

**Meeting of the
Financial Oversight Committee
Yolo County
November 15, 2023
10:00 a.m.**

NOTE: This meeting is being agendized pursuant to Teleconference Rules of the Brown Act. Members must attend a physical location listed below, or member participation will be limited to that of a member of the public. The locations available for teleconferencing participation are listed below:

Physical Locations for Member Participation:

Location 1: County Administrator's Conference Room (2nd Floor)
625 Court Street, Woodland, CA

Teleconferencing Link:

Join Zoom Meeting
<https://yolocounty.zoom.us/j/83759029897>
Meeting ID: 837 5902 9897
One tap mobile
+16699006833,,83759029897# US (San Jose)
+14086380968,,83759029897# US (San Jose)

Committee Members:

Chair, Angel Barajas	(Board of Supervisors - Voting)
Mary Vixie Sandy	(Board of Supervisors – Voting)
Vice-Chair, Lawrence Raber	(Public Member – Voting)
Richard Horan	(Public Member- Voting)
Veronica Moreno	(County Superintendent of Education - Voting)
Kimberly McKinney	(Cities Member – Voting)
Kristin Sicke	(Special District Member – Voting)
Gerardo Pinedo	(Chief Administrative Officer – Non-voting)
Tom Haynes	(Chief Financial Officer – Non-voting)

Times below included in the agenda are the best estimates of County staff when the agenda item may be taken up and items may be taken up earlier than the times listed.

Call to Order at 10:00 (5 minutes)

- 1. Welcome and new staff changes**
- 2. Roll Call**
- 3. Approval of Agenda**
- 4. Follow-up of items from prior meeting**
- 5. Public Comment**

This item is reserved for persons wishing to address the Committee on any related matters that are not otherwise on this meeting agenda. Public comments on matters listed on the

agenda shall be heard at the time the matter is called. As with all public comment, members of the public who wish to address the Committee are customarily limited to 3 minutes per speaker, but an extension can be provided at the discretion of the chair.

CONSENT AGENDA (5 minutes)

6. Approval of the prior meeting minutes for 9/14/2023.
7. Receive Treasury audit report for quarter ended 6/30/2023.
8. Receive the 2023 Investment Policy
9. Summary of Audit Reports for FYE 6/30/2023 for County, Special Districts, JPAs and Other

REGULAR AGENDA

10. Receive staff update on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit (Eldredge). 5 minutes
11. Update on Audit Manager recruitment and discussion of Internal Audit reporting lines (Haynes/Eldredge). 5 minutes
12. Receive staff report on the status of the Annual Comprehensive Financial Report (ACFR) and Single Audit Report for 6/30/2023 from the External Auditors. (LSL/Haynes). 10 minutes
13. Receive staff report on the fiscal year 2022-23 year-end budget variance report. (Liddicoet). 10 minutes
14. Receive report on the Treasury Pool Investment Activity for the 3rd Calendar Quarter ending September 30, 2023 (PFM/Xiong). 20 minutes
15. Receive update on Washington Unified 2004 Bond tax rates and actions taken to address the situation. (Haynes) 15 minutes
16. Approval of meeting calendar for 2024. 5 minutes

Preferred Month	Proposed Time
February 22, 2024	10:00-11:30 am
June 13, 2024	10:00-11:30 am
September 12, 2024	10:00-11:30 am
November 14, 2024	10:00-11:30 am

17. Select FOC Chair and Vice Chair for calendar year 2024. 5 minutes
18. Committee Member and Staff Announcements. 5 minutes Action items and reports from members of the Committee, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Committee or the public.

Adjournment (Approximately 11:30 am). Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Tom Haynes, Chief Financial Officer, at 530-666-8162 or tom.haynes@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8162 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/government/general->

[government-departments/financial-services/financial-oversight-committee.](#)

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the meeting materials, should contact Tom Haynes, Chief Financial Officer at least two (2) working days before the meeting at 530-666-8162 or tom.haynes@yolocounty.org.

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

YOLO COUNTY FINANCIAL OVERSIGHT COMMITTEE

MINUTES OF MEETING September 14, 2023

Members present: Angel Barajas, Chair (Supervisor), Larry Raber, Vice-Chair (Public Member), Richard Horan (Public Member), and Kristin Sicke (Special District).

Others present: Gerardo Pinedo (CAO), Tom Haynes (Interim CFO), Sou Xiong (Treasury), Holly Alves (Accounting), Allison Kaune (PFM), James Butera (LSL), Kim Eldredge and Noemy Mora-Beltran (Internal Audit).

Moderator: Debra Nichols

Recorded by Debra Nichols

- 1) **Welcome**
- 2) **Call to Order.** Angel Barajas called the meeting to order at 10:00 a.m. with members Larry Raber, Richard Horan, and Kristin Sicke in attendance. Quorum was formed. Veronica Moreno and Kimberly McKinney were absent. A moment of silence was observed for the passing of Supervisor Gary Sandy.
- 3) **Approval of Agenda.**
Agenda reviewed and approved.

MOVED BY: Kristin Sicke / SECONDED BY: Richard Horan
AYES: 4
NOES: 0
ABSTAIN: 0
ABSENT: 2
- 4) **Follow-up of items from prior meeting.** Audit Accountability. Tom Haynes gave a brief update regarding the Memorandum by the Audit Subcommittee to the Department Directors emphasizing the importance of resolving audit recommendations. Some discussion was held during the prior FOC meeting and was brought back to allow further discussion. Gerardo Pinedo mentioned that the topic was not brought up to the Department Leadership meeting. A copy of the Memorandum will be sent to all FOC committee members.
- 5) **Public Comment.** There were no public comments.

Consent Agenda

- 6) **Approval of the prior meeting minutes 6/15/2023.**
- 7) **Receive Treasury audit report for quarter ended 3/31/2023.**

Consent agenda approved for items 6 and 7
MOVED BY: Richard Horan / SECONDED BY: Kristin Sicke
AYES: 4
NOES: 0
ABSTAIN: 0
ABSENT: 2

Regular Agenda

- 8) **Receive staff report on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit (Eldredge).** Kim Eldredge announced her retirement in December and provided an update on the current staffing vacancy in the Internal Audit Division. Gerardo Pinedo and Tom Haynes discussed that the current recruitment for the Audit Manager's position has been unsuccessful with only two applicants. Gerardo mentioned that the County Administrator's Office will be taking the lead on the recruitment and will follow a brochure approach similar to the recruitments for the department heads.

Kim also provided a status of current audit engagements and reports completed since last meeting: Capital Project and Purchase Card audits waiting on management responses; IT Governance & Strategy audit carried forward to FY23-24.

- 9) **Review staff report on the status of interim audit work for Annual Comprehensive Financial Report (ACFR) 6/30/2023 from Independent Auditors (LSL/Alves).** James Butera (Audit Manager with LSL) gave a brief statement on the planning stages for the end of the fiscal year which should be completed by November 13th, 2023. Interim work was completed in the Summer of 2023. GASB 96 had a big overhaul this year and resulted in more work regarding the IT accounting audit. Single Audit will be submitted by the deadline of March 2024.
- 10) **Receive staff report on status of the 2023-24 budget development process (Liddicoet/Haynes).** Tom Haynes reported on behalf of the Chief Budget Officer, Laura Liddicoet, that the department was currently in its final stages of completing the 2023-24 adopted budget for approval by the Board on September 26, 2024. A retrospective review and variant analysis of the prior 3-5 year will be completed at the next meeting on November 15, 2023 looking for trends in different departments having material variances between approved budgets and actual spending.
- 11) **Receive report on the Treasury Pool Investment Activity for the 2nd Calendar Quarter ending June 30, 2023 (PFM/Xiong).** Allison Kaune (PFM) provided an economic update and overview of the investment portfolio performance for the 2nd Calendar Quarter through 6/30/2023.
- 12) **Confirm next meeting date.** November 15, 2023, at 10:00 to 11:30 a.m.
- 13) **Committee Member and Staff Announcements.** Richard Horan asked for an update on the hiring of a new Chief Financial Officer. CAO Gerardo Pinedo confirmed that the Board of Supervisors is still in the interviewing process. There was a discussion on the FOC involvement in the hiring process. Gerardo will review the FOC Charter and a follow up will be discussed at the next meeting.
- 14) **Adjournment.** Meeting Adjourned at 10:53 a.m.

County of Yolo
Summary of Audit Reports - **County**
Received During Fiscal Year Ending - June 30, 2023

No.	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
1	Countywide Accounts Payable	Division of Internal Audit	5/1/2021 - 4/30/2022	Findings 11: Improvement needed over validation of invoices for payments; duplicate payments identified; invoices not properly approved; delay in vendor payments; payments made through claims instead of authorized payment method; no established buyer's authority limits for purchase orders; gaps in purchase orders; improvement needed on the maintenance of master vendor file; segregation of duties with the master vendor file; security concerns on the Document Express access; accounts payable processes not documented	6/7/2023
2	Department of Community Services - Environmental Health Certified Unified Program Agency (CUPA) Performance Evaluation	California Environmental Protection Agency (CalEPA)	September 2020 to February 2021	Findings 7: Incomplete Unified Program administrative procedures; components of the Inspection and Enforcement (I&E) Plan were missing, incomplete, or inaccurate; changes to roles and responsibilities of the West Sacramento Fire Department not approved by the CalEPA; operating permits not consistent with Underground Storage Tank (UST) Regulations; Underground Storage of Hazardous Substances not inconsistent with UST Regulations; no ELD (enhanced leak detection) testing required; Hazardous Waste Generator Program and Aboveground Petroleum Storage Act Program	5/10/2021
3	Department of Community Services - Environmental Health Local Primacy Agency Annual Evaluation	State Water Resources Control Board-Division of Drinking Water	Fiscal Year 2021-22	Finding 1: Systems operating without a full water system permit.	10/20/2022
4	District Attorney Automobile Insurance Fraud Grant	Clifton Larson Allen LLP	7/1/2020 - 6/30/2021	No exceptions	9/24/2021
5	District Attorney Workers' Compensation Insurance Fraud Grant	Clifton Larson Allen LLP	7/1/2020 - 6/30/2021	No exceptions	9/24/2021
6	Internal Control Cash Audit - DFS Revenue Unit	Division of Internal Audit	10/1/2021 - 9/30/2022	Findings 6: Segregation of duties; daily reconciliation of payments missing elements; no control log for payments received in the mail; cash shortages and overages not properly reported; access to Megabyte and RevQ systems not limited; written procedures not available	3/1/2023
7	Internal Control Cash Audit - Library	Division of Internal Audit	11/1/2021 - 10/31/2022	Findings 6: Cash drawers shared and waiver forms missing at the library branches; lack of accountability of collections at the Winters library branch; bank reconciliation not performed; lack of accountability over gift cards; improper access to the Sierra System; written procedures not available	4/27/2023
8	Internal Control Cash Audit - Probation	Division of Internal Audit	10/1/2021 - 9/30/2022	Findings 3: No approval for re-establishment of petty cash funds; petty cash transactions not properly supported; lack of accountability over bus passes and gift cards	3/14/2023

County of Yolo
 Summary of Audit Reports - **County**
 Received During Fiscal Year Ending - June 30, 2023

No.	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
9	Sheriff/Coroner/Public Administrator Office - Board of State and Community Corrections (AB900 Local Jail Construction Financing Program Audit Report)	Lance, Soll & Lunghard (LSL)	9/25/2015 to 6/30/2021	No Exceptions	1/26/2022
10	Treasury Cash Count QE 9/30/2022	Division of Internal Audit	QE 9/30/2022	No Exceptions	10/21/2022
11	Treasury Cash Count QE 12/31/2022	Division of Internal Audit	QE 12/31/2022	No Exceptions	1/13/2023
12	Treasury Cash Count QE 3/31/2023	Division of Internal Audit	QE 3/31/2023	No Exceptions	4/28/2023
13	Vehicle Fleet Operations Internal Audit Report	Eide Bailly LLP	4/1/2021 to 3/31/2022	Findings 11: Budget principle of switching to electric vehicles (Sustainable Fleet) not implemented; no reconciliations or interface between CAMS and Infor; no county-wide inventory of vehicles and equipment; count sheets not used for auto-parts inventory; miscellaneous fuel cards not assigned; no security cameras for all vehicle physical locations; no security badges used for the Fleet Services building; no mandatory driver training; lack of written policies and procedures over maintenance and repairs, fuel cards, and low mileage usage vehicles	8/12/2022
14	Yolo County Internal Audit External Quality Assessment (Peer Review) Internal Audit Activity	Napa County	FYE 6/30/2022	Improvement Opportunities 3: Present an annual summary of audit reports and status of audit recommendations to the full Board of Supervisors; adopt additional key performance indicators to measure efficiencies; expand on performance audits to include assessments of program effectiveness	1/4/2023
15	Yolo County Single Audit Report	Lance, Soll & Lunghard (LSL)	7/1/2021 to 6/30/2022	No Exceptions	2/9/2023
16	Yolo County Treasury Review	Lance, Soll & Lunghard (LSL)	QE 3/31/2022	Finding 1: Variances not resolved	8/5/2022
17	Yolo County Treasury Review	Lance, Soll & Lunghard (LSL)	QE 6/30/2022	No Exceptions	11/3/2022
18	Yolo County Treasury Review	Lance, Soll & Lunghard (LSL)	QE 9/30/2022	No Exceptions	2/1/2023
19	Yolo County Treasury Review	Lance, Soll & Lunghard (LSL)	QE 12/31/2022	Finding 1: Variances not resolved	4/19/2023

County of Yolo
 Summary of Audit Reports - Joint Power Agency and Other Entities
 Received During Fiscal Year Ending - June 30, 2023

	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
1	First 5 Yolo County Children and Families Commission - Financial Statement	Jensen Smith Certified Public Accountants	7/01/2021 to 6/30/2022	Unmodified	10/19/2022
2	Sacramento Area Council of Governments (SACOG) - Independent Auditor's report	Eide Bailly	7/01/2021 to 6/30/2022	Unmodified	12/29/2022
3	Valley Clean Energy Alliance - Financial Statements Audit Report	James Marta & Company LLP Certified Public Accountants	7/1/2020 to 6/30/2021	Unmodified	11/5/2021
4	Valley Clean Energy Alliance - Financial Statements Audit Report	James Marta & Company LLP Certified Public Accountants	7/01/2021 to 12/31/2021 (Six Months)	Unmodified	4/7/2022
5	Woodland-Davis Clean Water Agency - Basic Financial Statement	Maze and Associates	7/01/2019 to 6/30/2020	Unmodified	10/18/2022
6	Yolo County Habitat/Natural Community Conservation Plan Joint Power Agency	Lance, Soll & Lunghard, LLP	7/01/2021 to 6/30/2022	1 finding	4/25/2023
Other Entities					
7	Yolo County Transportation District - Financial Statements and Compliance Reports	Richardson & Company LLP	6/30/2020 & 6/30/2021	Unmodified	11/5/2021

Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
Clarksburg Fire Protection District Independent Auditor's Report Financial Statements	Fechter & Company Certified Public Accountants	6/30/2021 6/30/2022	Unmodified – No Findings	8/4/2023
Davis Cemetery- Independent Auditor's Report Financial Statements	Fechter & Company Certified Public Accountants	6/30/2019 6/30/2020 6/30/2021	Unmodified – No Findings	08/10/2023
Madison Community Services District Independent Auditor's Report Financial Statements and Other Report	Eide Bailly Certified Public Accountant & Business Advisor	06/30/2017 06/30/2018 06/30/2019	Unmodified- 3 Findings	09/11/2020
Madison Fire Protection District Independent Auditor's Report Financial Statements	PBJ Certified Public Accountants	06/30/2019 06/30/2020 06/30/2021	Unmodified – No Findings	06/01/2023
Reclamation District 150 Independent Auditor's Report Financial Statements	Don Cole & Company Certified Public Accountant	06/30/2020 06/30/2021 06/30/2022	Unmodified – No Findings	02/17/2021 03/15/2022 04/07/2023
Winters Cemetery District Independent Auditor's Report Financial Statements and Other Report	Nigro & Nigro Certified Public Accountant	06/30/2021 06/30/2022	Unmodified – No Findings	01/11/2023
Yolo County Resource Conservation District Independent Auditor's Report Financial Statements	R.J. Ricciardi, INC. Certified Public Accountants	06/30/2020	Unmodified- No Findings	01/14/2021
Yolo County Resource Conservation District Independent Auditor's Report Financial Statements	PBJ Certified Public Accountants	6/30/2022	Unmodified – No Findings	02/15/2023

Yolo County
Division of Internal Audit
Audit Plan - Status of Projects
Fiscal Year 2023-2024

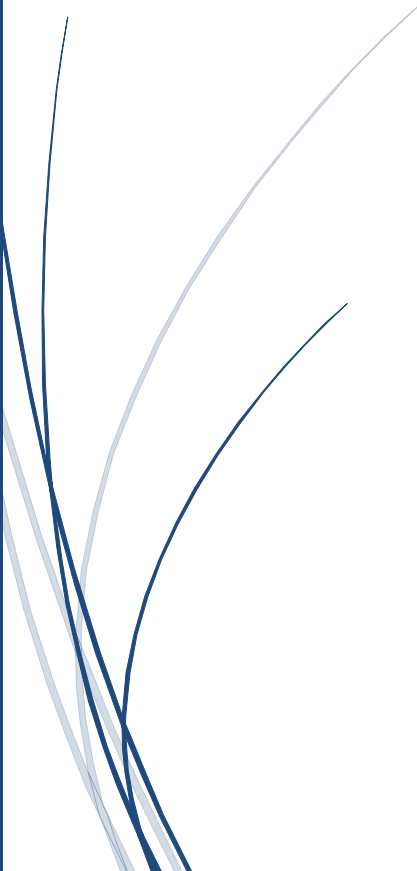

No.	AA No	AUDTRACK No	Type	Name	Entity	Preliminary Scope	Priority	Hours	% Complete	Status	Report Issued	No. of Findings	Internal or Outsource
1			CF One-time Project	Capital Projects	Countywide	Perform a review of county capital projects to identify and test key processes and controls related to contract administration, change order management, project & cost management, and project closeout.	High	60	100%	Waiting on mgmt. responses		24	Yolo
2			CF Continuous & Mandated Audits	Purchase Card Audit (General Services)	Department	Perform a review to provide reasonable assurance to county management that there is an acceptable level of operational accountability in the purchase card program, including the areas of card management, merchant management, and transaction analysis.	High	200	100%	Completed	10/24/2023	9	Yolo
3			CF Outsource	Payroll Processing and Changes, Employee Leave/FMLA, and Pay Rates (Human Resources)	Department	Perform a review of payroll processes including the health benefit calculation, leave balances, and the accuracy of employee pay rates.	High	250	0%	Not Started			Outsource
4			CF Outsource	Governance and Strategy (Innovation & Technology)	Department	Assess the IT strategic planning process. Understand how performance is evaluated, the operating budget is tracked, and resources are consumed.	High	250	100%	Completed	10/26/2023	11	Outsource
5			Outsource	Fiscal Monitoring (Health & Human Services Agency)	Department	Fiscal monitoring services for County Health & Human Services Agency as required by Code of Federal Regulations 2 CFR part 200 etal. FY21-22 Reviews	Med	300	100%	Completed	8/23/2023	6 Reviews; no reportable conditions in compliance and internal controls. Improvements needed in policy & procedures	Outsource
6			Outsource	Workforce Compensation, Workforce Recruitment, and Succession Planning	Countywide	Assess salary levels to determine if the County is offering competitive compensation and benefit packages to attract and retain professionals. Also, review staffing classifications and levels to determine if the County has adequate employees to meet the needs of the citizens and employee turnover is considered when planning.	High	300	0%	Not Started			Outsource
7			One-time Project	Contract Compliance	Countywide	Assess contract compliance practices related to competitive bidding process.	High	250	0%	Planned for Jan-June 2024			Yolo
8			One-time Project	Training, Professional Development and Cross-Training	Countywide	Assess the practices related to technical training, Continuing Professional Development (CPD), and internal departmental process cross-training. Also, review the NEOGOV Learn System to determine if employee mandated trainings are being monitored and tracked to ensure compliance.	High	250	0%	Planned for Jan-June 2024			Yolo
9			Outsource	Technology System (Assessor/Clerk-Recorder/ Registrar of Voters)	Department	Access the practices related to maintaining the confidentiality, integrity and availability of data housed within the Parcel Number Recorders Reference Search System to ensure essential information can be utilized by County staff and residents to make informed decisions.	High	250	0%	Not Started			Outsource

Yolo County
 Division of Internal Audit
 Audit Plan - Status of Projects
 Fiscal Year 2023-2024

No.	AA No	AUDTRACK No	Type	Name	Entity	Preliminary Scope	Priority	Hours	% Complete	Status	Report Issued	No. of Findings	Internal or Outsource
10			Outsource	Vendor Performance Monitoring	Countywide	Evaluate policies and procedures established to assess vendor performance and service level agreements compliance to determine effective third-party risk management, service provider due diligence and performance. Audit will focus on the following: - Development of key performance indicators - Identification of key monitoring documentation - Establish status reporting - Assignment of monitoring ownership - Escalation procedures for non-compliance or non-performance	High	250	0%	Not Started			Outsource
11			Continuous & Mandated Audits	FWA Reporting and Hotline	Countywide	Maintain hotline, investigate matters, and report to Board/Audit Subcommittee. Includes developing internal fraud manual and user's guide.	Med	100	25%	Ongoing			Yolo
12			Continuous & Mandated Audits	Treasury Cash Counts (Financial Services - Treasury)	Department	Conduct quarterly cash count as required by Government Code Section 26920(a)(1).	Med	16.5	25%	Quarterly; Completed 9/30			Yolo
13			Continuous & Mandated Audits	Fiscal Monitoring (Health & Human Services Agency)	Department	Arrange subrecipient monitoring services for HHSA, add any findings into IA's audit case mgmt. system for tracking CAPs, report stats to HHSA on progress of fiscal reviews. Includes drafting subrecipient monitoring policy and procedures.	Med	180	25%	Working with HHSA on new MOU			Yolo
14			Continuous & Mandated Audits	Fiscal Reviews for SUD/SABG contracts (Health & Human Services Agency)	Department	Perform fiscal reviews for Substance Use Disorder/Substance Abuse Prevention & Treatment Block Grant contracts. Separate engagement with HHSA. 14 fiscal reviews	Med	250	25%	Scoping out audit procedures			Yolo
15			Outsource	Fiscal Monitoring (Health & Human Services Agency)	Department	Fiscal monitoring services for County Health & Human Services Agency as required by Code of Federal Regulations 2 CFR part 200 etal. FY22-23 Reviews	Med	300	10%	In-progress; Start Nov			Outsource
16			Other Internal Audit Activity	Internal Audit Risk Assessment and Audit Planning	Internal Audit	Annual Risk Assessment procedures and developing/updating the three-year Internal Audit Plan based on the results that are updated annually.	N/A	380	25%	Ongoing			Yolo
17			Other Internal Audit Activity	Ad Hoc Audits, Investigations, and Research	Audit Function	Internal Audit is asked by the Board or by Executive management to perform certain audits or research.	N/A	40	25%	Ongoing			Yolo
18			Other Internal Audit Activity	Follow-up on Prior Internal Audit Findings	Countywide	Information requests, meetings, and additional verification/testing will be conducted to determine if prior issues have been remediated.	N/A	32	25%	Ongoing			Yolo
19			Other Internal Audit Activity	Financial Oversight Committee and Financial Services Administration	Administration	Administrative support for the Financial Oversight Committee and Audit Subcommittee meetings.	N/A	172.5	25%	Ongoing			Yolo
20			Other Internal Audit Activity	Internal Meetings and Planning	Audit Function	General planning, project management meetings, workload and planning reviews required by the IIA standards.	N/A	551	25%	Ongoing			Yolo
21			Other Internal Audit Activity	Staff Benefits and Leave	Other Administration	Required time based on labor bargaining units	N/A	1146	25%	Ongoing			Yolo

Yolo County
 Division of Internal Audit
 Audit Plan - Status of Projects
 Fiscal Year 2023-2024

No.	AA No	AUDTRACK No	Type	Name	Entity	Preliminary Scope	Priority	Hours	% Complete	Status	Report Issued	No. of Findings	Internal or Outsource
22			Other Internal Audit Activity	Training, Professional Development, Audit Communication with Mgmt./Staff	Audit Function	80 hours for training and continuing professional education (CPE) 352 hours for office time (2 hours/week)	N/A	432	25%	Ongoing			Yolo
23			Other Internal Audit Activity	Manage Co-Sourced/External Resources	Audit Function	Internal Audit to manage and coordinate with external resources.	N/A	100	25%	Ongoing			Yolo
Total audit & non-audit hours and benefits & leave								6060					



Yolo County Division of Internal Audit

Purchase Card Audit

Report Date
October 24, 2023

Audit Team

Noemy Mora-Beltran, Senior Auditor
Kim Eldredge, Audit Manager

County of Yolo

Department of Financial Services
Division of Internal Audit
P.O. Box 1995
Woodland, CA 95776

Visit the Division's Website at

<http://www.yolocounty.org/general-government/general-government-departments/financial-services/internal-audit>

Audit No: 2023-16



Transmittal Letter

October 24, 2023

Ryan Pistochini, Director of General Services
Department of General Services
County of Yolo
Woodland, CA 95695

Re: Audit of the Yolo County Purchase Card Program

The Division of Internal Audit has completed an audit of the Yolo County Purchase Card Program for the period of July 1, 2021 to June 30, 2022 to determine whether adequate internal control exists to provide reasonable assurance to county management that there is an acceptable level of operational accountability in the purchase card program.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

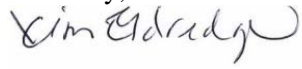
Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to purchase program administration, card management, merchant management, and processing of transactions.

