governments			244,298	
Charges for services	2,834,390	2,834,390	2,575,146	(259,244)
Other revenue	73,270	73,270	128,700	55,430
Other financing sources	<u>355,623</u>	<u>355,623</u>	<u>30,000</u>	<u>(325,623)</u>
Total resources (inflows)	<u>3,274,558</u>	<u>3,274,558</u>	<u>2,978,144</u>	<u>(540,712)</u>
Amounts available for appropriation	<u>4,762,924</u>	<u>4,832,924</u>	<u>6,359,868</u>	<u>1,282,646</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	1,166,130	2,069,130	1,760,062	309,068
Recreation and cultural services	1,125,792	1,125,792	795,068	330,724
Capital outlay	2,047,656	1,199,656	327,910	871,746
Debt service:				
Principal	111,000	126,000	--	126,000
Interest	5,625	5,625	5,478	147
Other financing uses	<u>306,721</u>	<u>306,721</u>	<u>--</u>	<u>306,721</u>
Total charges to appropriations	<u>4,762,924</u>	<u>4,832,924</u>	<u>2,888,518</u>	<u>1,944,406</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,471,350</u>	<u>\$ 5,050,410</u>

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Nonmajor Debt Service Funds

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

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NONMAJOR DEBT SERVICE FUNDS

Davis Library Expansion

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

District Attorney Building

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

2017 Capital Improvement Bonds

This fund is used to accumulate resources for the payment of principal and interest on the lease revenue bonds used to finance various public capital improvement projects within the County. The projects include the expansion of the Sheriff's Monroe and Leinberger facilities, the Historical Courthouse renovation and the Library archives remodel.

2019 Lease Purchase Bonds

This fund is used to accumulate resources for the payment of principal and interest on the lease purchase bonds used to finance the acquisition of a facility located on 500 Jefferson Blvd in West Sacramento, CA. Revenue is derived from rents charged to county departments that occupy the building.

2019 Solid Waste Revenue Bond

This fund is used to accumulate resources for the payment of principal and interest on the 2019 Solid Waste Revenue Bond used to finance improvements to the County's enterprise for the collection and disposal of municipal solid waste

2020 Lease-Purchase Revenue Bond

This fund is used to accumulate resources for the payment of principal and interest on the 2020 Lease-Purchase Revenue Bond used to finance the acquisition of two buildings located at 100 W. Court and 25 N. Cottonwood in Woodland.

2020 Lease Purchase Agreement – Trane Energy

This fund is used to accumulate resources for the payment of principal and interest on the 2020 Lease Purchase Agreement used to finance the upgrade the Counties HVAC systems and improve energy efficiency.

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COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2022

	<u>Davis Library Expansion</u>	<u>District Attorney Building</u>	<u>2017 Capital Improvement Bonds</u>	<u>2019 Lease Purchase Bonds</u>
Assets				
Cash and investments	\$ 355,180	\$ 72,083	\$ --	\$ 83,242
Cash with fiscal agent	--	--	--	--
Total Assets	<u>\$ 355,180</u>	<u>\$ 72,083</u>	<u>\$ --</u>	<u>\$ 83,242</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Due to other funds	--	--	1,350	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>1,350</u>	<u>--</u>
Fund Balances				
Restricted	\$ 355,180	\$ 72,083	--	\$ 83,242
Assigned	--	--	--	--
Unassigned	--	--	(1,350)	--
Total Fund Balances	<u>355,180</u>	<u>72,083</u>	<u>(1,350)</u>	<u>83,242</u>
Total Liabilities and Fund Balances	<u>\$ 355,180</u>	<u>\$ 72,083</u>	<u>\$ --</u>	<u>\$ 83,242</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2022

	2020 Trane Energy	2020 Lease Revenue Bonds	Total
Assets			
Cash and investments	\$ --	\$ 302,649	\$ 813,154
Cash with fiscal agent	840,502	--	840,502
	<u>840,502</u>	<u>--</u>	<u>840,502</u>
Total Assets	<u>\$ 840,502</u>	<u>\$ 302,649</u>	<u>\$ 1,653,656</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ --	\$ 2,900	\$ 2,900
Due to other funds	612,000	--	613,350
Total Liabilities	<u>612,000</u>	<u>2,900</u>	<u>616,250</u>
Fund Balances			
Restricted	\$ 228,502	\$ --	\$ 739,007
Assigned	--	299,749	299,749
Unassigned	--	--	(1,350)
Total Fund Balances	<u>228,502</u>	<u>299,749</u>	<u>1,037,406</u>
Total Liabilities and Fund Balances	<u>\$ 840,502</u>	<u>\$ 302,649</u>	<u>\$ 1,653,656</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Fiscal Year Ended June 30, 2022

	Davis Library Expansion	District Attorney Building	2017 Capital Improvement Bonds	2019 Lease Purchase Bonds
Revenues:				
Revenue from use of money and property	\$ --	\$ 168	\$ --	\$ --
Charges for services	--	72,715	--	386,704
Other	--	--	--	--
Total Revenues	<u>--</u>	<u>72,883</u>	<u>--</u>	<u>386,704</u>
Expenditures:				
Current:				
General government	11,895	800	3,253	1,118
Capital Outlay	--	--	--	--
Debt Service:				
Principal	380,000	--	680,000	242,773
Interest and fiscal charges	142,325	--	562,950	105,291
Total Expenditures	<u>534,220</u>	<u>800</u>	<u>1,246,203</u>	<u>349,182</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(534,220)</u>	<u>72,083</u>	<u>(1,246,203)</u>	<u>37,522</u>
Other Financing Sources (Uses):				
Transfers in	425,000	--	1,242,950	--
Total Other Financing Sources (Uses)	<u>425,000</u>	<u>--</u>	<u>1,242,950</u>	<u>--</u>
Changes in Fund Balances	(109,220)	72,083	(3,253)	37,522
Fund Balances - Beginning	464,400	--	1,903	45,720
Fund Balances - Ending	<u>\$ 355,180</u>	<u>\$ 72,083</u>	<u>\$ (1,350)</u>	<u>\$ 83,242</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Fiscal Year Ended June 30, 2022

	2020 Trane Energy	2020 Lease Revenue Bonds	Total
Revenues:			
Revenue from use of money and property	\$ 19,118	\$ --	\$ 19,286
Charges for services	-	1,151,471	1,610,890
Other	--	313	313
Total Revenues	<u>19,118</u>	<u>1,151,784</u>	<u>1,630,489</u>
Expenditures:			
Current:			
General government	1,000	7,845	25,911
Capital Outlay	623,240	--	623,240
Debt Service:			
Principal	618,333	632,907	2,554,013
Interest and fiscal charges	245,857	409,323	1,465,746
Total Expenditures	<u>1,488,430</u>	<u>1,050,075</u>	<u>4,668,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,469,312)</u>	<u>101,709</u>	<u>(3,038,421)</u>
Other Financing Sources (Uses):			
Transfers in	864,191	--	2,532,141
Total Other Financing Sources (Uses)	<u>864,191</u>	<u>--</u>	<u>2,532,141</u>
Changes in Fund Balances	(605,121)	101,709	(506,280)
Fund Balances - Beginning	833,623	198,040	1,543,686
Fund Balances - Ending	<u>\$ 228,502</u>	<u>\$ 299,749</u>	<u>\$ 1,037,406</u>

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COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Expansion
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,600	\$ 1,600	\$ 464,400	\$ 462,800
Resources (inflows):				
Other financing source	522,325	522,325	425,000	(97,325)
Total resources (inflows)	522,325	522,325	425,000	(97,325)
Amounts available for appropriation	523,925	523,925	889,400	365,475
Charges to appropriations (outflows):				
Current:				
General government	1,600	1,600	11,895	(10,295)
Total charges to appropriations	523,925	523,925	534,220	(10,295)
Budgetary fund balances, June 30	\$ --	\$ --	\$ 355,180	\$ 355,180

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	168	168
Charges for services	72,715	72,715	72,715	--
Total resources (inflows)	72,715	72,715	72,883	168
Amounts available for appropriation	72,715	72,715	72,883	168
Charges to appropriations (outflows):				
Current:				
General Government	1,500	1,500	800	700
Total charges to appropriations	1,500	1,500	800	700
Budgetary fund balances, June 30	\$ 71,215	\$ 71,215	\$ 72,083	\$ 868

COUNTY OF YOLO

Budgetary Comparison Schedule
 2017 Capital Improvement Lease Revenue Bonds
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 1,903	\$ 1,903
Resources (inflows):				
Other financing sources	1,247,951	1,247,951	1,242,950	(5,001)
Total resources (inflows)	<u>1,247,951</u>	<u>1,247,951</u>	<u>1,242,950</u>	<u>(5,001)</u>
Amounts available for appropriation	<u>1,247,951</u>	<u>1,247,951</u>	<u>1,244,853</u>	<u>(3,098)</u>
Charges to appropriations (outflows):				
Current:				
General government	5,000	5,000	3,253	1,747
Debt Service:				
Principal	680,000	680,000	680,000	--
Interest and fiscal charges	<u>562,951</u>	<u>562,951</u>	<u>562,950</u>	<u>1</u>
Total charges to appropriations	<u>1,247,951</u>	<u>1,247,951</u>	<u>1,246,203</u>	<u>1,748</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,350)</u>	<u>\$ (1,350)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 2019 Lease Purchase Bonds
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ (38,639)	\$ 45,720	\$ 84,359
Resources (inflows):				
Charges for services	386,704	386,704	386,704	--
Total resources (inflows)	386,704	386,704	386,704	--
Amounts available for appropriation	386,704	348,065	432,424	84,359
Charges to appropriations (outflows):				
Debt Service:				
Principal	242,773	242,773	242,773	--
Interest and fiscal charges	105,292	105,292	105,291	1
Total charges to appropriations	348,065	348,065	349,182	(1,117)
Budgetary fund balances, June 30	\$ 38,639	\$ --	\$ 83,242	\$ 83,242

COUNTY OF YOLO

Budgetary Comparison Schedule
 2020 Trane Engery
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 1,488,430	\$ 833,623	\$ (654,807)
Resources (inflows):				
Revenue from use of money and property	--	--	19,118	19,118
Other financing sources	--	--	864,191	864,191
Total resources (inflows)	--	--	883,309	883,309
Amounts available for appropriation	--	1,488,430	1,716,932	228,502
Charges to appropriations (outflows):				
Current:				
General Government	--	--	1,000	(1,000)
Capital outlay	--	618,857	623,240	(4,383)
Total charges to appropriations	864,191	1,488,430	1,488,430	--
Budgetary fund balances, June 30	\$ (864,191)	\$ --	\$ 228,502	\$ 228,502

COUNTY OF YOLO

Budgetary Comparison Schedule
 2020 Lease Revenue Bonds
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ (163,030)	\$ 198,040	\$ 361,070
Resources (inflows):				
Charges for services	1,208,160	1,208,160	1,151,784	(56,376)
Total resources (inflows)	1,208,160	1,208,160	1,151,784	(56,376)
Amounts available for appropriation	1,208,160	1,045,130	1,349,824	304,694
Charges to appropriations (outflows):				
Current:				
General Government	\$ --	\$ 2,899	\$ 7,845	\$ (4,946)
Debt Service:				
Principal	632,907	632,907	632,907	--
Interest and fiscal charges	409,324	409,324	409,323	1
Total charges to appropriations	1,042,231	1,045,130	1,050,075	(4,945)
Budgetary fund balances, June 30	\$ 165,929	\$ --	\$ 299,749	\$ 299,749

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Nonmajor Capital Projects Funds

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

NONMAJOR CAPITAL PROJECTS FUNDS

Accumulated Capital Outlay

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

Esparto Parks Improvements Project

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

Esparto Bridge Development Fee

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

County Facilities

This fund is used to account for the accumulation of funds for County facility projects including the County Historic Courthouse renovation, Davis Office Building renovations, and other County facilities projects.

Yolo Library

This fund is used to account for the receipt and expenditure of funding to construct a new library for the town of Yolo.

Juvenile Detention Facilities

This fund is used to account for the receipt and expenditure of state grant funds and county match to expand the juvenile detention facilities.

