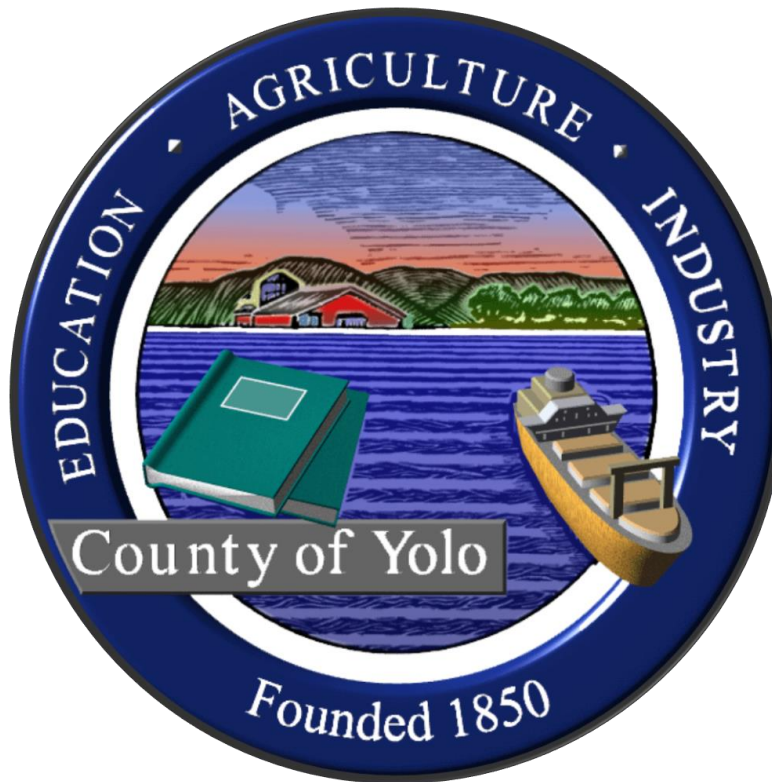


COUNTY OF YOLO
STATE OF CALIFORNIA

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**



***For the Fiscal Year
Ended June 30, 2021***

Prepared and Submitted by the Department of Financial Services
TOM HAYNES
Interim Chief Financial Officer

**COUNTY OF YOLO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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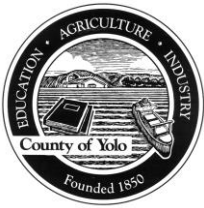
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INTRODUCTORY SECTION



County of Yolo

www.yolocounty.org

TOM HAYNES
Interim Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

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

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

January 31, 2022

The Honorable Angel Barajas
Members of the Board of Supervisors, and
Citizens of Yolo County

The annual comprehensive financial report of the County of Yolo (County) for the fiscal year ended June 30, 2021 is hereby submitted in accordance with Sections 25250 and 25253 of the Government Code of the State of California. These statutes require that the County of Yolo annually issue a report on its financial position and activity and that an independent firm of certified public accountants audit the County's basic financial statements.

The Financial Report

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

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

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

Supplementary Information sections of this report.

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

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

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

Profile of Yolo County

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

Yolo County Economy

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

biotechnology research and development, and higher education at the University of California at Davis.

About 87% of Yolo County's population of 216,403 resides in the four incorporated cities. Davis, with a population of 66,850 has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 61,032, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 53,915 is located across the Sacramento River from Sacramento, the State Capital. It is home to the Port of Sacramento, which is the leading export facility for rice in Northern California and an important infrastructure asset in the region. West Sacramento is also home to AAA baseball team, the Rivercats. Winters, population 7,115, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants and art galleries. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts. The unincorporated area of Yolo County, with a population of 27,491 has exceptionally productive soils, an excellent growing climate and adequate water supply which support its large and diverse agricultural industry.

The gross value of Yolo County's agricultural production in calendar year 2020 was \$670 million, representing a 12.5% decrease from calendar year 2019, driven primarily by a 46% decrease in almond prices. Tomatoes regained the number one spot as Yolo County's leading commodity with a gross value of \$127 million in 2020. Wine Grapes, Almonds, Rice, and Organic Products are also among the top five commodities according to gross value.

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

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

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

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

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

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

In addition to the local economic environment, other factors from the State and Federal governments are shaping the financial condition of Yolo County. The region's economy, like many others, was significantly impacted due to the recession induced by the COVID-19 pandemic. This impact was mitigated to a degree by stimulus packages approved by the Federal Government. The \$22.6 million received from the Coronavirus Aid, Relief and Economic Security (CARES) Act that provided relief for individuals, businesses, states and local governments, concluded in December 2020. In March 2021, Congress and the President of the United States approved the American Rescue Plan. The County, through the Coronavirus State and Local Fiscal Recovery Fund, will receive \$42.8 million. An expenditure plan continues to evolve into fiscal year 2021-22.

Major Initiatives

In December 2019 the Board of Supervisors approved the 2020-2024 Strategic Plan, which includes five primary Strategic Plan Goals, each with a set of outcome metrics and time-based strategies. However, the COVID-19 pandemic caused a significant delay in Strategic Plan projects over the course of the 2020 calendar year due to the pandemic response emerging as a top priority. As a result, the Strategic Plan was amended in December 2020 to extend the timeframe by an additional year and to revise some of the metrics and strategies based on changing circumstances.

In accordance with the previous and current Strategic Plan guiding principles, staff has continued to work on long-term financial planning, improving financial systems, and refining financial policies. These financial policies support financial sustainability and have percolated into the budget through the measured build-up of the General Reserve, allowance for adequate contingencies during the budget year, increased transparency in presenting budget information, the continued development of the capital improvement plan and its funding mechanisms, and the creation of reserves for equipment replacement. Policies on budget, debts and obligations as well as audit and accountability have been strengthened to prepare the county for sustainable and controlled growth. The County has successfully implemented a funding plan for its other post-employment benefits (OPEB) liability and pension liability, and 2020-21 fiscal year the actual reserve level is \$27.6 million.

In fiscal years 2020 and 2021, due to the impacts of COVID-19, the County was not able to contribute to the General Reserve, and the percentage in reserves fell to 5.7%. For the 2021-22 fiscal year, the County was able to make a significant contribution of \$3,238,009 to bring the General Reserve to 7.0% of average General Fund and Public Safety Fund expenditures over the past three years. This contribution is within the recommended range by the Government Finance Officers Association best practices but still below the County's target level of 10%, as established in the County's policy on fund balances and reserves.

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

Excellence in Financial Reporting

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020. The County Department of Financial Services believes our current report for June 30, 2021 conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for a Certificate of Achievement.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Haynes", followed by a horizontal line.

Tom Haynes
Interim Chief Financial Officer

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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Yolo
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

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COUNTY OF YOLO PUBLIC OFFICIALS
AS OF JUNE 30, 2021

Elected Officials:

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

Appointed Officials:

County Administrator	Daniel Kim, Interim
County Counsel	Phil Pogledich

Appointed Department Heads:

Assistant County Administrator	Mindi Nunes
Deputy County Administrator	Jill Cook
Chief Financial Officer	Chad Rinde
Agriculture Commissioner	Humberto Izquierdo
County Librarian	Mark Fink
Director of Health and Human Services-Public Guardian	Karen Larsen
Chief Probation Officer	Dan Fruchtenicht
Director of Community Services	Taro Echiburu
Director of General Services	Kevin Yarris
Director of Child Support Services	Natalie Dillon
Public Defender	Tracie Olson
Director of Human Resources	Alberto Lara
Director of Innovation & Technology	Lee Gerney

Yolo County Organization

Electorate

Board of Supervisors

Interim County Administrator
Daniel Kim

County Counsel
Philip J. Pogledich

Departments

Note - for
budget
purposes
only

Elected Department Heads

**Assessor/
Clerk-Recorder/
Registrar of Voters**
Jesse Salinas

District Attorney
Jeff Reisig

**Sheriff-Coroner-
Public Administrator**
Tom Lopez

Human Resources/EEO Officer
Alberto Lara

Agriculture
Humberto Izquierdo

Child Support Services
Natalie Dillon

Community Services
Taro Echiburu

Financial Services
Chad Rinde

General Services
Kevin Yarris

Health & Human Services Agency
Karen Larsen

Innovation and Technology
Lee Gerney

Library
Mark Fink

Probation
Danin Fruchtenicht

Public Defender
Tracie Olson

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Board of Supervisors
County of Yolo, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Yolo, California, (the County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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



To the Honorable Board of Supervisors
County of Yolo, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We did not audit the financial statements of First 5 Yolo. Those component unit financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for First 5 Yolo, is based solely on the reports of the other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of changes in the net pension liability and related ratios, the schedules of pension contributions, the schedule of changes in the net OPEB liability and related ratios, the schedule of OPEB contributions, and the budgetary comparison schedules, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Honorable Board of Supervisors
County of Yolo, California

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Lance, Soll & Lughard, LLP".