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

We thank the Department General Services management and staff for their cooperation; their assistance contributed significantly to the successful completion of this audit.

Sincerely,



Kim Eldredge, CGAP
Internal Audit Manager

Distribution

Gerardo Pinedo, Chief Administrative Officer
Tom Haynes, Chief Financial Officer
Holly Alves, Accounting & Financial Reporting Manager
Tonia Murphy, Procurement Manager
Yolo County Audit Subcommittee
Audit File Project No. 2023-16

Purchase Card Audit
Audit No: 2023-16

For the Period July 1, 2021 to June 30, 2022

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Detailed Findings and Recommendations

Background

Yolo County Purchase Card Program was established in 1995. The purpose was to facilitate the purchases of small dollar items that did not need to follow the formal procurement system. In March 2003, the Board of Supervisors adopted the Purchase Card Policy and a resolution to participate in the Cal-Card program offered by the State of California Department of General Services, Procurement Division. The County's Purchase Card Policy was last revised in July 2021 and the Purchase Card Procedures in January 2021 to strengthen accountability and improve the effectiveness of the program.

During the audit period, the Procurement Division transitioned from the Department of Financial Services to the Department of General Services in September 2022. The Procurement Division (purchase card program administrator) is responsible for the day-to-day management of the program including issuing and canceling cards, setting purchase limits, maintaining procurement card policy, and for providing training.

The Division of Internal Audit performs annual reviews of the purchase card program as part of their continuous auditing program in the areas of card management, merchant management, and transaction analysis. The Director of General Services has requested an additional review of the purchase card program administration to ensure that the program is running effectively. This report supports the continuous auditing program and additional scope of work in the program administration area.

Objective, Scope, and Methodology:

The objective of the audit was to determine whether adequate internal control exists to provide reasonable assurance to county management that there is an acceptable level of operational accountability in the purchase card program. Operational accountability is achieved when the purchase card program operates efficiently and effectively, transactions are executed in accordance with the laws, regulations and Board policies, and reliable information is generated and reported.

The scope of our audit included the review of the purchase card program from July 1, 2021 to June 30, 2022.

We performed the following procedures:

- Perform an analytical review of the purchase card activity
- Determine whether the purchase card program and operations are properly managed, and records secured
- Determine whether the purchase card transactions are supported by adequate documentation
- Determine whether the purchase card transactions were in compliance with county policies and procedures

A. Program Administration

The Program Administrator is the Purchasing Agent. The Program Administrator is responsible for managing the purchase card program, recommending processes and procedures to ensure that adequate internal controls are in place, and is the primary point of contact with the card issuer. The responsibilities of the Program Administrator are:

- a) Oversight of all cardholders including initial approval, ongoing monitoring of cardholder activity, and identifying compliance issues
- b) Develop and maintain policy and procedures
- c) Process new card requests, request replacement cards, set or change transaction limits, set, or change merchant category codes controls, and ensure card cancellations
- d) Manage the relationship with the card issuer
- e) Facilitate training and maintain training records for cardholders, approvers, reconcilers, and billing officials
- f) Assist the internal audits division in auditing purchases
- g) Monitor and evaluate the purchase card program, recommend changes, and ensure no violations of County policies or procedures exist
- h) Report to the Board of Supervisors on an annual basis a summation of purchase card activity

Audit Objective/Methodology

The audit objective was to evaluate internal controls over the operations of the purchase card program in the areas of span of control, financial exposure, discipline, training and purchasing and reviewing authorities.

To accomplish our objective, the following procedures were performed:

- Obtained a general understanding of the purchase card program
- Reviewed the County Purchase Card Policy and Purchase Card Procedures
- Reviewed operations as they pertain to cardholder's trainings, discipline, and monitoring of card activities

Below is a summary of the number of cards and the purchase card transactions for fiscal year 2021-22.

Department	# of Cards	# of Trans	Transaction Amount
Agriculture	5	159	\$30,176
Assessor Clerk Elections	4	139	\$17,833
Board of Supervisors	1	94	\$21,691
Child Support Services	3	89	\$20,886
Community Services	8	163	\$55,502
County Administrator	3	133	\$29,509
County Counsel	2	8	\$895
District Attorney	4	396	\$46,835
Financial Services	3	137	\$43,641
General Services	14	309	\$54,967
Health Human Services	36	2252	\$571,571
Human Resources	2	162	\$46,411
Innovation Technology Services	2	50	\$9,047
Library	7	252	\$46,385
Probation	7	226	\$32,230
Public Defender	20	260	\$31,775
Sheriff	25	713	\$146,456
Total	146	5542	\$1,205,811

Finding #1: Internal control weaknesses over the operations of purchase card program

The Program Administrator is responsible for providing countywide training on the purchase card program, regular monitoring of usage to ensure compliance with policies, and for submitting an annual report to the Board of Supervisors. The auditor reviewed the purchase card program and identified the following weaknesses in the program administration.

- A formal process not followed when violations occur as indicated in purchase card procedures
- Attendance record not maintained for trainings conducted
- No monitoring or follow-up with the cardholders, approvers, reconcilers, and billing officials who did not attend any trainings
- Annual Purchase Card Activity report for fiscal year 2021-22 not submitted to the Board of Supervisors

Recommendation 1

The Program Administrator should review its internal controls over the management of the purchase card program to address the above noted exceptions.

(Priority 3 Issue – 180 days required corrective action)

Management Response 1

Management is in the process of review the internal controls and will make the necessary changes to ensure compliance. Management intends to work closely with Department of Finance to ensure controls in both areas are sufficient. (Anticipated Date of Completion 12/31/2023)

B. Card Management Analysis

Purchase cards are issued at the discretion of the Program Administrator upon receiving a valid request from the department head or assistant department head. Purchase cards are assigned to county employees only. The Program Administrator retains the authority to impose limits on, suspend or revoke purchase card privileges at any time.

Audit Objective/Methodology

The audit objective was to evaluate internal controls over the management of the purchase card accounts.

To accomplish our objective, we performed various data analytics utilizing computer-assisted audit techniques (CAATs) to identify open purchase cards for terminated employees, verified cardholder's name against payroll record, and confirmed purchase card approvers were at least one level above cardholder.

Result of data analytics:

Procedure	Number of cardholders/transactions
Purchase cards active during the audit period	146
Cardholders with less than 10 transactions in the audit period	26
Cardholders with no transactions during the audit period	15

Finding #2: Management of purchase card accounts needs improvement

The Program Administrator is responsible for prescribing and maintaining adequate internal control over the purchase card program to ensure accountability. This responsibility includes establishing countywide criteria for proper usage and regular monitoring to ensure compliance with policies. The auditors reviewed the data analytic results of the purchase card accounts and identified the following:

- Three (3) purchase cards found open for employees who are no longer with the county
- Seven (7) employees had duplicate purchase cards issued to them
- Twenty-three (23) cardholders identified as mismatched account name to their payroll records
- Out of a sample of forty (40) cardholders, the approver information was missing for one (1) cardholder while nine (9) cardholders had outdated information (listed approvers no longer with the county)

Recommendation 2

We recommend that the Program Administrator work closely with the cardholders, department approvers, department reconcilers, and billing officials to ensure that the above issues are addressed and resolved. Purchase cards for terminated employees should be closed immediately. Cardholder's approver information should be verified on a regular basis for continued accountability. The Program Administrator should consider verifying cardholder's legal name with human resources to ensure compliance with legal name requirements.

(Priority 1 Issue – 60 days required corrective action)

Management Response 2

Management has requested the termination of employee report and will monitor it monthly to ensure employee's cards are made inactive upon their departure from the County.

Employees with duplicate cards has been analyzed and is centralized in one department. Management intends to meet with the department and Department of Finance to better understand the need for two cards. Best practices will be discussed with the department and adjustments made accordingly.

With the implementation of the Infor CloudSuite, cardholders' names are now matched to the payroll records via the system. This finding has been resolved with the implementation of the new system.

The comparison of the signature authorities for cardholders is a task of Department of Financial Services to review signatures to what is on file. Procurement will coordinate to ensure that the division has those records and will monitor as needed to ensure the correct approver is kept current. (Anticipated Date of Completion 12/31/2023)

C. Merchant Management Analysis

Merchant Category Code (MCC) is a four-digit code that identifies the type of business a merchant conducts and is assigned by the bank based on their primary business. The State of California Cal-Card program and U.S. Bank have identified certain codes as high-risk for improper use and restrict their use for all cardholders. The County's Program Administrator further restricted other codes to maintain compliance with policy and procedures. When a new purchase card is issued, all high-risk merchant codes identified by the State of California Cal-Card program administrators along with the County's Program Administrator are automatically restricted by the U.S. Bank for all cardholders. At the request of the departments, the Program Administrator grants temporary or permanent access to the restricted MCCs.

Audit Objective/Methodology

The audit objective was to perform an overall analysis of the merchant category codes to identify cardholders and transactions involving restricted MCCs.

To accomplish our objective, we performed a variety of data analytics to identify cardholders with access to the restricted MCCs, purchase card transactions involving restricted MCCs, and access to restricted MCCs granted or revoked by the Program Administrator.

Result of data analytics:

Procedure	Number of cardholders/transactions
Cardholders with access to restricted MCCs Restricted	34
Restricted MCCs authorized to cardholders	22
Transactions under restricted MCCs	171
Total amount of transactions under restricted MCCs	\$39,855

Finding #3: Access to Restricted Merchant Category Codes (MCCs)

The Program Administrator has the authority to set or change the merchant category code for the cardholders. The auditors selected a sample of entries to verify supporting documentation granting access to restricted MCCs. Out of a sample of 50 entries, the following exceptions were noted:

- Twenty-one (21) entries had no authorization on file
- Eleven (11) entries identified as a temporary lift on restricted MCCs but not restored to previous set up
- One (1) entry identified as a restricted item allowed for the purchase of flowers as a gift

Recommendation 3

We recommend that the Program Administrator obtain and retain written authorization when providing access to a restricted MCC. Access granted should be monitored and reviewed on a regular basis to prevent unauthorized purchases.

(Priority 2 Issue – 120 days required corrective action)

Management Response 3

Management concurs with the finding. Due to the promotion of the Procurement Manager to the Director of General Services, the movement of the Procurement Division to General Services and many failed recruitments this is an area that need to be improved. With the Division almost completely staffed, the Division has been able to conduct several trainings at the end of last fiscal year and is in the process of identifying other dates and time to conduct more training. The Division expects to be compliant by the end of the fiscal year barring no rapid changes in staffing. (Anticipated Date of Completion 12/31/2023)

D. Transaction Analysis

Purchase card may be used to pay for authorized purchase transactions that are not subject to a formal procurement process according to the procurement policy, and that are made through any legal means: over the counter, by telephone, or online. The card can be used to pay for small purchases of goods and services that cost less than \$5,000. The purchase card shall not be used to pay for purchases that are typically made through purchase order or agreement or to lease equipment, purchase fixed assets or to pay for maintenance and/or professional services.

Audit Objective/Methodology

The audit objectives were to:

- perform various data analytics to identify purchase card transactions that may require further review
- test a sample of purchase card transactions to ensure they adhere to purchase card policies and procedures

To accomplish our objective, we performed a variety of data analytics using the purchase card data, employee date and vendor payments to identify purchase card activity in the following areas:

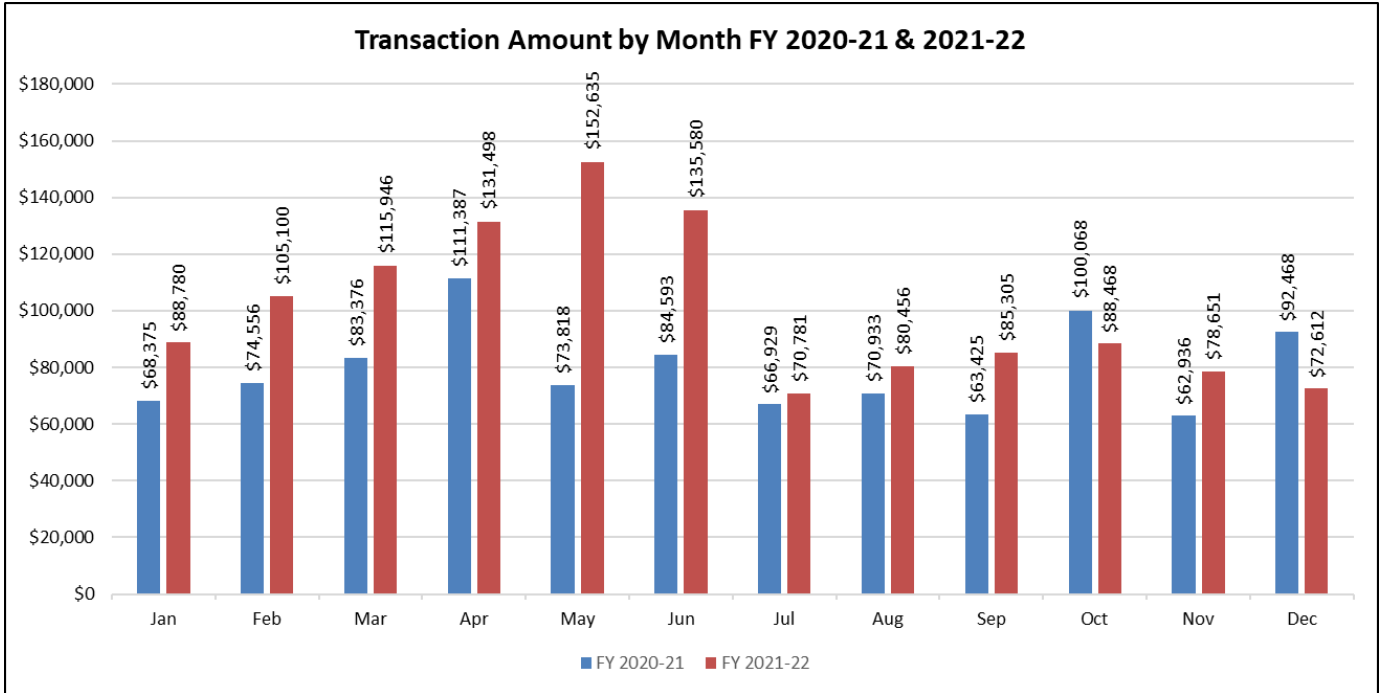
- Transaction overview of purchase card activity
- Transactions exceeding single purchase limits
- Transactions exceeding monthly credit limits
- Transactions occurring on weekends and holidays
- Purchases typically made through other means
- Top Ten Merchants with the highest transaction amounts

Summary of Purchase Card Transactions

During the audit period, county departments spent \$1,205,811 of 5,542 transactions charged to the 146 purchase cards issued to their employees. There was an increase in purchase card transactions by 27% compared to last fiscal year as COVID-19 restrictions eased. The departments with significant transaction amounts included the Child Support Services, District Attorney and Sheriff's Office. The months of May and June 2022 had the most activity with a significant increase in transactions related to travel and hotels. An overview of the purchase card transactions for fiscal years 2020-21 and 2021-22 by department is presented in (figure 1) with a comparison by month in (figure 2).

Department	Fiscal Year 2020-21			Fiscal Year 2021-22			Change				
	# of Cards	# of Trans	Transaction Amount	# of Cards	# of Trans	Transaction Amount	# of Cards	# of Trans	# of Trans %	Transaction Amount	Transaction Amount %
Agriculture	4	123	\$22,423	5	159	\$30,176	1	36	29%	\$7,752	35%
Assessor Clerk Elections	4	368	\$20,549	4	139	\$17,833	0	(229)	-62%	(\$2,716)	-13%
Board of Supervisors	1	61	\$17,217	1	94	\$21,691	0	33	54%	\$4,475	26%
Child Support Services	4	30	\$5,181	3	89	\$20,886	(1)	59	197%	\$15,705	303%
Community Services	6	159	\$34,369	8	163	\$55,502	2	4	3%	\$21,132	61%
County Administrator	6	242	\$38,292	3	133	\$29,509	(3)	(109)	-45%	(\$8,783)	-23%
County Counsel	1	20	\$1,280	2	8	\$895	1	(12)	-60%	(\$385)	-30%
District Attorney	3	153	\$21,960	4	396	\$46,835	1	243	159%	\$24,875	113%
Financial Services	5	184	\$60,706	3	137	\$43,641	(2)	(47)	-26%	(\$17,064)	-28%
General Services	18	540	\$92,856	14	309	\$54,967	(4)	(231)	-43%	(\$37,888)	-41%
Health Human Services	35	1767	\$438,941	36	2252	\$571,571	1	485	27%	\$132,630	30%
Human Resources	2	102	\$24,316	2	162	\$46,411	0	60	59%	\$22,094	91%
Innovation Technology Services	2	81	\$16,643	2	50	\$9,047	0	(31)	-38%	(\$7,595)	-46%
Library	7	194	\$35,904	7	252	\$46,385	0	58	30%	\$10,481	29%
Probation	6	234	\$31,481	7	226	\$32,230	1	(8)	-3%	\$749	2%
Public Defender	18	161	\$19,277	20	260	\$31,775	2	99	61%	\$12,498	65%
Sheriff	26	434	\$71,468	25	713	\$146,456	(1)	279	64%	\$74,988	105%
Total	148	4853	\$952,862	146	5542	\$1,205,811	-2	689	14%	\$252,948	27%

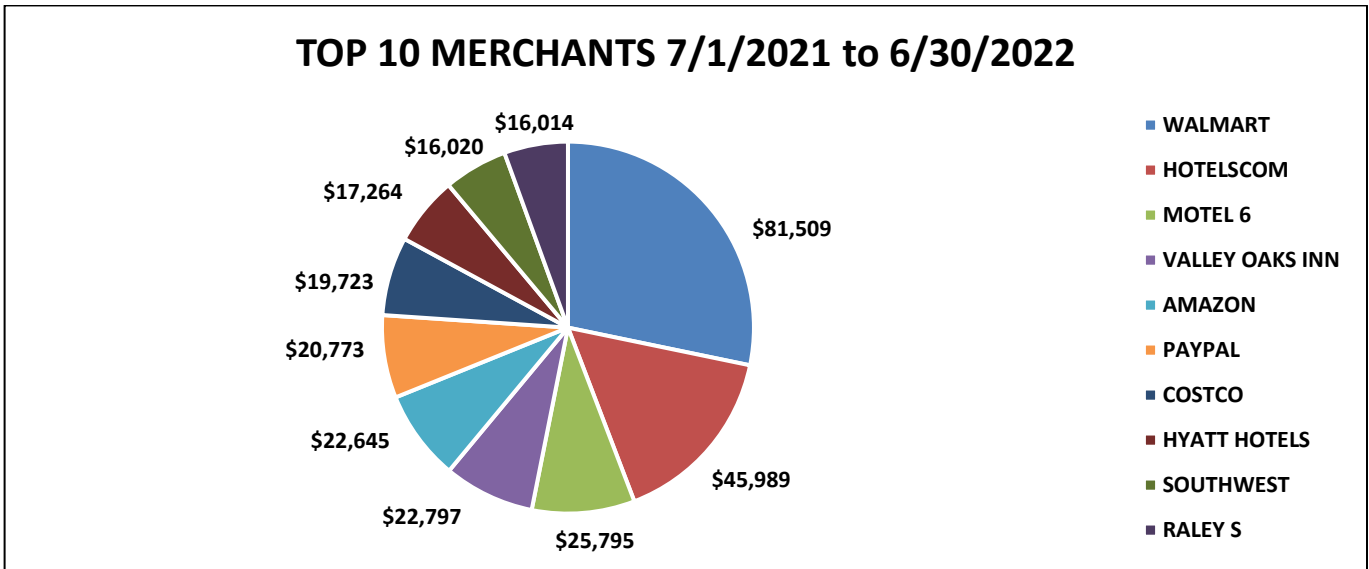
(Figure 1) Transaction Summary by Departments



(Figure 2) Transaction Amount by Month

Common Types of Merchants

The most common merchants paid by the purchase card relate to trainings, travel, and shelter/supplies for Health & Human Services Agency (HHS) clients as illustrated in the “Top 10 Merchants” (figure 3) in the pie chart below totaling \$288,529 from July 1, 2021, to June 30, 2022. Walmart, Hotels.com, Amazon, PayPal and Costco continue to be the top ten vendors on the list.

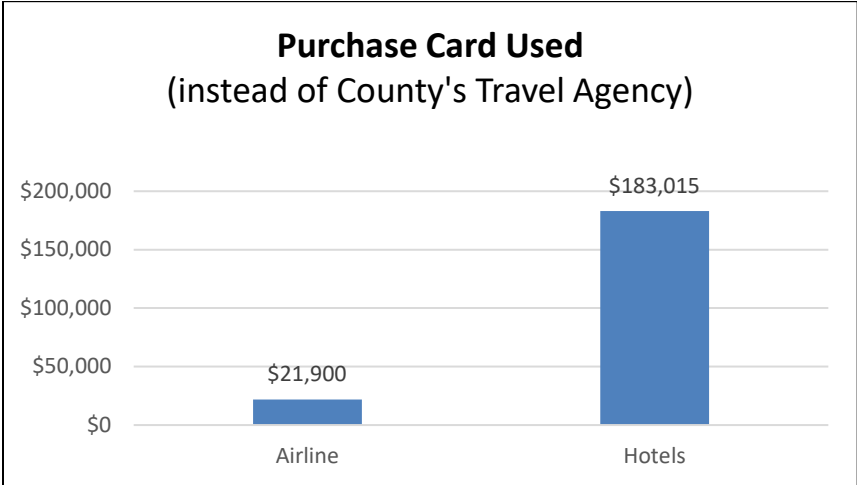


(Figure 3) Top 10 Merchants

Transactions Typically Made Through Travel Agency

The county has contracted with an outside travel agency to arrange travel involving airfare and/or an overnight stay in a hotel. The preferred method for arranging travel is through the county’s travel agency. In certain circumstances, better rates may be obtained via the internet or sources other than the travel agency. Travel may be obtained from these other sources only if it results in a net saving to the county and has been pre-approved by

the department head or their designee. During the audit period, there were 450 transactions totaling \$204,915 for airfare and hotels (figure 4).



(Figure 4) Purchase Card Used (instead of County's Travel Agency)

Results of Transaction Testwork

The following findings and recommendations are made as a result of tests conducted on 100 transactions by cardholders at the Agriculture, Assessor/Clerk-Recorder/Registrar of Voters, Board of Supervisors, Community Services, County Administrator, District Attorney, Financial Services (DFS), General Services, Health & Human Services Agency, Library, Probation, Public Defender, and Sheriff's Office. The auditors reviewed the transactions and additional documentation provided by the department management and verified compliance with county policy and procedures.