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2022

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	County Facilities
Assets				
Cash and investments	\$ 4,655,366	\$ 48,870	\$ --	\$ 2,406,855
Cash with fiscal agent	--	--	--	367,603
Deposits	--	--	--	20,000
Total Cash and Investments	<u>4,655,366</u>	<u>48,870</u>	<u>--</u>	<u>2,794,458</u>
Receivables (net):				
Taxes receivable	34,577	--	--	--
Due from other governments	--	--	--	--
Loans receivable	500,000	--	--	400,000
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 5,189,943</u></u>	<u><u>\$ 48,870</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 3,194,458</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,218	\$ --	\$ --	\$ 625,770
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>1,218</u>	<u>--</u>	<u>--</u>	<u>625,770</u>
Fund Balances				
Nonspendable	--	--	--	--
Restricted	5,188,725	--	--	--
Committed	--	48,870	--	--
Assigned	--	--	--	2,568,688
Unassigned	--	--	--	--
Total Fund Balances	<u>5,188,725</u>	<u>48,870</u>	<u>--</u>	<u>2,568,688</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 5,189,943</u></u>	<u><u>\$ 48,870</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 3,194,458</u></u>

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2022

	Knights Landing Levee CPF	Yolo Library	Jail Expansion	Total
Assets				
Cash and investments	\$ --	\$ 468,502	\$ --	\$ 7,579,593
Cash with fiscal agent	--	--	5,901,523	6,269,126
Deposits	--	--	--	20,000
Total Cash and Investments	--	468,502	5,901,523	13,868,719
Receivables (net):				
Taxes receivable	--	--	--	34,577
Due from other governments	2,107,338	--	1,814,751	3,922,089
Loans receivable	--	--	--	900,000
Prepaid items	--	--	45,750	45,750
Total Assets	\$ 2,107,338	\$ 468,502	\$ 7,762,024	\$ 18,771,135
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 696,377	\$ 689,586	\$ 2,322,191	\$ 4,335,142
Due to other governments	--	--	15,300	15,300
Due to other funds	240,470	--	2,804,847	3,045,317
Total Liabilities	936,847	689,586	5,142,338	7,395,759
Fund Balances				
Nonspendable	--	--	45,750	45,750
Restricted	--	--	--	5,188,725
Committed	--	--	--	48,870
Assigned	1,170,491	--	2,573,936	6,313,115
Unassigned	--	(221,084)	--	(221,084)
Total Fund Balances	1,170,491	(221,084)	2,619,686	11,375,376
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,107,338	\$ 468,502	\$ 7,762,024	\$ 18,771,135

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2022

	Accumulated Capital Outlay	Esparto Parks Improvements Project	County Facilities
Revenues:			
Taxes	\$ 3,224,198	\$ --	\$ --
Revenue from use of money and property	--	--	--
Aid from other governments	716,890	--	121,391
Other	533,916	5,000	--
Total Revenues	4,475,004	5,000	121,391
Expenditures:			
Current:			
General government	302,062	--	903,245
Capital outlay	--	251,272	2,365,795
Total Expenditures	302,062	303,790	3,269,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,172,942	(298,790)	(3,147,649)
Other Financing Sources (Uses):			
Transfers in	--	19,400	4,601,147
Transfers out	(4,155,974)	--	--
Total Other Financing Sources (Uses)	(4,155,974)	19,400	4,601,147
Changes in Fund Balances	16,968	(279,390)	1,453,498
Fund Balances - Beginning	5,171,757	328,260	1,115,190
Fund Balances - Ending	\$ 5,188,725	\$ 48,870	\$ 2,568,688

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2022

	Knights Landing Levee CPF	Yolo Library	Jail Expansion	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 3,224,198
Revenue from use of money and property	8,449	--	250,093	258,542
Aid from other governments	3,043,951	--	14,449,109	18,331,341
Other	--	--	--	538,916
Total Revenues	3,052,400	--	14,699,202	22,352,997
Expenditures:				
Current:				
General government	--	14,916	2,039	1,222,262
Capital outlay	2,909,983	2,938,655	13,646,092	22,111,797
Total Expenditures	2,909,983	2,953,571	13,648,131	23,386,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	142,417	(2,953,571)	1,051,071	(1,033,580)
Other Financing Sources (Uses):				
Transfers in	--	1,858,213	--	6,478,760
Transfers out	--	--	--	(4,155,974)
Total Other Financing Sources (Uses)	--	1,858,213	--	2,322,786
Changes in Fund Balances	142,417	(1,095,358)	1,051,071	1,289,206
Fund Balances - Beginning	1,028,074	874,274	1,568,615	10,086,170
Fund Balances - Ending	\$ 1,170,491	\$ (221,084)	\$ 2,619,686	\$ 11,375,376

COUNTY OF YOLO

Budgetary Comparison Schedule
 Accumulated Capital Outlay
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (63,097)	\$ 1,765,244	\$ 5,171,757	\$ 3,406,513
Resources (inflows):				
Taxes	3,166,598	3,166,598	3,224,198	57,600
Revenue from use of money and property	5,000	5,000	--	(5,000)
Aid from other governments	720,090	720,090	716,890	(3,200)
Other revenue	--	--	533,916	533,916
Total resources (inflows)	<u>3,891,688</u>	<u>3,891,688</u>	<u>4,475,004</u>	<u>583,316</u>
Amounts available for appropriation	<u>3,828,591</u>	<u>5,656,932</u>	<u>9,646,761</u>	<u>3,989,829</u>
Charges to appropriations (outflows):				
Current:				
General government	619,340	619,340	302,062	317,278
Other financing uses	3,209,251	5,037,592	4,155,974	881,618
Total charges to appropriations	<u>3,828,591</u>	<u>5,656,932</u>	<u>4,458,036</u>	<u>1,198,896</u>
Budgetary fund balances, June 30	\$ --	\$ --	\$ 5,188,725	\$ 8,595,238

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvements Project
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 143,000	\$ 307,400	\$ 328,260	\$ 20,860
Resources (inflows):				
Other income	--	--	5,000	5,000
Other financing sources	--	19,400	19,400	--
Total resources (inflows)	--	--	24,400	5,000
Amounts available for appropriation	143,000	307,400	352,660	25,860
Charges to appropriations (outflows):				
Current:				
Capital outlay	143,000	288,000	251,272	36,728
Total charges to appropriations	143,000	307,400	303,790	3,610
Budgetary fund balances, June 30	\$ --	\$ --	\$ 48,870	\$ 50,330

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Facilities
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 400,435	\$ 382,435	\$ 1,115,190	\$ 732,755
Resources (inflows):				
Aid from other governments	--	--	121,391	121,391
Other financing sources	1,834,656	8,408,697	4,601,147	(3,807,550)
Total resources (inflows)	1,834,656	8,408,697	4,722,538	(3,686,159)
Amounts available for appropriation	2,235,091	8,791,132	5,837,728	(2,953,404)
Charges to appropriations (outflows):				
Current:				
General government	--	2,486,000	903,245	1,582,755
Capital outlay	2,235,091	6,305,132	2,365,795	3,939,337
Total charges to appropriations	2,235,091	8,791,132	3,269,040	5,522,092
Budgetary fund balances, June 30	\$ --	\$ --	\$ 2,568,688	\$ 2,568,688

COUNTY OF YOLO

Budgetary Comparison Schedule
 Knights Landing Levee
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 9,264,783	\$ 9,264,783	\$ 1,028,074	\$ (8,236,709)
Resources (inflows):				
Revenue from use of money and property	--	--	8,449	8,449
Aid from other governments	--	--	3,043,951	
Total resources (inflows)	--	--	3,052,400	8,449
Amounts available for appropriation	9,264,783	9,264,783	4,080,474	(8,228,260)
Charges to appropriations (outflows):				
Current:				
Capital outlay	9,264,783	9,264,783	2,909,983	6,354,800
Total charges to appropriations	9,264,783	9,264,783	2,909,983	6,354,800
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,170,491	\$ (1,873,460)

COUNTY OF YOLO

Budgetary Comparison Schedule
 Yolo Library
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 874,274	\$ 874,274	\$ 874,274	\$ --
Resources (inflows):				
Other revenue	1,683,733	1,683,733	--	(1,683,733)
Other financing sources	1,858,213	1,858,213	1,858,213	--
Total resources (inflows)	3,541,946	3,541,946	1,858,213	(1,683,733)
Amounts available for appropriation	4,416,220	4,416,220	2,732,487	(1,683,733)
Charges to appropriations (outflows):				
Current:				
General government	--	--	14,916	(14,916)
Capital outlay	4,416,220	4,416,220	2,938,655	1,477,565
Total charges to appropriations	4,416,220	4,416,220	2,953,571	1,462,649
Budgetary fund balances, June 30	\$ --	\$ --	\$ (221,084)	\$ (221,084)

COUNTY OF YOLO

Budgetary Comparison Schedule
 Jail Expansion Capital Project
 For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,552,857	\$ 1,552,857	\$ 1,568,615	\$ 15,758
Resources (inflows):				
Revenue from use of money and property	--	--	250,093	250,093
Aid from other governments	30,359,538	34,209,538	14,449,109	(19,760,429)
Total resources (inflows)	<u>30,359,538</u>	<u>34,209,538</u>	<u>14,699,202</u>	<u>(19,510,336)</u>
Amounts available for appropriation	<u>31,912,395</u>	<u>35,762,395</u>	<u>16,267,817</u>	<u>(19,494,578)</u>
Charges to appropriations (outflows):				
Current:				
General government	--	--	2,039	(2,039)
Capital outlay	31,912,395	35,762,395	13,646,092	22,116,303
Total charges to appropriations	<u>31,912,395</u>	<u>35,762,395</u>	<u>13,648,131</u>	<u>22,114,264</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,619,686</u>	<u>\$ 2,619,686</u>

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Internal Service Funds

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

INTERNAL SERVICE FUNDS

Yolo Electric

This fund was established to account for and recover the cost of electric generated by the County's three solar arrays.

Equipment Replacement

This fund was established to accumulate funds for equipment replacement.

Fleet Services

This fund was established to account for and recover the cost of providing vehicles to County departments.

Telephone

This fund was established to account for and recover the cost of the County telephone system.

Unemployment Self-Insurance

This fund accounts for the financing of the County's unemployment insurance.

Dental Self-Insurance

This fund accounts for the financing of the County's employee dental insurance.

Pension Funding

This fund was established to account for pension related deductions and expenses.