Sacramento, California
January 31, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL HIGHLIGHTS

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

As management of the County of Yolo, California (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's Basic Financial Statements, which immediately follow this section.

Government-wide Financial Analysis (in thousands)

Assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2021 by \$150,826 consisting of:

- \$254,493 which represents the County's net investment in capital assets, capital-related deferred loss on refunding, less (1) accumulated depreciation, and (2) related outstanding debt used to acquire those assets.
- \$145,856 available for the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.
- (\$249,523) unrestricted deficit.

The County's total net position increased by \$38,792 from the prior year:

- Net investment in capital assets increased by \$16,390. The increase consists of the following: capital asset acquisitions of \$38,708, retirement of related debt of \$4,080, depreciation of \$15,147, loss on retirements of \$117, unexpended debt proceeds of \$11,111, and deferred loss on refunding of \$343.
- The \$8,636 increase in restricted net position represents the change in resources that are subject to external restrictions on their use.
- Unrestricted net position increased by \$15,237 from (\$260,760) to (\$249,523). The increase is primarily the result of a 11.1% overall increase in revenues while expenditures slightly increased 1.2%. See the Analysis of Statement of Activities section below for more details. Additionally, deferred inflow of resources decreased 59.2% due to a \$5,456 reduction in deferred inflows related to pension.

Financial Analysis of County Governmental Funds (in thousands)

As of June 30, 2021, the County's governmental funds reported a combined ending fund balances of \$228,578, an increase of \$25,895 from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$219,583 or 96.1% of ending fund balance. Of this amount:

- \$128,692 is restricted by law or externally imposed requirements,
- \$46,893 is committed for specific purposes,
- \$41,555 is assigned, and
- \$2,443 is unassigned fund balance.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL HIGHLIGHTS (continued)

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

As of June 30, 2021, the County's General Fund's total ending fund balance is \$104,250, an increase of \$17,442 from the prior year. The total fund balance available for spending is \$95,534 or 91.6% of ending total fund balance. Of this amount:

- \$18,296 is restricted by law or externally imposed requirements,
- \$36,903 is committed,
- \$37,878 is assigned and,
- \$2,458 is unassigned fund balance.

Capital Assets and Long-Term Liabilities (in thousands)

The County's capital assets (net of accumulated depreciation) increased by \$23,444, or 7.7% to \$328,494. Capital asset additions during the year totaled \$38,708 which included \$14,747 related to construction in progress, \$18,893 in structures and improvements and \$5,068 for other capital assets. The County recorded depreciation of \$15,147 and a net loss due to retirements and disposals of \$117.

The County's long-term liabilities decreased to \$98,505. The decrease of \$5,844, or 5.6%, is due to principal payments on debt.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements

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

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

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

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Government-Wide Financial Statements (continued)

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

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

Fund Financial Statements

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

The County's funds are divided into three categories:

- Governmental funds
- Proprietary funds
- Fiduciary funds

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

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

The County maintains 152 individual governmental funds for reporting purposes. The County segregates, from the General Fund, a few significant functions in major funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Public Safety, Roads and Transportation, Mental Health Managed Care, American Rescue Plan Act (ARPA) Grant, and Jail Expansion Capital Project, all considered major funds. Data for the non-major funds are aggregated into a column titled Nonmajor Governmental Funds. Detail for the nonmajor governmental funds is provided in the combining statements located in the Supplementary Information section of this report.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

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

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

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

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

Notes to the Basic Financial Statements

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

Required Supplementary Information

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

Supplementary Information

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

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

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Statistical Section

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands)

Summary of Net Position as of June 30								
	Governmental Activities		Business-type Activities		Total		Total	
	2021	2020	2021	2020	2021	2020	Dollar Change	Percent Change
Assets:								
Current assets	\$ 310,654	\$ 255,654	\$ 30,938	\$ 35,623	\$ 341,592	\$ 291,277	\$ 50,315	17.3%
Noncurrent:								
Capital assets	294,602	275,247	33,892	29,803	328,494	305,050	23,444	7.7%
Total assets	605,256	530,901	64,830	65,426	670,086	596,327	73,759	12.4%
Deferred outflows of resources	64,077	57,391	1,172	977	65,249	58,368	6,881	11.8%
Liabilities:								
Current liabilities	72,160	42,781	2,678	5,263	74,837	48,043	26,794	55.8%
Non-current liabilities	459,273	443,321	46,321	42,776	505,594	486,097	19,497	4.0%
Total liabilities	531,433	486,102	48,998	48,038	580,431	534,140	46,291	8.7%
Deferred inflows of resources	4,003	9,803	75	189	4,078	9,992	(5,914)	-59.2%
Net position	\$ 133,897	\$ 92,387	\$ 16,929	\$ 18,176	\$ 150,826	\$ 110,563	\$ 40,263	36.4%
Net Position:								
Net investment in capital assets	231,058	219,293	23,435	18,810	254,493	238,103	16,390	6.9%
Restricted net position	145,840	137,204	16	16	145,856	137,220	8,636	6.3%
Unrestricted net position	(243,001)	(264,110)	(6,522)	(650)	(249,523)	(264,760)	15,237	-5.8%
Total net position	\$ 133,897	\$ 92,387	\$ 16,929	\$ 18,176	\$ 150,826	\$ 110,563	\$ 40,263	36.4%

As noted earlier, over time, net position may serve as useful indicators of a government's financial position. In the case of the County, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$150,826 at the close of the fiscal year.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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

Analysis of Assets and Liabilities

Current assets: Current assets increased by \$50,315. The increase in current assets is primarily attributable to \$21,525 unspent ARPA Grant proceeds; \$15,810 unexpended restricted Mental Health Services Act Funding, and \$8,500 cash savings in the General fund due to lower General Fund transfers to other funds (\$4,955), and an increase in development impact fee revenues (\$3,500).

Capital assets: The \$23,444 increase in capital assets is mostly attributable to the completion of construction on the new waste management unit (Module 6F) at the Landfill, with a total cost of \$11,495, purchase of an office building located at 100 W Court Street, in Woodland, for a total cost of \$3,351 and ongoing construction in progress on the various projects including two jail expansion projects, Trane energy efficiency project and the liquid digester project at the Landfill.

Deferred outflows: The \$6,881 increase in the deferred outflows is primarily due to pension (\$4,188) and Other Post-Employment Benefits (OPEB) (\$2,490) contributions after the measurement date of the respective liabilities.

Current liabilities: The \$26,794 increase in current liabilities is mainly due to a \$23,357 increase in unearned revenue due to the county receiving ARPA Grant funding that was not expended as of June 30, 2021. The ARPA funding is available to expend through December 31, 2024.

Non-current liabilities: The \$19,497 increase in non-current liabilities is primarily attributable to a \$20,587 increase in net pension liability, and a \$3,566 increase in estimated landfill closure liability. These increases are offset by a \$4,835 decrease in other long-term liabilities from debt service principal payments.

Deferred inflows: The \$5,914 decrease in deferred inflows is primarily attributable to deferred inflows related to pensions.

Analysis of Net Position

The County's total net position increased by \$40,263 during the fiscal year. The change in net position is described below for each component.