Title	Finding	Recommendation	Management Response
Finding #4 Lack of supporting documentation (original or supporting receipts)	<ul style="list-style-type: none"> • Sixteen (16) transactions had no original or supporting receipt on file and/or incomplete evidence of all items purchased • Two (2) transactions for food purchases did not include date and location of the event, approval by an authorized official, and a list of names of persons who benefited from the county paid meal as required by county policy • Twelve (12) transactions had no approved Travel Request Forms attached or the forms were not signed by an authorized official • Seven (7) transactions had no documentation for using alternative methods for travel arrangements instead of the county's Travel Agency • One (1) transaction included Exception Request Form where vendor information stated did not match the purchase card statement 	<p>DFS should ensure that the cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the county in the order they appear on the statement. The approving official ensures that receipts and documentation are in order and that they match the statement. The reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry. (Priority 1 Issue – 60 days required corrective action)</p>	<p>Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is sufficient. (Anticipated Date of Completion 12/31/2023)</p>
Finding #5 Description of business purpose not identified	<ul style="list-style-type: none"> • Twelve (12) transactions had no description of business purpose. • Thirteen (13) transactions with not enough information to determine compliance with County policy and procedures. 	<p>DFS should ensure that detailed information be documented when the business purpose is not evident from the sales draft. Fund codes need to be exact and having information to better assist in the coding of the transaction is helpful. (Priority 1 Issue – 60 days required corrective action)</p>	<p>Management has established trainings that inform cardholders of the need to document the business purpose. Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is present and sufficient. (Anticipated Date of Completion 12/31/2023)</p>
Finding #6 Goods not verified when received	<ul style="list-style-type: none"> • Twenty-two (22) transactions that had no 	<p>DFS should ensure that the cardholder keeps a copy of the order form, including all shipping and sales tax</p>	<p>Management has established trainings that inform cardholders of the need to verify when goods were</p>

Title	Finding	Recommendation	Management Response
	<p>verification of when goods were received.</p> <ul style="list-style-type: none"> • One (1) transaction missing control log to record the purchase of gift cards 	<p>information. When the order is received, the cardholder should keep a copy of the packing slip and attach it as proof that the goods were received. (Priority 1 Issue – 60 days required corrective action)</p>	<p>received. Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is present and sufficient. (Anticipated Date of Completion 12/31/2023)</p>
<p>Finding #7 Purchase card statements not approved by an authorized approving official</p>	<ul style="list-style-type: none"> • Two (2) purchase card statements not signed by authorized approving official • Ten (10) purchase card statements had printed or stamped signatures 	<p>Program Administrator should communicate to the cardholder, approving official, and reconciler of the policy requirement for approval of purchase card statements. (Priority 1 Issue – 60 days required corrective action)</p>	<p>The collection of the signature authorities for cardholders is a task of Department of Finance. Procurement will coordinate to ensure that the division has those records and will monitor as needed to ensure the correct approver is kept current. Additionally, Procurement and the Department of Financial Services will discuss alternatives to "wet" signatures in the "new" normal of hybrid/remote workforce. (Anticipated Date of Completion 12/31/2023)</p>
<p>Finding #8 Purchase card used instead of authorized payment method</p>	<ul style="list-style-type: none"> • One (1) transaction where goods were purchased over \$5,000 using purchase card instead of a purchase order • One (1) transaction where payment was made to vendor using purchase card instead of the established contract 	<p>Program Administrator should communicate to the cardholder, approving official and reconciler actions required to resolves these types of transactions. (Priority 1 Issue – 60 days required corrective action)</p>	<p>With the most recent Accounts Payable audit and the CalCard audit, DFS and Procurement are monitoring transactions closely. Procurement will be sure to emphasize in training the intent of the CalCard Program and approved transactions. (Anticipated Date of Completion 12/31/2023)</p>
<p>Finding #9 Program eligibility and department's policy and procedure for clients need improvement</p>	<ul style="list-style-type: none"> • Three (3) cases were missing acknowledgement from the client/relative/ caretaker for the receipt of items/services • Two (2) cases to procure the items/services on behalf of client was not approved by management in advance 	<p>Program Administrator should ensure that the cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the county in the order they appear on the statement. The approving official ensures that receipts and documentation are in order and that they match the statement. The reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry. (Priority 1 Issue – 60 days required corrective action)</p>	<p>These transactions are mostly isolated in one department. There have been ongoing discussions regarding Personal Identifying Information with DFS, Procurement and the Department. Unfortunately, all don't agree. However, the conversations will continue with additional advisement from County Counsel to ensure proper documentation is obtained. (Anticipated Date of Completion 12/31/2023)</p>



Yolo County, California

IT STRATEGY AND GOVERNANCE AUDIT

October 26, 2023



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Executive Summary

Background

Yolo County (County) requested assistance from Baker Tilly US, LLP (Baker Tilly) in performing an IT strategy and governance audit. The audit assessed the IT strategic planning process and reviewed how performance is evaluated the operating budget is tracked and resources are consumed.

Yolo County and the IT Department are dedicated to achieving world-class information security and compliance without imposing unnecessary bureaucracy and disempowerment. The County pursues world-class operations that consistently deliver reliable, safe, and up-to-date services for the community. Additionally, opportunities are often sought out to improve technological advancement that directly align with the IT Department's business strategies. Lastly, the County is committed to achieving operational excellence and is willing to achieve objectives by emphasizing security, operational reliability, and innovative technologies.¹

Baker Tilly performed testing to assess the effectiveness of IT strategy and governance controls. Our evaluation encompassed various aspects of the IT Department's processes, including development, maintenance, and execution. This report offers concrete suggestions and recommendations to address gaps and enhance the County's systems. The conclusions were gathered through staff interviews and a thorough review of relevant organization-wide and departmental documents.

Objectives and Scope

Through the audit, we will be able to provide reasonable assurances that effective controls related to IT strategy and governance are in place and operating effectively.

1. Evaluate the development, maintenance, and approval of the IT strategic framework that is aligned with the organization's business strategy
2. Confirm the development and execution of the tactical IT plans that are aligned with the IT strategy
3. Assess the development, maintenance, and approval of an IT operating budget
4. Verify whether there is recurring performance and risk reporting to Executive Management and the Board of Supervisors
5. Review oversight of the IT operation and resource consumption by Executive Management and the Board of Supervisors

¹ 2023-2024 Recommended Budget, County of Yolo

Audit Methodology



Phase I: Project Initiation and Management

- Identify communication channel, reporting relationships and responsibilities of project staff
- Conduct meetings to understand current processes and risks to refine the project workplans
- Conduct a kick-off meeting explaining the audit process, timeline, and expectations

Phase II: Data Gathering and IT Strategy and Governance Interviews

- Develop and distribute information requests (strategy, governance structure, operating, monitoring, and reporting related policies and procedures, etc.)

Phase III: Fieldwork and Testing

- Evaluate the development, maintenance and approval of the IT strategic framework that is aligned with the organization's business strategy
- Confirm the development and execution of tactical IT plans that are aligned with the IT strategy
- Assess the development, maintenance and approval of an IT operating budget
- Verify whether there is recurring performance and risk reporting to Executive Management and the Board of Supervisors
- Review the oversight of the IT operation and resource consumption by Executive Management and the Board of Supervisors

Phase IV: Reporting

- Develop an audit report that summarizes the methodology, scoring rubric, and highlights key risks and findings
- Provide guidance and recommendations for improving gaps and opportunities for improvements based on testing audit objectives 1-5.
- Review any findings and process improvement recommendations with Management and obtain Management responses.

Acknowledgements

Thank you to the Yolo County, California team members for their support and cooperation throughout the audit. Their insight and responsiveness in providing information was integral to the successful execution of this audit. Specifically:

- Lee Gerney, IT
- Gary Sandy, Supervisor District 3
- Lucas Frerichs, Vice-Chair
- Oscar Villegas, Chair
- Jim Provenza, Supervisor District 4
- Angel Barajas, Supervisor District 5

Department Directors:

- Philip Pogledich, County Counsel
- Jesse Salina, Assessor
- Jeff Reising, District Attorney
- Tom Lopez, Sheriff-Coroner
- Mark Bryan, Deputy CAO
- Humberto Izquierdo, Agriculture
- Leslie Lindbo, Community Services
- Ryan Pistochini, General Services
- Alberto Lara, Human Resources
- Diana Lopez, Library
- Tracie Olson, Public Defender
- Natalie Dillon, Child Support Services
- Tom Haynes, Financial Services
- Nolan Sullivan, Health and Human Services
- Danin Fruchtenicht, Probation
- Kristin Welvoda, Office of Emergency Services

Conclusions, Summary, and Findings

During this audit, we evaluated numerous factors that may contribute to the process of the IT Department for Yolo County, assessed the IT operating budget, and provided advice for steps to take in the future. The Baker Tilly team has also confirmed the development and execution of the IT plans that are aligned with the IT strategy. This report will provide a clear pathway of suggestions the team feels would fill gaps and improve the system.

The audit findings are listed in the table below. Additional information on the findings, recommendations, management's responses, and process improvement recommendations are located within the Detailed Report section.

Rating/Criticality:

- **High** - significant internal control weakness exists that may result in the inability to meet the County's business objectives and/or can cause disruption in business operations.
- **Medium** - internal control weakness may result in the inability to meet the County's business objectives and/or can cause disruption in business operations.
- **Low** - Internal control weakness exist; however, this may not result in the inability to meet the County's business objectives and/or cause disruption in business operations.

Objective 1: Evaluate the development, maintenance, and approval of the IT strategic framework that is aligned with the organization's business strategy.

Finding #	Finding	Rating/Criticality
1	Outdated Strategic Framework	High

2	Lack of Documented Review	High
3	Lack of Documented Procedures	High

Objective 2: Confirm the development and execution of the tactical IT plans that are aligned with the IT strategy.

Finding #	Finding	Rating/Criticality
4	Misalignment of IT Strategy and IT Tactical Plan	High

Objective 3: Assess the development, maintenance, and approval of an IT operating budget.

Finding #	Finding	Rating/Criticality
N/A	No Exceptions Noted	N/A

Objective 4: Verify whether there is recurring performance and risk reporting to Executive Management and the Board of Supervisors.

Finding #	Finding	Rating/Criticality
5	Inconsistent Project Execution Documentation	Medium
6	Lack of Performance Monitoring for All Projects	Medium
7	Lack of Risk Monitoring for All Projects	Medium

Objective 5: Review oversight of the IT operation and resource consumption by Executive Management and the Board of Supervisors.

Finding #	Finding	Rating/Criticality
8	Oversight of the IT Operation	High
9	Monitoring Over IT Operation	High
10	Resource Consumption Management	High
11	Resource Consumption Monitoring and Tracking	High

Detailed Report

Background, Roles, and Responsibilities

Baker Tilly conducted an audit of IT Strategy and Governance for the Yolo County organization. As a result, we performed testing to ensure that effective controls related to IT strategy and governance are in place and operating effectively. To summarize, the steps includes: Project Initiation and Management, Data Gathering, Testing, and Reporting.

We evaluated numerous factors that may contribute to the process of the IT Department including development, maintenance, execution of the work and more. This report will provide a clear pathway of suggestions the team feels would fill gaps and improve the system.

The recommendations provided in this report are based on the information gathered through staff interviews and a review of pertinent organization-wide and departmental documentation. The interviews allowed Baker Tilly and Yolo County to assess the internal control environment in order to identify high impact areas for development of the IT operation.

Audit Methodology

Baker Tilly's audit approach consists of the following phases:



Phase I: Project Initiation and Management

- Identify communication channel, reporting relationships and responsibilities of project staff
- Assign key responsibilities
- Review and confirm the timing and format for project status meetings
- Conduct meetings to understand current processes and risks to refine the project workplans
- Review and confirm preliminary timelines
- Review and confirm work products to be delivered including expectations
- Conduct a kick-off meeting explaining the audit process, timeline, and expectations

Phase II: Data Gathering and IT Strategy and Governance Interviews

- Develop and distribute information requests (strategy, governance structure, operating, monitoring, and reporting related policies and procedures, etc.)
- Develop interview questions for strategic planning and oversight interviews
- Conduct interviews with members of IT leadership, executive management and members of the Board of Supervisors

Phase III: Fieldwork and Testing

- Evaluate the development, maintenance and approval of the IT strategic framework that is aligned with the organization's business strategy
- Confirm the development and execution of tactical IT plans that are aligned with the IT strategy
- Assess the development, maintenance, and approval of an IT operating budget
- Verify whether there is recurring performance and risk reporting to Executive Management and the Board of Supervisors
- Review oversight of the IT operation and resource consumption by Executive Management and the Board of Supervisors
- Provide guidance and recommendations for improving gaps and opportunities for improvements based on testing audit objectives 1-5. Thorough testing was conducted, and the results were drawn in collaboration with reputable internal audit and public sector entities, including esteemed organizations such as the Institute of Internal Auditors (IIA), Government Finance Officers Association (GFOA) and Information Systems Audit and Control Association (ISACA).

Phase IV: Reporting

- Develop an audit report that summarizes the methodology, scoring rubric, and highlights key risks and findings
- Provide guidance and recommendations for improving gaps and opportunities for improvements based on testing audit objectives 1-5.
- Review any findings and process improvement recommendations with Management and obtain Management responses

Findings, Recommendations, and Management's Responses

Finding #	Finding	Recommendation	Rating	Management's Response
1	<p>Objective 1: Strategic Framework Valuation Title: Outdated Strategic Framework</p> <p>Criteria: An IT Strategic Framework should align with current organizational goals and objectives, new technology, and project prioritization.</p> <p>Condition: Although the IT Strategic Framework is in place and properly approved, the Strategic Framework is outdated and needs modifications to remain relevant. The Strategic Framework was implemented in 2013 and updated in 2018. The framework does not capture any of the ERP upgrades, outdated technology and operations.</p> <p>Cause: The IT Strategic Framework has not been updated or reviewed by appropriate personnel since 2018.</p> <p>Consequence: Strategic Framework Misalignment</p>	<p>Recommendation: We recommend updating the IT Strategic Framework at least every three years to ensure it reflects new goals, objectives, project, and technology landscape. Additionally, review and approval of updates should be formally documented and retained.</p>	High	<p>Management's Response: Management agrees with this finding.</p> <p>Action Plan: Develop strategic plan in coordination with departments after the BOS revises the County strategic plan as the IT Plan should support the County Strategic Plan.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: Department Directors & CAO</p> <p>Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
2	<p>Objective 1: Strategic Framework Valuation Title: Lack of Documented Review</p> <p>Criteria: IT policies should include documented review and approval to allow for transparency, accountability, and quality control.</p> <p>Condition: Although IT policies have been established, there is no log including evidence of a review being completed at least annually, the updates incorporated within the policies, and approval from management.</p> <p>Cause: The IT policies in place have not received timely, documented review. Additionally, its unknown when or how often updates have been made to the IT policies.</p> <p>Consequence: Polices Misaligned with Current Operations</p>	<p>Recommendation: We recommend that the IT policies have evidence of an annual documented review and approval to promote effective governance, risk management, and quality assurance. The record of this review process should be documented and retained, as well as include a revision history.</p>	High	<p>Management's Response: Management agrees with these findings.</p> <p>Action Plan: Once the governance committee as recommended in finding #8 is established, the executive committee will be responsible to review policy on an annual basis.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: IT Executive Committee</p> <p>Target Completion Date: 12/31/2024</p>
3	<p>Objective 1: Strategic Framework Valuation Title: Lack of Documented Procedures</p> <p>Criteria: The policy framework is critical in explaining how to achieve an objective in detail. Necessary procedures should include implementation guidance, clarity in roles and responsibilities, operational efficiency, and risk mitigation. Procedures detailing how the County will comply with the policy framework should be designed and documented.</p> <p>Condition: Policies within the IT department have been established, however, there are no detailed, step-by-step procedures to ensure the County is in compliance with the policy and achieves its objectives.</p>	<p>Recommendation: We recommend that detailed procedures are designed and implemented for each of the County's IT policies that clearly define step-by-step action items for the following processes: Implementation of new technology, risk assessments, security, planning, incident response, contingency planning, training, and system integrations to ensure alignment with the County's strategic plan. The procedures should be a structured set of instructions that outline how specific tasks and processes should be performed.</p>	High	<p>Management's Response: Management agrees with these findings. Some of this has already started (example Mobile Device Policy & associated policy)</p> <p>Action Plan: ITS will develop procedures to accompany policies.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: ITS Department</p> <p>Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
	<p>Cause: Detailed procedures related to processes within the IT environment have not been established.</p> <p>Consequence: Loss of Efficiency and Productivity</p>			
4	<p>Objective 2: <u>Plan Alignment with the IT Strategy</u> Title: <u>Misalignment of IT Strategy and IT Tactical Plan</u></p> <p>Criteria: An organization's IT Strategy and IT Tactical Plan should align in order to help with consistency with organizational goals, resource allocation, setting priorities, and risk mitigation. The IT Strategy should be updated, reviewed, and approved annually to help an organization operate cohesively and efficiently.</p> <p>Condition: The Tactical IT Plan (s) describe current operations. The IT Strategy is outdated and requires modification before the Tactical plan(s) can be reviewed for adequacy and updated (as needed) to ensure alignment with strategic objectives and current/future projects.</p> <p>Cause: The IT Strategic Framework has not been updated or reviewed by appropriate personnel since 2018.</p> <p>Consequence: Misalignment with Current Objectives</p>	<p>Recommendation: We recommend updating the IT Strategic Framework at least every three years to remain relevant to new goals, objectives, projects, and technology. Additionally, review and approval of updates should be formally documented and retained. The Tactical IT Plan(s) should clearly align with the IT Strategic Framework.</p>	High	<p>Management's Response: Management agrees with these findings.</p> <p>Action Plan: Once the governance committee as recommended in finding #8 is established and the IT strategic plan is developed, tactical plans will be developed to support the strategic plan.</p> <p>Owner/Responsible: Lee Gerney Personnel: Governance Group Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
5	<p>Objective 4: Performance and Risk Reporting Title: Inconsistent Project Execution Documentation</p> <p>Criteria: It is important to utilize project management templates for all projects as the templates will increase consistency, increase efficiency, align with best practice, and potentially reduce errors.</p> <p>Condition: Project management templates have been created, however, they have not been fully utilized or incorporated. Baker Tilly was unable to receive project management supporting documentation for current and on-going projects requested as the project management templates are not fully developed.</p> <p>Cause: The project management templates in place have not been fully utilized on all projects as intended.</p> <p>Consequence: Lack of Consistent Production Management Documentation</p>	<p>Recommendation: We recommend implementing and prioritizing project management templates for all IT related projects. This will ensure that a standardized approach exists across projects. The project management templates will ultimately contribute to the successful planning, execution, and completion of projects.</p>	Medium	<p>Management's Response: Management agrees with these findings. This will be included as part of the IT Governance framework.</p> <p>Action Plan: ITS is already in the process of developing a project management framework.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: ITS / Governance Group</p> <p>Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
6	<p>Objective 4: Performance and Risk Reporting Title: Lack of Performance Monitoring for All Projects</p> <p>Criteria: Performance monitoring should exist for all IT related projects. Performance monitoring will help achieve organizational goals faster, assist with decision-making, provide quality assurance, improve risk management, assist with resource allocation, and increase accountability.</p> <p>Condition: Although performance monitoring exists for IT related projects, it only exists for projects that include a third-party vendor and are not utilized for in-house projects.</p> <p>Cause: Performance monitoring is not being applied to all IT projects.</p> <p>Consequence: Lack of Proper Accountability, Loss of Productivity</p>	<p>Recommendation: We recommend that the County implements performance monitoring key performance indicators (KPI) for all IT related projects. Performance monitoring metrics that should be monitored include, and are not limited to: project scheduling, resource utilization and allocation, budget, scope changes, third-party vendor performance, and documented review and approval.</p>	Medium	<p>Management's Response: Management agrees with these findings. This will be included as part of the IT Governance framework.</p> <p>Action Plan: ITS is already in the processes of developing a project management framework. Performance monitoring will be included in this framework.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: ITS / Governance Group</p> <p>Target Completion Date: 12/31/2024</p>
7	<p>Objective 4: Performance and Risk Reporting Title: Lack of Risk Monitoring for All Projects</p> <p>Criteria: Risk monitoring should exist for all IT related projects. Risk monitoring will help detect risks early, assist with decision-making, positively impact cybersecurity, assist with strategic planning, and positively influence operational efficiency.</p> <p>Condition: Although risk monitoring exists for IT related projects, it only exists for projects that include a third-party vendor and are not utilized for in-house projects.</p> <p>Cause: Risk monitoring is not being applied to all IT projects.</p>	<p>Recommendation: We recommend that the County implements risk monitoring for all IT related projects. Risk monitoring metrics include, and are not limited to: risk exposure, risk response and effectiveness, risk accountability, risk response time, risk tolerance, and risk categories.</p>	Medium	<p>Management's Response: Management agrees with these findings. This will be included as part of the IT Governance framework.</p> <p>Action Plan: ITS is already in the processes of developing a project management framework. Risk monitoring will be included in this framework.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: ITS / Governance Group</p> <p>Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
	<p>Consequence: IT Risk Management Program</p>			
8	<p><u>Objective 5: Review of Oversight of the IT Operation</u> <u>Title: Oversight of the IT Operation</u></p> <p>Criteria: Proper oversight of IT operations is critical to ensure business objectives are being met, a governance framework exists, compliance with laws and regulations is prioritized, and risk management is in place.</p> <p>Condition: Per Management discussion, there is a lack of oversight over IT operations, as the County lacks a structure and a comprehensive system for managing and controlling IT activities on a day-to-day basis.</p> <p>Cause: Processes related to managing the day-to-day IT operation have not been developed at the County.</p> <p>Consequence: Insufficient IT Governance, Ineffective Decision-Making</p>	<p>Recommendation: We recommend the County establish a County IT Governance/Technology Committee ("CIGTC") as a governance structure. A charter should be adopted to define the committee's purpose, authority, responsibilities, and limitations. The CIGTC should include the Chief Technology Officer ("CTO"), a Board of Supervisors liaison to serve in an advisory capacity and rotating representation from various County Departments/ Offices. The Committee size should be limited to 7 members, always include a County representative that works in the public safety department. The meetings should occur quarterly. A Committee member can be an executive leader or senior management with the authority to act on behalf of the department and should serve a four-year term to support continuity with the Strategic Framework three-year update. Note: for more details on the Framework refer to Findings #1 & #4. The CIGTC responsibilities should include:</p> <ul style="list-style-type: none"> • Setting the County's IT strategic objectives • Directing and provide oversight of the IT operations, resource consumption and performance management • Monitoring compliance with County wide IT operational 	High	<p>Management's Response: Management agrees with these findings: we need to develop a governance methodology which fits Yolo County culture. Action Plan: ITS will work the BOS, CAO and department heads to develop a user centric governance model. Owner/Responsible: Lee Gerney Personnel: ITS, CAO, BOS, Departments Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
		<p>standards, policies and internal controls</p> <ul style="list-style-type: none"> • Providing transparent, complete, clear, and timely communication to stakeholders 		
9	<p>Objective 5: Review of Oversight of the IT Operation Title: Monitoring Over IT Operation</p> <p>Criteria: Monitoring IT operations is essential to ensure performance and security of an organization's IT infrastructure.</p> <p>Condition: There is an absence of comprehensive IT operation monitoring processes and tools at the County.</p> <p>Cause: IT operation monitoring processes and tools have not been developed at the County.</p> <p>Consequence: Reduced Productivity and Security</p>	<p>Recommendation: We recommend that the County implements a Key Performance Indicators ("KPI") program. The monitoring process should be based on input from users and IT management to ensure the achievement of business goals and objectives, define expected results, measure progress and report performance on a periodic basis. This will help to facilitate decision-making, and update KPI's as necessary. This will support to projection of existing and future County needs in alignment with strategic planning. Monitoring should be in real-time, with real-time alerts and notifications. Subsequently, KPI's should be reported to the CIGTC and the Board of Supervisors at least quarterly for the following:</p> <ul style="list-style-type: none"> • CPU utilization • Computer storage 	High	<p>Management's Response: Management agrees with these findings but disagrees with some of the metrics provided. The business needs to be presented business metrics not IT metrics.</p> <p>Action Plan: ITS will work with the business and governance committee to develop metrics that demonstration IT service satisfaction and performance.</p> <p>Owner/Responsible: Lee Gerney</p> <p>Personnel: ITS, Governance Group</p> <p>Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
		<ul style="list-style-type: none"> • Telecommunications • Lan and WAN bandwidth utilization • Number of users • IT service delivery satisfaction • New technologies • New applications • Number of licenses • Helpdesk responsiveness • Infrastructure upgrades • Third-party provider performance • Service level agreements • Number of facilities/operational incident/problems (reoccurring vs. new and resolved) <p>Internal and external monitoring tools should be explored to identify methods to automate tracking, real-time alerts and generate automated reporting to improve transparency.</p>		