COUNTY OF YOLO

Combining Statement of Fund Net Position
Internal Service Funds
June 30, 2022

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 2,471,282	\$ 557,826	\$ 920,579
Restricted cash with fiscal agent	--	--	--	--
Accounts receivable	193,133	--	4,834	--
Due from other governments	--	--	--	8,177
Due from other funds	--	--	--	--
Inventory	--	--	24,315	24,457
Prepaid expenses	28,383	--	--	--
Total Current Assets	221,516	2,471,282	586,975	953,213
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Depreciable:				
Infrastructure	--	--	--	546,927
Structures and improvements	29,896,556	--	--	2,475,726
Equipment	--	--	115,881	534,542
Software	--	--	9,640	--
Accumulated depreciation	(9,303,061)	--	(78,448)	(1,750,886)
Total Noncurrent Assets	20,593,495	--	47,073	1,806,309
Total Assets	20,815,011	2,471,282	634,048	2,759,522
LIABILITIES				
Current Liabilities:				
Interest payable	82,672	--	--	11,086
Accounts payable	327,042	219,921	160,462	6,325
Accrued salaries and benefits	1,258	--	8,787	16,846
Due to other governments	--	--	53	--
Compensated absences	--	--	16,000	41,000
Current portion of certificates of participation	880,000	--	--	--
Current portion of loans payable	450,141	--	--	--
Current portion of capital lease payable	--	--	--	159,561
Current portion of estimated self-insurance claims payable	--	--	--	--
Due to other funds	3,448,528	--	1,537	2,947
Total Current Liabilities	5,189,641	219,921	186,839	237,765
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	--
Compensated absences	--	--	1,855	3,693
Certificates of participation	15,295,000	--	--	--
Loans payable	1,190,803	--	--	--
Financed Purchase Agreement	--	--	--	166,038
Total Liabilities	21,675,444	219,921	188,694	407,496
NET POSITION				
Net investment in capital assets	2,777,551	--	47,073	1,480,710
Unrestricted	(3,637,984)	2,251,361	398,281	871,316
Total Net Position	\$ (860,433)	\$ 2,251,361	\$ 445,354	\$ 2,352,026

continued

COUNTY OF YOLO

Combining Statement of Fund Net Position
Internal Service Funds
June 30, 2022

	Unemployment Self-Insurance	Dental Self - Insurance	Pension Funding	Total
ASSETS				
Current Assets:				
Cash and investments	\$ 779,572	\$ 1,240,784	\$ 697,188	\$ 6,667,231
Restricted cash with fiscal agent	--	--	5,845,398	5,845,398
Accounts receivable	--	9,432	--	207,399
Due from other governments	--	377	6,288	14,842
Due from other funds	--	65,743	1,100,152	1,165,895
Inventory	--	--	--	48,772
Prepaid expenses	--	--	--	28,383
Total Current Assets	<u>779,572</u>	<u>1,316,336</u>	<u>7,649,026</u>	<u>13,977,920</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Depreciable:				
Infrastructure	--	--	--	546,927
Structures and improvements	--	--	--	32,372,282
Equipment	--	--	--	650,423
Software	--	--	--	9,640
Accumulated depreciation	--	--	--	(11,132,395)
Total Noncurrent Assets	<u>--</u>	<u>--</u>	<u>--</u>	<u>22,446,877</u>
Total Assets	<u>779,572</u>	<u>1,316,336</u>	<u>7,649,026</u>	<u>36,424,797</u>
LIABILITIES				
Current Liabilities:				
Interest payable	--	--	--	93,758
Accounts payable	--	224,187	--	937,937
Accrued salaries and benefits	--	--	--	26,891
Due to other governments	--	--	--	53
Compensated absences	--	--	--	57,000
Current portion of certificates of participation	--	--	--	880,000
Current portion of loans payable	--	--	--	450,141
Current portion of capital lease payable	--	--	--	159,561
Current portion of estimated self-insurance claims payable	43,803	65,743	--	109,546
Due to other funds	--	--	--	3,453,012
Total Current Liabilities	<u>43,803</u>	<u>289,930</u>	<u>--</u>	<u>6,167,899</u>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	271,540	232,196	--	503,736
Compensated absences	--	--	--	5,548
Certificates of participation	--	--	--	15,295,000
Loans payable	--	--	--	1,190,803
Capital lease payable	--	--	--	166,038
Total Liabilities	<u>315,343</u>	<u>522,126</u>	<u>--</u>	<u>23,329,024</u>
NET POSITION				
Net investment in capital assets	--	--	--	4,305,334
Unrestricted	464,229	794,210	7,649,026	8,790,439
Total Net Position	<u>\$ 464,229</u>	<u>\$ 794,210</u>	<u>\$ 7,649,026</u>	<u>\$ 13,095,773</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
Operating Revenues				
Charges for services	\$ 3,537,182	\$ --	\$ 2,071,429	\$ 1,191,674
Other revenue	--	--	2,572	--
Total Operating Revenues	<u>3,537,182</u>	<u>--</u>	<u>2,074,001</u>	<u>1,191,674</u>
Operating Expenses:				
Salaries and employee benefits	42,875	--	487,786	401,457
Services and supplies	2,273,377	467,915	1,627,954	450,665
Other	--	--	--	--
Depreciation	936,728	--	3,215	156,974
Total Operating Expenses	<u>3,252,980</u>	<u>467,915</u>	<u>2,118,955</u>	<u>1,009,096</u>
Operating Income (Loss)	<u>284,202</u>	<u>(467,915)</u>	<u>(44,954)</u>	<u>182,578</u>
Non-Operating Revenues (Expenses):				
Interest income	104,041	(11,044)	--	--
Interest expense	(951,692)	--	--	(14,220)
Gain on disposal of capital assets	--	--	--	(13,856)
Total Non-Operating Revenues (Expenses)	<u>(847,651)</u>	<u>(11,044)</u>	<u>--</u>	<u>(28,076)</u>
Net Income (Loss) Before Transfers	<u>(563,449)</u>	<u>(478,959)</u>	<u>(44,954)</u>	<u>154,502</u>
Transfers:				
Transfers in	--	365,773	--	--
Transfers out	(856,621)	(64,568)	--	(400,000)
Changes in Net Position	<u>(1,420,070)</u>	<u>(177,754)</u>	<u>(44,954)</u>	<u>(245,498)</u>
Net Position - Beginning of Year	<u>559,637</u>	<u>2,429,115</u>	<u>490,308</u>	<u>2,597,524</u>
Net Position - End of Year	<u>\$ (860,433)</u>	<u>\$ 2,251,361</u>	<u>\$ 445,354</u>	<u>\$ 2,352,026</u>

continued

COUNTY OF YOLO

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

Internal Service Funds

For the Fiscal Year Ended June 30, 2022

	Unemployment Self-Insurance	Dental Self-Insurance	Pension Funding	Total
Operating Revenues				
Charges for services	\$ 349,080	\$ 2,164,897	\$ 31,831,713	\$ 41,145,975
Other revenue	140,605	--	--	143,177
Total Operating Revenues	<u>489,685</u>	<u>2,164,897</u>	<u>31,831,713</u>	<u>41,289,152</u>
Operating Expenses:				
Salaries and employee benefits	--	--	--	932,118
Services and supplies	33,496	1,943,168	896,063	7,692,638
Other	--	--	30,936,869	30,936,869
Depreciation	--	--	--	1,096,917
Total Operating Expenses	<u>33,496</u>	<u>1,943,168</u>	<u>31,832,932</u>	<u>40,658,542</u>
Operating Income (Loss)	<u>456,189</u>	<u>221,729</u>	<u>(1,219)</u>	<u>630,610</u>
Non-Operating Revenues (Expenses):				
Interest income	--	--	--	92,997
Interest expense	--	--	--	(965,912)
Gain on disposal of capital assets	--	--	--	(13,856)
Total Non-Operating Revenues (Expenses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(886,771)</u>
Net Income (Loss) Before Transfers	456,189	221,729	(1,219)	(256,161)
Transfers:				
Transfers in	--	--	--	365,773
Transfers out	--	--	--	(1,321,189)
Changes in Net Position	456,189	221,729	(1,219)	(1,211,577)
Net Position - Beginning of Year	<u>8,040</u>	<u>572,481</u>	<u>7,650,245</u>	<u>14,307,350</u>
Net Position - End of Year	<u>\$ 464,229</u>	<u>\$ 794,210</u>	<u>\$ 7,649,026</u>	<u>\$ 13,095,773</u>

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Yolo Electric	Equipment Replacement	Fleet Service	Telephone
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 101,340	\$ --	\$ 1,871	\$ 11,992
Cash receipts from interfund services	4,523,662	--	2,067,754	1,183,943
Cash paid to suppliers for goods and services	(2,162,212)	(247,994)	(1,537,573)	(444,553)
Cash paid to employees for services	(42,994)	--	(487,374)	(402,969)
Net Cash Provided (Used) by Operating Activities	<u>2,419,796</u>	<u>(247,994)</u>	<u>44,678</u>	<u>348,413</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in from other funds	554,818	365,773	--	--
Transfers to other funds	(856,621)	(64,568)	--	(400,000)
Interest payments	104,041	--	--	--
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(197,762)</u>	<u>301,205</u>	<u>--</u>	<u>(400,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(1,264,393)	--	--	(153,337)
Interest payments related to capital debt	(957,641)	--	--	(19,442)
Payments related to the acquisition of capital assets	--	--	(20,926)	--
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,222,034)</u>	<u>--</u>	<u>(20,926)</u>	<u>(172,779)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	--	(11,044)	--	--
Net Cash Provided by Investing Activities	<u>--</u>	<u>(11,044)</u>	<u>--</u>	<u>--</u>
Net Change in Cash and Cash Equivalents	--	42,167	23,752	(224,366)
Cash and Cash Equivalents, Beginning of Year	<u>--</u>	<u>2,429,115</u>	<u>534,074</u>	<u>1,144,945</u>
Cash and Cash Equivalent, End of Year	<u>\$ --</u>	<u>\$ 2,471,282</u>	<u>\$ 557,826</u>	<u>\$ 920,579</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Unemployment Self-Insurance	Dental Self-Insurance	Pension Funding	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 3,155	\$ 2,157,293	\$ 225,265	\$ 2,500,916
Cash receipts from interfund services	345,925	--	31,368,904	39,490,188
Cash paid to suppliers for goods and services	(216,253)	(1,791,565)	(31,832,932)	(38,233,082)
Cash paid to employees for services	--	--	--	(933,337)
Net Cash Provided (Used) by Operating Activities	<u>132,827</u>	<u>365,728</u>	<u>(238,763)</u>	<u>2,824,685</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in from other funds	--	--	--	920,591
Transfers to other funds	--	--	--	(1,321,189)
Interest payments	--	--	--	104,041
Net Cash Provided (Used) by Noncapital Financing Activities	<u>--</u>	<u>--</u>	<u>--</u>	<u>(296,557)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	--	--	--	(1,417,730)
Interest payments related to capital debt	--	--	--	(977,083)
Payments related to the acquisition of capital assets	--	--	--	(20,926)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>--</u>	<u>--</u>	<u>(2,415,739)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	--	--	--	(11,044)
Net Cash Provided by Investing Activities	<u>--</u>	<u>--</u>	<u>--</u>	<u>(11,044)</u>
Net Change in Cash and Cash Equivalents	132,827	365,728	(238,763)	101,345
Cash and Cash Equivalents, Beginning of Year	<u>646,745</u>	<u>875,056</u>	<u>6,781,349</u>	<u>12,411,284</u>
Cash and Cash Equivalent, End of Year	<u>\$ 779,572</u>	<u>\$ 1,240,784</u>	<u>\$ 6,542,586</u>	<u>\$ 12,512,629</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	<u>Yolo</u>	<u>Equipment</u>	<u>Fleet</u>	<u>Telephone</u>
	<u>Electric</u>	<u>Replacement</u>	<u>Service</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 284,202	\$ (467,915)	\$ (44,954)	\$ 182,578
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	936,728	--	3,215	156,974
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	11,465	--	(2,043)	--
Due from other governments	1,076,356	--	--	(8,177)
Due from other funds	--	--	--	--
Inventory	--	--	(2,333)	12,436
Increase (decrease) in:				
Accounts payable	111,163	219,921	90,072	5,552
Accrued salaries and benefits	(118)	--	946	2,248
Current portion of estimated claims payable	--	--	--	--
Due to other governments	--	--	53	--
Due to other funds	--	--	256	562
Compensated absences	--	--	(534)	(3,760)
Estimated self-insurance claims payable	--	--	--	--
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,419,796</u>	<u>\$ (247,994)</u>	<u>\$ 44,678</u>	<u>\$ 348,413</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	<u>Unemployment</u>	<u>Dental</u>	<u>Pension</u>	
	<u>Self-Insurance</u>	<u>Self-Insurance</u>	<u>Funding</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 456,189	\$ 221,729	\$ (1,219)	\$ 630,610
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	--	--	--	1,096,917
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	--	(9,432)	--	(10)
Due from other governments	--	9,584	(1,264)	1,076,499
Due from other funds	--	(7,756)	(236,280)	(244,036)
Inventory	--	--	--	10,103
Increase (decrease) in:				
Accounts payable	--	152,690	--	579,398
Accrued salaries and benefits	--	--	--	3,076
Current portion of estimated claims payable	11,265	7,756	--	19,021
Due to other governments	--	--	--	53
Due to other funds	--	--	--	818
Compensated absences	--	--	--	(4,294)
Estimated self-insurance claims payable	(334,627)	(8,843)	--	(343,470)
Net Cash Provided (Used) by Operating Activities	<u>\$ 132,827</u>	<u>\$ 365,728</u>	<u>\$ (238,763)</u>	<u>\$ 2,824,685</u>