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

The total net investment in capital assets was \$254,493 at fiscal year-end and consisted of the following: investment in capital assets (net of accumulated depreciation) of \$328,494 less the related debt (net of unexpended proceeds and deferred loss on refunding) of \$74,001. The \$16,390 increase in net investment in capital assets represents capital acquisitions and retirements, less current year depreciation, plus deferred loss on refunding and the addition and/or retirement of related long-term debt.

Restricted net position: Total restricted net position increased by \$8,636. The increase is primarily due to \$7,011 increase in monies restricted for Mental Health Services Act programs.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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

Unrestricted net position: Unrestricted net position increased by \$15,237 from (\$264,760) to (\$249,523). The increase is primarily the result of a 11.1% overall increase in revenues while expenditures slightly increased 1.2%. See the Analysis of Statement of Activities section below for more details. Additionally, deferred inflow of resources decreased 59.2% due to a \$5,456 reduction in deferred inflows related to pension.

Analysis of Statement of Activities

Total net position increased by \$40,262. Governmental activities net position increased by \$41,510 and business-type activities net position decreased by \$1,351 for the fiscal year ended June 30, 2021. The following table shows the revenue, expenses, and changes in net position for governmental and business-type activities:

	Changes in Net Position						Total	
	Governmental Activities		Business-type Activities		Total		Dollar Change	Percent Change
	2021	2020	2021	2020	2021	2020		
<u>Revenues:</u>								
Program revenues:								
Charges for services	\$ 62,624	\$ 58,247	\$ 21,634	\$ 18,779	\$ 84,258	\$ 77,026	\$ 7,232	9.4%
Operating grants and contributions	270,259	222,427	78	90	270,337	222,517	47,820	21.5%
Capital grants and contributions	8,255	18,117	201	772	8,456	18,889	(10,433)	-55.2%
Total program revenues	341,138	298,791	21,913	19,641	363,051	318,432	44,619	14.0%
General revenues:								
Property taxes	64,127	61,049	-	-	64,127	61,049	3,078	5.0%
Sales and use taxes	6,097	5,871	-	-	6,097	5,871	226	3.8%
Unrestricted interest	1,271	4,327	353	1,101	1,624	5,428	(3,804)	-70.1%
Other revenues	5,448	5,486	19	7	5,467	5,493	(26)	-0.5%
Transfers	-	-	34	-	34	-	34	0.0%
Total general revenues	76,943	76,733	406	1,108	77,349	77,841	(492)	-0.6%
Total revenues	418,081	375,524	22,319	20,749	440,400	396,273	44,127	11.1%
<u>Expenses:</u>								
General government	23,086	31,245	-	-	23,086	31,245	(8,159)	-26.1%
Public protection	121,064	124,829	-	-	121,064	124,829	(3,765)	-3.0%
Public ways and facilities	12,845	13,169	-	-	12,845	13,169	(324)	-2.5%
Health and sanitation	78,731	71,858	-	-	78,731	71,858	6,873	9.6%
Public assistance	126,905	120,595	-	-	126,905	120,595	6,310	5.2%
Education	8,254	8,494	-	-	8,254	8,494	(240)	-2.8%
Recreation and cultural services	3,193	3,215	-	-	3,193	3,215	(22)	-0.7%
Interest on long-term debts	2,493	2,300	-	-	2,493	2,300	193	8.4%
Airport	-	-	341	376	341	376	(35)	-9.3%
Central Landfill	-	-	24,696	20,721	24,696	20,721	3,975	19.2%
Total expenses	376,571	375,705	25,037	21,097	401,608	396,802	4,806	1.2%
Change in net position	41,510	(180)	(2,718)	(347)	38,792	(526)	39,318	-7474.9%
Net position - July 1	92,387	92,567	18,280	18,523	110,667	111,090	(423)	-0.4%
Restatement, Landfill Capital Assets	-	-	1,367	-	1,367	-	1,367	100.0%
Net position - July 1, restated	-	-	19,647	-	112,034	-	112,034	100.0%
Net position - June 30	\$ 133,897	\$ 92,387	\$ 16,929	\$ 18,176	\$ 150,826	\$ 110,564	40,262	36.4%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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

Analysis of Governmental Activities

Revenues: Total revenues for the County's governmental activities equaled \$418,081, an overall increase from the prior year of \$42,557 or 11.3%. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall increase of \$42,347 or by 14.2%, from the prior year.

- Charges for services increased by \$4,377 or 7.5%. The increase is largely driven by a \$3,894 increase in the general government primarily due to increases in teeter excess revenue, penalties for delinquent taxes & revenue from redevelopment successor agency residual distribution following the San Diego versus Chula Vista court ruling. In addition, there is a \$865 increase in public protection primarily due an increase in forfeiture & penalty revenue in the District Attorney's Consumer Fraud Environmental Protection fund.
- Operating grants and contributions increased by \$47,832, or 21.5%. The increase is largely due to the County receiving \$22.6 million allocation from the State of California Coronavirus Relief Fund, as authorized under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). Additionally, increases in 1) federal and state allocations related to the public assistance program in the amount of \$9,999 and 2) Mental Health Services Act funding in the amount of \$6,163, contributed to the overall increase in operating grants and contributions.
- Capital contributions and grants decreased by \$9,862, or 54.4%. Funding from the state for the jail expansion projects decreased, resulting in total reduction of \$8,826 in revenue. Furthermore, due to delayed projects including the County Road 29 Bridge of Dry Slough and the South River Road Rehabilitation, the Roads fund experienced a \$1,301 reduction in project revenues. Construction for these projects will not begin until the FY21-22 and both are fully funded through Federal and State sources resulting in a significant reduction in revenue.

General revenues had an overall decrease of \$210, or 0.3%, from the prior year. The most significant changes are as follows:

- Property taxes increased by \$3,078 or 5.0%. This is largely due to growth in property assessments.
- Sales and use taxes increased by \$226, or 3.8%, primarily due to the improving local economy.
- Unrestricted interest decreased by \$3,056 or 70.6%, primarily due to a decrease in Treasury pooled average annual rate from 2.09% in fiscal year 2019-20 to 1.05% in fiscal year 2020-21 as the federal reserve lowers rates.

Expenses: Total expenses for the governmental activities were \$376,571 an increase of \$866 or 0.2%, from the prior year. The most significant changes are as follows:

- General Government – The \$8,159 net decrease is largely composed of the following: 1) \$2,657 decrease in salaries and benefits across various general fund departments. 2) \$2,246 reduction in Pension 115 trust contributions. No residual dollars were available at year end to transfer to the trust. 3) \$1,102 in non recurring COVID-19 related payments which included \$959 payments made out to the Yolo Food Bank in prior year. 4) \$500 non-reoccurring contributions to the City of Davis that provided financial support to the City for acquisition of the Property located at 1111 H Street in Davis. 5) \$473 decrease in Architectural/Engineering costs for completed project including the flood risk reduction & small communities project development, Cache Creek nature preserve headquarters & visitor center design project, and Yolo Bypass Implementation.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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

- 6) Yolo Water/Delta related grants that were on a reimbursable basis and were exhausted by fiscal year 2021.
- 7) \$445 decrease in unemployment insurance estimated claims.

Analysis of Governmental Activities (continued)

- Health and Sanitation – The increase of \$6,873 is primarily due to increased costs related to medical and mental health services and expenditures in the CARES Act Grant fund incurred by the County for its response to the coronavirus pandemic.
- Public Assistance – The increase of \$6,310 is due primarily to increases in Homeless Grants that were received and expended. Most of the grants were for homeless emergency shelter and rehousing efforts. Additionally, grants were contracted out to various Community based organizations.