Finding #	Finding	Recommendation	Rating	Management's Response
10	<p>Objective 5: Review of Oversight of the IT Operation Title: Resource Consumption Management</p> <p>Criteria: Resource consumption documentation should be maintained and managed. Resources in the form of data, equipment, network, human resources, policies, procedures, and standards is critical in an IT environment. Managing resource consumption improves operational efficiency, resource availability, cost control, and mitigates risk.</p> <p>Condition: There is an absence of formalized documentation for managing the day-to-day operations of resource consumption. With no established system or process in place for managing resource consumption, data, equipment, and resources are not properly supervised.</p> <p>Cause: No supporting documentation related to managing resource consumption exists.</p> <p>Consequence: Lack of Projected Resourcing</p>	<p>Recommendation: We recommend that the County implements a comprehensive resource consumption process in order to analyze operational activity. This would allow the County to determine the type of resources that are needed. Additionally, effective management oversight would assist the County in identifying necessary employee training, timely reporting, and ensuring compliance with polices on resource capacity, allowing for prompt remediation when required.</p>	High	<p>Management's Response: Management agrees with these findings. Action Plan: ITS will implement a resource consumption management program. Owner/Responsible: Lee Gerney Personnel: ITS Target Completion Date: 12/31/2024</p>

Finding #	Finding	Recommendation	Rating	Management's Response
11	<p>Objective 5: Review of Oversight of the IT Operation Title: Resource Consumption Monitoring and Tracking</p> <p>Criteria: Effective tracking and monitoring of resource consumption would assist an organization with data accuracy for decision-making, forecasting staffing assignments, and improve resource efficiency metrics. Tracking and monitoring assists an organization in mitigating risks such as, early staffing issue detection, performance evaluations, and resource optimization.</p> <p>Condition: There is an absence of formalized documentation for measuring and tracking resources. The absence of resource consumption tracking and monitoring makes it challenging for the County to assess its resource efficiency and identify opportunities for cost savings and sustainability improvements.</p> <p>Cause: No supporting documentation related to monitoring and tracking resource consumption exists.</p> <p>Consequence: Ineffective Resource Allocation</p>	<p>Recommendation: Refer to the Finding #8 recommendation.</p>	<p>High</p>	<p>Management's Response: Management agrees with these findings. Action Plan: ITS will implement tools which will assist with reporting resource consumption to the IT Governance Committee. Owner/Responsible: Lee Gerney Personnel: ITS Target Completion Date: 12/31/2024</p>

Contact Information

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YOLO COUNTY DRAFT 2022-23 Year-End Monitoring Summary

Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
AGRICULTURE								
AGRICULTURE	1001-2701	4,065,895	3,923,280	142,615	4,065,895	4,376,162	310,267	452,882
AG EQUIP REPLACEMENT	5011-2701	11,295	0	11,295	11,295	11,295	0	11,295
AG BLDG REPLACEMENT	5012-2701	1,441,779	141,427	1,300,352	1,441,779	1,469,947	28,168	1,328,520
AG EQUIP REPLACEMENT	5013-2701	119,250	116,616	2,634	119,250	128,652	9,402	12,036
AGRICULTURE TOTAL		5,638,219	4,181,323	1,456,896	5,638,219	5,986,056	347,837	1,804,733
ASSESSOR/CLERK-RECORDER/ELECTIONS								
ASSESSOR	1001-1081	4,396,303	3,807,161	589,143	4,396,303	4,820,345	424,042	1,013,184
ELECTIONS	1001-1201	3,164,095	3,169,694	(5,599)	3,164,095	3,548,971	384,876	379,277
ADMINISTRATION	1001-2012	0	0	(0)	0	0	0	(0)
CLERK-RECORDER	1001-2851	3,213,048	2,397,755	815,293	3,213,048	2,993,100	(219,948)	595,345
ASSESSOR/CLERK-RECORDER/ELECTIONS TOTAL		10,773,446	9,374,610	1,398,836	10,773,446	11,362,416	588,970	1,987,806
BOARD OF SUPERVISORS								
BOARD OF SUPERVISORS	1001-1011	2,703,469	2,556,583	146,886	2,703,469	2,707,134	3,665	150,551
BOARD OF SUPERVISORS TOTAL		2,703,469	2,556,583	146,886	2,703,469	2,707,134	3,665	150,551
CHILD SUPPORT SERVICES								
CHILD SUPPORT SERVICES	1060-2041	8,782,052	8,809,135	(27,083)	8,782,052	9,072,523	290,471	263,388
CHILD SUPPORT SERVICES TOTAL		8,782,052	8,809,135	(27,083)	8,782,052	9,072,523	290,471	263,388
COMMUNITY SERVICES								
COUNTY SURVEYOR	1001-1501	70,000	52,448	17,552	70,000	40,605	(29,395)	(11,843)
PLANNING	1001-2971	2,563,387	1,947,673	615,714	2,563,387	2,021,161	(542,226)	73,488
WATER RESOURCES	1001-2977	695,999	483,202	212,797	695,999	140,191	(555,808)	(343,011)
ENVIRONMENTAL HEALTH	1030-4051	4,320,252	4,118,542	201,710	4,320,252	4,177,950	(142,302)	59,408
GENERAL PLAN COST RECOVERY	1061-2971	70,912	0	70,912	70,912	77,970	7,058	77,970
CANNABIS	1070-2973	3,131,497	1,420,606	1,710,891	3,131,497	1,282,497	(1,849,000)	(138,109)
CLIMATE SUSTAINABILITY	1080-2974	1,090,934	912,422	178,512	1,090,934	1,693,834	602,900	781,412
ROADS/PUBLIC WORKS	2030-3011	43,278,945	21,813,655	21,465,290	43,278,945	17,664,362	(25,614,583)	(4,149,293)
ROADS/PUBLIC WORKS	2031-3011	650,000	74,308	575,692	650,000	128,606	(521,394)	54,298
ROADS/PUBLIC WORKS	2032-3011	1,000	0	1,000	1,000	3,045	2,045	3,045
ROADS/PUBLIC WORKS	2033-3011	650	1,979	(1,329)	650	14,157	13,507	12,178
ROADS/PUBLIC WORKS	2034-3011	1,457,181	1,433,993	23,188	1,457,181	1,445,008	(12,173)	11,015
TRANSPORTATION	2035-3201	159,100	151,284	7,816	159,100	312,466	153,366	161,182

YOLO COUNTY DRAFT 2022-23 Year-End Monitoring Summary

Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
CACHE CREEK AREA PLAN	2120-2972	3,755,805	2,857,561	898,244	3,755,805	4,417,376	661,571	1,559,815
1211 CC FUT MAINT/REM MGMT	2121-2972	0	0	0	0	154,605	154,605	154,605
1212 CC OFF CHNL MNING PLN	2122-2972	499,533	323,700	175,833	499,533	837,954	338,421	514,254
AG. CONSERV. EASEMENT PROGRAM	2150-2971	235,000	0	235,000	235,000	212,634	(22,366)	212,634
TECH COST RECOVERY FEE PLANNING	2152-2971	345,693	545,095	(199,402)	345,693	371,329	25,636	(173,766)
FLEET SERVICES	5021-1401	3,149,093	2,483,400	665,693	3,149,093	2,692,674	(456,419)	209,274
INTEGRATED WASTE MGMT	6021-4401	38,703,782	37,988,625	715,157	38,703,782	42,045,696	3,341,914	4,057,071
INTEGRATED WASTE MGMT	6025-4401	0	0	0	0	8,001	8,001	8,001
INTEGRATED WASTE MGMT	6026-4401	0	0	0	0	606,970	606,970	606,970
INTEGRATED WASTE MGMT	6027-4401	0	0	0	0	0	0	0
IWM DEBT SVC	6028-4401	9,485,000	10,030,502	(545,502)	9,485,000	9,790,502	305,502	(240,000)
IWM RATE STABILIZATION	6029-4401	0	0	0	0	18,368	18,368	18,368
BUILDING	6031-2975	1,949,390	1,607,273	342,117	1,949,390	1,193,036	(756,354)	(414,237)
COMMUNITY SERVICES TOTAL		115,613,153	88,246,268	27,366,885	115,613,153	91,350,997	(24,262,156)	3,104,729
COUNTY ADMINISTRATORS OFFICE								
COUNTY ADMINISTRATOR	1001-1021	5,965,822	4,651,006	1,314,816	5,965,822	4,614,727	(1,351,095)	(36,279)
GRAND JURY	1001-2151	89,671	99,196	(9,525)	89,671	89,671	0	(9,525)
OFFICE OF EMERGENCY SERVICES	1001-2811	2,835,343	2,069,274	766,069	2,835,343	1,788,541	(1,046,802)	(280,733)
HOUSING ASSISTANCE	1001-5101	1,092,000	18,525	1,073,475	1,092,000	80,000	(1,012,000)	61,475
COUNTY ADMINISTRATOR	1002-1021	6,999,400	6,908,007	91,393	6,999,400	7,075,775	76,375	167,768
YSA LEAD REMEDIATION	2200-1307	3,000	3,000	0	3,000	1,433	(1,567)	(1,567)
HOUSING ASSISTANCE	2240-5101	21,500	21,500	0	21,500	21,037	(463)	(463)
HOUSING ASSISTANCE	2241-5101	702,500	37,181	665,319	702,500	309,387	(393,113)	272,206
HOUSING ASSISTANCE	2242-5101	30,000	0	30,000	30,000	26,038	(3,962)	26,038
HOUSING ASSISTANCE	2243-5101	11,000	0	11,000	11,000	17,056	6,056	17,056
HOUSING ASSISTANCE	2244-5101	1,000	0	1,000	1,000	(118)	(1,118)	(118)
HOUSING ASSISTANCE	2246-5101	10,000	0	10,000	10,000	4,485	(5,515)	4,485
HOUSING ASSISTANCE	2247-5101	15,500	15,500	0	15,500	29,835	14,335	14,335
GIBSON HOUSE IMPROVEMENT	2275-7013	30,000	29,998	2	30,000	30,599	599	601
YOLO ELECTRIC	5051-1306	5,703,440	6,481,537	(778,097)	5,703,440	6,599,625	896,185	118,088
COUNTY ADMINISTRATORS OFFICE TOTAL		23,510,176	20,334,724	3,175,452	23,510,176	20,688,091	(2,822,085)	353,367

YOLO COUNTY DRAFT 2022-23 Year-End Monitoring Summary

Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
COUNTY COUNSEL								
COUNTY COUNSEL	1001-1151	2,024,161	2,266,683	(242,522)	2,024,161	2,029,611	5,450	(237,072)
INDIGENT DEFENSE	1001-2105	941,920	876,515	65,405	941,920	941,920	0	65,405
SMALL CLAIMS ADVISORY	1001-2106	20,000	10,000	10,000	20,000	12,566	(7,434)	2,566
COUNTY COUNSEL TOTAL		2,986,081	3,153,198	(167,117)	2,986,081	2,984,097	(1,984)	(169,101)
COUNTY SERVICE AREAS								
CLARKSBURG LIGHTING	2800-3022	5,600	7,343	(1,743)	5,600	5,563	(37)	(1,780)
GARCIA BEND CSA NO. 9	2805-2766	16,900	1,064	15,836	16,900	17,100	200	16,036
SNOWBALL	2810-2780	308,505	143,679	164,826	308,505	281,754	(26,751)	138,075
DUNNIGAN LIGHTING	2825-3022	6,717	8,582	(1,865)	6,717	7,508	791	(1,074)
WILLOWBANK	2830-3022	3,250	3,410	(160)	3,250	3,417	167	7
NORTH DAVIS MEADOWS WATER	2831-4999	8,237,050	221,612	8,015,438	8,237,050	(8,720)	(8,245,770)	(230,332)
NORTH DAVIS MEADOWS SEWER	2832-4999	233,963	277,638	(43,675)	233,963	140,053	(93,910)	(137,585)
NORTH DAVIS MEADOWS DRAINAGE	2833-4999	14,200	12,230	1,970	14,200	14,135	(65)	1,905
NORTH DAVIS MEADOWS LIGHTING	2834-3022	11,900	14,199	(2,299)	11,900	12,242	342	(1,957)
NORTH DAVIS MEADOWS LANDSCAPE	2835-3022	46,274	37,977	8,297	46,274	46,531	257	8,554
WILD WINGS GOLF COURSE	2840-7201	1,891,880	1,728,071	163,809	1,891,880	1,519,297	(372,583)	(208,774)
WILD WINGS SEWER	2841-4999	924,158	919,818	4,340	924,158	944,799	20,641	24,981
WILD WINGS WATER	2842-4999	2,547,250	1,533,474	1,013,776	2,547,250	707,865	(1,839,385)	(825,609)
EL MACERO GENERAL	2850-4999	40,500	10,191	30,309	40,500	36,419	(4,081)	26,228
EL MACERO STREETS	2851-3022	80,850	79,435	1,415	80,850	88,875	8,025	9,440
EL MACERO WATER	2852-4999	1,005,628	907,917	97,711	1,005,628	1,018,811	13,183	110,894
EL MACERO SEWER	2853-4999	252,145	230,005	22,140	252,145	267,475	15,330	37,470
COUNTY SERVICE AREAS TOTAL		15,626,770	6,136,645	9,490,125	15,626,770	5,103,124	(10,523,646)	(1,033,521)
COUNTYWIDE								
COUNTYWIDE GENERAL	1001-1000	93,903,456	89,088,617	4,814,838	93,903,456	95,475,935	1,572,479	6,387,318
COUNTYWIDE AMERICAN RESCUE	1001-1001	3,176,911	1,818,469	1,358,442	3,176,911	1,805,345	(1,371,566)	(13,124)
COUNTYWIDE EARMARKS	1001-1002	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0
OTHER PUBLIC PROTECTION	1001-2000	464,030	807,975	(343,945)	464,030	1,105,040	641,010	297,065
COOPERATIVE EXTENSION	1001-6101	307,335	307,335	0	307,335	307,335	0	0
WORLD TRADE CENTER MEMORIAL	1001-7101	0	0	0	0	113	113	113
OTHER GENERAL COUNTYWIDE	1051-1000	0	500,000	(500,000)	0	439,166	439,166	(60,834)
OTHER GENERAL COUNTYWIDE	1052-1000	385,000	684,975	(299,975)	385,000	333,990	(51,010)	(350,985)
MEASURE K CANNABIS TAX	1071-1010	3,075,000	1,473,917	1,601,083	3,075,000	3,024,341	(50,659)	1,550,424
OTHER GENERAL COUNTYWIDE	1101-1000	362,429	914,769	(552,340)	362,429	3,779,167	3,416,738	2,864,398

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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
OTHER PUBLIC PROTECTION-CWD	2010-2000	3,127,129	3,403,526	(276,397)	3,127,129	3,149,653	22,524	(253,873)
COMMUNITY CORRECTIONS	2050-1000	11,388,122	10,397,472	990,650	11,388,122	12,933,998	1,545,876	2,536,526
OTHER GENERAL COUNTYWIDE	2061-1000	0	0	0	0	12,886	12,886	12,886
OTHER GENERAL COUNTYWIDE	2066-2000	118,897	(956)	119,853	118,897	265,183	146,286	266,139
OTHER GENERAL COUNTYWIDE	2100-1000	252,804	252,804	0	252,804	294,875	42,071	42,071
DISPUTE RESOLUTION PROGRAM	2112-2211	30,000	20,000	10,000	30,000	32,837	2,837	12,837
OTHER GENERAL COUNTYWIDE	2130-1000	0	306,730	(306,730)	0	60,462	60,462	(246,268)
CARES GRANT	2220-4000	0	9,966	(9,966)	0	(7,860)	(7,860)	(17,826)
AMERICAN RESCUE PLAN	2222-4001	42,829,540	12,060,004	30,769,536	42,829,540	43,757,322	927,782	31,697,318
EMERGENCY RENTAL ASSISTANCE	2231-5100	160,631	160,631	0	160,631	163,871	3,240	3,240
ACCUMULATED CAPITAL OUTLAY	4010-1351	6,824,462	3,196,229	3,628,233	6,824,462	7,058,416	233,954	3,862,187
COUNTYWIDE TOTAL		167,405,746	126,402,463	41,003,283	167,405,746	174,992,074	7,586,329	48,589,611
DEBT SERVICE								
DAVIS LIBRARY CFD#1	3002-8001	423,875	423,525	350	423,875	359,755	(64,120)	(63,770)
CIP DEBT SERVICE	3003-8001	1,248,076	1,247,526	550	1,248,076	1,242,369	(5,707)	(5,157)
CAP IMPROV DEBT SVC	3004-8001	379,883	380,243	(360)	379,883	384,571	4,688	4,328
TRANE ENG SVC PRO.	3005-8001	1,084,585	1,084,945	(360)	1,084,585	1,059,619	(24,966)	(25,326)
2020 LEASE REV BONDS	3006-8001	1,190,707	1,191,067	(360)	1,190,707	1,246,553	55,846	55,486
DEBT SERVICE TOTAL		4,327,126	4,327,306	(180)	4,327,126	4,292,867	(34,259)	(34,439)
DISTRICT ATTORNEY								
CRIMINAL PROSECUTION	2010-2051	16,314,989	15,402,274	912,715	16,314,989	16,063,042	(251,947)	660,768
NEIGHBORHOOD COURT	2010-2052	1,460,199	1,058,463	401,736	1,460,199	985,492	(474,707)	(72,971)
SPECIAL INVESTIGATION	2010-2059	2,213,588	1,873,717	339,871	2,213,588	2,595,791	382,203	722,074
VICTIM ASSISTANCE	2010-5054	1,315,814	1,133,014	182,800	1,315,814	1,110,254	(205,560)	(22,760)
DA COMMUNITY CORRECTIONS	2050-2051	72,947	72,947	0	72,947	73,388	441	441
DA REVOCATIONS	2053-2051	321,099	321,099	0	321,099	393,096	71,997	71,997
CRIMINAL PROSECUTION	2061-2051	448,951	310,674	138,277	448,951	448,951	(0)	138,277
CRIMINAL PROSECUTION	2065-2051	102,449	102,449	0	102,449	104,986	2,537	2,537
DNA ID FUND	2130-2051	72,099	11,339	60,760	72,099	72,099	0	60,760
MULTI-DISCIPLINARY INTV CENTER	2140-2054	1,083,134	967,818	115,316	1,083,134	1,090,344	7,210	122,526
CONSUMER FRAUD ENV PROTECTION	2141-2055	3,667,341	3,100,806	566,535	3,667,341	3,424,233	(243,108)	323,427
ASSET FORFEITURE	2145-2051	145,759	147,050	(1,291)	145,759	214,738	68,979	67,688
SPECIAL INVESTIGATION	2146-2059	360,000	271,802	88,198	360,000	376,675	16,675	104,873
VICTIM ASSISTANCE	2230-5054	50,000	47,527	2,473	50,000	49,655	(345)	2,128
DISTRICT ATTORNEY TOTAL		27,628,369	24,820,979	2,807,390	27,628,369	27,002,744	(625,625)	2,181,765

YOLO COUNTY
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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	

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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
FINANCIAL SERVICES								
FINANCIAL SERVICES	1001-1051	7,043,566	6,201,738	841,828	7,043,566	7,160,706	117,140	958,968
FINANCIAL SERVICES TOTAL		7,043,566	6,201,738	841,828	7,043,566	7,160,706	117,140	958,968
GENERAL SERVICES								
FACILITIES	1001-1303	7,751,696	4,116,405	3,635,291	7,751,696	5,310,806	(2,440,890)	1,194,401
GRAPHIC AND COURIER	1001-1601	0	1,645	(1,645)	0	0	0	(1,645)
PARKS	1001-7011	1,613,725	1,398,302	215,423	1,613,725	1,589,479	(24,246)	191,177
PARKS AND REC	2270-7011	2,000	819	1,181	2,000	3,576	1,576	2,757
PARKS AND REC	2280-7011	3,500	0	3,500	3,500	14,123	10,623	14,123
AIRPORT	6000-3100	1,913,828	935,670	978,158	1,913,828	1,188,242	(725,586)	252,572
AVIATION ENTERPRISE	6010-3100	0	0	0	0	419	419	419
ESPARTO TULI MEM PARK & POOL	2815-7014	350,463	316,674	33,789	350,463	316,790	(33,673)	116
GENERAL SERVICES TOTAL		11,635,212	6,769,516	4,865,697	11,635,212	8,423,436	(3,211,777)	1,653,920
HHSA - ADMINISTRATION								
HHSA ADMINISTRATION	1020-5510	863,574	1,263,361	(399,787)	863,574	474,036	(389,538)	(789,325)
HHSA - ADMINISTRATION TOTAL		863,574	1,263,361	(399,787)	863,574	474,036	(389,538)	(789,325)
HHSA ADMINISTRATION-IGT								
HHSA ADMINISTRATION-IGT	1040-4011	5,334,416	4,780,649	553,767	5,334,416	6,227,761	893,345	1,447,112
HHSA - ADMINISTRATION IGT TOTAL		5,334,416	4,780,649	553,767	5,334,416	6,227,761	893,345	1,447,112
HHSA - BEHAVIORAL HEALTH								
MENTAL HEALTH SERVICES	2040-4101	32,944,149	27,492,651	5,451,498	32,944,149	27,747,092	(5,197,057)	254,441
ALCOHOL AND DRUG PROGRAMS	2041-4111	8,822,210	7,272,496	1,549,714	8,822,210	7,323,922	(1,498,288)	51,426
MENTAL HEALTH SERVICES	2043-4101	8,748,699	8,697,884	50,815	8,748,699	8,728,874	(19,825)	30,990
MENTAL HEALTH SERVICES	2044-4101	8,657,198	8,149,712	507,486	8,657,198	8,281,639	(375,559)	131,927
MHSA-COMMUNITY SVC & SUPPORT	2047-4100	19,568,997	16,499,043	3,069,954	19,568,997	15,245,266	(4,323,731)	(1,253,777)
MHSA-WORKFORCE EDUC & TRAINING	2047-4102	138,119	159,320	(21,201)	138,119	134,849	(3,270)	(24,471)
MHSA-CAPITAL FAC & TECH NEEDS	2047-4103	1,665,036	1,141,265	523,771	1,665,036	2,033,758	368,722	892,493
MHSA-INNOVATION	2047-4104	1,834,305	135,030	1,699,275	1,834,305	1,430,605	(403,700)	1,295,575
MHSA-PREV & EARLY INTERVENTION	2047-4105	8,418,826	4,940,473	3,478,353	8,418,826	6,951,775	(1,467,051)	2,011,302
OPIOID SETTLEMENT	2285-4111	0	2,388	(2,388)	0	900,321	900,321	897,933
HHSA - BEHAVIORAL HEALTH TOTAL		90,797,539	74,490,262	16,307,277	90,797,539	78,778,101	(12,019,438)	4,287,839
HHSA - PUBLIC GUARDIAN								