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CUSTODIAL FUNDS

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

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

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

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

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

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

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

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COUNTY OF YOLO

Combining Statement of Fiduciary Net Position

Custodial Funds

June 30, 2022

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Total Custodial Funds Other
ASSETS							
Cash and investments	\$ 14,972,629	\$ 7,687,059	\$ 75,890	\$ 23,745,234	\$ 31,182,346	\$ --	\$ 77,663,158
Cash with fiscal agent	--	--	--	--	--	2,014,057	2,014,057
Taxes receivable	13,101,316	--	--	--	--	--	13,101,316
Accounts receivable	158,526	--	--	--	--	--	158,526
Due from other governments	--	33,529	--	2,686,467	--	--	2,719,996
Total Assets	\$ 28,232,471	\$ 7,720,588	\$ 75,890	\$ 26,431,701	\$ 31,182,346	\$ 2,014,057	\$ 95,657,053
LIABILITIES							
Interest Payable	--	--	--	--	65,014,704	--	65,014,704
Accounts payable	193,155	--	--	--	750	--	193,905
Due to other governments	9,116,558	6,899,517	466,534	22,120,492	--	--	38,603,101
Amounts held for others	43,473	--	--	--	--	2,014,057	2,057,530
Unearned revenue	35,546	--	--	--	--	--	35,546
Bonds payable	--	--	--	--	98,413,893	--	98,413,893
Total Liabilities	\$ 9,388,732	\$ 6,899,517	\$ 466,534	\$ 22,120,492	\$ 163,429,347	\$ 2,014,057	\$ 204,318,679
NET POSITION							
Restricted for:							
Individuals, organizations, and other governments	18,843,739	821,071	(390,644)	4,311,209	(132,247,001)	--	(108,661,626)
Total Net Position	\$ 18,843,739	\$ 821,071	\$ (390,644)	\$ 4,311,209	\$ (132,247,001)	\$ --	\$ (108,661,626)

COUNTY OF YOLO

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2022

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Total Custodial Funds Other
ADDITIONS							
Taxes	--	116,032,240	59,459,705	14,624,901	34,147,051	--	224,263,897
Fines, forfeitures and penalties	2,932,542	272,837	--	--	--	--	3,205,379
Aid from other governments	--	1,987,183	90,935	--	193,318	--	2,271,436
Interest and investment income	(155,118)	(189,510)	20,164	(605,920)	(848,629)	--	(1,779,013)
Miscellaneous additions	--	9,259,996	942	--	2,390,339	--	11,651,277
Total Additions	<u>\$ 2,777,424</u>	<u>\$ 127,362,746</u>	<u>\$ 59,571,746</u>	<u>\$ 14,018,981</u>	<u>\$ 35,882,079</u>	<u>\$ --</u>	<u>\$ 239,612,976</u>
DEDUCTIONS							
Payments to other governmental institutions	--	126,449,668	59,940,673	13,197,785	10,798,220	--	210,386,346
Bond redemptions	--	--	--	--	14,748,170	--	14,748,170
Interest on bonds	--	--	--	--	10,975,545	--	10,975,545
Services and supplies	--	92,007	21,717	571,874	3,865	--	689,463
Miscellaneous deductions	2,830,924	--	--	--	383,000	--	3,213,924
Total Deductions	<u>\$ 2,830,924</u>	<u>\$ 126,541,675</u>	<u>\$ 59,962,390</u>	<u>\$ 13,769,659</u>	<u>\$ 36,908,800</u>	<u>\$ --</u>	<u>\$ 240,013,448</u>
Changes in Net Position	(53,500)	821,071	(390,644)	249,322	(1,026,721)	--	(400,472)
Net position - beginning of year	18,897,239	--	--	4,061,887	(131,220,280)	--	(108,261,154)
Net position - ending of year	<u>\$ 18,843,739</u>	<u>\$ 821,071</u>	<u>\$ (390,644)</u>	<u>\$ 4,311,209</u>	<u>\$ (132,247,001)</u>	<u>\$ -</u>	<u>\$ (108,661,626)</u>

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**Component Units Fire Districts
Combining Fund Statements**

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COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2022

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 1,123,704	\$ 431,403	\$ 2,244,351	\$ 1,085,559
Imprest cash	--	200	--	20
Total cash and investments	<u>1,123,704</u>	<u>431,603</u>	<u>2,244,351</u>	<u>1,085,579</u>
Receivables (net):				
Taxes receivable	767	592	3,769	1,769
Accounts receivable	--	--	--	--
Due from other governments	--	--	--	12,541
Prepaid items	--	--	--	25,060
Total Assets	<u><u>\$ 1,124,471</u></u>	<u><u>\$ 432,195</u></u>	<u><u>\$ 2,248,120</u></u>	<u><u>\$ 1,124,949</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 6,352	\$ 24,618	\$ --	\$ 15,321
Accrued payroll	1,879	3,710	--	4,933
Due to other governments	3,307	--	818,623	9,854
Unearned revenue	--	--	--	169,869
Total Liabilities	<u>11,538</u>	<u>28,328</u>	<u>818,623</u>	<u>199,977</u>
Fund Balances				
Committed	103,726	24,625	--	66,303
Assigned	636,310	174,918	1,303,571	290,713
Unassigned	372,897	204,324	125,926	567,956
Total Fund Balances	<u>1,112,933</u>	<u>403,867</u>	<u>1,429,497</u>	<u>924,972</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,124,471</u></u>	<u><u>\$ 432,195</u></u>	<u><u>\$ 2,248,120</u></u>	<u><u>\$ 1,124,949</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2022

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 421,732	\$ 449,660	\$ 977,155	\$ 741,594
Imprest cash	--	--	50	--
Total cash and investments	<u>421,732</u>	<u>449,660</u>	<u>977,205</u>	<u>741,594</u>
Receivables (net):				
Taxes receivable	418	--	2,707	1,539
Accounts receivable	--	2,469	--	--
Due from other governments	--	--	--	--
Prepaid items	13,141	--	--	--
Total Assets	<u><u>\$ 435,291</u></u>	<u><u>\$ 452,129</u></u>	<u><u>\$ 979,912</u></u>	<u><u>\$ 743,133</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 6,880	\$ 7,867	\$ 16,542	\$ 200
Accrued payroll	494	12,627	8,846	--
Due to other governments	984	1,159	4,175	275,781
Unearned revenue	--	--	--	--
Total Liabilities	<u>8,358</u>	<u>21,653</u>	<u>29,563</u>	<u>275,981</u>
Fund Balances				
Committed	135,525	--	137,365	133,507
Assigned	130,624	385,958	566,490	383,954
Unassigned	160,784	44,518	246,494	(50,316)
Total Fund Balances	<u>426,933</u>	<u>430,476</u>	<u>950,349</u>	<u>467,152</u>
Total Liabilities and Fund Balances	<u><u>\$ 435,291</u></u>	<u><u>\$ 452,129</u></u>	<u><u>\$ 979,912</u></u>	<u><u>\$ 743,133</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Component Unit Fire Districts
 June 30, 2022

	No Mans Land Fire	Springlake Fire	Total
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and Investments:			
Cash and cash equivalents	\$ 73,347	\$ 212,226	\$ 7,760,731
Imprest cash	--	--	270
Total cash and investments	<u>73,347</u>	<u>212,226</u>	<u>7,761,001</u>
Receivables (net):			
Taxes receivable	--	7,371	18,932
Accounts receivable	--	--	2,469
Due from other governments	--	--	12,541
Prepaid items	--	--	38,201
Total Assets	<u>\$ 73,347</u>	<u>\$ 219,597</u>	<u>\$ 7,833,144</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ --	\$ --	\$ 77,780
Accrued payroll	--	--	32,489
Due to other governments	41,291	225,419	1,380,593
Unearned revenue	--	--	169,869
Total Liabilities	<u>41,291</u>	<u>225,419</u>	<u>1,660,731</u>
 Fund Balances			
Committed	5,082	--	606,133
Assigned	--	--	3,872,538
Unassigned	26,974	(5,822)	1,693,735
Total Fund Balances	<u>32,056</u>	<u>(5,822)</u>	<u>6,172,413</u>
 Total Liabilities and Fund Balances	<u>\$ 73,347</u>	<u>\$ 219,597</u>	<u>\$ 7,833,144</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Balance Sheet
to the Statement of Net Position - Component Unit Fire Districts
June 30, 2022

Fund Balances - Total Component Unit Fire Districts funds \$ 6,172,413

Amounts reported for component units in the statement
of net position are different because:

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the governmental funds.

Nondepreciable 106,871
Depreciable, net 4,092,088

Long-term liabilities, including bonds payable, are not due and payable
in the current period, and therefore are not reported in the governmental funds.

Compensated absences (52,318)

Net position of Component Unit Fire Districts \$ 10,319,054

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2022

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
Revenues:				
Taxes	\$ 188,663	\$ 213,577	\$ 637,510	\$ 204,052
Licenses, permits, and franchises	8,743	8,734	--	30,302
Revenue from use of money and property	--	--	--	--
Aid from other governments	224,417	18,331	10,818	79,332
Charges for services	75,049	67,959	226,599	97,327
Other revenue	2,909	339	11	1,003
Total Revenues	<u>499,781</u>	<u>308,940</u>	<u>874,938</u>	<u>412,016</u>
Expenditures:				
Current:				
Public protection	594,347	354,413	877,596	295,560
Capital outlay	20,812	65,273	--	1,757
Total Expenditures	<u>615,159</u>	<u>419,686</u>	<u>877,596</u>	<u>297,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,378)	(110,746)	(2,658)	114,699
Other Financing Sources:				
Sale of capital assets	--	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>(115,378)</u>	<u>(110,746)</u>	<u>(2,658)</u>	<u>114,699</u>
Fund Balances - Beginning	<u>1,228,311</u>	<u>514,613</u>	<u>1,432,155</u>	<u>810,273</u>
Fund Balances - Ending	<u>\$ 1,112,933</u>	<u>\$ 403,867</u>	<u>\$ 1,429,497</u>	<u>\$ 924,972</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2022

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
Revenues:				
Taxes	\$ 98,249	\$ 368,063	\$ 364,484	\$ 382,963
Licenses, permits, and franchises	17,510	--	38,169	--
Revenue from use of money and property	--	--	20,250	--
Aid from other governments	26,848	11,345	39,212	18,475
Charges for services	18,347	150,092	159,846	--
Other revenue	2	6	14,353	532
Total Revenues	<u>160,956</u>	<u>529,506</u>	<u>636,314</u>	<u>401,970</u>
Expenditures:				
Current:				
Public protection	115,217	507,163	548,968	434,824
Capital outlay	--	--	--	--
Total Expenditures	<u>115,217</u>	<u>507,163</u>	<u>548,968</u>	<u>434,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,739	22,343	87,346	(32,854)
Other Financing Sources:				
Sale of capital assets	--	22,500	--	--
Total Other Financing Sources	<u>--</u>	<u>22,500</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	<u>45,739</u>	<u>44,843</u>	<u>87,346</u>	<u>(32,854)</u>
Fund Balances - Beginning	<u>381,194</u>	<u>385,633</u>	<u>863,003</u>	<u>500,006</u>
Fund Balances - Ending	<u>\$ 426,933</u>	<u>\$ 430,476</u>	<u>\$ 950,349</u>	<u>\$ 467,152</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Districts
 For the Fiscal Year Ended June 30, 2022

	No Mans Land Fire	Springlake Fire	Total
Revenues:			
Taxes	\$ 10,708	\$ 520,480	\$ 2,988,749
Licenses, permits, and franchises	--	--	103,458
Revenue from use of money and property	--	--	20,250
Aid from other governments	237	1,107	430,122
Charges for services	61,260	49,538	906,017
Other revenue	--	12,008	31,163
Total Revenues	<u>72,205</u>	<u>583,133</u>	<u>4,479,759</u>
Expenditures:			
Current:			
Public protection	43,027	588,955	4,360,070
Capital outlay	--	--	87,842
Total Expenditures	<u>43,027</u>	<u>588,955</u>	<u>4,447,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,178	(5,822)	31,847
Other Financing Sources:			
Sale of capital assets	--	--	22,500
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>22,500</u>
Changes in Fund Balances	<u>29,178</u>	<u>(5,822)</u>	<u>54,347</u>
Fund Balances - Beginning	<u>2,878</u>	<u>--</u>	<u>6,118,066</u>
Fund Balances - Ending	<u>\$ 32,056</u>	<u>\$ (5,822)</u>	<u>\$ 6,172,413</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Statement of Activities - Component Unit Fire Districts
For the Fiscal Year Ended June 30, 2022

Changes in fund balances - Total Component Unit Fire Districts funds	\$	54,347
--	----	--------

Amounts reported for component units in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets, infrastructure, and other related capital assets adjustments	\$ 427,601	
Less current year depreciation and loss on disposal of capital assets	<u>(462,621)</u>	(35,020)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(3,172)	
Change in interest payable	<u> --</u>	<u>(3,172)</u>

Change in net position of Component Unit Fire Districts	\$	<u><u>16,155</u></u>
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STATISTICAL SECTION

COUNTY OF YOLO

Statistical Section

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year.