Analysis of Business-type Activities

The net position of business-type activities decreased by \$1,247. Even though total revenues increased by \$1,570 or 7.6% total expenditures increased at a higher rate of 18.7% or by \$3,940

- Airport: Total program revenue decreased by \$582, or 60% while expenses increased by \$35, or 9%. This was mainly due to the completion of the airport drainage capital project that was funded mostly by a Federal Aviation Grant.
- Landfill: Total program revenue increased by \$2,853, or 15%, driven by increased waste volume. Total expenses increased by \$3,975 or 19%. This is largely due to revisions in the close and postclosure liability estimate.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF FUNDS (in thousands)

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

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

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

At June 30, 2021, the County's governmental funds reported combined ending fund balances of \$228,578 representing an increase of \$25,895 in comparison with the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance of \$8,995, are amounts that are not spendable in form, or are legally or contractually required to be maintained intact and are made up of (1) permanent funds of \$7,982, and (2) loans receivable of \$173, (3) interfund loans of \$275, and (4) prepaid expenditures, deposits and inventory of \$565.
- Restricted fund balance of \$128,693 consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance of \$46,893 are amounts set aside for specific purposes by the Board of Supervisors. This includes amounts designated as general reserve of \$14,256.
- Assigned fund balance of \$41,555 represents amounts set aside by the Board of Supervisors, County Administrator and Department of Financial Services for specific purposes and can be re-directed for other purposes with less formality than committed funds. \$19,585 of these funds were appropriated to finance a projected deficit in the fiscal year 2021-22 budget.
- Unassigned fund balance, \$2,443 is a residual classification for the County's General Fund of \$2,458 and governmental funds where expenditures exceeded other available fund balance in the amount of (\$15).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$17,442, from \$86,808 to \$104,250 at June 30, 2021. The nonspendable portion of fund balance was \$8,715, and the spendable portion was \$95,535, an increase of \$16,244 from the prior year spendable fund balance of \$76,852.

As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. Total fund balance equates to 51% of General Fund expenditures while spendable fund balance equates to 47% of total General Fund expenditures. Of the General Fund's spendable fund balance, \$8,296, or 19%, is restricted, \$36,903, or 40%, is committed, \$37,878, or 39%, is assigned, and \$2,458, or 2% is unassigned.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

The **Public Safety Fund** is a major special revenue fund that records the expenditures of the ½ cent sales tax restricted for public safety activities and required County maintenance of efforts. These expenditures include activities of the Sheriff, Probation, and District Attorney departments. The total fund balance increased from \$2,719 to \$3,416. Fund expenditures decreased by \$1,659, from \$73,489 to \$71,829. The decrease is approximately 2% and mainly due to vacancy savings in associated salary and benefit.

The **Roads and Transportation Fund** is a major special revenue fund that finances the maintenance and construction of County roads and bridges from the receipts of dedicated gas taxes and state and federal grants. This fund also finances County transit services from a dedicated sales tax. Total fund balance increased by \$2,188 or 9%. Fund revenues decreased by \$1,590 and fund expenditures decreased by \$500. The decrease in revenues and expenditures is due primarily due to the construction phase of the County Road 29 Bridge of Dry Slough and the South River Road Rehabilitation projects being postponed until 2021-22. Both projects are fully funded through Federal and State sources resulting in a significant reduction in revenue.

The **Mental Health Managed Care Fund** is a special revenue fund that accounts for the County's adult and children's mental health programs by providing outpatient, day rehabilitation, acute inpatient, board and care and vocational services. These services are funded primarily from state and federal revenues restricted for mental health services. Total fund balance is \$15,778, which mainly represents unexpended restricted Mental Health Services Act Funding (Proposition 63).

The **ARPA Grant fund** is a new special revenue fund created to account for the new congressional stimulus money received under the American Rescue Plan Act. The American rescue plan can be used to (1) respond to the pandemic and the associated negative economic impacts, (2) provide premium pay, (3) replace lost revenues, and (4) invest in water, sewer, and broadband infrastructure. The first allocation of the ARPA fund were received in May 2021 in the amount of \$21,415. These monies were not expended in fiscal year 2021 and are therefore recognized as unearned. The small \$111 fund balance in the ARPA fund represents investments earning from the treasury pool.

The **Jail Expansion Capital Project Fund** accounts for the construction of the jail facilities expansion with funding from the state. Total fund balance at year-end was \$1,569, a decrease of \$3,076. The decrease is primarily due to the Monroe Jail project winding down.

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

Revenues in the Governmental Funds						
Revenue Sources	2021		2020		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Taxes	\$ 74,146	17.1%	\$ 71,157	18.4%	\$ 2,989	4.2%
Licenses, permits, and franchises	14,845	3.4%	15,067	3.9%	(222)	-1.5%
Fines, forfeitures and penalties	6,216	1.4%	4,810	1.2%	1,406	29.2%
Revenue from use of money and property	1,876	0.4%	5,492	1.4%	(3,616)	-65.8%
Aid from other governments	278,573	64.2%	240,568	62.3%	38,005	15.8%
Charges for services	49,364	11.4%	45,187	11.7%	4,177	9.2%
Other revenue	8,633	2.0%	3,584	0.9%	5,049	140.9%
Totals	\$ 433,653	100.0%	\$ 385,865	100.0%	\$ 47,788	12.4%

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

Significant changes for major revenue sources are explained below.

- Taxes – This category includes property, transient occupancy, documentary, sales and cannabis taxes. The increase of \$2,989 consists of the following:
 - Property taxes increased by \$3,078 or 5.04%. This is largely due to increased property values.
 - Documentary taxes decreased by \$19, or 1.2%, due to a lower number of property transfers.
 - Sales and use taxes increased by \$225, or 3.8%, primarily due to the improving local economy.
 - Transient occupancy tax decreased by \$161, or 35.9%, due to declines in hotel occupancy caused by the COVID-19 pandemic.
 - Cannabis tax decreased by \$133, or 6% from prior year, due to stagnating conditions of the local industry.
- Licenses, permits, and franchises – This category includes regulatory-type payments. The decrease of \$222 is primarily due a decrease of in cannabis fees as a result of reductions in cultivators and reduced fees based on an updated fee study.
- Fines, forfeitures, and penalties – This category includes fines, forfeitures and penalties levied by the courts for vehicle and criminal offenses and from noncompliance with County ordinances. The increase of \$1,406 is primarily attributable to the following:
 - Increases in teeter excess revenue transfer of \$243.
 - Increase in penalties and cost revenues from delinquent taxes for \$344.
 - Increase in fines and settlements related to the District Attorney's consumer fraud and environmental protection program of \$865.
 - Decrease in various other court and parking fines collected during the year.
- Revenue from use of money and property – this category includes interest earnings, rents and leases, concessions and royalties. The decrease of \$3,616 is primarily due to an overall decrease in Treasury pooled average annual rate from 2.09% in fiscal year 2019-20 to 1.05% in fiscal year 2020-21.
- Aid from other governments – This category includes funding from state, federal and other local agencies. Most of these funds are restricted as to use. The following highlights some of the year-to-year changes included in the increase of \$38,005, or 15.8%:
 - The County received a \$22.6 million allocation from the State of California Coronavirus Relief Fund, as authorized under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").
 - Increases in 1) federal and state allocations related to the public assistance program in the amount of \$9,999 and 2) Mental Health Services Act funding in the amount of \$6,163, contributed to the overall increase in Aid from other governments.
- Charges for services – This category includes charges for services to the public, other governments, and between county departments. The \$4,177 increase can be attributed to a can be attributed to the following:
 - A combined \$1,185 increase in interfund self-insurance premiums charges and interfund A-87 cost plan charges.
 - \$1,182 increase in North Davis Meadows County Service Area special assessment revenues,
 - \$912 increase in Intergovernmental Transfer health fee revenues.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Significant changes for major revenue sources are explained below
- \$839 increase in medical charges for the Mental Health Alcohol & Drug program.
- Other revenue – This category includes all other revenues not accounted for in the other categories including other sales, unclaimed property and money, seized funds, assistance repayments and contributions and grants from non-governmental entities. The \$5,049 increase is due primarily to redevelopment successor agency residual distributions following the San Diego versus Chula Vista court ruling that amounted to a combined total of \$3,108. Additionally, Social Services assistance repayments increased \$1,362 and a \$434 Families First Settlement was received by the Mental Health Services program.