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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
PUBLIC GUARDIAN	1001-2871	1,572,930	1,432,180	140,750	1,572,930	1,595,172	22,242	162,992
HHSA - PUBLIC GUARDIAN TOTAL		1,572,930	1,432,180	140,750	1,572,930	1,595,172	22,242	162,992
HHSA - PUBLIC HEALTH								
PUBLIC HEALTH	1041-4011	22,195,424	18,038,708	4,156,716	22,195,424	18,063,303	(4,132,121)	24,595
PUBLIC HEALTH	1042-4011	7,403,831	6,276,788	1,127,043	7,403,831	7,758,487	354,656	1,481,699
JAIL JUV HALL MEDICAL SERVICES	2010-4014	4,851,692	4,775,532	76,160	4,851,692	4,708,346	(143,346)	(67,186)
PUBLIC HEALTH	2210-4011	562,804	326,956	235,848	562,804	614,569	51,765	287,613
PUBLIC HEALTH	2211-4011	599,087	427,573	171,514	599,087	430,917	(168,170)	3,344
HHSA - PUBLIC HEALTH TOTAL		35,612,838	29,845,557	5,767,281	35,612,838	31,575,622	(4,037,216)	1,730,065
HHSA - SOCIAL SERVICES								
PUBLIC ASSISTANCE ADMIN	1020-5511	82,450,933	77,333,241	5,117,692	82,450,933	77,228,198	(5,222,735)	(105,043)
PUBLIC ASSISTANCE AID	1020-5522	48,711,691	49,474,052	(762,361)	48,711,691	49,513,543	801,852	39,491
GENERAL RELIEF	1020-5612	338,318	325,254	13,064	338,318	325,254	(13,064)	0
WORKFORCE INVESTMENT	1020-5621	2,971,882	1,932,657	1,039,225	2,971,882	1,932,657	(1,039,225)	0
HOMELESS SERVICES	1020-5650	11,810,202	7,236,614	4,573,588	11,810,202	7,236,014	(4,574,188)	(600)
PUBLIC ASSISTANCE ADMIN	1023-5511	16,153,698	15,277,541	876,157	16,153,698	18,175,640	2,021,942	2,898,099
PUBLIC ASSISTANCE AID	1024-5522	3,938,166	6,438,488	(2,500,322)	3,938,166	4,582,067	643,901	(1,856,421)
PUBLIC ASSISTANCE AID	1025-5522	3,612,142	4,833,762	(1,221,620)	3,612,142	6,231,476	2,619,334	1,397,714
PUBLIC ASSISTANCE ADMIN	1026-5511	17,113,624	16,187,441	926,183	17,113,624	17,161,887	48,263	974,446
PUBLIC ASSISTANCE ADMIN	2250-5511	60,000	67,291	(7,291)	60,000	52,884	(7,116)	(14,407)
IHSS PUBLIC AUTHORITY	2255-5513	2,968,190	2,718,132	250,058	2,968,190	2,718,132	(250,058)	0
HHSA - SOCIAL SERVICES TOTAL		190,128,846	181,824,473	8,304,373	190,128,846	185,157,752	(4,971,094)	3,333,279
HHSA - VETERANS SERVICES								
VETERANS SERVICES	1001-2871	374,746	383,492	(8,746)	374,746	378,690	3,944	(4,802)
HHSA - VETERANS SERVICES TOTAL		374,746	383,492	(8,746)	374,746	378,690	3,944	(4,802)
HUMAN RESOURCES								
HUMAN RESOURCES	1001-1031	2,879,014	3,131,291	(252,277)	2,879,014	2,894,958	15,944	(236,333)
RISK MANAGEMENT	1001-1551	9,008,689	8,961,047	47,642	9,008,689	9,048,494	39,805	87,448
UNEMPLOYMENT SELF-INSURANCE	5041-1871	355,377	208,792	146,585	355,377	356,831	1,454	148,039
DENTAL SELF-INSURANCE	5042-1881	2,213,624	1,509,911	703,712	2,213,624	2,193,703	(19,921)	683,791
PENSION FUNDING	5043-1891	40,264,068	36,271,694	3,992,374	40,264,068	36,246,315	(4,017,753)	(25,379)
HUMAN RESOURCES TOTAL		54,720,772	50,082,735	4,638,037	54,720,772	50,740,301	(3,980,471)	657,566

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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
INNOVATION & TECHNOLOGY SERVICES								
INN/TECH SVC	1001-1561	5,209,423	3,917,204	1,292,219	5,209,423	3,718,325	(1,491,098)	(198,879)
EQUIPMENT REPLACEMENT	5011-1841	178,801	125,795	53,006	178,801	184,573	5,772	58,778
ITS TELECOMMUNICATIONS	5031-1851	1,587,603	1,243,517	344,086	1,587,603	904,724	(682,879)	(338,793)
INNOVATION & TECHNOLOGY SERVICES TOTAL		6,975,827	5,286,515	1,689,311	6,975,827	4,807,622	(2,168,205)	(478,894)
LIBRARY								
COUNTY LIBRARY SERVICES	2260-6051	9,427,721	8,926,912	500,809	9,427,721	9,839,761	412,040	912,849
GIBSON HOUSE MUSEUM	2260-7015	153,360	77,812	75,548	153,360	153,808	448	75,996
COUNTY LIBRARY SVC - MEASURE A	2261-6051	3,328,236	2,427,008	901,228	3,328,236	2,784,640	(543,596)	357,632
LIBRARY TOTAL		12,909,317	11,431,732	1,477,585	12,909,317	12,778,209	(131,108)	1,346,477
PROBATION								
ADMINISTRATION	2010-2611	50,544	54,701	(4,157)	50,544	65,728	15,184	11,027
ADULT PROBATION SERVICES	2010-2612	4,141,411	2,565,654	1,575,757	4,141,412	2,755,149	(1,386,262)	189,495
JUVENILE DETENTION	2010-2613	6,663,149	5,933,160	729,989	6,663,149	6,147,511	(515,638)	214,351
JUVENILE PROBATION SERVICES	2010-2614	1,179,682	1,016,156	163,526	1,179,682	1,010,370	(169,312)	(5,786)
CARE OF COURT WARDS	2010-5751	1,192,287	272,494	919,793	1,192,287	272,494	(919,793)	0
ADMINISTRATION	2050-2611	150,000	81,761	68,239	150,000	150,000	0	68,239
PROB COMMUNITY CORRECTIONS	2050-2615	0	212,707	(212,707)	0	(1,112)	(1,112)	(213,819)
JUVENILE PROBATION SERVICES	2060-2614	2,041,182	844,531	1,196,651	2,041,182	1,990,070	(51,112)	1,145,538
JUVENILE PROBATION SERVICES	2062-2614	1,495,911	1,290,343	205,567	1,495,911	1,662,784	166,873	372,441
DJJ Realignment	2067-2614	0	0	0	0	(1,810)	(1,810)	(1,810)
ADMINISTRATION	2130-2611	6,000	1,816	4,184	6,000	6,000	0	4,184
ADULT PROBATION SERVICES	2160-2612	1,498,794	1,260,001	238,792	1,498,794	1,515,492	16,698	255,490
PROBATION TOTAL		18,418,959	13,533,324	4,885,635	18,418,960	15,572,676	(2,846,284)	2,039,352
PUBLIC DEFENDER								
PUBLIC DEFENDER	1001-2101	10,065,238	9,597,912	467,327	10,065,238	10,063,913	(1,325)	466,001
PD COMMUNITY CORRECTIONS	2050-2101	0	0	0	0	(5,401)	(5,401)	(5,401)
PD REVOCATIONS	2053-2101	321,099	173,818	147,281	321,099	390,096	68,997	216,278
PUBLIC DEFENDER TOTAL		10,386,337	9,771,730	614,607	10,386,337	10,448,608	62,271	676,878
SHERIFF								
PUBLIC ADMINISTRATOR	1001-2515	441,564	433,719	7,845	441,564	432,335	(9,229)	(1,384)
CIVIL PROCESS	2010-2402	1,033,257	916,655	116,602	1,033,257	991,586	(41,671)	74,931
MANAGEMENT	2010-2502	3,736,104	3,526,603	209,501	3,736,104	3,739,062	2,958	212,459
MARINE PATROL	2010-2505	833,181	723,590	109,591	833,181	823,637	(9,544)	100,047

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Department	Level Group	EXPENDITURES			REVENUES			NET VARIANCE
		Budget	Actuals	Variance	Budget	Actuals	Variance	
PATROL	2010-2507	14,719,003	14,303,940	415,063	14,719,003	14,214,121	(504,882)	(89,819)
DETENTION	2010-2509	23,585,696	23,223,479	362,217	23,585,696	23,091,178	(494,518)	(132,301)
TRAINING	2010-2512	507,946	345,762	162,184	507,946	407,125	(100,821)	61,363
CORONER	2010-2861	1,461,583	1,501,899	(40,316)	1,461,583	1,469,135	7,552	(32,764)
SHER COMMUNITY CORRECTIONS	2050-2506	757,240	727,244	29,996	757,240	757,240	0	29,996
COURT SECURITY	2052-2401	4,074,040	4,220,828	(146,788)	4,074,040	4,550,780	476,740	329,952
PATROL - SMALL & RURAL	2063-2507	1,065,740	397,181	668,559	1,065,740	1,106,489	40,749	709,308
PATROL - COPS	2064-2507	171,759	93,943	77,816	171,759	183,435	11,676	89,492
DETENTION - COPS	2064-2509	105,014	33,218	71,796	105,014	108,644	3,630	75,426
ANIMAL SERVICES	2195-2801	3,677,209	3,661,232	15,977	3,677,209	4,191,536	514,327	530,304
DETENTION - RAN BOARD	2190-2509	484,782	463,458	21,324	484,782	554,899	70,117	91,441
SHERIFF CIVIL PROCESS EQUIP	2191-2402	44,040	31,185	12,855	44,040	34,201	(9,839)	3,016
SHERIFF CIVIL PROCESS VEHICLES	2192-2402	70,000	20,120	49,880	70,000	20,120	(49,880)	0
SHERIFF SEIZED FUNDS	2193-2502	10,250	0	10,250	10,250	2,501	(7,749)	2,501
DETENTION - INMATE WELFARE	2194-2509	401,100	268,609	132,491	401,100	257,126	(143,974)	(11,483)
SHERIFF TOTAL		57,179,508	54,892,665	2,286,843	57,179,508	56,935,150	(244,358)	2,042,485
TOTAL OPERATING BUDGET		888,948,995	750,333,163	138,615,832	888,948,995	826,595,966	(62,353,030)	76,262,802
CAPITAL IMPROVEMENT PROGRAM								
CRIMINAL JUSTICE FACILITIES	2110-1301	22,000	0	22,000	22,000	55,271	33,271	55,271
COURTHOUSE FACILITIES	2111-1302	0	559,611	(559,611)	0	28,153	28,153	(531,458)
FACILITY CAPITAL PROJECTS	4020-1352	2,406,562	833,968	1,572,594	2,406,562	2,700,595	294,033	1,866,627
IT CAPITAL PROJECTS	4020-1570	3,025,513	2,551,918	473,595	3,025,513	2,429,941	(595,572)	(121,977)
MONROE JAIL EXPANSION	4011-1352	0	0	0	0	65,648	65,648	65,648
LEINBERGER JAIL EXPANSION	4101-1352	25,252,828	11,480,104	13,772,724	25,252,828	9,503,669	(15,749,159)	(1,976,435)
KNIGHTS LANDING LEVEE	4102-2770	13,120,834	789,712	12,331,122	13,120,834	4,464,754	(8,656,080)	3,675,042
YOLO LIBRARY REPLACEMENT	4103-1352	1,516,199	1,559,698	(43,499)	1,516,199	2,687,212	1,171,013	1,127,514
ESPARTO PARK IMPROVEMENT	4104-7012	250,000	255,274	(5,274)	250,000	249,381	(619)	(5,893)
KNIGHTS LANDING PARK	4105-7016	5,800,000	319,333	5,480,667	5,800,000	4,697,045	(1,102,955)	4,377,712
SOUTH DAVIS LIBRARY	4106-1352	1,317,000	1,327,109	(10,109)	1,317,000	4,923,519	3,606,519	3,596,410
TOTAL CAPITAL IMPROVEMENT PROGRAM		52,710,936	19,676,727	33,034,209	52,710,936	31,805,188	(20,905,748)	12,128,461
TOTAL COUNTY BUDGET		941,659,931	770,009,890	171,650,041	941,659,931	858,401,154	(83,258,778)	88,391,263

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
AGRICULTURE					
AGRICULTURE	452,882	1,920	237,478	0	92,156
CANNABIS REGULATION	0	0	0	0	1,606,452
AG EQUIP REPLACEMENT	11,295	57,241	4,400	8,501	0
AG BLDG REPLACEMENT	1,328,520	1,024,098	1,104,462	618,982	312,778
AG EQUIP REPLACEMENT	12,036	(11,044)	22,970	41,083	(86,191)
AGRICULTURE TOTAL	1,804,733	1,072,214	1,369,310	668,566	1,925,195
ASSESSOR/CLERK-RECORDER/ELECTIONS					
ASSESSOR	1,013,184	525,330	749,355	555,372	669,841
ELECTIONS	379,277	458,234	1,066,405	941,315	439,359
ADMINISTRATION	0	3,095	(894,797)	(793,446)	(9)
CLERK-RECORDER	595,345	510,016	1,052,594	407,842	387,305
ASSESSOR/CLERK-RECORDER/ELECTIONS TOTAL	1,987,806	1,496,674	1,973,558	1,111,083	1,496,496
BOARD OF SUPERVISORS					
BOARD OF SUPERVISORS	150,551	176,468	191,331	44,225	43,504
BOARD OF SUPERVISORS TOTAL	150,551	176,468	191,331	44,225	43,504
CHILD SUPPORT SERVICES					
CHILD SUPPORT SERVICES	263,388	(75,497)	(52,393)	(30,977)	(20,341)
CHILD SUPPORT SERVICES TOTAL	263,388	(75,497)	(52,393)	(30,977)	(20,341)
COMMUNITY SERVICES					
COUNTY SURVEYOR	(11,843)	265	(5,161)	(1,090)	(7,506)
PLANNING	73,488	61,537	434,490	582,120	217,364
WATER RESOURCES	(343,011)				
ENVIRONMENTAL HEALTH	59,408	237,871	233,872	147,145	323,461
GENERAL PLAN COST RECOVERY	77,970	65,196	0	0	0

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
CANNABIS	(138,109)	2,073,154	631,715	145,731	361,512
CLIMATE SUSTAINABILITY	781,412	463,018	0	0	0
ROADS/PUBLIC WORKS	(4,149,293)	(2,410,093)	8,309,234	6,334,979	9,213,740
ROADS/PUBLIC WORKS	54,298	336,518	457,714	220,278	8,417
ROADS/PUBLIC WORKS	3,045	(4,178)	99	4,836	14,790
ROADS/PUBLIC WORKS	12,178	254	(234)	8	171
ROADS/PUBLIC WORKS	11,015	9,550	6,547	(14,175)	46,722
TRANSPORTATION	161,182	3,708	9,252	33,215	12,912
CACHE CREEK AREA PLAN	1,559,815	(3,045)	0	0	0
1211 CC FUT MAINT/REM MGMT	154,605	5,731	0	0	0
1212 CC OFF CHNL MNING PLN	514,254	(200,000)	0	0	0
AG. CONSERV. EASEMENT PROGRAM	212,634	211,776	0	0	0
TECH COST RECOVERY FEE PLANNING	(173,766)	377,212	0	13,522	(38,965)
ESPARTO BRIDGE DEV FEE	0	0	0	(2,286)	2,564
FLEET SERVICES	209,274	263,310	95,404	(16,367)	31,937
INTEGRATED WASTE MGMT	4,057,071	4,261,028	(4,498,883)	9,790,310	7,834,005
INTEGRATED WASTE MGMT	8,001	(43,359)	675	32,823	30,492
INTEGRATED WASTE MGMT	606,970	(502,557)	396,343	5,746,950	(265,636)
INTEGRATED WASTE MGMT	0	1,116,404	(64,342)	(2,096,082)	3,236,240
IWM DEBT SVC	(240,000)	9,648,130	3,230,796	3,643,925	0
IWM RATE STABILIZATION	18,368	(25,203)	1,005,416	0	0
BUILDING	(414,237)	197,143	112,267	0	0
COMMUNITY SERVICES TOTAL	3,104,729	16,143,370	9,349,788	24,565,842	21,022,222
COUNTY ADMINISTRATORS OFFICE					
COUNTY ADMINISTRATOR	(36,279)	547,575	284,021	988,530	591,478
GRAND JURY	(9,525)				
HUMAN RESOURCES	0			(30,367)	105,481
RISK MANAGEMENT	0	0	1,134	339,244	(73,192)
OFFICE OF EMERGENCY SERVICES	(280,733)	1,327,525	(14,884)	224,133	507,463

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
HOUSING & COMMUNITY DEVELOPMNT	0			0	0
HOUSING & COMMUNITY DEVELOPMNT	61,475	(9,206)	53,268	27,461	14,436
COOPERATIVE EXTENSION	0	5,022	5,681	289	(713)
COUNTY ADMINISTRATOR	167,768	140,641	152,131	654,489	458,557
DISPUTE RESOLUTION PROGRAM	0	(573)	8,451	3,317	5,054
CACHE CREEK AREA PLAN	0	55,643	666,419	951,744	595,303
1211-CAO-CC FUT MAINT/REM MGMT	0	(108,672)	192,866	0	0
1212-CAO-CC OFF CHNL MNING PLN	0	111,731	(55,795)	0	0
YSA LEAD REMEDIATION	(1,567)	(1,955)	(187)	2,341	3,140
HOUSING & COMMUNITY DEVELOPMNT	(463)	(7,831)	(9,690)	(9,543)	24,433
HOUSING & COMMUNITY DEVELOPMNT	272,206	151,523	79,988	144,791	(4,086)
HOUSING & COMMUNITY DEVELOPMNT	26,038	64,258	50,981	102,106	69,774
HOUSING & COMMUNITY DEVELOPMNT	17,056	188,636	105,617	6,675	71
HOUSING & COMMUNITY DEVELOPMNT	(118)	41,502	0	739	22
HOUSING & COMMUNITY DEVELOPMNT	4,485	192,675	0	0	0
HOUSING & COMMUNITY DEVELOPMNT	14,335	38,564	36,467	48,577	36,372
GIBSON HOUSE IMPROVEMENT	601	19,603	41,809	39,322	1,048
UNEMPLOYMENT SELF-INSURANCE	0	0	91,706	(611,241)	5,463
DENTAL SELF-INSURANCE	0	7,207	(250,028)	311,255	37,181
YOLO ELECTRIC	118,088	(2,690,413)	(1,715,389)	(1,416,534)	(212,388)
AIRPORT	0	0	0	(295,655)	31,525
AIRPORT	0	(419)	(146,377)	136	91
SNOWBALL	0	147,086	(149,874)	(14,737)	77,974
COUNTY ADMINISTRATORS OFFICE TOTAL	353,367	73,037	(421,811)	1,467,073	2,274,487
COUNTY COUNSEL					
COUNTY COUNSEL	(237,072)	155,149	466,325	(37,989)	356,424
INDIGENT DEFENSE	65,405	108,433	92,662	103,526	2,148
SMALL CLAIMS ADVISORY	2,566	(96)	1,958	6,023	5,400
COUNTY COUNSEL TOTAL	(169,101)	263,486	560,945	71,560	363,971

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
COUNTY SERVICE AREAS					
CLARKSBURG LIGHTING	(1,780)	(6,408)	2,483	1,569	(293)
GARCIA BEND CSA NO. 9	16,036	467	1,648	1,312	796
ROLLING ACRES ASSESSMENT DIST	138,075	0	(3,963)	(25,845)	824
DUNNIGAN LIGHTING	(1,074)	(654)	4,010	3,805	1,090
EL MACERO	0	0	0	0	252,034
WILLOWBANK	7	2,486	3,080	1,075	2,358
NORTH DAVIS MEADOWS WATER	(230,332)	318,381	1,192,382	51,801	(1,122,285)
NORTH DAVIS MEADOWS SEWER	(137,585)	126,498	44,102	51,010	20,478
NORTH DAVIS MEADOWS DRAINAGE	1,905	2,653	3,852	(1,349)	0
NORTH DAVIS MEADOWS LIGHTING	(1,957)	3,899	31,279	1,776	0
NORTH DAVIS MEADOWS LANDSCAPE	8,554	4,759	6,612	6,692	0
WILD WINGS GOLF COURSE	(208,774)	323,850	16,023	24,767	21,497
WILD WINGS SEWER	24,981	155,826	22,259	416,324	(29,793)
WILD WINGS WATER	(825,609)	1,008,312	68,612	437,079	182,545
EL MACERO GENERAL	26,228	4,408	45,508	47,446	0
EL MACERO STREETS	9,440	(18,860)	58,920	(6,366)	0
EL MACERO WATER	110,894	184,651	(146,011)	(129,183)	0
EL MACERO SEWER	37,470	(12,917)	23,084	19,861	0
COUNTY SERVICE AREAS TOTAL	(1,033,521)	2,097,351	1,373,880	901,774	(670,748)
COUNTYWIDE					
COUNTYWIDE GENERAL	(54)	11,402,648	6,109,162	3,262,067	5,945,242
COUNTYWIDE AMERICAN RESCUE	(13,124)				
COUNTYWIDE PROGRAMS	113	565,620	657,503	(444,022)	247,507
COUNTYWIDE EARMARKS	0				
COUNTY ADMINISTRATOR	0	4,014	44,385	(47,323)	2,960
COURT MOU	297,065	749,447	789,202	696,615	686,098
COUNTYWIDE GENERAL	(60,834)	388,955	(96,045)	1,176,119	285,081

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
COUNTYWIDE GENERAL	(350,985)	(851,204)	164,177	(588,868)	251,038
CANNABIS MEASURE K	1,550,424	(286,297)	767,038	2,580,345	785,671
PUBLIC SAFETY MOE	(253,873)	0	0	0	(249,303)
COMMUNITY CORRECTIONS PARTNERSH	2,536,526	3,351,267	516,675	32,548	26,132
OTHER GENERAL COUNTYWIDE	12,886				
LOCAL INNOVATION SUBACCT	266,139	484,241	70,491	99,843	71,322
BOARD CONTROLLED PENALTIES	42,071	154,327	2,195	(28,880)	(45,752)
DEVELOPMENT IMPACT FEES	2,864,398	2,339,154	4,171,317	4,388,841	4,247,005
CRIMINAL JUSTICE FACILITIES	0	(185)	68,736	14,806	40,224
DISPUTE RESOLUTION PROGRAM	12,837				
COVID19 CROC OPER	0	297,358	41,103	(49,937)	0
COVID19 NON CROC OTHER	0	(26,524)	48,000	0	0
CARES GRANT	(17,826)	0	20	0	0
EMERGENCY RENTAL ASSISTANCE	3,240				
DNA FUND	(246,268)				
AMERICAN RESCUE PLAN	31,697,318	0	0	0	0
CAPITAL OUTLAY - ACO	3,862,187	(46,130)	649,301	330,302	1,311,676
PENSION FUNDING ISF	(25,379)	806,805	236,757	(495,361)	0
COUNTYWIDE TOTAL	42,176,861	19,333,496	14,240,020	10,927,095	13,604,902
DEBT SERVICE					
DA BLDG DEBT SERVICE	0	868	453	(453)	(400)
DAVIS LIBRARY CFD#1	(63,770)	(107,621)	(1,608)	9,184	(10,341)
CIP DEBT SERVICE	(5,157)	(3,253)	(3,246)	1,501	(1,480)
CAP IMPROV DEBT SVC	4,328	(1,118)	16,040	43,615	(13,934)
TRANE ENG SVC PRO.	(25,326)	13,927	789,861	9,149,429	0
2020 LEASE REV BONDS	55,486	(64,220)	148,626	3,201,172	0
DEBT SERVICE TOTAL	(34,439)	(161,417)	950,126	12,404,448	(26,156)
DISTRICT ATTORNEY					