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

	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
Governmental Activities										
Net investment in capital assets	\$ 139,605,079	\$ 143,971,864	\$ 145,056,105	\$ 148,504,830	\$ 158,355,691	\$ 149,521,775	\$ 201,809,051	\$ 219,293,260	\$ 231,057,777	\$ 254,372,296
Restricted	76,649,517	92,982,216	100,872,887	106,551,444	108,958,607	121,726,930	122,874,729	137,203,988	145,840,790	156,323,208
Unrestricted	(38,197,913)	(42,327,041)	(264,007,024)	(255,834,557)	(250,551,166)	(206,494,891)	(232,116,475)	(264,110,350)	(243,001,246)	(201,376,665)
Subtotal governmental activities net position	178,056,683	194,627,039	(18,078,032)	(778,283)	16,763,132	64,753,814	92,567,305	92,386,899	133,897,321	209,318,839
Business-Type Activities										
Net investment in capital assets	14,075,943	13,350,030	12,635,964	12,685,175	13,308,712	13,715,993	18,066,972	18,809,510	23,435,147	27,417,503
Restricted	16,230,177	18,113,968	18,052,586	15,683	15,683	15,670	15,683	15,683	15,683	15,683
Unrestricted	(19,514,205)	(18,817,214)	(21,878,083)	598,425	3,634,431	6,779,206	440,552	(649,572)	(6,521,832)	(6,583,027)
Subtotal business-type activities net position	10,791,915	12,646,784	8,810,467	13,299,283	16,958,826	20,510,869	18,523,207	18,175,621	16,928,998	20,850,159
Primary Government										
Net investment in capital assets	153,681,022	157,321,894	157,692,069	161,190,005	171,664,403	163,237,768	219,876,023	238,102,770	254,492,924	281,789,799
Restricted	92,879,694	111,096,184	118,925,473	106,567,127	108,974,290	121,742,600	122,890,412	137,219,671	145,856,473	156,338,891
Unrestricted	(57,712,118)	(61,144,255)	(285,885,107)	(255,236,132)	(246,916,735)	(199,715,685)	(231,675,923)	(264,759,922)	(249,523,078)	(207,959,692)
Total primary government net position	\$ 188,848,598	\$ 207,273,823	\$ (9,267,565)	\$ 12,521,000	\$ 33,721,958	\$ 85,264,683	\$ 111,090,512	\$ 110,562,520	\$ 150,826,319	\$ 230,168,998

Notes:

- (1) Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted when 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Source:

County of Yolo Comprehensive Annual Report

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

	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
Expenses										
Governmental Activities:										
General government	\$ 26,301,699	\$ 24,977,358	\$ 23,818,295	\$ 18,638,959	\$ 25,138,616	\$ 25,036,813	\$ 24,970,062	\$ 31,245,194	\$ 23,086,416	\$ 42,186,266
Public protection	84,140,855	87,982,661	92,197,448	92,770,686	97,361,010	111,989,852	114,474,923	124,828,940	121,063,940	98,545,790
Public ways and facilities	9,488,722	9,091,789	9,084,534	13,968,632	9,424,273	4,888,144	14,674,800	13,168,613	12,845,336	15,650,649
Health and sanitation	41,731,884	41,461,501	42,284,657	40,260,215	50,235,293	61,114,801	65,157,748	71,857,722	78,730,705	78,458,710
Public assistance	71,405,393	77,182,919	87,554,833	88,942,483	92,421,309	100,991,863	111,145,394	120,595,435	126,904,969	118,734,299
Education	6,506,885	6,689,369	6,498,714	6,274,531	7,224,461	7,730,450	7,923,266	8,493,543	8,253,728	8,602,365
Recreation and cultural services	2,162,665	2,012,644	1,895,022	1,973,130	2,015,703	2,355,703	2,194,642	3,214,776	3,193,063	2,311,803
Debt Service:										
Interest	1,227,602	2,578,994	2,211,577	2,063,141	1,747,563	2,244,868	2,035,440	2,300,581	2,492,739	2,420,215
Bond issuance cost	645,408	-	-	238,261	-	501,337	-	-	-	-
Subtotal governmental activities	<u>243,611,113</u>	<u>251,977,235</u>	<u>265,545,080</u>	<u>265,130,038</u>	<u>285,568,228</u>	<u>316,853,831</u>	<u>342,576,275</u>	<u>375,704,804</u>	<u>376,570,896</u>	<u>366,910,096</u>
Business-Type Activities:										
Airport	402,234	641,333	383,009	444,737	395,090	338,470	366,903	375,758	340,663	576,721
Central Landfill	17,138,821	8,970,185	10,053,914	8,797,334	12,413,824	12,283,501	17,613,249	20,721,455	24,696,469	20,501,308
Building	-	-	-	-	-	-	-	-	-	1,366,980
Total Business-Type Activities	<u>17,541,055</u>	<u>9,611,518</u>	<u>10,436,923</u>	<u>9,242,071</u>	<u>12,808,914</u>	<u>12,621,971</u>	<u>17,980,152</u>	<u>21,097,213</u>	<u>25,037,132</u>	<u>22,445,009</u>
Total primary government expense	<u>261,152,168</u>	<u>261,588,753</u>	<u>275,982,003</u>	<u>274,372,109</u>	<u>298,377,142</u>	<u>329,475,802</u>	<u>360,556,427</u>	<u>396,802,017</u>	<u>401,608,028</u>	<u>389,355,105</u>
Program Revenues										
Governmental Activities:										
Charges for services	41,315,201	40,292,765	34,174,963	38,027,585	47,227,264	64,239,797	59,091,793	58,247,430	62,624,058	60,960,874
Operating grants and contributions	169,512,759	178,775,241	181,665,286	189,303,480	192,290,870	210,391,616	213,474,768	222,426,973	270,258,537	289,732,045
Capital grants and contributions	2,538,039	1,999,825	1,454,413	3,398,857	3,514,542	4,584,871	21,604,221	18,116,961	8,289,741	16,801,609
Subtotal governmental activities	<u>213,365,999</u>	<u>221,067,831</u>	<u>217,294,662</u>	<u>230,729,922</u>	<u>243,032,676</u>	<u>279,216,284</u>	<u>294,170,782</u>	<u>298,791,364</u>	<u>341,172,336</u>	<u>367,494,528</u>
Business-Type Activities:										
Airport	445,638	372,375	206,231	814,256	183,072	320,063	323,095	970,451	388,657	191,821
Central Landfill	8,199,403	10,104,977	10,583,055	12,572,753	16,013,136	16,792,588	18,132,375	18,670,749	21,523,453	24,844,135
Building	-	-	-	-	-	-	-	-	-	1,493,766
Total Business-Type Activities	<u>8,645,041</u>	<u>10,477,352</u>	<u>10,789,286</u>	<u>13,387,009</u>	<u>16,196,208</u>	<u>17,112,651</u>	<u>18,455,470</u>	<u>19,641,200</u>	<u>21,912,110</u>	<u>26,529,722</u>
Total primary government program revenue	<u>222,011,040</u>	<u>231,545,183</u>	<u>228,083,948</u>	<u>244,116,931</u>	<u>259,228,884</u>	<u>296,328,935</u>	<u>312,626,252</u>	<u>318,432,564</u>	<u>363,084,446</u>	<u>394,024,250</u>
Net (expense)/revenue										
Governmental activities	(30,245,114)	(30,909,404)	(48,250,418)	(34,400,116)	(42,535,552)	(37,637,547)	(48,405,493)	(76,913,440)	(35,398,559)	584,432
Business-type activities	(8,896,014)	865,834	352,363	4,144,938	3,387,294	4,490,680	475,318	(1,456,013)	(3,125,022)	4,084,713
Total primary government net expenses	<u>(39,141,128)</u>	<u>(30,043,570)</u>	<u>(47,898,055)</u>	<u>(30,255,178)</u>	<u>(39,148,258)</u>	<u>(33,146,867)</u>	<u>(47,930,175)</u>	<u>(78,369,453)</u>	<u>(38,523,581)</u>	<u>4,669,145</u>

Continued

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

	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 40,253,669	\$ 40,937,193	\$ 44,241,948	\$ 42,905,432	\$ 50,197,692	\$ 52,822,364	\$ 58,246,438	\$ 61,049,046	\$ 64,127,132	\$ 66,987,881
Sales and use taxes	3,562,224	3,877,511	4,057,399	4,038,945	4,712,601	5,062,790	5,891,568	5,871,263	6,096,577	7,277,928
Documentary	1,038,929	916,833	1,302,946	1,327,466	1,470,036	1,303,003	1,199,585	1,582,486	1,563,141	1,975,531
Other	233,368	356,758	487,668	608,562	576,021	588,948	1,389,018	2,654,293	2,359,672	1,244,079
Unrestricted interest and investment earnings	1,468,090	342,910	1,689,973	2,098,420	1,432,151	985,597	5,392,316	4,326,632	1,270,962	(3,856,292)
Rents, not restricted to specific programs	250,674	257,958	189,519	200,405	268,091	169,323	181,880	355,167	380,769	365,638
Franchise fees	723,715	904,160	510,998	520,635	924,477	670,904	652,790	716,163	765,349	887,557
Gain (Loss) on disposal of capital assets	70,962	-	28,792	-	530,898	482,960	3,876,612	177,984	379,644	183,143
Transfers	16,200	(113,563)	-	-	(35,000)	-	-	-	(34,265)	(228,379)
Total governmental activities	47,851,199	47,836,518	52,996,911	51,699,865	60,652,988	62,674,837	76,830,207	76,733,034	76,908,981	74,837,086
Business-type activities:										
Unrestricted interest and investment earnings	20	873,712	225	341,252	222,409	85,321	1,344,788	1,100,618	353,167	(393,741)
Miscellaneous	1,709	1,760	1,600	2,626	-	-	-	-	-	-
Gain (Loss) on disposal of capital assets	-	-	-	-	14,840	2,631	4,670	500	19,410	1,810
Other revenues	-	-	-	-	-	-	-	7,309	-	-
Transfers	(16,200)	113,563	-	-	35,000	-	-	-	-	228,379
Total business-type activities	(14,471)	989,035	1,825	343,878	272,249	87,952	1,349,458	1,108,427	372,577	(163,552)
Total primary government	47,836,728	48,825,553	52,998,736	52,043,743	60,925,237	62,762,789	78,179,665	77,841,461	77,281,558	74,673,534
Change in Net Position										
Governmental activities	17,606,085	16,927,114	4,746,493	17,299,749	17,541,415	24,448,342	28,424,714	(180,406)	41,510,422	75,421,518
Business-type activities	(8,910,485)	1,854,869	354,188	4,488,816	3,659,543	4,578,632	1,824,776	(347,586)	(2,718,180)	3,921,161
Total primary government	\$ 8,695,600	\$ 18,781,983	\$ 5,100,681	\$ 21,788,565	\$ 21,200,958	\$ 29,026,974	\$ 30,249,490	\$ (527,992)	\$ 38,792,242	\$ 79,342,679