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

Expenditures in the Governmental Funds						
Function	2021		2020		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 35,167	8.6%	\$ 37,142	9.2%	\$ (1,975)	-5.3%
Public protection	115,327	28.3%	116,590	28.8%	(1,263)	-1.1%
Public ways and facilities	9,208	2.3%	9,048	2.2%	160	1.8%
Health and sanitation	77,418	19.0%	68,717	17.0%	8,701	12.7%
Public assistance	125,085	30.6%	115,784	28.6%	9,301	8.0%
Education	7,520	1.8%	7,260	1.8%	260	3.6%
Recreation and cultural services	2,520	0.6%	2,306	0.6%	214	9.3%
Capital outlay	32,183	7.9%	45,379	11.2%	(13,196)	-29.1%
Debt - principal	2,119	0.5%	1,462	0.4%	657	44.9%
Debt - interest and fiscal charges	1,613	0.4%	1,011	0.2%	602	59.5%
Debt issuance cost		0.0%	112	0.0%	(112)	-100.0%
	<u>\$ 408,160</u>	<u>100.0%</u>	<u>\$ 404,811</u>	<u>100.0%</u>	<u>\$ 3,349</u>	<u>0.8%</u>

Significant changes for major functions are explained below:

- General Government – the net decrease of \$1,975 is mostly attributable to \$1,102 in non-recurring COVID-19-related payments which included \$959 payments made out to the Yolo Food Bank in prior year, and \$500 non-reoccurring contributions to the City of Davis that provided financial support to the City for acquisition of the Property located at 1111 H Street in Davis.
- Public Protection – The decrease of \$1,263 is due primarily to general decrease in salaries and benefit, as a result of vacancy savings.
- Health and Sanitation – The increase of \$8,701 is primarily attributable to increased costs related to medical and mental health services and expenditures in the CARES Act Grant fund incurred by the County for its response to the coronavirus pandemic.
- Public Assistance – The increase of \$9,301 is due primarily to increased costs related to homelessness efforts particularly homeless emergency shelter and rehousing efforts, and related contract payments made to various Community based organizations.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Capital Outlay – The decrease of \$13,196 is primarily attributable to the wind down of the Monroe Jail construction project resulting in a \$9,399 decrease in building and improvement costs. Additionally, the construction on the Historic Courthouse was completed resulting in a \$3,874 reduction in costs.
- Principal on Long-Term Debts – The increase of \$657 in is primarily due to new principal payments on the 2020 Lease - Purchase Revenue Bond (100 W. Court & 25 N Cottonwood Buildings).
- Interest and fiscal charges on Long-Term Debt – The increase in debt interest of \$602 is predominately due new interest payments on the 2020 Lease - Purchase Revenue Bond (100 W. Court & 25 N Cottonwood Buildings).

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

Enterprise Funds

Total enterprise funds net position, which at year-end were comprised of the Yolo County Airport Fund and the Central Landfill Fund, decreased by \$1,247 or 6.9%, from the prior year.

The **Yolo County Airport Fund** total net position increased by \$49 to \$2,795. This is primarily the result of a 9.3% or \$35 overall decrease in expenditures.

The **Yolo County Central Landfill** net position decrease of \$2,758 is primarily the result of a 19.2% overall increase in expenditures while revenues slightly increased 10.9%.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

GENERAL FUND BUDGETARY VARIANCES (in thousands)

The County's final budget appropriations for expenditures, including transfers out, for the General Fund differ from the original budget by supplemental appropriations of \$14,588, or 4.4%. The changes in appropriations to each object are as follows:

- Salary and benefits increased by \$1,890 or 1.6%;
- Services and supplies decreased by \$2,712 or 4.7%;
- Other charges increased by \$5,436 or 8.8%;
- Capital asset appropriations increased by \$1,485 or 26.6%;
- Other financing uses increased by \$3,743 or 3.4%;
- Intrafund transfers increased by \$232 or 2.3%;
- Appropriations for contingencies decreased by \$912 or 20.3%.

Revenue

General Fund estimated revenues, including transfers in, totaled \$321,786; the amount realized was \$315,813 for a net position impact on fund balance (budget variance) of \$(5,972).

Expenditures

The County's General Fund's final appropriations totaled \$342,998 and budgetary expenditures totaled \$300,613 for a net savings (positive budget variance) of \$42,385.

General Fund Budgetary Results by Object				
Object	Original Appropriations	Final Appropriations	Budgetary Actual	Variance Favorable (Unfavorable)
Salaries and benefits	\$ 113,194	\$ 115,084	\$ 109,734	\$ 5,350
Services and supplies	54,467	57,179	45,839	11,340
Other charges	56,677	62,113	53,621	8,492
Capital assets	4,090	5,575	2,468	3,107
Other financing uses	104,760	108,503	43,470	65,033
Intrafund transfers	(10,184)	(9,952)	(8,723)	(1,229)
Appropriations for contingency	5,408	4,496	-	4,496
	<u>\$ 328,412</u>	<u>\$ 342,998</u>	<u>\$ 246,409</u>	<u>\$ 96,589</u>

Budgetary fund balance totaled \$101,973 at year end.

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION (in thousands)

Capital assets

The County's investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2021, was \$328,494. This investment in capital assets includes land, easements, software, infrastructure, structures and improvements and equipment. In fiscal year 2020-21, the County's investment in capital assets increased by \$23,444 or 8%, in both the governmental activities and business-type activities. The increase in investment in capital assets is primarily due to additions to construction in process and structures and improvements.

Capital Assets as of June 30 (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 7,186	\$ 7,186	3,166	2,646	\$ 10,352	\$ 9,832
Easements	1,014	1,014	-	-	1,014	1,014
Construction in progress	99,126	75,358	8,167	17,291	107,293	92,649
Infrastructure	64,575	67,974	-	-	64,575	67,974
Software	2,296	2,761	-	-	2,296	2,761
Structures and improvements	111,238	112,299	21,726	8,949	132,964	121,248
Equipment	9,167	8,655	833	917	10,000	9,572
Total	\$ 294,602	\$ 275,247	\$ 33,892	\$ 29,803	\$ 328,494	\$ 305,050

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

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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

Long-term liabilities

Long-term liabilities decreased by \$5, 844 from \$104,349 to \$98,505 or 6%.

Long-term Liabilities as of June 30								
Description	Governmental Activities		Business-type Activities		Total		Total	
	2021	2020	2021	2020	2021	2020	Dollar Change	Percent Change
Special assessment debt	\$ 5,010	\$ 5,394	\$ -	\$ -	\$ 5,010	\$ 5,394	\$ (384)	-7%
Certificates of participation	18,945	19,960	-	-	18,945	19,960	(1,015)	-5%
Capital leases payable	72	118	-	-	72	118	(46)	-39%
2017 lease revenue bonds	16,536	17,257	-	-	16,536	17,257	(721)	-4%
2019 lease purchase bonds	3,747	3,983	-	-	3,747	3,983	(236)	100%
2020 lease - purchase revenue bond	15,388	16,000	-	-	15,388	16,000	(612)	200%
2020 lease - trane energy	10,159	10,159	-	-	10,159	10,159	-	300%
Telcom phone system	479	626	-	-	479	626	(147)	400%
Bonds Payable	-	-	13,787	14,293	13,787	14,293	(506)	500%
Loans payable	2,060	2,448	316	341	2,376	2,789	(413)	-15%
Compensated absences	10,734	12,337	334	315	11,068	12,652	(1,584)	-13%
Estimated self-insurance claims	938	1,118	-	-	938	1,118	(180)	-16%
	\$ 84,068	\$ 89,400	\$ 14,437	\$ 14,949	\$ 98,505	\$ 104,349	\$ (5,844)	-6%

The legal debt margin for the County at the end of the fiscal year is \$388.3 million representing 1.25% of the County's assessed valuation.

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

COUNTY OF YOLO

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

ECONOMIC FACTORS AND 2021-22 BUDGET

The following factors were considered in preparing the County's budget for the 2021-22 fiscal year which increased by 13.3% over the prior year's budget.