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
CRIMINAL PROSECUTION	660,768	578,765	669,555	167,983	(66,366)
NEIGHBORHOOD COURT	(72,971)	(46,349)	(23,495)	(12,866)	(98,872)
SPECIAL INVESTIGATION	722,074	(390,789)	130,726	139,238	45,198
VICTIM ASSISTANCE	(22,760)	(10,731)	(47,813)	11,529	(18,125)
DA COMMUNITY CORRECTIONS	441	0	17,971	(27,608)	(6,596)
DA REVOCATIONS	71,997	36,164	3,851	3,572	4,455
CRIMINAL PROSECUTION	138,277	281,580	141,374	171,850	60,802
CRIMINAL PROSECUTION	2,537	(5,971)	7,143	135,878	4,603
DNA ID FUND	60,760	66,236	40,544	(29,861)	0
MULTI-DISCIPLINARY INTV CENTER	122,526	50,628	60,800	108,544	71,105
CONSUMER FRAUD ENV PROTECTION	323,427	(391,261)	648,298	(135,224)	1,555,525
ASSET FORFEITURE	67,688	87,386	(54,558)	0	0
SPECIAL INVESTIGATION	104,873	69,834	95,539	254	67,856
VICTIM ASSISTANCE	2,128	26,770	(11,499)	(2,769)	(8,850)
DISTRICT ATTORNEY TOTAL	2,181,765	352,263	1,678,435	530,520	1,610,735
FINANCIAL SERVICES					
FINANCIAL SERVICES	958,968	541,448	448,275	630,504	217,085
FINANCIAL SERVICES TOTAL	958,968	541,448	448,275	630,504	217,085
GENERAL SERVICES					
FACILITIES	1,194,401	278,049	322,644	495,079	342,381
INFORMATION TECHNOLOGY	0			210,763	373,484
GRAPHICS	(1,645)	0	0	0	812
PARKS	191,177	364,536	594,214	445,325	243,902
PARKS	2,757		(1,893)	4,157	4,597
PARKS	14,123		4,199	5,071	6,929
AIRPORT	252,991	(23,513)	0	0	0
ESPARTO TULI MEM PARK & POOL	116	0	(22,622)	(65,002)	28,370
EQUIPMENT REPLACEMENT	0			(572)	73,978

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
TELECOMMUNICATIONS	0			204,982	745,979
GENERAL SERVICES TOTAL	1,653,920	619,073	896,542	1,299,802	1,820,432
HHSA - ADMINISTRATION					
HHSA ADMINISTRATION	(789,325)	149,836	33,933	(27,005)	(291)
HHSA - ADMINISTRATION TOTAL	(789,325)	149,836	33,933	(27,005)	(291)
HHSA ADMINISTRATION-IGT					
HHSA ADMINISTRATION-IGT	1,447,112	3,282,252	2,442,950	5,430,071	0
HHSA - ADMINISTRATION IGT TOTAL	1,447,112	3,282,252	2,442,950	5,430,071	0
HHSA - BEHAVIORAL HEALTH					
MENTAL HEALTH SERVICES	254,441	340,477	(174,917)	216,515	(4,088,775)
ALCOHOL AND DRUG PROGRAMS	51,426	102,385	146,143	83,124	(752,015)
MENTAL HEALTH SERVICES	30,990	158,737	(46,560)	545,502	(4,100,073)
MENTAL HEALTH SERVICES	131,927	75,708	(75,708)	48,046	10,430
MHSA-COMMUNITY SVC & SUPPORT	(1,253,777)	1,802,756	7,294,183	6,127,736	5,127,900
MHSA-WORKFORCE EDUC & TRAINING	(24,471)	(208,321)	(100,997)	(688,669)	(574,362)
MHSA-CAPITAL FAC & TECH NEEDS	892,493	(1,223,485)	(396,035)	(931,953)	(425,340)
MHSA-INNOVATION	1,295,575	815,147	1,014,007	(379,415)	1,403,373
MHSA-PREV & EARLY INTERVENTION	2,011,302	271,205	1,651,678	(355,384)	1,324,105
OPIOD SETTLEMENT	897,933				
HHSA - BEHAVIORAL HEALTH TOTAL	4,287,839	2,134,609	9,311,794	4,665,501	(2,074,758)
HHSA - PUBLIC GUARDIAN					
PUBLIC GUARDIAN	162,992	(15,906)	167,770	35,300	(114,126)
HHSA - PUBLIC GUARDIAN TOTAL	162,992	(15,906)	167,770	35,300	(114,126)
HHSA - PUBLIC HEALTH					
PUBLIC HEALTH	24,595	642,507	(232,697)	1,505,557	8,428,917

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
PUBLIC HEALTH	0	0	624	314	214
PUBLIC HEALTH	1,481,699	(1,077,662)	955,047	786,172	53,743
JAIL JUV HALL MEDICAL SERVICES	(67,186)	28,728	(547,289)	(95,042)	115,388
PUBLIC HEALTH	287,613	1,564,678	560,620	559,931	652,074
PUBLIC HEALTH	3,344	(31,092)	116,992	(74)	(11,481)
HHSA - PUBLIC HEALTH TOTAL	1,730,065	1,127,159	853,296	2,756,859	9,238,854
HHSA - SOCIAL SERVICES					
PUBLIC ASSISTANCE ADMIN	(105,043)	280,222	(1,015,459)	(539,910)	(29,765)
PUBLIC ASSISTANCE AID	39,491	(184,668)	3,180,100	(1,286,758)	816,218
GENERAL RELIEF	0	0	0	0	(715)
WORKFORCE INVESTMENT	0	0	(235)	(24,903)	70,235
CSBG	(600)	(225,003)	(328,936)	254,374	(28,894)
PUBLIC ASSISTANCE ADMIN	2,898,099	(1,463,270)	432,454	(37,293)	(217,933)
PUBLIC ASSISTANCE AID	(1,856,421)	249,981	(234,634)	(740,774)	(357,731)
PUBLIC ASSISTANCE AID	1,397,714	146,628	534,602	(2,567,459)	(1,076,486)
PUBLIC ASSISTANCE ADMIN	974,446	(19,750)	3,370,526	(1,999,457)	4,010,678
PUBLIC ASSISTANCE ADMIN	0	0	0	1,985,023	(8,586,766)
PUBLIC ASSISTANCE ADMIN	(14,407)	104,366	11,176	21,115	13,967
IHSS PUBLIC AUTHORITY	0	0	(1)	(6,420)	1,555
HHSA - SOCIAL SERVICES TOTAL	3,333,279	(1,111,494)	5,949,593	(4,942,463)	(5,385,637)
HHSA - VETERANS SERVICES					
VETERANS SERVICES	(4,802)	(1,742)	48,587	11,256	43,625
HHSA - VETERANS SERVICES TOTAL	(4,802)	(1,742)	48,587	11,256	43,625
HUMAN RESOURCES					
HUMAN RESOURCES	(236,333)	53,326	(5,539)	0	0
RISK MANAGEMENT	87,448	(123,302)		0	0
UNEMPLOYMENT SELF-INSURANCE	148,039	121,561		0	0

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
DENTAL SELF-INSURANCE	683,791	214,521		0	0
HUMAN RESOURCES TOTAL	682,945	266,106	(5,539)	0	0
INNOVATION & TECHNOLOGY SERVICES					
INN/TECH SVC	(198,879)	(252,321)	231,496	0	0
EQUIPMENT REPLACEMENT	58,778	(133,648)	(314,254)	0	0
ITS TELECOMMUNICATIONS	(338,793)	(150,336)	534,305	0	0
INNOVATION & TECHNOLOGY SERVICES TOTAL	(478,894)	(536,304)	451,547	0	0
LIBRARY					
LIB COMMUNITY CORRECTIONS	0	0	0	2,622	(288)
COUNTY LIBRARY SERVICES	912,849	(213,515)	1,276,339	1,048,319	707,539
GIBSON HOUSE MUSEUM	75,996	4,765	7,412	422,234	16,473
COUNTY LIBRARY SVC - MEASURE A	357,632	1,002,019	980,833	(2,580)	818,698
LIBRARY TOTAL	1,346,477	793,270	2,264,584	1,467,973	1,542,710
PROBATION					
ADMINISTRATION	11,027	21,244	83,873	(1,230)	909
ADULT PROBATION SERVICES	189,495	627,798	(170,021)	538,480	43,378
JUVENILE DETENTION	214,351	(255,611)	115,797	382,713	321,330
JUVENILE PROBATION SERVICES	(5,786)	105,122	(124,781)	(63,730)	112,250
CARE OF COURT WARDS	0	0	2,513	475,787	214,733
ADMINISTRATION	68,239	12,610	(39,635)	(3,365)	6,812
PROB COMMUNITY CORRECTIONS	(213,819)	(946)	1,166,066	119,938	706,897
JUVENILE PROBATION SERVICES	1,145,538	310,421	1,069,847	385,522	467,541
JUVENILE PROBATION SERVICES	372,441	926,764	14,621	234,426	251,143
DJJ Realignment	(1,810)	269,212	0	0	0
ADMINISTRATION	4,184	3,834	3,253	6,657	1,555
ADULT PROBATION SERVICES	255,490	421,711	447,390	562,074	257,978
PROBATION TOTAL	2,039,352	2,442,159	2,568,923	2,637,272	2,384,526

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
PUBLIC DEFENDER					
PUBLIC DEFENDER	466,001	1,223,063	15,325	98,978	105,525
PD COMMUNITY CORRECTIONS	(5,401)	(38,266)	6,074	(13,272)	(1,751)
PD REVOCATIONS	216,278	86,042	2,921	(26,115)	(7,464)
PUBLIC DEFENDER TOTAL	676,878	1,270,839	24,320	59,591	96,309
SHERIFF					
PUBLIC ADMINISTRATOR	(1,384)	163,479	89,897	402,355	1,050
CIVIL PROCESS MANAGEMENT	74,931	10,884	1,749	149,624	(27,920)
MARINE PATROL	212,459	(39,382)	157,902	(90,137)	(630)
PATROL	100,047	(57,628)	65,932	62,912	88,277
DETENTION	(89,819)	(853,589)	140,667	(24,545)	308,771
TRAINING	(132,301)	352,824	157,538	478,520	(265,064)
CORONER	61,363	27,561	(19,386)	(296,551)	5,223
SHER COMMUNITY CORRECTIONS	(32,764)	(45,968)	21,123	110,282	0
COURT SECURITY	29,996	2,350	11,099	10,180	77,109
PATROL - SMALL & RURAL	329,952	184,789	(3,635)	(251,490)	20,287
PATROL - COPS	709,308	1,109,075	1,339,771	59,212	265,936
DETENTION - COPS	89,492	(212,525)	378,386	1,453,144	128,950
ANIMAL SERVICES	75,426	47,099	92,548	153,550	100,531
DETENTION - RAN BOARD	530,304	(246,316)	288,204	78,092	(15,486)
SHERIFF CIVIL PROCESS EQUIP	91,441	(190,332)	86,127	122,970	74,686
SHERIFF CIVIL PROCESS VEHICLES	3,016	(23,223)	7,715	27,215	55,222
SHERIFF SEIZED FUNDS	0	(43,896)	(3,554)	41,046	194,740
DETENTION - INMATE WELFARE	2,501	(3,432)	81	8,722	47,092
SHERIFF TOTAL	2,042,485	207,419	2,924,734	2,679,410	1,136,641
TOTAL OPERATING BUDGET	69,875,430	52,210,367	59,148,490	69,365,280	50,529,638

YOLO COUNTY
Five Year Variance Summary

Department	FY 22/23 NET VARIANCE	FY 21/22 NET VARIANCE	FY 20/21 NET VARIANCE	FY 19/20 NET VARIANCE	FY 18/19 NET VARIANCE
CAPITAL IMPROVEMENT PROGRAM					
CRIMINAL JUSTICE FACILITIES	55,271	0	0	0	
COURTHOUSE FACILITIES	(531,458)	0	0	0	0
FACILITY CAPITAL PROJECTS	1,866,627	(253,763)	428,692	(4,162,771)	6,040,688
IT CAPITAL PROJECTS	(121,977)	2,118,623	61,991	0	700,000
MONROE JAIL EXPANSION	65,648	412,191	798,406	(786,023)	(2,003,207)
JUVENILE DETENTION FACILITY	0	0	0	0	(33,098)
LEINBERGER JAIL EXPANSION	(1,976,435)	4,403,316	16,704	0	(467,241)
KNIGHTS LANDING LEVEE	3,675,042	551,039	1,203,984	0	0
YOLO LIBRARY REPLACEMENT	1,127,514	(1,388,662)	620,920	52,418	194,833
ESPARTO PARK IMPROVEMENT	(5,893)	8,610	322,945	(12,161)	471,357
KNIGHTS LANDING PARK	4,377,712	0	0	0	0
SOUTH DAVIS LIBRARY	3,596,410	0	0	0	0
TOTAL CAPITAL IMPROVEMENT PROGRAM	12,128,461	5,851,354	3,453,642	(4,908,536)	4,903,332
TOTAL COUNTY BUDGET	82,003,891	58,061,721	62,602,132	64,456,744	55,432,969

Executive Summary – Third Quarter 2023

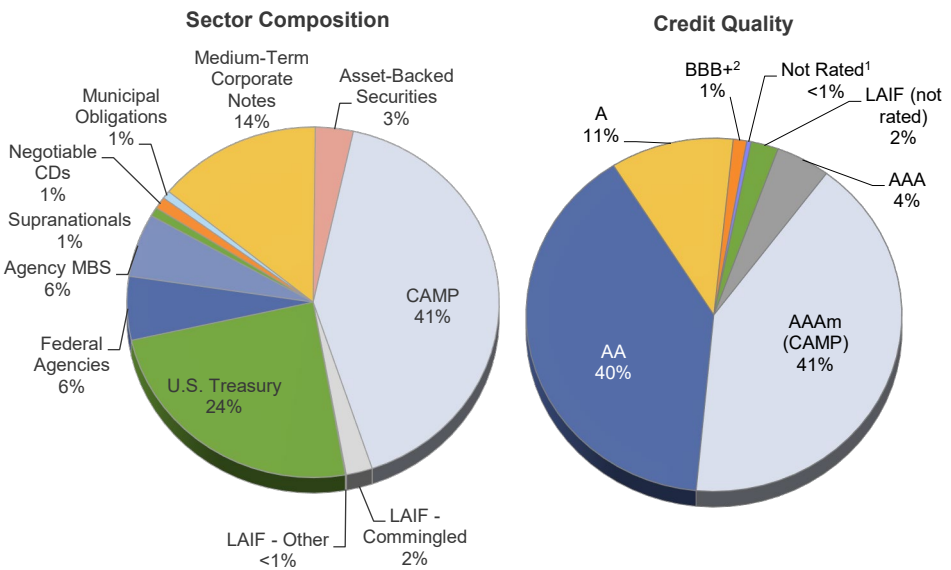
Portfolio Review

- ▶ The portfolio is in compliance with the California Government Code and the County’s Investment Policy.
- ▶ The portfolio is well diversified by sector, issuer, and maturity and is of high credit quality.
- ▶ The portfolio has sufficient liquidity to meet the County’s cash needs.
- ▶ Over the quarter, trades were executed to extend the portfolio’s duration closer to the benchmark as we get closer to the end of the Fed’s tightening cycle.
- ▶ As a result of higher absolute yields on longer-maturities, U.S. Treasury indexes with durations greater than three years posted negative total returns in the quarter. With relatively muted rate increases on the short end, short-duration indices posted positive total returns, as higher income more than offset negative price impacts.
- ▶ Both the County’s portfolio and its benchmark posted positive performance for the quarter.

The Economy

- ▶ The third quarter was characterized by the consumer continuing to spend, supported by rising wages and a strong labor market.
- ▶ The Federal Reserve met twice during the quarter, increasing the target rate 25 basis points in July to a new range of 5.25% to 5.50%, while holding that range steady following the September meeting. The Fed’s updated dot plot highlighted the reality of a potentially “higher for much longer” interest rate environment.
- ▶ Real gross domestic product (GDP) increased at an annual rate of 2.1% in the second quarter of 2023. Growth was much higher than originally expected in July and as a result caused the Fed to double their growth projections for calendar year 2023 to 2.1% from 1.0% three months ago.
- ▶ After initially showing signs of cooling in July, U.S. inflation (as measured by CPI) posted two straight large monthly increases in August and September, rising by 0.6% and 0.4% month-over-month respectively.

Portfolio Profile as of September 30, 2023^{1,2}

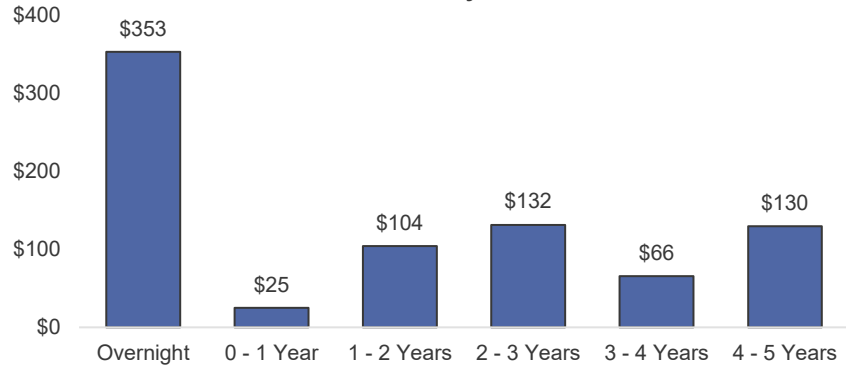


Portfolio Performance as of September 30, 2023³

	Quarter	Annualized Return 1 Year	Annualized Return 5 Years
Yolo County Total Return¹	0.25%	2.36%	0.99%
Treasury Benchmark Total Return	0.23%	2.30%	0.70%
Net Apportionment Rate	0.29%	-	-

Note: ¹PFMAM managed portfolio only.

Portfolio Maturity Distribution



1. Securities held in the County’s portfolio are in compliance with California Government Code and the County’s investment policy.
 2. Ratings based on Standard & Poor’s.
 3. The County’s benchmark is the ICE Bank of America Merrill Lynch (BofAML) 1-5 Year Gov/Corp A-AAA US issuers as of 6/30/21. From 12/31/20 to 6/30/21 it was the ICE BofAML 1-5 Year U.S. Treasury Index. From 9/30/17 to 12/31/20 it was the ICE BofAML 0-5 Year U.S. Treasury Index. From 3/31/15 to 9/30/17 the benchmark was a blend of 30% ICE BofAML 3-month Treasury index and 70% ICE BofAML 1-3 year U.S. Treasury Index.

Yolo County

Investment Performance Review For the Quarter Ended September 30, 2023

November 15, 2023

213-415-1699

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Sarah Meacham, Managing Director
Allison Kaune, Senior Analyst

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Economic and Interest Rate Update



Current Market Themes



- ▶ The U.S. economy is characterized by:
 - ▶ Stronger than expected growth, supported by a resilient consumer
 - ▶ Inflation that remains stubbornly above the Federal Reserve's ("Fed") target
 - ▶ Continued creation of new jobs by the labor market, albeit at a moderating pace



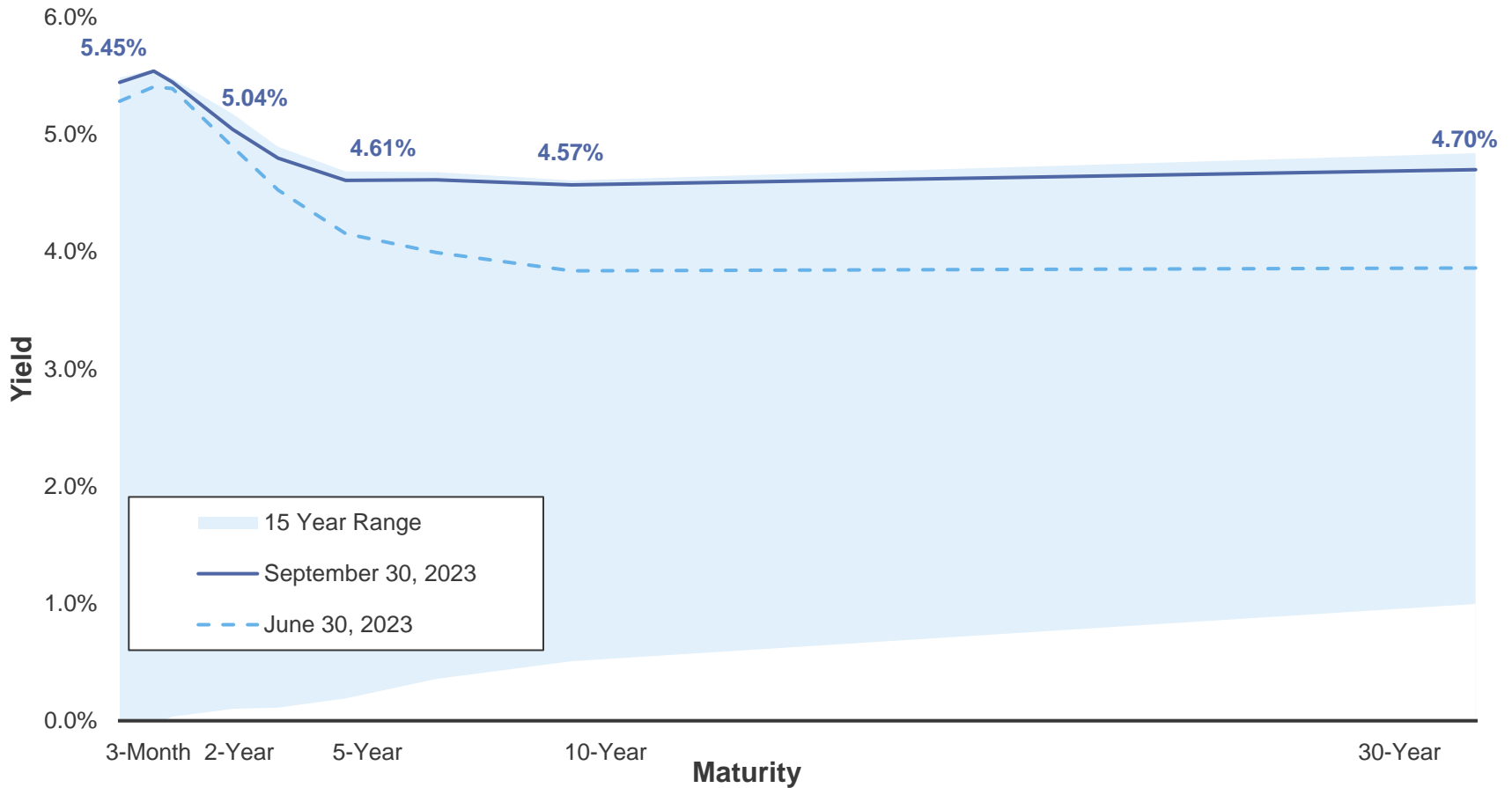
- ▶ Fed pauses again in rate hike campaign
 - ▶ After hiking in July, the Federal Reserve held rates steady at the September FOMC meeting as expected
 - ▶ The Fed's September "dot plot" indicated one more rate hike for 2023 and set the stage for interest rates to remain "higher-for-longer"
 - ▶ Updated FOMC economic projections point to stronger GDP growth expectations, higher inflation, and slightly lower unemployment for the remainder of 2023 and into 2024



- ▶ Interest rates reached their highest levels since 2006-07
 - ▶ The U.S. government rating downgrade by Fitch had little impact, although it highlighted growing worry about the erosion of governance standards and fiscal irresponsibility.
 - ▶ The next concern is the annual federal budget process and potential for a government shutdown.
 - ▶ Treasury yields across the curve rose during the quarter. Sticky inflation, a "higher for longer" market consensus, increased Treasury borrowing, and reduced Treasury holdings by China and Japan weighed especially on the long end of the curve.