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

	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
General Fund										
Nonspendable	\$ 11,649,188	\$ 10,930,232	\$ 9,750,183	\$ 9,460,935	\$ 10,856,048	\$ 11,125,287	\$ 11,904,579	\$ 9,957,284	\$ 8,715,183	\$ 12,568,654
Restricted	12,231,027	16,076,088	11,348,478	14,289,217	17,369,825	25,233,150	16,791,122	15,439,615	18,296,263	19,101,556
Committed	300,000	2,164,934	3,741,197	5,819,435	8,204,603	20,160,795	25,252,694	31,259,979	36,902,505	41,395,795
Assigned	12,896,564	16,989,458	28,686,687	30,981,033	32,058,722	28,252,283	30,090,667	28,903,951	37,877,855	40,407,947
Unassigned	2,977,674	7,241,582	3,371,296	3,172,661	2,017,234	5,458,667	3,391,915	1,247,655	2,458,209	(453,920)
Subtotal General Fund	<u>40,054,453</u>	<u>53,402,294</u>	<u>56,897,841</u>	<u>63,723,281</u>	<u>70,506,432</u>	<u>90,230,182</u>	<u>87,430,977</u>	<u>86,808,484</u>	<u>104,250,015</u>	<u>113,020,032</u>
All Other Governmental Funds										
Nonspendable	211,047	250,263	204,200	198,787	207,562	503,228	201,939	245,734	279,488	378,033
Restricted	61,953,526	75,833,487	78,786,977	80,618,774	79,228,687	87,301,815	89,676,663	104,556,977	110,396,358	116,311,323
Committed	7,482,155	5,174,004	5,430,360	5,815,676	5,564,023	9,611,278	7,210,077	8,442,373	9,990,036	9,721,109
Assigned	-	-	49,771	12,543	89,148	14,128,149	11,932,102	5,886,440	3,677,320	7,344,153
Unassigned	(3,649)	(3,380)	(53,047)	(111,114)	(422,436)	(815,544)	(742,080)	(3,256,920)	(15,448)	(235,329)
Total all other governmental funds	<u>69,643,079</u>	<u>81,254,374</u>	<u>84,418,261</u>	<u>86,534,666</u>	<u>84,666,984</u>	<u>110,728,926</u>	<u>108,278,701</u>	<u>115,874,604</u>	<u>124,327,754</u>	<u>133,519,289</u>
Total all governmental funds	<u>\$ 109,697,532</u>	<u>\$ 134,656,668</u>	<u>\$ 141,316,102</u>	<u>\$ 150,257,947</u>	<u>\$ 155,173,416</u>	<u>\$ 200,959,108</u>	<u>\$ 195,709,678</u>	<u>\$ 202,683,088</u>	<u>\$ 228,577,769</u>	<u>\$ 246,539,321</u>

Source:
 County of Yolo Comprehensive Annual Report

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

	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
Revenues:										
Taxes	\$ 47,885,998	\$ 50,195,316	\$ 52,991,444	\$ 56,757,533	\$ 59,135,470	\$ 62,020,544	\$ 66,726,609	\$ 71,157,088	\$ 74,146,521	\$ 77,485,419
Licenses, permits, and franchises	6,831,789	7,379,493	7,791,583	9,292,665	12,212,943	14,186,866	16,953,446	15,067,054	14,845,899	13,584,721
Fines, forfeitures and penalties	8,842,106	8,214,566	9,065,066	7,005,038	9,812,881	10,601,362	6,076,929	4,809,997	6,216,144	8,262,688
Revenue from use of money and property	1,898,601	766,322	2,024,234	2,468,498	1,695,273	1,731,806	6,164,711	5,492,204	1,875,602	(2,408,395)
Aid from other governments	167,974,327	178,949,280	181,603,167	189,896,484	196,356,862	215,702,459	235,878,560	240,568,218	278,572,655	306,533,654
Charges for services	29,277,453	23,917,712	18,363,954	28,045,394	25,496,806	36,742,717	39,967,211	45,187,031	49,363,540	47,960,303
Other	3,534,388	6,093,890	2,312,854	2,434,794	4,012,001	4,955,868	2,623,997	3,583,722	8,632,843	5,154,947
Total Revenues	266,244,662	275,516,579	274,152,302	295,900,406	308,722,236	345,941,622	374,391,463	385,865,314	433,653,204	456,573,337
Expenditures:										
General government	25,071,072	25,611,212	28,148,251	26,162,067	27,697,564	28,047,468	33,692,542	37,142,312	35,166,762	54,314,455
Public protection	78,702,512	83,833,962	88,685,305	94,893,260	97,942,732	104,097,916	108,422,124	116,589,982	115,327,089	113,408,525
Public ways and facilities	11,392,238	17,085,002	9,824,773	11,935,360	7,337,561	7,369,281	8,419,608	9,048,285	9,208,054	9,751,835
Health and sanitation	40,671,999	39,642,851	41,508,976	47,400,770	50,732,802	53,192,135	60,923,797	68,716,658	77,418,478	83,401,348
Public assistance	69,538,919	74,811,868	85,559,249	92,048,578	92,979,184	96,594,253	105,225,494	115,783,652	125,084,929	127,217,222
Education	5,748,944	6,032,442	5,977,269	6,618,603	6,745,672	7,021,093	7,026,042	7,260,077	7,519,875	8,772,333
Recreation and cultural services	2,008,378	1,707,386	1,734,227	1,720,848	1,864,468	2,110,723	2,266,904	2,305,706	2,519,963	2,308,753
Capital outlay	22,202,630	618,154	2,201,608	2,294,017	15,323,477	18,162,616	51,962,068	45,378,742	32,183,452	34,327,909
Debt service:										
Principal	1,615,893	1,945,051	2,041,855	3,576,129	2,319,195	956,499	1,230,457	1,462,489	2,118,776	4,469,013
Interest and fiscal charges	1,096,010	2,666,911	914,994	736,741	550,386	1,067,141	921,023	1,011,208	1,612,867	1,564,393
Bond issuance costs	645,408	-	-	238,261	-	501,337	54,004	112,233	-	-
Total Expenditures	258,694,003	253,954,839	266,596,507	287,624,634	303,493,041	319,120,462	380,144,063	404,811,344	408,160,245	439,535,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,550,659	21,561,740	7,555,795	8,275,772	5,229,195	26,821,160	(5,752,600)	(18,946,030)	25,492,959	17,037,551
Other Financing Sources (Uses):										
Transfers in	30,993,069	44,709,898	32,171,267	34,877,194	42,982,814	63,764,581	57,054,323	57,721,705	60,068,033	56,055,005
Transfers out	(31,707,148)	(45,407,374)	(33,213,690)	(35,228,361)	(43,827,438)	(63,892,272)	(57,459,264)	(58,200,382)	(60,045,997)	(55,327,963)
Sale of capital assets	59,734	84,234	82,680	66,775	530,898	482,754	314,576	177,979	379,646	196,999
Premium on refunded bonds	-	-	-	192,992	-	1,444,469	-	-	-	-
Payment to refunding agent	(3,281,022)	-	-	(5,902,527)	-	-	-	-	-	-
Debt issuance	26,081,075	4,010,638	63,382	6,660,000	-	17,165,000	4,321,237	26,220,138	-	-
Total Other Financing Sources (Uses)	22,145,708	3,397,396	(896,361)	666,073	(313,726)	18,964,532	4,230,872	25,919,440	401,682	924,041
Net change in fund balance	29,696,367	24,959,136	6,659,434	8,941,845	4,915,469	45,785,692	(1,521,728)	6,973,410	25,894,641	17,961,592
Fund balance, beginning	80,001,165	109,697,532	134,656,668	141,316,102	150,257,947	155,173,416	200,959,108	195,709,678	202,683,088	228,577,729
Prior period adjustment	-	-	-	-	-	-	(3,727,702)	-	-	-
Fund balance, restated beginning	80,001,165	109,697,532	134,656,668	141,316,102	150,257,947	155,173,416	197,231,406	195,709,678	202,683,088	228,577,729
Fund balance, ending	\$ 109,697,532	\$ 134,656,668	\$ 141,316,102	\$ 150,257,947	\$ 155,173,416	\$ 200,959,108	\$ 195,709,678	\$ 202,683,088	\$ 228,577,729	\$ 246,539,321
Debt service as a percentage of noncapital expenditures	1.46%	1.93%	1.12%	1.60%	1.00%	0.84%	0.66%	0.69%	0.99%	1.49%

Source:
 County of Yolo Comprehensive Annual Report

**COUNTY OF YOLO, CALIFORNIA
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Secured (a)</u>	<u>Unsecured (a)</u>	<u>Unitary (b)</u>	<u>Exempt (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2012 - 2013	19,529,473,051	1,215,145,891	482,150,256	(883,811,762)	20,342,957,436	0.99997
2013 - 2014	20,338,688,345	1,243,242,012	502,457,766	(907,094,942)	21,177,293,181	0.99997
2014 - 2015	21,603,048,360	1,344,567,420	529,608,008	(931,766,791)	22,545,456,997	1.00000
2015 - 2016	22,990,577,057	1,371,573,631	580,812,727	(927,208,181)	24,015,755,234	1.00000
2016 - 2017	24,311,329,793	1,417,101,945	599,323,139	(1,069,951,149)	25,257,803,728	1.00000
2017 - 2018	25,583,666,347	1,502,816,718	628,411,928	(1,137,249,218)	26,577,645,775	1.00000
2018 - 2019	27,068,915,421	1,538,725,456	698,172,923	(1,199,970,604)	28,105,843,196	1.00000
2019 - 2020	28,620,366,822	1,564,878,341	685,106,184	(1,282,177,475)	29,588,173,872	1.00000
2020 - 2021	30,064,703,103	1,836,464,161	686,060,453	(1,519,494,876)	31,067,732,841	1.00000
2021 - 2022	31,456,995,505	2,003,300,937	742,016,777	(1,736,362,316)	32,465,950,903	1.00000

Notes:

- (1) Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- (2) Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- (3) Unitary properties are railroads and utilities crossing the county and are assessed by the State Board of Equalization.
- (4) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- (5) Due to 1978 passage of the property tax initiative Proposition 13 (Prop 13) the County does not track the estimated actual value of all County properties. Under Prop 13 property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Sources:

- a) Statement of the County Assessor to the Board of Equalization of the State of California
- b) State Board of Equalization

**COUNTY OF YOLO, CALIFORNIA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (UNAUDITED)
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>County Direct Rates</u>		<u>Overlapping Rates</u>		<u>Total</u>
	<u>Yolo County General</u>	<u>Cities (1)</u>	<u>Schools (2)</u>	<u>Special Districts (3)</u>	
2012 - 2013	0.99997	0.00000	0.06049	0.00004	1.06050
2013 - 2014	0.99997	0.00000	0.06379	0.00003	1.06379
2014 - 2015	1.00000	0.00000	0.05720	0.00003	1.05723
2015 - 2016	1.00000	0.00000	0.06612	0.00002	1.06613
2016 - 2017	1.00000	0.00000	0.06814	0.00002	1.06816
2017 - 2018	1.00000	0.00000	0.06678	0.00000	1.06678
2018 - 2019	1.00000	0.00000	0.06229	0.00000	1.06229
2019 - 2020	1.00000	0.00000	0.08299	0.00000	1.08299
2020 - 2021	1.00000	0.00000	0.08372	0.00000	1.08372
2021 - 2022	1.00000	0.00000	0.09694	0.00000	1.09694

Notes:

- (1) Rates shown represents a weighted average of the 4 incorporated cities within the County of Yolo.
- (2) Rates shown represents a weighted average of the various school district and community colleges tax rate areas within the County of Yolo.
- (3) Rates shown represents a weighted average of the various special district tax rate areas within the County of Yolo.