- Property tax revenues are expected to increase 4.45% due to continued strength in the housing market.
- General Fund sales tax revenues are expected to increase by 8.1% due to a stronger than anticipated economic turnaround from COVID-19.
- The 2021-22 budget includes the use of \$17.1 million in unassigned General Fund balance, which was used to fund one-time expenditures.
- In 2021-22, the County was able to contribute \$3,238,009 to the General Reserve. This brings the total balance to \$17.5 million, or approximately 7.0% of General Fund and Public Safety Fund expenditures. This is below the Board Policy on Fund Balance and Reserves target of 10% but is still above GFOA's recommended minimum level of 5%.
- The 2021-22 budget includes \$6,805,000 in various contingency funds. This includes \$2,450,000 for general fund contingency or 1.4% of general fund expenditures and \$1,350,000 for public safety contingency or 1.6% of public safety fund expenditures.
- The 2021-22 budget includes \$48.0 million in capital improvements to critical facilities and infrastructures, including the Leinberger jail expansion and the Knights Landing Levee project.
- The 2021-22 budget includes 33.5 new positions, with 29 of those positions funded either partially or fully by non-general fund sources.

The 2021-22 Budget reflects a conservative but optimistic approach. While COVID-19 and its variants are still limiting full economic recovery, the housing market remains strong and sales tax is projecting an increase. High vacancy rates have helped to offset the rising personnel costs. However, should the pandemic worsen from emerging variants, causing a setback to an economic recovery, future budget years could be increasingly challenging for the County.

REQUEST FOR INFORMATION

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



Tom Haynes
Interim Chief Financial Officer

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BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

COUNTY OF YOLO

Statement of Net Position

June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo
ASSETS					
Current Assets:					
Cash and investments	\$ 206,942,883	\$ 12,506,556	\$ 219,449,439	\$ 6,437,652	\$ 2,518,722
Cash with fiscal agent	29,018,572	16,524,216	45,542,788	--	--
Imprest cash	13,255	2,600	15,855	270	--
Restricted cash and investments	174,511	15,683	190,194	--	--
Receivables (net of allowance for uncollectible)	73,647,723	2,026,454	75,674,177	347,376	604,527
Inventory	261,389	--	261,389	--	--
Prepaid expenses and deposits	390,588	68,259	458,847	175	1,944
Internal balances	205,357	(205,357)	--	--	--
Total Current Assets	<u>310,654,278</u>	<u>30,938,411</u>	<u>341,592,689</u>	<u>6,785,473</u>	<u>3,125,193</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	107,325,931	11,333,077	118,659,008	105,114	--
Depreciable, net	<u>187,275,830</u>	<u>22,559,021</u>	<u>209,834,851</u>	<u>4,128,865</u>	<u>--</u>
Total Noncurrent Assets	<u>294,601,761</u>	<u>33,892,098</u>	<u>328,493,859</u>	<u>4,233,979</u>	<u>--</u>
Total Assets	<u>605,256,039</u>	<u>64,830,509</u>	<u>670,086,548</u>	<u>11,019,452</u>	<u>3,125,193</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred loss on refunding	342,517	--	342,517	--	--
Deferred outflows related to pensions	51,990,390	944,180	52,934,570	--	204,840
Deferred outflows related to OPEB	<u>11,744,428</u>	<u>227,783</u>	<u>11,972,211</u>	<u>--</u>	<u>37,059</u>
Total Deferred Outflows of Resources	<u>64,077,335</u>	<u>1,171,963</u>	<u>65,249,298</u>	<u>--</u>	<u>241,899</u>

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

COUNTY OF YOLO

Statement of Net Position (continued)

June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo
LIABILITIES					
Current Liabilities:					
Accounts payable	16,494,583	1,732,015	18,226,598	63,523	617,825
Interest payable	297,935	43,426	341,361	--	--
Accrued salaries and benefits	5,530,350	118,749	5,649,099	24,084	24,261
Due to other governmental agencies	2,573,277	36,249	2,609,526	579,800	--
Amounts held for others	706,148	--	706,148	--	--
Deposits from others	--	10,240	10,240	--	--
Unearned revenue	32,646,961	20,000	32,666,961	--	--
Estimated self-insurance claims payable	90,525	--	90,525	--	--
Compensated absences	9,623,000	261,000	9,884,000	38,334	32,322
Other current liabilities	--	--	--	--	--
Capital leases payable	199,313	--	199,313	--	--
Certificates of participation	1,060,000	--	1,060,000	--	--
Bonds payable	2,139,013	430,000	2,569,013	--	--
Special assessment debt with government commitment	380,000	--	380,000	--	--
Notes and loans payable	419,392	26,212	445,604	--	--
Total Current Liabilities	<u>72,160,497</u>	<u>2,677,891</u>	<u>74,838,388</u>	<u>705,741</u>	<u>674,408</u>
Noncurrent Liabilities:					
Estimated self-insurance claims payable	847,206	--	847,206	--	--
Compensated absences	2,714,222	73,043	2,787,265	10,812	32,322
Long-term liabilities due beyond one year	68,199,241	13,646,590	81,845,831	--	--
Net OPEB liability	64,234,872	1,226,334	65,461,206	--	166,448
Net pension liability	323,276,645	5,903,509	329,180,154	--	810,135
Estimated closure and postclosure cost	--	25,471,116	25,471,116	--	--
Total Noncurrent Liabilities	<u>459,272,186</u>	<u>46,320,592</u>	<u>505,592,778</u>	<u>10,812</u>	<u>1,008,905</u>
Total Liabilities	<u>531,432,683</u>	<u>48,998,483</u>	<u>580,431,166</u>	<u>716,553</u>	<u>1,683,313</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	75,339	--	75,339	--	--
Deferred inflows related to OPEB	3,928,031	74,991	4,003,022	--	23,103
Total Deferred Inflows of Resources	<u>4,003,370</u>	<u>74,991</u>	<u>4,078,361</u>	<u>--</u>	<u>23,103</u>
NET POSITION					
Net investment in capital assets	231,057,777	23,435,147	254,492,924	4,233,979	--
Restricted for:					
Nonexpendable	7,981,862	--	7,981,862	175	--
General government	6,595,863	--	6,595,863	--	--
Public protection	29,337,278	--	29,337,278	--	--
Public ways and facilities	27,473,330	--	27,473,330	--	--
Health and sanitation	45,209,025	--	45,209,025	--	1,660,676
Public assistance	20,039,963	--	20,039,963	--	--
Education	8,861,350	--	8,861,350	--	--
Recreation and cultural	342,119	--	342,119	--	--
Debt service	--	15,683	15,683	--	--
Unrestricted	(243,001,246)	(6,521,832)	(249,523,078)	6,068,745	--
Total Net Position	<u>\$ 133,897,321</u>	<u>\$ 16,928,998</u>	<u>\$ 150,826,319</u>	<u>\$ 10,302,899</u>	<u>\$ 1,660,676</u>

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

COUNTY OF YOLO

Statement of Activities
For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 23,086,416	\$ 12,813,034	\$ 20,274,683	\$ 5,592,397
Public protection	121,063,940	15,953,785	56,329,942	--
Public ways and facilities	12,845,336	592,471	10,219,576	2,697,344
Health and sanitation	78,730,705	27,806,004	68,260,783	--
Public assistance	126,904,969	2,984,270	111,867,986	--
Education	8,253,728	1,091,984	1,850,335	--
Recreation and cultural services	3,193,063	1,382,510	1,455,232	--
Interest	2,492,739	--	--	--
Total Governmental Activities	<u>376,570,895</u>	<u>62,624,058</u>	<u>270,258,537</u>	<u>8,289,741</u>
Business-Type Activities:				
Airport	340,663	181,038	7,071	200,548
Central Landfill	24,696,469	21,452,977	70,476	--
Total Business-Type Activities:	<u>25,037,132</u>	<u>21,634,015</u>	<u>77,547</u>	<u>200,548</u>
Total primary government	<u>\$ 401,608,027</u>	<u>\$ 84,258,073</u>	<u>\$ 270,336,084</u>	<u>\$ 8,490,289</u>
Component Units:				
Fire Districts	\$ 4,248,001	\$ 1,120,631	\$ 235,751	\$ 156,081
First 5 Yolo	3,011,276	400	3,333,011	--
Total component units	<u>\$ 7,259,277</u>	<u>\$ 1,121,031</u>	<u>\$ 3,568,762</u>	<u>\$ 156,081</u>