Interest Rates Are at Their Highest Levels Since 2006-07

U.S. Treasury Yield Curve

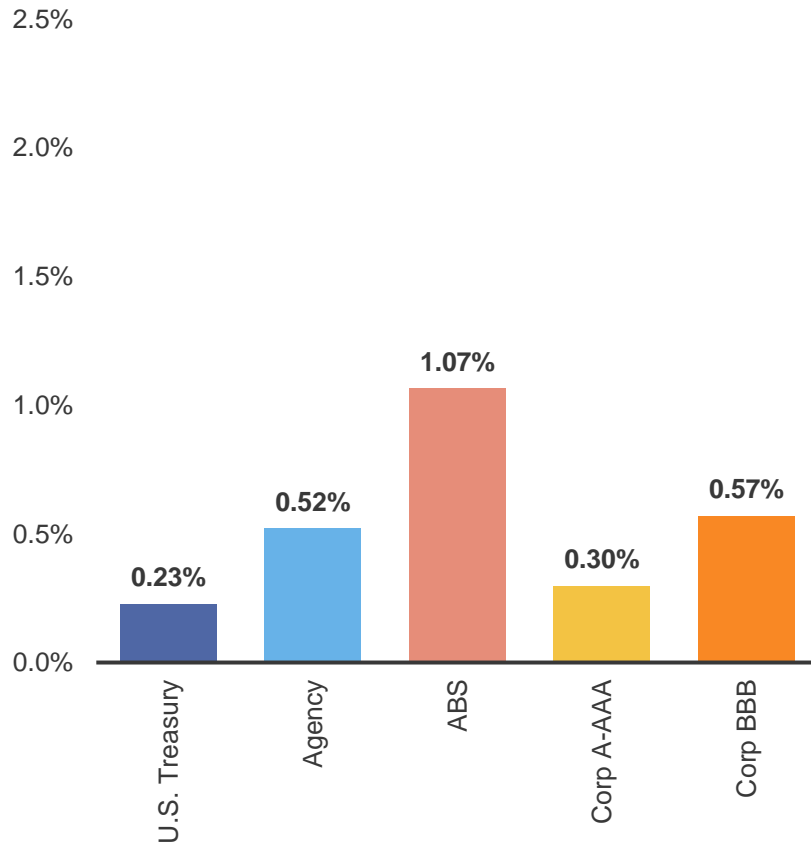


Source: Bloomberg, as of September 30, 2023.

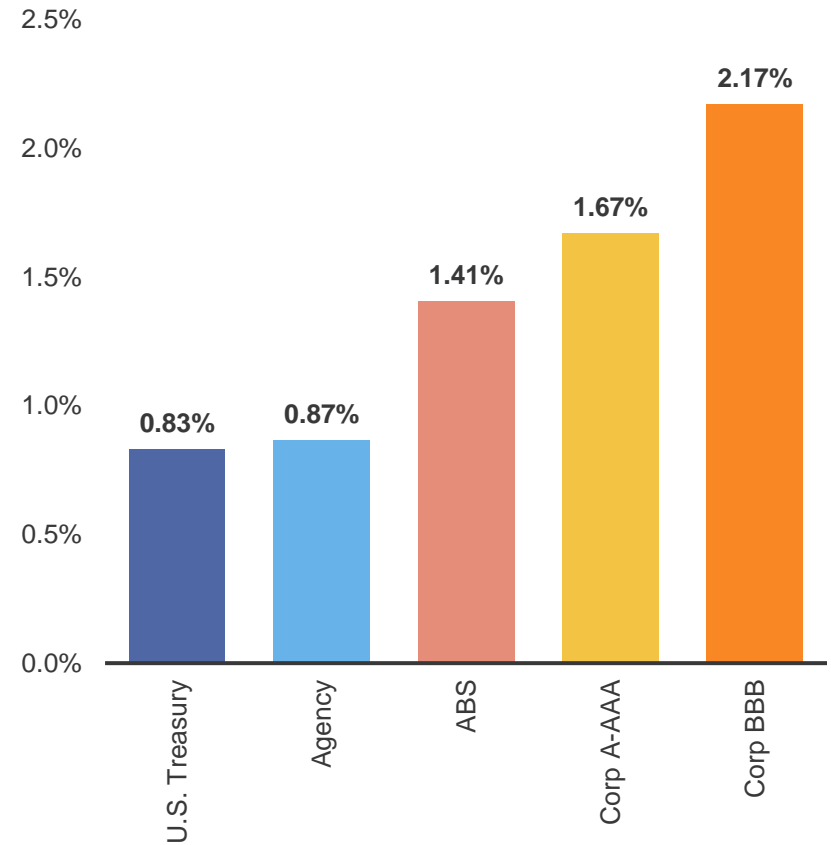
Fixed-Income Market Returns

1-5 Year Indices

Third Quarter Returns



10-Year Average



Source: ICE BofA Indices. ABS indices are 0-5 year, based on weighted average life. As of September 30, 2023.

Portfolio Update



Portfolio Composition

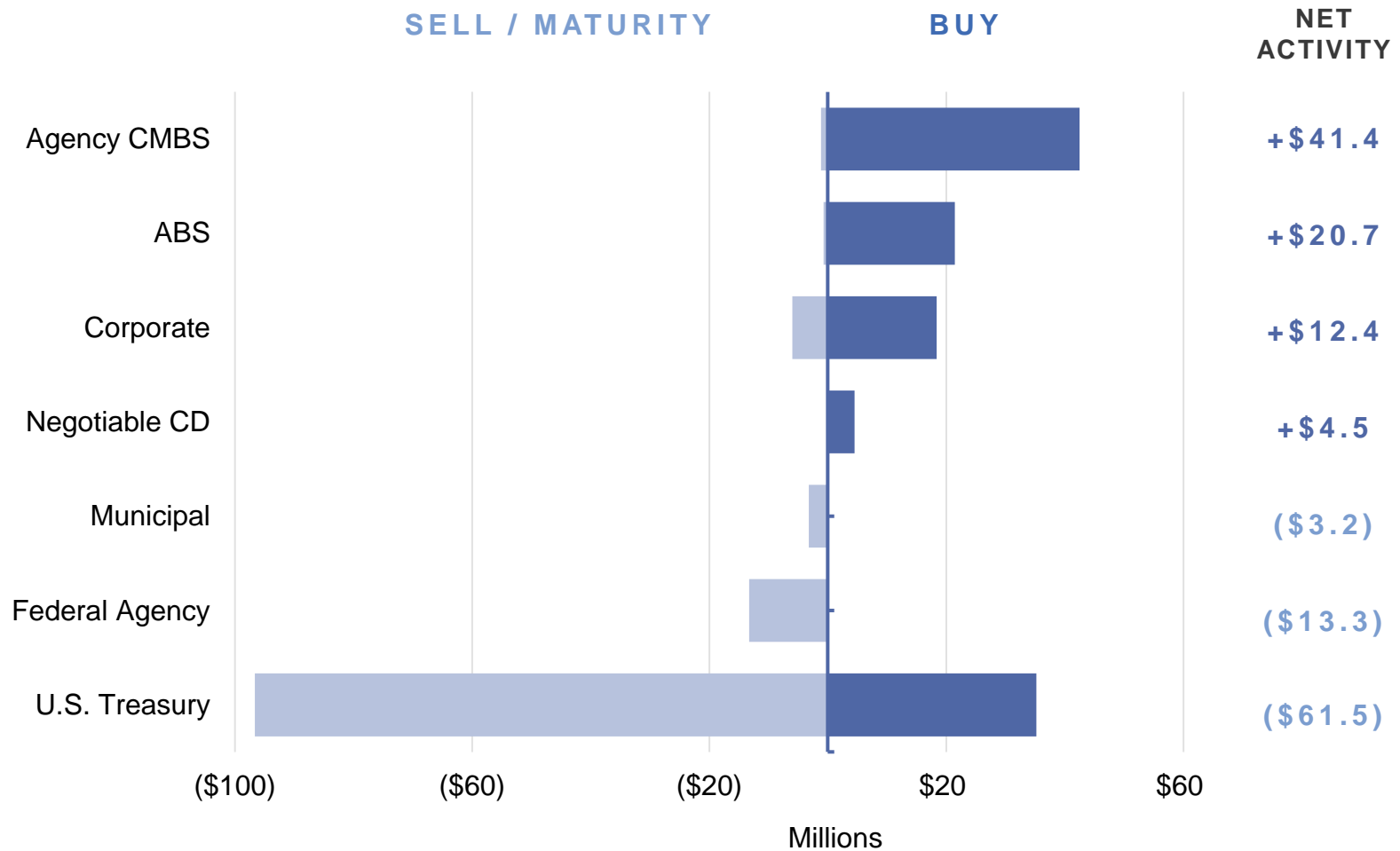
Security Type	Total Market Value September 30, 2023	% of Total Portfolio	Change from Prior Quarter
U.S. Treasury	\$196,179,748	24.3%	-4%
Federal Agency	\$47,385,726	5.9%	-1%
Federal Agency CMOs	\$47,206,360	5.8%	+5%
Municipal Obligations	\$5,894,342	0.7%	0%
Supranationals	\$6,721,349	0.8%	0%
Negotiable CDs	\$8,879,032	1.1%	+1%
Corporate Notes	\$115,615,450	14.3%	+3%
Asset-Backed Securities	\$26,579,239	3.3%	+3%
Securities Sub-Total	\$454,461,246	56.2%	+7%
Accrued Interest	\$2,054,524		
Securities Total	\$456,515,770		
CAMP	\$334,302,260	41.4%	-6%
LAIF – Total	\$19,102,984	2.4%	-1%
Total Investments	\$809,921,014	100.0%	

As of September 30, 2023. Percentages of total portfolio may not sum to 100% due to rounding.

Third Quarter Portfolio Strategy Recap

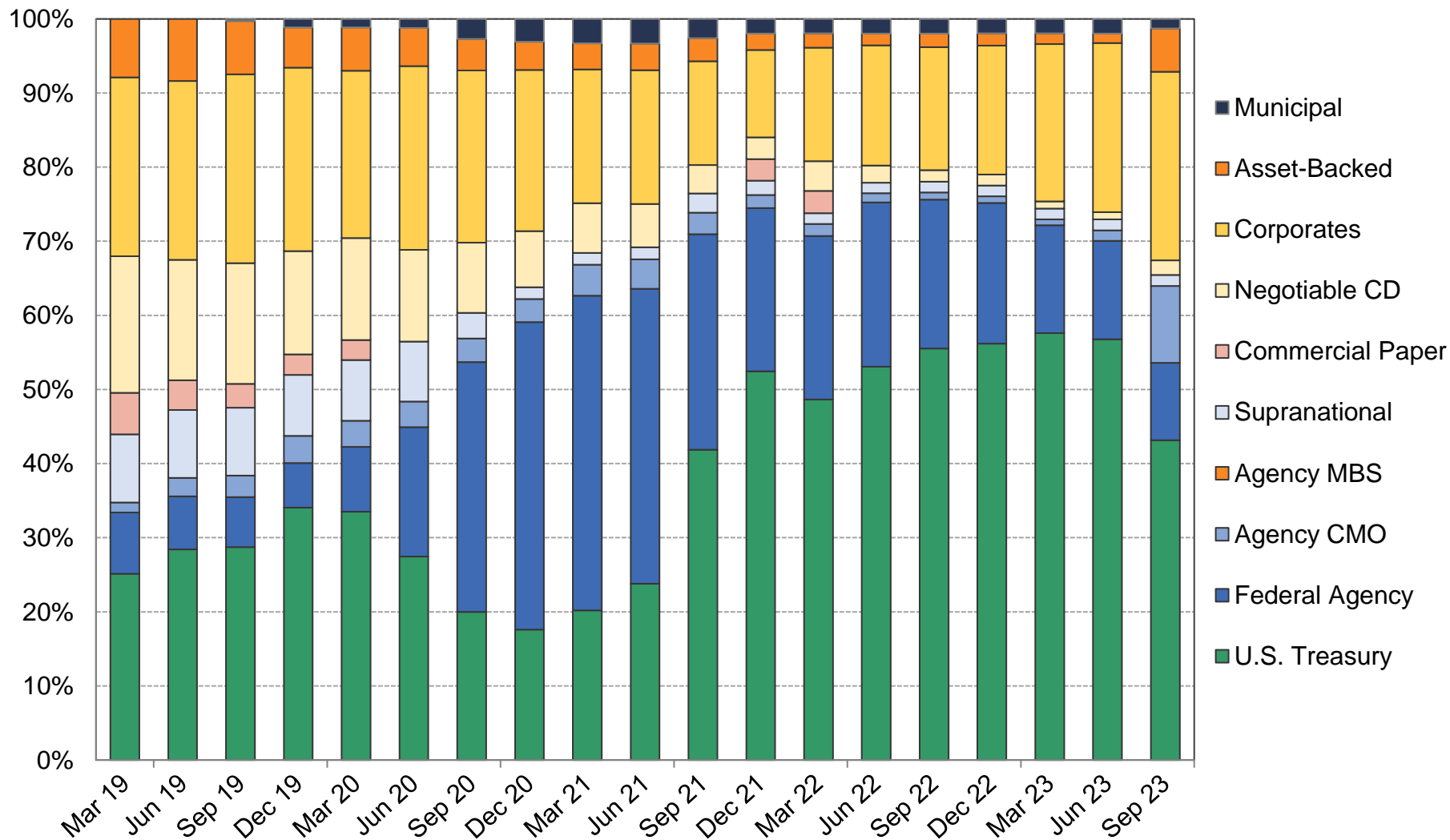
- ▶ Interest rates continued to climb as “higher-for-longer” became the market consensus. Yields reached the highest levels seen in over 16 years.
 - ▶ After being short duration for the entire rate hike cycle to date, we are now moving the portfolio’s duration to be **closer to neutral**, as we get closer to the end of the Fed’s tightening cycle.
- ▶ We continued to reduce the allocation to **federal agencies** as there were better opportunities in other sectors.
- ▶ **Agency mortgage-backed security** spreads widened, approaching multi-year highs by quarter-end. While spread widening caused the sector to underperform during the quarter, it presented attractive buying opportunities.
 - ▶ We selectively purchased agency-backed mortgage securities in both pass-through pools and agency-backed commercial MBS (CMBS), increasing the portfolio’s allocation.
- ▶ **Investment-grade corporates** eked out positive excess returns for the quarter as incremental investment income offset modest spread widening, underscoring the attractive return attributes of the sector in the current environment.
 - ▶ Stable credit fundamentals, attractive historical valuations, and a generally positive economic outlook form the basis for maintaining the portfolio’s corporate allocation near multi-year highs.
- ▶ The **asset-backed** sector saw more new issuance than expected and we found increased new issue opportunities throughout the quarter.
- ▶ The County’s portfolio is well diversified by sector, issuer, and maturity and is of high credit quality.

Third Quarter Trade Activity



Portfolio purchases, sells, maturities, and paydowns through periods June 30, 2023 – September 30, 2023.

Historical Sector Allocation – PFMAM-Managed Portfolio

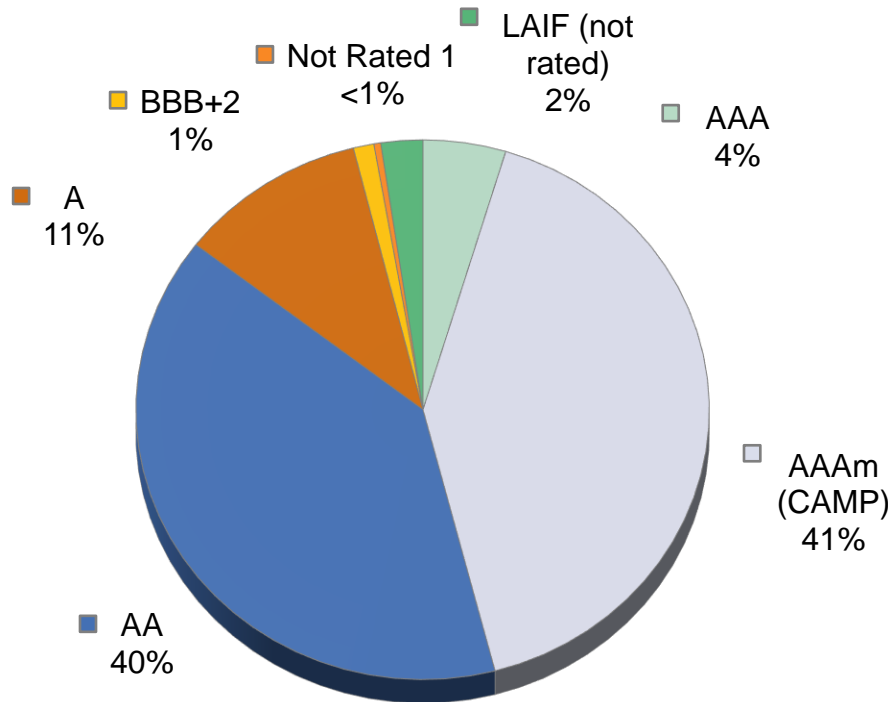


Excludes funds in LAIF and CAMP.

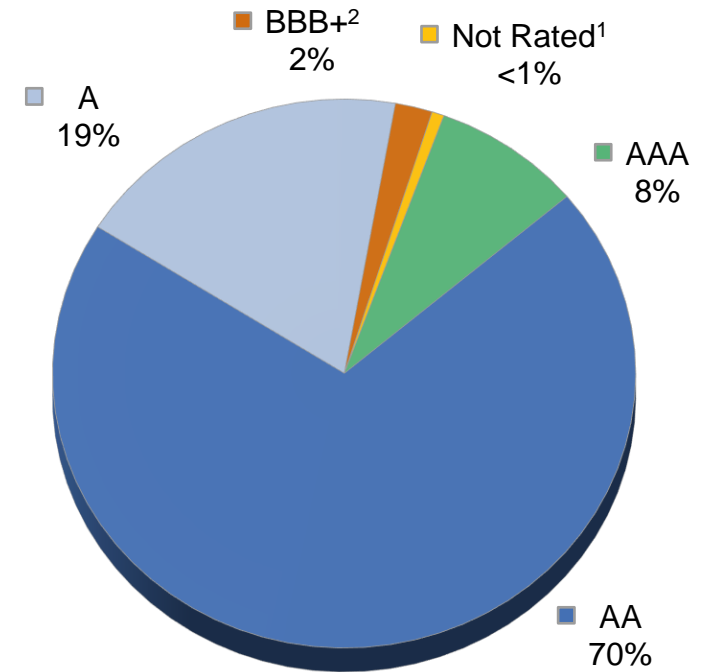
Portfolio Credit Quality

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

Including Liquid Accounts



Excluding Liquid Accounts

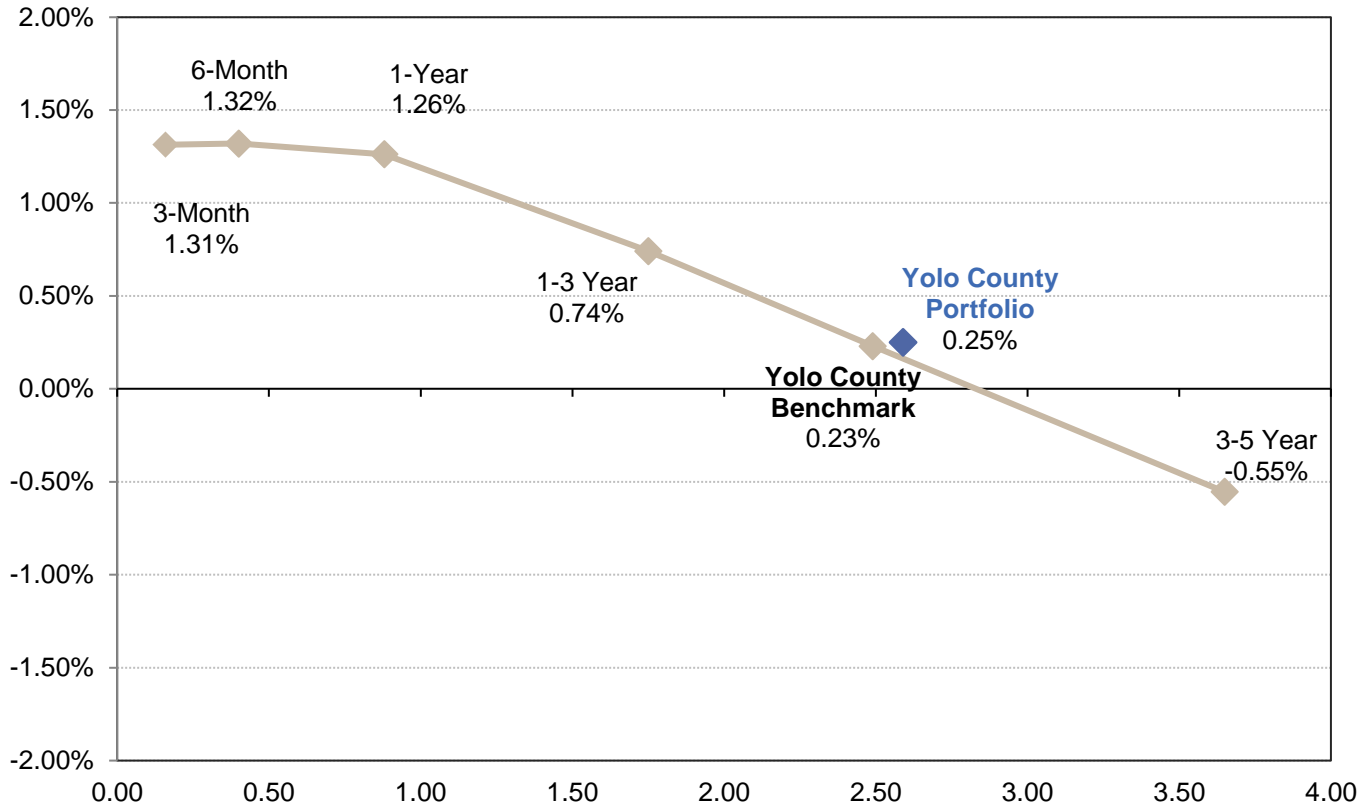


As of September 30, 2023. Percentages may not sum to 100% due to rounding. Ratings are based on Standard & Poor's.
 1. The "Not Rated" category comprises asset-backed securities rated Aaa by Moody's.
 2. The "BBB+" category comprises securities rated in a rating category of A or better by at least one NRSRO.

Shorter-Term Strategies Outperformed in the Quarter

Quarterly Total Returns

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



Yields

Portfolio Yield and LAIF Quarterly Apportionment Rate

Yolo County	2.77%
LAIF	3.59%

- For periods ending September 30, 2023.
- Yolo County yield is the portfolio yield at cost at quarter end.
- The County's benchmark is the ICE Bank of America Merrill Lynch (BofAML) 1-5 Year Gov/Corp A-AAA U.S. issuers as of 6/30/21. From 12/31/20 to 6/30/21 it was the ICE BofAML 1-5 Year U.S. Treasury Index. From 9/30/17 to 12/31/20 it was the ICE BofAML 0-5 Year U.S. Treasury Index. From 3/31/15 to 9/30/17 the benchmark was a blend of 30% ICE BofAML 3-month Treasury index and 70% ICE BofAML 1-3 year U.S. Treasury Index. From 3/31/02 to 3/31/15 the benchmark was a blend of 50% ICE BofAML 1-3 Year U.S. Treasury index and 50% ICE BofAML 3-month Treasury Bill index. Prior to 3/31/02 the benchmark was the ICE BofAML 1-3 Year U.S. Treasury index.
- Source: Bloomberg, LAIF website.

Portfolio Outperformance Remains Positive

- ▶ Both the portfolio and the benchmark returned positive total return performance for the quarter.
- ▶ The portfolio continues to generate strong performance relative to the benchmark over longer trailing periods.

Total Return For periods ended September 30, 2023

	Duration (years)	3Q 2023	Past Year	Past 3 Years	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.59	0.25%	2.36%	-1.39%	0.99%	0.91%	2.66%
Benchmark	2.49	0.23%	2.30%	-1.74%	0.70%	0.54%	2.06%
Difference	-	+0.02%	+0.06%	+0.35%	+0.29%	+0.37%	+0.60%

- Performance on a trade-date basis, gross (i.e., before fees), in accordance with the CFA Institute's Global Investment Performance Standards (GIPS).
- Inception date is June 30, 1998.
- Performance, yield, and duration calculations exclude holdings in CAMP, LAIF, and the money market fund.
- The County's benchmark is the ICE Bank of America Merrill Lynch (BofAML) 1-5 Year Gov/Corp A-AAA U.S. issuers as of 6/30/21. From 12/31/20 to 6/30/21 it was the ICE BofAML 1-5 Year U.S. Treasury Index. From 9/30/17 to 12/31/20 it was the ICE BofAML 0-5 Year U.S. Treasury Index. From 3/31/15 to 9/30/17 the benchmark was a blend of 30% ICE BofAML 3-month Treasury index and 70% ICE BofAML 1-3 year U.S. Treasury Index. From 3/31/02 to 3/31/15 the benchmark was a blend of 50% ICE BofAML 1-3 Year U.S. Treasury index and 50% ICE BofAML 3-month Treasury Bill index. Prior to 3/31/02 the benchmark was the ICE BofAML 1-3 Year U.S. Treasury index.