Source:

County of Yolo Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
JUNE 30, 2022 AND JUNE 30, 2013**

Taxpayer	Nature of Business	June 30, 2022			June 30, 2013		
		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Pacific Gas & Electric	Utility	\$ 509,256,920	1	1.57%	\$ 286,852,997	1	1.41%
Dayton Hudson Corp	Distribution/Warehouse	202,510,169	2	0.62%	101,652,445	4	0.50%
SAC Ziggurat LLC	Real Estate Investment Firm	130,882,001	3	0.40%	--		
Walgreen Co.	Distribution/Warehouse	109,328,974	4	0.34%	103,230,746	3	0.51%
Seminis Vegetable Seeds Inc.	Agricultural	84,787,873	5	0.26%			
Bre Delta Industrial Sac LP	Distribution/Warehouse	80,050,013	6	0.25%			
Tilden-Lafayette LLC	Real Estate	78,206,210	7	0.24%			
Harsch Investment Prop LLC	Real Estate Developer	77,757,593	8	0.24%			
West Capitol Commons LLC	REIT	69,521,003	9	0.21%			
Pacific Coast Producers	Food Processor	68,396,650	10	0.21%			
JB Management LP	Property Management				57,729,201	5	0.28%
Pacific Coast Producers	Food Processor				54,590,012	6	0.27%
Pacific Bell	Communication provider				47,218,356	7	0.23%
River City Land Holding Co LLC	Sports Entertainment				47,084,999	8	0.23%
Conaway Preservation Group LLC	Agricultural				47,009,724	9	0.23%
Industrial Woodlands	Distribution Warehouse				46,120,210	10	0.23%
MHSQ LLC (Money Store)	Finance				112,790,134	2	0.55%
		<u>\$ 1,410,697,406</u>		<u>4.35%</u>	<u>\$ 904,278,824</u>		<u>4.44%</u>

Source:

Compiled by Yolo County Department of Financial Services

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

Fiscal Year Ended June 30,	Taxes Levied for this Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percentage of Levy
2012	270,089,446	265,612,946	98.34%
2013	270,954,602	267,234,402	98.63%
2014	280,414,636	277,079,018	98.81%
2015	293,508,499	290,147,976	98.86%
2016	309,943,551	307,416,496	99.18%
2017	315,301,507	313,049,906	99.29%
2018	335,376,846	333,202,896	99.35%
2019	350,976,151	348,338,447	99.25%
2020	373,830,429	370,445,927	99.09%
2021	394,321,194	389,979,031	98.90%

N/A = Data is not available.

Source:
Annual Property Tax Collection Statistical Questionnaire.

COUNTY OF YOLO, CALIFORNIA
RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Government Activities</u>							<u>Business-Type Activities</u>			<u>Total Primary Government</u>	<u>Percentage of Assessed Value</u>	<u>Percentage of Personal Income</u>	
	<u>Special Assessment Bonds</u>	<u>Loans Payable</u>	<u>Certificates of Participation</u>	<u>2017 Lease Revenue Bonds</u>	<u>2019 Lease Purchase Bonds</u>	<u>2020 Lease Purchase Bonds</u>	<u>2020 Trane Energy Lease</u>	<u>Capital Leases</u>	<u>2019 Solid Waste Bonds</u>	<u>Loans Payable</u>				<u>Capital Leases</u>
2011-2012	7,825,000	6,666,091	3,340,000	-	-	-	-	5,192,741	-	213,213	8,839	23,245,884	0.11%	0.26%
2012-2013	7,585,000	5,810,882	26,060,000	-	-	-	-	4,907,057	-	174,904	6,757	44,544,600	0.22%	0.47%
2013-2014	7,330,000	5,039,976	25,840,000	-	-	-	-	8,588,554	-	163,247	4,592	46,966,369	0.22%	0.47%
2014-2015	7,060,000	4,228,383	24,905,000	-	-	-	-	7,199,676	-	151,316	2,341	43,546,716	0.19%	0.41%
2015-2016	6,660,000	3,860,415	23,940,000	-	-	-	-	5,612,756	-	145,245	7,727	40,226,143	0.17%	0.36%
2016-2017	6,325,000	3,547,543	22,945,000	-	-	-	-	3,839,785	-	132,889	3,946	36,794,163	0.15%	0.32%
2017-2018	6,141,062	3,207,850	21,941,604	18,609,469	-	-	-	3,528,286	-	120,243	-	53,548,514	0.20%	0.45%
2018-2019	5,772,290	2,842,350	20,940,941	17,948,444	4,221,189	-	-	96,866	-	366,000	-	52,188,080	0.19%	0.42%
2019-2020	5,393,518	2,448,147	19,960,278	17,257,419	3,983,173	16,000,000	10,159,381	744,445	14,292,991	341,204	-	90,580,556	0.31%	0.71%
2020-2021	5,009,746	2,060,336	18,944,615	16,536,394	3,747,036	15,388,099	10,159,381	551,351	13,787,091	315,710	-	86,499,759	0.29%	N/A
2021-2022	4,620,974	1,640,944	16,175,000	15,780,369	3,504,263	14,755,192	9,541,048	-	13,261,191	10,409,498	-	90,038,851	0.28%	N/A

Note:
N/A = data not available

Source:
County of Yolo Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA
 COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Legal Debt Limit at 1.25%</u>	<u>Total net applicable debt</u>	<u>Legal Debt Margin</u>	<u>Legal Debt Margin / Debt Limit</u>
2012-2013	20,342,957,436	254,286,968	-	254,286,968	100.00%
2013-2014	21,177,293,181	264,716,165	-	264,716,165	100.00%
2014-2015	22,545,456,997	281,818,212	-	281,818,212	100.00%
2015-2016	24,015,755,234	300,196,940	-	300,196,940	100.00%
2016-2017	25,257,803,728	315,722,547	-	315,722,547	100.00%
2017-2018	26,577,645,775	332,220,572	-	332,220,572	100.00%
2018-2019	28,105,843,196	351,323,040	-	351,323,040	100.00%
2019-2020	29,588,173,872	369,852,173	-	369,852,173	100.00%
2020-2021	31,067,732,841	388,346,661	-	388,346,661	100.00%
2021-2022	32,465,950,903	405,824,386	-	405,824,386	100.00%

Notes:

1) Government Code Section 29909 provides that the total amount of general obligation bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll. If water conservation, flood control, irrigation, reclamation, or drainage works improvements, or purposes, or the construction of select County roads is included in any proposition submitted, the total amount of bonded indebtedness may exceed 1.25% but shall not exceed 3.75% of the taxable property of the County as shown by the last equalized assessment roll.

Data Source:

Statement of the County Assessor to the Board of Equalization of the State of California

**COUNTY OF YOLO, CALIFORNIA
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
JUNE 30, 2022**

2021-2022 Assessed Valuation: \$ 32,463,490,500 (includes unitary utility valuation)

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable (1)</u>	<u>June 30, 2022</u>
Los Rios Community College District	8.581%	\$ 42,484,102
Solano County Community College District	1.957%	6,888,075
Yuba Joint Community College District	29.082%	53,306,174
Davis Joint Unified School District	99.671	150,393,572
Davis Joint Unified School District Community Facilities District No. 2	100.000%	10,650,000
Esparto Unified School District	100.000%	1,243,684
Pierce Joint Unified School District	22.898%	3,902,162
River Delta Joint Unified School District School Facilities Improvement District No. 2	51.165%	5,511,819
Washington Unified School District	100.000%	134,603,895
Winters Joint Unified School District	81.196%	46,425,674
Woodland Joint Unified School District	98.981%	9,714,985
City of Davis Community Facilities Districts	100.000%	22,663,431
City of West Sacramento Community Facilities Districts	100.000%	106,511,094
City of Woodland Community Facilities Districts	100.000%	92,615,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	4,485,000
Yolo County 1915 Act Bonds	100.000%	640,000
Special District 1915 Act Bonds	100.000%	50,689,490
Total Overlapping Tax and Assessment Debt		<u>\$ 742,728,157</u>
 <u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 61,858,390
Yolo County Board of Education Certificates of Participation	100.000%	5,000,000
Yuba Joint Community College District Certificates of Participation	29.082%	3,668,680
Davis Joint Unified School District Certificates of Participation	99.671%	41,375,034
Washington Unified School District Certificates of Participation	100.000%	70,108,706
Winters Joint Unified School District Certificates of Participation	84.196%	2,719,531
Woodland Joint Unified School District Certificates of Participation	98.981%	8,561,857
City of West Sacramento General Fund Obligations and Pension Obligation Bonds	100.000%	13,563,142
City of Woodland General Fund Obligations	100.000%	5,753,733
Total Gross Direct and Overlapping General Fund Debt		<u>\$ 212,609,073</u>
Less: West Sacramento supported obligation bonds		<u>7,504,748</u>
Total Net Direct and Overlapping General Fund Debt		<u>\$ 205,104,325</u>
 Overlapping Tax Increment Debt (Successor Agencies):	 100.000%	 <u>\$ 101,338,032</u>
 TOTAL DIRECT DEBT		 \$61,403,373
TOTAL GROSS OVERLAPPING DEBT		\$ 994,816,872
TOTAL NET OVERLAPPING DEBT		<u>\$ 987,312,124</u>
 GROSS COMBINED TOTAL DEBT		 \$ 1,056,220,245 (2)
NET COMBINED TOTAL DEBT		<u>\$ 1,048,715,497</u>

(continued)

**COUNTY OF YOLO, CALIFORNIA
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
JUNE 30, 2022**

- (1) The percentage of overlapping debt applicable to the County is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the County divided by the district's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2021-22 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	2.29%
Total Direct Debt (\$61,403,373)	0.19%
Gross Combined Total Debt	3.25%
Net Combined Total Debt	3.23%

Ratios to Redevelopment Successor Agencies Incremental Valuation (\$6,331,212,777):

Total Overlapping Tax Increment Debt	1.60%
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Source:

California Municipal Statistics, Inc.

**COUNTY OF YOLO, CALIFORNIA
 DEMOGRAPHICS AND ECONOMIC STATISTICS (UNAUDITED)
 LAST TEN FISCAL YEARS**

Year	Population as of January 1	Personal Income (2) (In Thousands)	(2) Per Capita Income	(3) Labor Force	(3) No. of Employed	(3) Unemployment Rate	Public School Enrollment (4)
2012	204,349	9,070,848	44,340	104,000	92,900	10.7%	29,407
2013	205,999	9,386,687	45,502	102,900	93,700	8.9%	29,250
2014	208,246	9,990,719	47,941	103,700	96,400	7.1%	29,185
2015	211,813	10,660,604	50,277	104,600	98,200	6.1%	29,345
2016	214,555	11,034,896	51,176	105,100	99,000	5.8%	29,681
2017	218,896	11,372,235	52,052	107,200	102,300	4.6%	29,841
2018	220,306	11,821,166	53,704	106,300	102,500	3.6%	30,067
2019	222,581	12,375,073	56,123	109,200	105,000	3.9%	30,085
2020	221,165	12,830,169	58,391	104,300	93,400	10.5%	30,569
2021	217,500	N/A	N/A	107,100	101,200	5.5%	29,839
2022	221,165	N/A	N/A	108,200	104,600	3.3%	29,689

Detail of estimated population, as of January 1, 2022 (1):

Incorporated Cities

Davis	64,869
West Sacramento	52,837
Winters	7,422
Woodland	60,137
Total of Incorporated Cities	<u>185,265</u>
Total of Unincorporated Areas	<u>35,900</u>
Total Population	<u><u>221,165</u></u>

Notes:

N/A = Data not available

Sources:

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

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
JUNE 30, 2022 AND JUNE 30, 2013**

June 30, 2022				June 30, 2013			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	10,309	1	9.86%	University of California, Davis	12,639	1	14.27%
State of California	3,546	2	3.39%	State of California	2,480	2	2.80%
U.S. Government	2,334	3	2.20%	Cache Creek Casino Resort	2,200	3	2.48%
Cache Creek Casino Resort	2,300	4	1.42%	Pacific Gas & Electric Co.	1,731	4	1.95%
County of Yolo	1,490	5	1.42%	Yolo County	1,257	5	1.42%
Woodland Joint Unified Sch Dist.	1,105	6	1.06%	Woodland Joint Unified Sch Dist.	1,000	6	1.13%
Dignity Health	995	7	0.95%	Woodland Heathcare	949	7	1.07%
Raley's Inc.	950	8	0.91%	Raily's Family of fine Stores	830	8	0.94%
Sutter Health	928	9	0.89%	Davis Joint Unified School District	790	9	1.95%
Clark Pacific Corp.	843	10	0.81%	City of Davis	700	10	0.79%
Total ten largest	<u>24,800</u>			Total ten largest	<u>24,576</u>		
Total all others	<u>79,800</u>			Total all others	<u>64,024</u>		
Total County employment (3)	<u><u>104,600</u></u>			Total County employment (3)	<u><u>88,600</u></u>		

Source:

- (1) Sacramento Business Journal, June 3, 2022
- (2) County of Yolo Comprehensive Annual Report, Fiscal Year Ended June 30, 2013
- (3) State of California, Employment Development Department, Labor Market Division.