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Documentary tax

Other taxes

Unrestricted interest and investment earnings

Rents, not restricted to specific programs

Franchise fees

Gain on disposal of capital assets

Transfers

Total General Revenues

Changes in Net Position

Net position - July 1

Restatement

Net position - July 1, as restated

Net position - June 30

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo
\$ 15,593,698		\$ 15,593,698		
(48,780,213)		(48,780,213)		
664,055		664,055		
17,336,082		17,336,082		
(12,052,713)		(12,052,713)		
(5,311,409)		(5,311,409)		
(355,321)		(355,321)		
(2,492,739)		(2,492,739)		
<u>(35,398,559)</u>		<u>(35,398,559)</u>		
	\$ 47,994	47,994		
	<u>(3,173,016)</u>	<u>(3,173,016)</u>		
	<u>(3,125,022)</u>	<u>(3,125,022)</u>		
<u>(35,398,559)</u>	<u>(3,125,022)</u>	<u>(38,523,581)</u>		
			\$ (2,735,538)	
				\$ 322,135
			<u>(2,735,538)</u>	<u>322,135</u>
64,127,132	--	64,127,132	2,899,042	--
6,096,577	--	6,096,577	--	--
1,563,141	--	1,563,141	--	--
2,359,672	--	2,359,672	--	--
1,270,962	353,167	1,624,129	6,328	1,470
380,769	--	380,769	6,700	--
765,349	--	765,349	--	--
379,644	19,410	399,054	--	--
(34,265)	34,265	--	--	--
<u>76,908,981</u>	<u>406,842</u>	<u>77,315,823</u>	<u>2,912,070</u>	<u>1,470</u>
41,510,422	(2,718,180)	38,792,242	176,532	323,605
92,386,899	18,175,621	110,562,520	10,126,367	1,337,071
	<u>1,471,557</u>	<u>1,471,557</u>		
	19,647,178	112,034,077		
<u>\$ 133,897,321</u>	<u>\$ 16,928,998</u>	<u>\$ 150,826,319</u>	<u>\$ 10,302,899</u>	<u>\$ 1,660,676</u>

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

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BASIC FINANCIAL STATEMENTS

Fund Financial Statements

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2021

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Jail Expansion Capital Project	Nonmajor Governmental Funds	Total
ASSETS								
Assets:								
Cash and investments	\$ 75,610,100	\$ --	\$ 25,370,972	\$ 15,511,709	\$ 21,525,330	\$ --	\$ 63,166,833	\$ 201,184,944
Cash with fiscal agent	12,041,545	--	--	--	--	5,886,176	4,437,506	22,365,227
Imprest cash	7,810	4,540	50	--	--	--	855	13,255
Restricted cash and investments	--	--	--	--	--	--	174,511	174,511
Receivable (net):								
Taxes receivable	1,130,663	--	8,565	--	--	--	64,828	1,204,056
Accounts receivable	2,242,516	29,431	378,006	14,642	--	--	575,104	3,239,699
Due from other governments	23,353,982	7,737,109	1,765,379	17,496,161	--	2,758,469	4,092,871	57,203,971
Loans receivable	173,050	--	--	--	--	--	10,528,217	10,701,267
Due from other funds	10,870,585	--	--	--	--	--	--	10,870,585
Inventory	184,727	441	--	--	--	--	17,346	202,514
Deposits	19,251	--	--	--	--	--	--	19,251
Prepaid items	271,764	2,813	--	--	--	34,559	33,818	342,954
Interfund loans	275,000	--	--	--	--	--	--	275,000
Total Assets	\$ 126,180,993	\$ 7,774,334	\$ 27,522,972	\$ 33,022,512	\$ 21,525,330	\$ 8,679,204	\$ 83,091,889	\$ 307,797,234

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

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2021

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Jail Expansion Capital Project	Nonmajor Governmental Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Interest payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 9,202	\$ 9,202
Accounts payable	4,740,796	648,087	378,954	6,207,305	--	2,086,752	2,074,152	16,136,046
Accrued salaries and benefits	3,039,158	1,487,658	160,012	307,604	--	--	512,102	5,506,534
Due to other governments	1,386,708	55,000	40,948	844,712	--	20,340	225,569	2,573,277
Due to other funds	496,593	1,308,995	26,146	50,262	--	5,003,497	1,969,240	8,854,733
Amounts held for others	378,267	274,522	--	--	--	--	53,359	706,148
Unearned revenue	9,535,777	583,929	--	527,539	21,414,770	--	584,946	32,646,961
Interfund loans	--	--	--	--	--	--	275,000	275,000
Total Liabilities	19,577,299	4,358,191	606,060	7,937,422	21,414,770	7,110,589	5,703,570	66,707,901
Deferred Inflows of Resources:								
Unavailable revenue	2,353,679	--	816,741	9,307,418	--	--	33,766	12,511,604
Fund Balances:								
Nonspendable	8,715,183	3,254	--	--	--	34,559	241,635	8,994,631
Restricted	18,296,263	3,265,194	26,100,171	15,777,672	110,560	--	65,142,761	128,692,621
Committed	36,902,505	147,695	--	--	--	--	9,842,341	46,892,541
Assigned	37,877,855	--	--	--	--	1,534,056	2,143,264	41,555,175
Unassigned	2,458,209	--	--	--	--	--	(15,448)	2,442,761
Total Fund Balances	104,250,015	3,416,143	26,100,171	15,777,672	110,560	1,568,615	77,354,553	228,577,729
Total liabilities, deferred inflows of resources and fund balances	\$ 126,180,993	\$ 7,774,334	\$ 27,522,972	\$ 33,022,512	\$ 21,525,330	\$ 8,679,204	\$ 83,091,889	\$ 307,797,234

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

COUNTY OF YOLO

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position - Governmental Activities June 30, 2021

Fund Balance - Total Governmental Funds	\$ 228,577,729
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	271,065,037
Deferred loss on refunding is not available to pay for current-period expenditures and is therefore not reported in the governmental funds.	342,517
Revenues that are earned but are not available or received within the period of availability as revenue in the Government-Wide statement of activities.	12,511,604
Internal service funds are used by the County to charge the cost of unemployment and dental insurance, fleet services, telephone services and electricity charges, pension funding to individual funds and to accumulate funds for equipment replacement. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service funds net position:	14,472,373
Deferred outflows and inflows are not reported in governmental funds:	
Deferred outflows related to pensions	51,990,390
Deferred outflows related to other post employment benefits	11,744,428
Deferred inflows related to pensions	(75,339)
Deferred inflows related to other post employment benefits	(3,928,031)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Net OPEB liability	(64,234,872)
Net pension liability	(323,276,645)
Certificates of participation	(1,924,615)
Capital leases payable	(72,415)
Compensated absences	(12,270,380)
Interest payable	(183,804)
Special assessment debt with government commitment	(5,009,746)
Lease revenue bonds	(16,536,394)
Lease purchase bonds	(29,294,516)
Net position of Governmental Activities	<u>\$ 133,897,321</u>

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

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COUNTY OF YOLO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2021