Outlook and Strategy Implications

KEY TAKEAWAYS

- ▶ Federal Reserve continues to fight inflation; “high for longer” expectation for short term rates
- ▶ Inflation stuck well above Fed’s 2% target
- ▶ Strong labor market and wage growth
- ▶ U.S. consumers driving current growth, but spending down savings and tapping credit

RISKS TO OUTLOOK

- ▶ Elevated geopolitical risks, including Ukraine, Israel, China
- ▶ Increased recession risk due to rising energy prices, high inflation, and reduced consumer savings
- ▶ Sticky inflation, a “higher-for-longer” market consensus, increased Treasury borrowing, and reduced holdings by China and Japan weighing on the long end of the curve

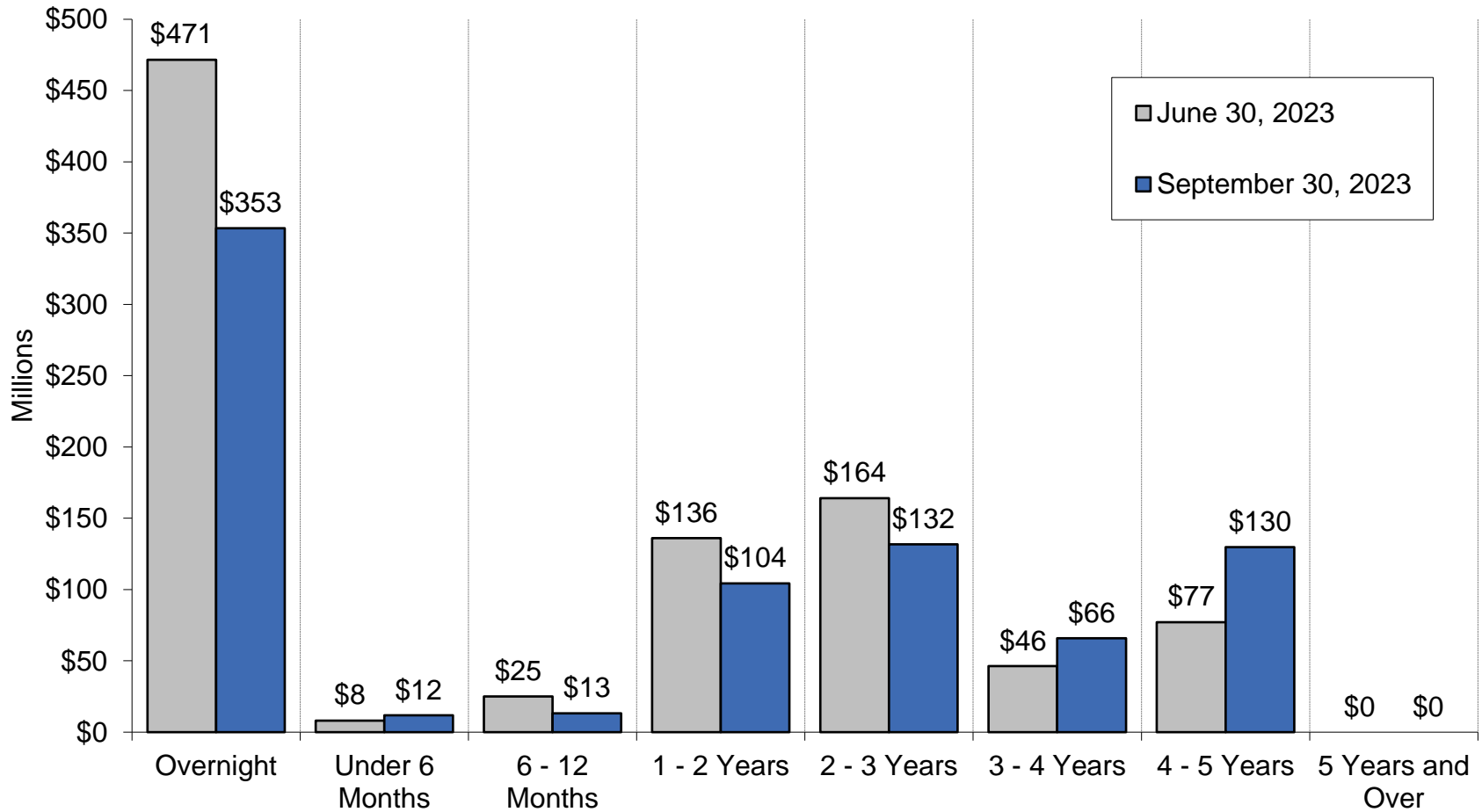
PORTFOLIO STRATEGY

- ▶ Expect rising interest rate cycle to moderate into year end
- ▶ With rates at 16-year highs, targeting a duration near neutral to benchmark
- ▶ Favor corporates to add income
- ▶ Maintain broad diversification by sector, industry, and issuer
- ▶ Carefully manage risk and maintain high credit quality

Additional Portfolio Information



Portfolio Maturity Distribution



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

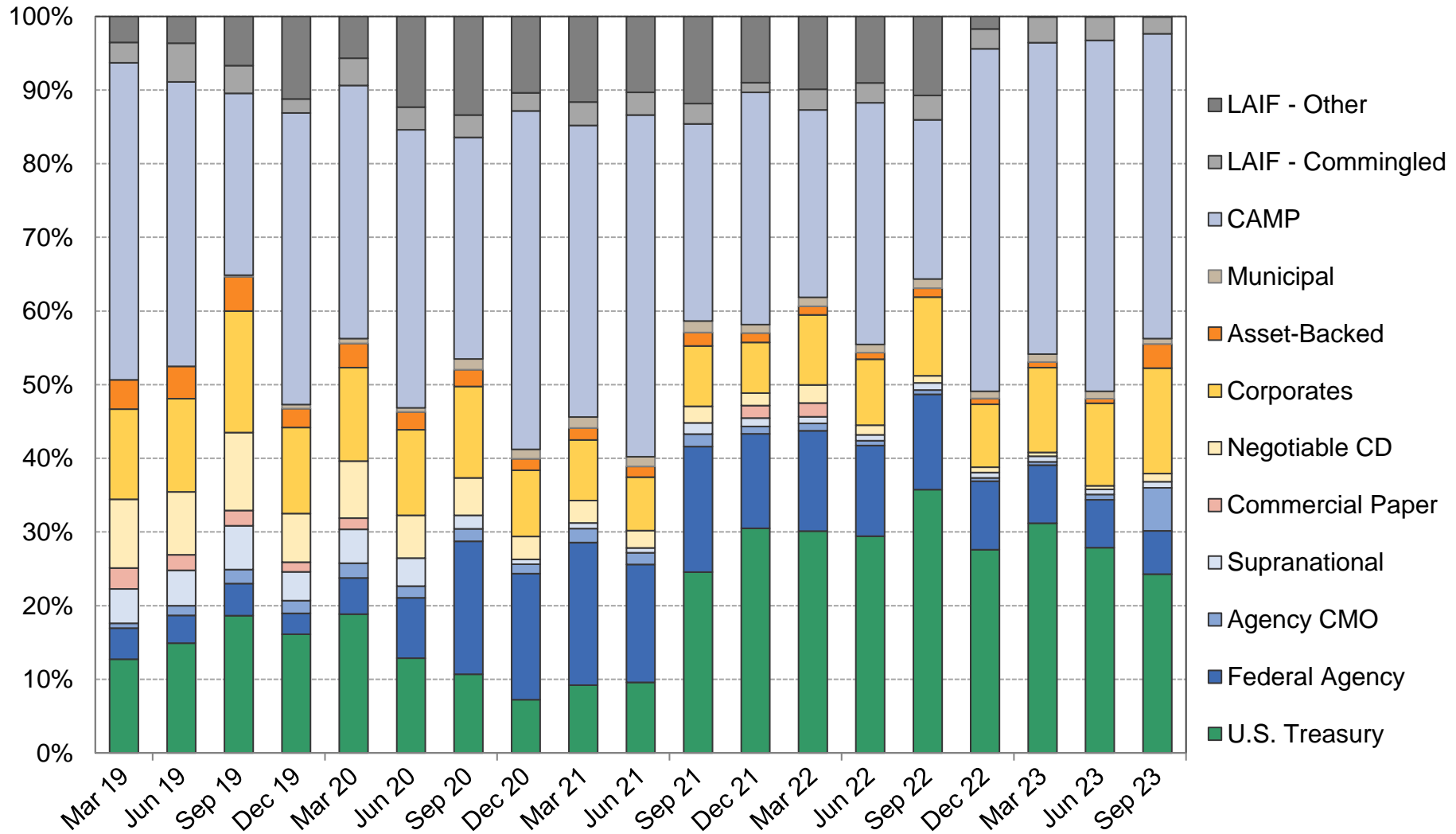
Portfolio Issuer Distribution

U.S. Treasury	43.1%
UNITED STATES TREASURY	43.1%
Federal Agency	10.4%
FANNIE MAE	7.6%
FEDERAL HOME LOAN BANKS	0.6%
FREDDIE MAC	2.3%
Agency CMBS	10.4%
FANNIE MAE	1.1%
FREDDIE MAC	9.3%
Supranational	1.5%
INTER-AMERICAN DEVELOPMENT BANK	1.0%
INTL BANK OF RECONSTRUCTION AND DEV	0.5%
Municipal	1.3%
CALIFORNIA DEPARTMENT OF WATER	0.0%
CALIFORNIA STATE UNIVERSITY	0.2%
FLORIDA STATE BOARD OF ADMIN FIN CORP	0.4%
LOS ANGELES COMMUNITY COLLEGE DIST	0.2%
NEW JERSEY TURNPIKE AUTHORITY	0.1%
STATE OF MARYLAND	0.2%
UNIVERSITY OF CALIFORNIA	0.2%
Negotiable CD	2.0%
RABOBANK NEDERLAND	1.0%
TORONTO-DOMINION BANK	1.0%
Corporate	25.5%
3M COMPANY	1.0%
ADOBE INC	0.7%
AMAZON.COM INC	1.3%
APPLE INC	1.5%

Corporate (continued)	
BANK OF AMERICA CO	1.5%
BURLINGTON NORTHERN SANTA FE	0.8%
CATERPILLAR INC	0.7%
CITIGROUP INC	1.5%
DEERE & COMPANY	0.5%
GOLDMAN SACHS GROUP INC	0.7%
HOME DEPOT INC	1.0%
HONEYWELL INTERNATIONAL	0.4%
INTEL CORPORATION	0.8%
JP MORGAN CHASE & CO	1.4%
MASTERCARD INC	1.5%
MICROSOFT CORP	1.5%
PACCAR FINANCIAL CORP	0.7%
PEPSICO INC	1.0%
STATE STREET CORPORATION	0.6%
TARGET CORP	0.5%
THE BANK OF NEW YORK MELLON	1.7%
TOYOTA MOTOR CORP	0.7%
TRUIST FIN CORP	0.7%
UNITEDHEALTH GROUP INC	0.5%
US BANCORP	0.6%
WAL-MART STORES INC	1.5%
ABS	5.8%
AMERICAN EXPRESS CO	0.8%
Bank of America Corp	0.4%
CARMAX AUTO OWNER TRUST	0.5%
CHASE ISSURANCE	0.8%
DISCOVER FINANCIAL SERVICES	0.2%
FIFTH THIRD AUTO TRUST	0.7%
HONDA AUTO RECEIVABLES	0.7%
HYUNDAI AUTO RECEIVABLES	0.2%
KUBOTA CREDIT OWNER TRUST	0.3%
TOYOTA MOTOR CORP	0.4%
USAA AUTO OWNER TRUST	0.8%

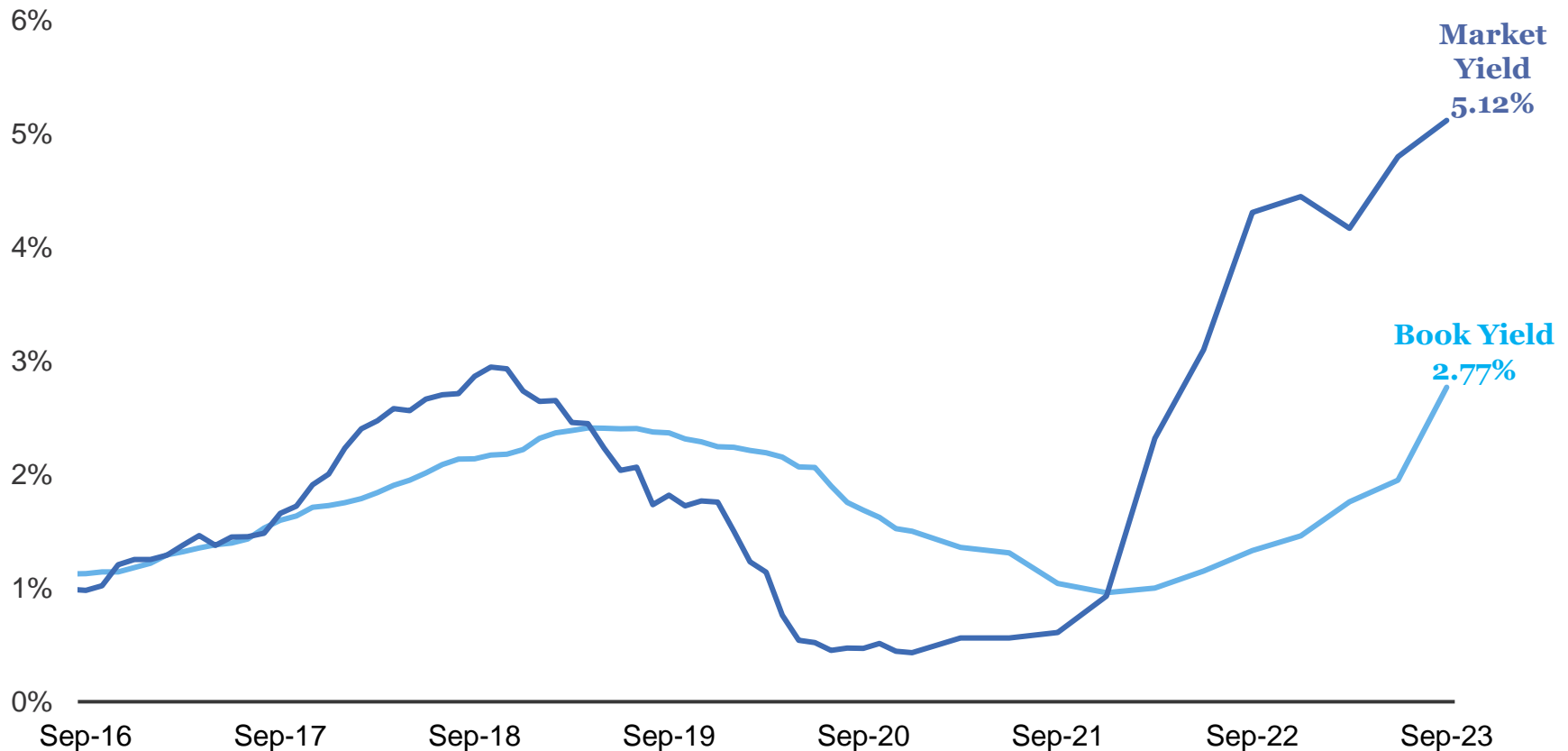
As of 9/30/2023. Details may not add to 100% due to rounding. Excludes funds in LAIF and CAMP.

Historical Sector Allocation – All Funds



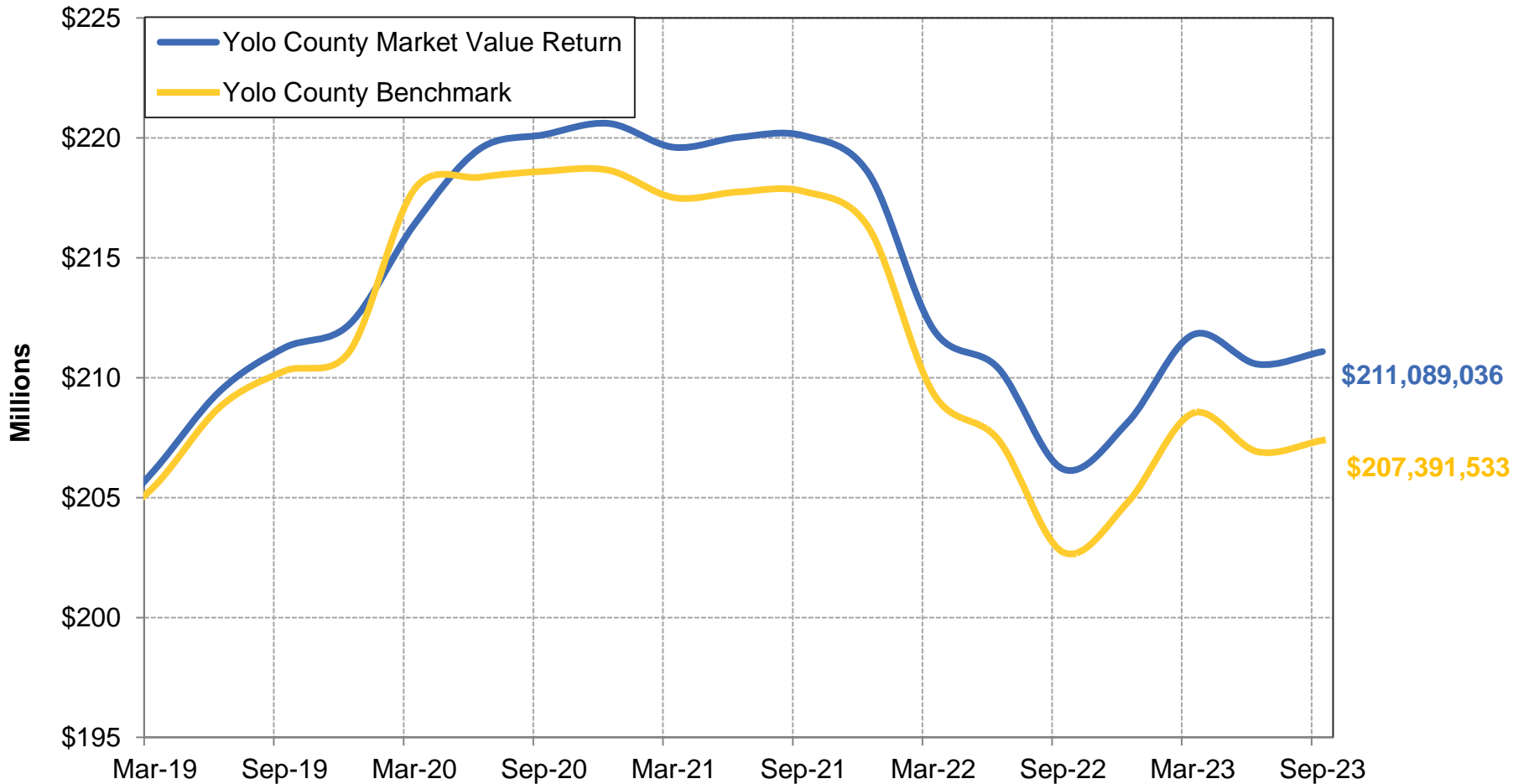
Portfolio Book Yield Continues to Rise as New Securities Are Purchased at Higher Yields

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



Source: Portfolio Data as of September 30, 2023.

County's Strategy Remains Positive



Source: Bloomberg

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

Fiscal Year Accrual Basis Earnings

INVESTMENT PORTFOLIO						
Date	Month-End Amortized Cost Value	Portfolio YTM at Cost	Actual Accrual Basis Earnings ³	Earnings Rate ¹	Assumed Reinvestment Rate ²	Projected Accrual Basis Earnings ⁴
Jul-23	\$482,078,576	2.17%	(\$248,883)	2.18%		
Aug-23	\$481,572,134	2.40%	(\$501,901)	2.41%		
Sep-23	\$480,021,741	2.77%	(\$1,249,433)	2.77%		
Oct-23	-	-	-	2.71%	2.43%	\$458,100
Nov-23	-	-	-	2.71%	2.43%	\$447,800
Dec-23	-	-	-	2.71%	2.43%	\$462,800
Jan-24	-	-	-	2.84%	2.43%	\$464,000
Feb-24	-	-	-	2.84%	2.41%	\$438,500
Mar-24	-	-	-	2.84%	2.41%	\$514,700
Apr-24	-	-	-	2.91%	2.41%	\$502,900
May-24	-	-	-	2.91%	2.40%	\$528,400
Jun-24	-	-	-	2.91%	2.40%	\$520,000
Projected FY 23-24 Total						\$2,336,983

1. Earnings rates calculated based on the yield to maturity at cost through 9/30/2023 and the assumed reinvestment rates of maturities for each period thereafter.
2. Assumed reinvestment rates based on the interpolated 2.5-year U.S. Treasury Forward Rate Curve as of 9/30/2023.
3. Earnings for the periods 7/31/2023 – 9/30/2023 are actual earnings and include realized gains/losses; periods thereafter are projected.
4. Earnings projections assume no sales or realized gains/losses for periods after 9/30/2023.

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COUNTY OF YOLO

Item 15

TO: Financial Oversight Committee
FROM: Tom Haynes, Chief Financial Officer
SUBJECT: Update on 2023-24 Tax Rates for the Washington Unified School District 2004 Bond
DATE: November 15, 2023

California Government Code requires counties to annually adopt property tax rates by October 3rd of each year. While the California Constitution limits the property tax rate for local agencies to 1% of assessed value, additional tax rates may be levied to pay for voter-approved bonds.

Voters in many school districts have approved the issuance of bonds to pay for the construction and rehabilitation of school facilities, which are paid for by property taxes that are above the regular 1% rate. California Education Code requires counties to annually levy a tax that is sufficient to pay for the principal and interest on voter-approved bonds issued by school districts as payment becomes due. This process ensures a reliable stream of funds to pay for the bonds, thus making the bond a safer investment that reduces the cost to school districts and taxpayers.

In 2022-23, Yolo County made an error and did not levy a tax rate for a Washington Unified School District (WUSD) Bond that was approved by voters in the 2004, despite ongoing bond payments. As a result, state law required that a higher tax rate be levied in 2023-24 in order to collect sufficient revenue to make payments on the WUSD 2004 Bond when they become due.

The error in not levying a tax in 2022-23 resulted from a debt payment schedule that was misplaced by the Department of Financial Services many years ago, likely when the 2004 bonds were refinanced in 2012 or 2015. Had our department been aware of the ongoing debt payments, the tax rate in both 2022-23 and 2023-24 for the WUSD 2004 Bond would have been equivalent to \$60 per \$100,000 of property value. Instead, as a result of not levying a tax in 2022-23, the tax rate in 2023-24 is \$120 per \$100,000 of property value, or double what it otherwise would have been.

This situation understandably caused a great deal of confusion and frustration for many taxpayers in the School District. In order to address the situation and any fiscal hardship that it may have caused, on October 24, 2023 the Board of Supervisors approved the following tax assistance programs:

Tax Deferral Program – Allows taxpayers to defer the 2023-24 tax on the WUSD 2004 Bond for a period of one year, to December 10, 2024.

New Buyer Tax Offset Program – For taxpayers who purchased property between July 1, 2022 and June 30, 2024, the County will offset the portion of the 2023-24 tax that the new buyer would not have had to pay had the error not occurred.

In addition to the tax assistance programs, the Department of Financial Services is implementing a variety of improvements to internal processes and procedures to ensure that the current situation does not happen again in the future. These improvements include:

Comprehensive Bond Review – To ensure that we are aware of all current or pending debt payment schedules, DFS will be performing a comprehensive review of all outstanding bond issuances and will verify debt schedules with the respective school districts.

Improve Tax Rate Methodology – To minimize large fluctuations in tax rates, DFS will implement revised methodologies to model long-run changes in debt payments with the intent of adjusting tax rates more gradually and incrementally over a period of time.

Better Coordination with School Districts – To provide opportunity for additional review, DFS will share draft tax rate calculations with school districts each year before the tax rates are approved and placed on the property tax bill.

Improved Public Outreach and Communication – DFS will work with the County's Public Information Officer to improve the Department's outreach efforts as it relates to complex property tax issues.

Finally, the Department of Financial Services commits to bringing more information on property tax calculation and distribution processes to the Financial Oversight Committee in order to provide more transparency to this highly complex and regulated area.