**COUNTY OF YOLO, CALIFORNIA
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM (UNAUDITED)
 LAST TEN FISCAL YEARS**

Function/Program	Full-Time Equivalent Employees as of June, 30									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government										
Administration	30	31	34	35	30	36	35	35	34	39
Finance	51	54	56	59	52	58	60	62	63	68
Facilities	12	14	13	14	13	16	17	18	19	23
Other	65	65	70	66	56	70	76	75	75	81
	<u>158</u>	<u>164</u>	<u>173</u>	<u>174</u>	<u>151</u>	<u>180</u>	<u>188</u>	<u>190</u>	<u>191</u>	<u>211</u>
Public Protection										
Child Support Enforcement	54	54	49	49	43	51	49	49	82	82
District Attorney	95	97	106	106	96	103	97	97	97	98
Public Defender	31	34	35	36	35	40	41	41	41	48
Sheriff-Coroner	254	261	251	273	262	274	289	289	292	304
Probation	127	120	116	129	105	121	147	103	100	105
Other	53	53	73	57	50	71	72	73	76	74
	<u>614</u>	<u>619</u>	<u>630</u>	<u>650</u>	<u>591</u>	<u>660</u>	<u>695</u>	<u>652</u>	<u>688</u>	<u>711</u>
Public Ways & Facilities										
	<u>44</u>	<u>45</u>	<u>45</u>	<u>46</u>	<u>44</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
Health & Sanitation										
Public Health	83	91	102	91	89	90	87	92	156	161
Mental Health	78	85	92	72	85	113	120	125	120	117
	<u>161</u>	<u>176</u>	<u>194</u>	<u>163</u>	<u>174</u>	<u>203</u>	<u>207</u>	<u>217</u>	<u>276</u>	<u>278</u>
Public Assistance										
Employment & Social Services	307	353	421	439	365	424	450	458	466	483
Other	9	10	10	10	4	8	8	12	10	14
	<u>316</u>	<u>363</u>	<u>431</u>	<u>449</u>	<u>369</u>	<u>432</u>	<u>458</u>	<u>470</u>	<u>476</u>	<u>497</u>
Education										
County Library	39	38	39	41	36	41	42	42	39	39
Agriculture Education	2	2	0	0	0	0	0	0	0	0
	<u>41</u>	<u>40</u>	<u>39</u>	<u>41</u>	<u>36</u>	<u>41</u>	<u>42</u>	<u>42</u>	<u>39</u>	<u>39</u>
Recreation and Cultural - Parks										
Parks	8	8	6	6	6	7	7	7	6	5
Museum	0	0	0	0	0	0	1	1	1	1
	<u>8</u>	<u>8</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>7</u>	<u>6</u>
County Landfill										
	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>27</u>	<u>33</u>	<u>33</u>	<u>33</u>	<u>33</u>	<u>33</u>
County Airport										
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total FTE's	<u>1,367</u>	<u>1,440</u>	<u>1,543</u>	<u>1,554</u>	<u>1,399</u>	<u>1,605</u>	<u>1,680</u>	<u>1,661</u>	<u>1,759</u>	<u>1,824</u>

Source:
 Authorized position resolution report

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Tax Collector										
Number of tax bills issued	63,381	63,544	63,362	63,449	64,078	64,888	65,352	66,338	66,819	67,107
County Counsel										
Annual attorney hours	9,872	10,163	8,181	9,786	14,203	15,017	14,771	16,932	17,001	13,437
Public Protection										
Sheriff										
Total patrol calls for service	31,180	35,575	36,760	31,660	31,059	31,467	33,550	37,442	37,545	38,959
Total jail bookings	7,397	8,353	8,621	7,951	7,829	7,486	7,348	6,176	4,734	4,892
Average jail population	440	455	411	375	389	364	327	289	219	278
Animal shelter average daily population	100	107	103	98	99	91	115	88	63	95
Probation										
Total minors booked	490	741	521	497	390	309	225	123	41	54
Total minors released	494	736	507	488	394	321	241	139	41	54
Average Juvenile Hall daily population	24	24	27	37	38	34	23	10	4.5	5.3
District Attorney										
Total felony cases filed	2,086	2,315	1,849	1,406	1,655	1,555	1,674	1,752	1,418	1,556
Total misdemeanor cases filed	3,236	3,540	4,836	6,194	6,473	7,102	5,679	4,110	2,575	2,494
Agriculture										
Pesticides permits issued	609	670	599	714	705	837	808	709	641	653
Phytosanitary certificates issued	7,436	7,179	6,464	6,093	7,215	6,602	6,059	6,579	7,652	6,115
Phytofield acres inspected	28,279	29,180	22,568	19,962	25,540	32,213	30,392	24,894	22,080	15,809
Weights & Measures devices	8,955	8,942	8,921	9,587	9,444	9,248	8,943	9,290	9,398	10,958
Pounds of rodent bait manufactured	52,075	47,425	46,000	38,875	51,675	28,900	39,325	1,400	0	0
Buildings Division										
Number of permits issued	686	737	842	677	941	1066	1024	1,003	1,076	993
Recorder										
Total documents recorded	44,012	32,238	34,791	35,705	39,054	33,386	33,631	33,327	52,773	38,234
Public Ways & Facilities										
No data										

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health & Sanitation										
Health Department										
Primary care clinic visits **	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Detention Health sick calls	13,821	8,702	5,009	15,564	8,820	8,486	4,309	5,867	100	4,817
Adult Day Health Center										
average daily attendance	43	48	51	53	54	53	54	52	55	53
Women, Infants & Children (WIC) caseload	5,615	5,243	5,048	4,451	4,135	4,720	4,175	3,705	3,488	3,400
Mental Health Numbers of service units (minutes)	2,523,999	2,594,877	2,523,545	2,818,309	2,930,408	2,848,205	3,327,413	4,042,116	3,797,369	3,356,545
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases	45	17	25	29	25	32	143	223	245	330
Elder abuse reports	501	663	781	849	786	845	670	90	94	91
Average annual food stamp cases	7,622	8,288	9,631	10,744	10,266	9,990	9,966	12,224	13,131	14,226
Value of foods stamps issued	\$30,144,745	\$30,310,869	\$ 32,624,593	\$ 34,442,435	\$ 32,186,168	\$ 29,904,667	\$ 28,454,772	\$ 31,317,886	\$ 33,454,103	\$ 42,571,308
Average monthly In-Home Support hours	149,687	182,333	214,756	238,998	250,569	262,949	279,973	316,955	327,184	338,698
Education										
Library										
Total circulation	1,127,175	1,090,149	1,318,092	1,289,932	1,198,222	1,279,578	1,487,268	927,459	668,923	1,236,355
Recreation & Cultural										
Boat launch passes sold	80	68	70	89	58	62	63	47	83	91
Cars and day use passes sold	4,035	4,062	3,300	4,351	3,239	4,652	5,539	4,321	0	23
Camping nights	2,863	2,064	545	952	2,898	1,727	1,579	1,294	2,076	1,435
Sanitation Enterprise Fund										
Total tonnage entering landfill	271,743	356,311	350,058	533,181	557,444	413,744	341,598	378,276	368,162	367,042
Total tonnage recycled	104,473	182,798	173,095	191,341	204,378	208,510	154,377	191,638	182,834	165,966
Total tonnage disposed	167,270	173,513	176,963	341,840	353,066	205,234	187,221	186,638	185,328	201,076

Source:

County of Yolo departments

**In FY 08-09 Health department clinic visits only include patient visits with primary care physician.

N/A - Data not available

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government											
Vehicles	80	95	98	27	49	30	32	26	27	28	33
Motorized heavy equipment	1	3	4	2	1	3	3	3	3	3	3
Office buildings	5	5	5	5	5	5	5	5	5	6	7
Other Structures	1	1	1	1	1	1	1	1	1	1	2
Leased storage facility	1	1	1	1	1	1	1	1	1	1	1
Microwave towers	2	2	2	2	2	2	2	2	2	2	2
Communication sites	3	3	3	3	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1	1	1	1	1
Solar Arrays	1	3	3	3	3	3	3	3	3	3	3
Airports	1	1	1	1	1	1	1	1	1	1	1
Public Protection											
Sheriff											
Vehicles	111	112	116	97	106	108	133	107	125	117	124
Watercraft	6	7	7	6	6	7	7	7	7	8	8
Motorized heavy equipment	2	2	2	1	1	1	2	1	1	1	1
Aircraft	0	0	1	1	1	1	1	1	1	1	1
Office buildings	1	1	1	1	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2	2	2	2	2
Storage facilities	1	1	1	1	1	1	1	1	1	1	1
District Attorney											
Vehicles	39	39	40	36	43	49	43	37	40	30	36
Office Buildings	1	1	1	1	1	1	1	1	1	1	1
Leased Office Buildings	0	0	0	1	1	1	1	1	1	1	1
Probation											
Vehicles	33	34	39	33	35	38	39	44	46	38	37
Motorized heavy equipment	0	0	0	2	0	0	0	0	0	0	0
Office buildings	1	1	1	1	1	1	1	1	1	1	1
Leased office facilities	1	1	1	0	1	1	1	1	1	1	1
Detention facilities	1	1	1	1	1	1	1	1	1	1	1

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Protection (continued)											
Other											
Vehicles	43	42	44	38	35	39	55	36	36	45	44
Motorized heavy equipment	1	0	0	1	4	4	1	1	1	1	1
Courthouses	1	1	1	1	1	1	1	1	1	1	1
County owned office buildings	3	3	3	3	3	3	3	3	3	3	3
Leased office buildings	1	1	1	1	1	1	1	1	0	0	0
Storage facilities	1	1	1	1	1	1	1	1	1	1	1
Public Ways & Facilities											
Road Department											
Vehicles	26	29	26	20	23	27	28	28	27	28	28
Motorized heavy equipment	22	22	23	25	32	37	37	46	51	51	49
Office buildings	2	2	2	2	2	2	1	1	1	1	1
Road miles maintained	759	757	757	757	756	758	755	755	752	752	752
Bridges	158	158	158	158	147	147	147	147	147	147	147
Culverts	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1650	1650	1650
Health & Sanitation											
Vehicles	44	41	41	49	52	57	57	57	64	69	65
Office buildings	3	3	3	3	3	3	3	3	3	4	4
Leased office buildings	0	0	0	0	1	1	1	1	1	1	1
County Service Areas:											
Water connections	1,006	1,006	1,006	1,006	1,006	1,002	1,002	1,002	1002	1002	1002
Sewer connections	876	876	876	876	876	868	868	868	868	868	868
Landfill facilities:											
Vehicles	12	12	11	11	11	12	13	11	11	11	12
Motorized heavy equipment	7	8	8	7	7	11	14	13	13	15	17
Operating landfill	1	1	1	1	1	1	1	1	1	1	1
Buildings	3	3	3	3	3	3	3	3	3	3	3
Public Assistance											
Vehicles	43	43	46	55	60	61	62	53	72	66	50
Motorized heavy equipment	1	1	1	2	2	1	1	1	1	1	1
Leased office buildings	1	1	1	2	2	2	2	2	1	1	1
County owned office buildings	1	1	1	1	1	1	1	1	2	2	2
Leased storage facility	1	1	1	1	1	1	1	1	1	1	1

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Education											
Vehicles	6	6	6	1	1	1	1	1	1	1	1
Office buildings	1	1	1	1	1	1	1	1	1	1	1
Leased Library Facilities	1	1	1	1	1	1	1	1	1	1	1
County owned Libraries	6	6	6	6	6	6	6	6	1	1	6
Recreation & Cultural											
Parks											
Vehicles	7	9	11	8	8	8	11	10	10	12	12
Motorized heavy equipment	5	7	7	10	10	10	11	12	12	13	14
Boat Ramps	3	3	3	3	3	3	3	3	3	3	3
Golf course	1	1	1	1	1	1	1	1	1	1	1
Parks	7	7	7	7	7	7	7	7	1	7	7
Museum	1	1	1	1	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1	1	1	1	1

Source:
 County of Department of Financial Services