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Jail Expansion Capital Project	Nonmajor Governmental Funds	Total
Revenues:								
Taxes	\$ 61,987,384	\$ --	\$ 2,997,951	\$ --	\$ --	\$ --	\$ 9,161,186	\$ 74,146,521
Licenses and permits	11,915,625	59,517	392,975	--	--	--	2,477,782	14,845,899
Fines, forfeitures and penalties	3,079,432	9,164	--	26,025	--	--	3,101,523	6,216,144
Revenue from use of money and property	1,227,089	--	13,594	81,370	110,560	--	442,989	1,875,602
Aid from other governments	147,250,197	30,948,325	12,562,535	30,284,823	--	5,616,678	51,910,097	278,572,655
Charges for services	27,224,873	1,497,138	331,371	10,513,728	--	--	9,796,430	49,363,540
Other	5,951,366	23,326	11,908	522,498	--	--	2,123,745	8,632,843
Total Revenues	<u>258,635,966</u>	<u>32,537,470</u>	<u>16,310,334</u>	<u>41,428,444</u>	<u>110,560</u>	<u>5,616,678</u>	<u>79,013,752</u>	<u>433,653,204</u>
Expenditures:								
Current:								
General government	34,378,301	--	--	--	--	98,240	690,221	35,166,762
Public protection	28,641,018	65,181,243	--	--	--	--	21,504,828	115,327,089
Public ways and facilities	--	--	9,073,868	--	--	--	134,186	9,208,054
Health and sanitation	16,146,897	3,858,719	--	42,182,496	--	--	15,230,366	77,418,478
Public assistance	119,855,922	2,294,956	--	--	--	--	2,934,051	125,084,929
Education	302,016	--	--	--	--	--	7,217,859	7,519,875
Recreation and cultural services	1,157,891	--	--	--	--	--	1,362,072	2,519,963
Capital outlay	2,468,402	494,289	5,343,777	124,394	--	8,594,828	15,157,762	32,183,452
Debt Service:								
Principal	23,890	--	--	1,609	--	--	2,093,277	2,118,776
Interest and fiscal charges	3,047	--	--	--	--	--	1,609,820	1,612,867
Total Expenditures	<u>202,977,384</u>	<u>71,829,207</u>	<u>14,417,645</u>	<u>42,308,499</u>	<u>--</u>	<u>8,693,068</u>	<u>67,934,442</u>	<u>408,160,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>55,658,582</u>	<u>(39,291,737)</u>	<u>1,892,689</u>	<u>(880,055)</u>	<u>110,560</u>	<u>(3,076,390)</u>	<u>11,079,310</u>	<u>25,492,959</u>
Other Financing Sources (Uses):								
Transfers in	5,027,360	40,094,620	141,370	6,325,539	--	--	8,479,144	60,068,033
Transfers out	(43,469,868)	(105,867)	--	--	--	--	(16,470,262)	(60,045,997)
Sale of capital assets	225,457	--	153,675	--	--	--	514	379,646
Total Other Financing Sources (Uses)	<u>(38,217,051)</u>	<u>39,988,753</u>	<u>295,045</u>	<u>6,325,539</u>	<u>--</u>	<u>--</u>	<u>(7,990,604)</u>	<u>401,682</u>
Changes in fund balances	<u>17,441,531</u>	<u>697,016</u>	<u>2,187,734</u>	<u>5,445,484</u>	<u>110,560</u>	<u>(3,076,390)</u>	<u>3,088,706</u>	<u>25,894,641</u>
Fund balances - beginning	<u>86,808,484</u>	<u>2,719,127</u>	<u>23,912,437</u>	<u>10,332,188</u>	<u>--</u>	<u>4,645,005</u>	<u>74,265,847</u>	<u>202,683,088</u>
Fund balances - ending	<u>\$ 104,250,015</u>	<u>\$ 3,416,143</u>	<u>\$ 26,100,171</u>	<u>\$ 15,777,672</u>	<u>\$ 110,560</u>	<u>\$ 1,568,615</u>	<u>\$ 77,354,553</u>	<u>\$ 228,577,729</u>

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

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2021

Changes in fund balances - Total Governmental Funds		\$ 25,894,641
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 33,305,310	
Less current year depreciation	(13,026,312)	
Less loss on disposal of capital assets	<u>(48,524)</u>	
		20,230,474
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Other governmental revenue	<u>1,368,042</u>	
		1,368,042
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repayments:		
Special assessment with government commitment	375,000	
Certificates of participation	205,000	
Capital leases	45,737	
Bonds payable	<u>1,493,038</u>	
		2,118,775
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in net OPEB liability	3,320,792	
Change in net pension liability	(10,678,738)	
Change in compensated absences	(1,602,750)	
Amortization of deferred loss on refunding	(23,931)	
Amortization of lease bond premium	76,025	
Amortization of debt premium	9,435	
Change in accrued interest	<u>61,960</u>	
		(8,837,207)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.		
		<u>735,709</u>
Change in net position of Governmental Activities		<u><u>\$ 41,510,434</u></u>

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

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COUNTY OF YOLO

Statement of Fund Net Position

Proprietary Funds

June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 12,506,556	\$ 12,506,556	\$ 5,757,939
Imprest cash	--	2,600	2,600	--
Restricted cash and investments	15,683	--	15,683	--
Restricted cash with fiscal agent	--	16,524,216	16,524,216	6,653,345
Accounts receivable, net	17,900	1,965,631	1,983,531	207,389
Due from other governments	42,923	--	42,923	1,091,341
Due from other funds	--	--	--	921,859
Inventory	--	--	--	58,875
Prepaid expenses	7,841	60,418	68,259	28,383
Deposits	--	--	--	--
Total Current Assets	<u>84,347</u>	<u>31,059,421</u>	<u>31,143,768</u>	<u>14,719,131</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Land	53,000	3,113,148	3,166,148	--
Construction in progress	9,000	8,157,929	8,166,929	--
Depreciable:				
Infrastructure	--	--	--	546,927
Structures and improvements	6,194,332	41,181,568	47,375,900	32,372,282
Equipment	45,175	2,217,277	2,262,452	7,010,163
Software	--	11,076	11,076	120,490
Accumulated depreciation	<u>(3,227,781)</u>	<u>(23,862,626)</u>	<u>(27,090,407)</u>	<u>(16,513,139)</u>
Total Noncurrent Assets	<u>3,073,726</u>	<u>30,818,372</u>	<u>33,892,098</u>	<u>23,536,723</u>
Total Assets	<u>3,158,073</u>	<u>61,877,793</u>	<u>65,035,866</u>	<u>38,255,854</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to OPEB	--	227,783	227,783	--
Deferred outflows related to pensions	--	944,180	944,180	--
Total Deferred Outflows	<u>--</u>	<u>1,171,963</u>	<u>1,171,963</u>	<u>--</u>
LIABILITIES				
Current Liabilities:				
Interest payable	4,872	38,554	43,426	104,929
Accounts payable	17,833	1,714,182	1,732,015	358,537
Accrued salaries and benefits	--	118,749	118,749	23,816
Due to other governments	2,714	33,535	36,249	--
Compensated absences	--	261,000	261,000	52,000
Deposits	1,240	9,000	10,240	--
Unearned revenue	--	20,000	20,000	--
Due to other funds	20,931	19,403	40,334	2,897,376
Current portion of certificates of participation	--	--	--	845,000
Current portion of bonds payable	--	430,000	430,000	--
Current portion of estimated self-insurance claims payable	--	--	--	90,525
Current portion of capital lease	--	--	--	153,337
Current portion of loans payable	26,212	--	26,212	419,392
Total Current Liabilities	<u>73,802</u>	<u>2,644,423</u>	<u>2,718,225</u>	<u>4,944,912</u>
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	847,206
Estimated closure and postclosure cost	--	25,471,116	25,471,116	--
Compensated absences	--	73,043	73,043	14,842
Certificates of participation	--	--	--	16,175,000
Bonds payable	--	13,357,092	13,357,092	--
Loans payable	289,498	--	289,498	1,640,945
Capital lease	--	--	--	325,599
Net OPEB liability	--	1,226,334	1,226,334	--
Net pension liability	--	5,903,509	5,903,509	--
Total Liabilities	<u>363,300</u>	<u>48,675,517</u>	<u>49,038,817</u>	<u>23,948,504</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to OPEB	--	74,991	74,991	--
Deferred inflows related to pensions	--	--	--	--
Total Deferred Inflows	<u>--</u>	<u>74,991</u>	<u>74,991</u>	<u>--</u>
NET POSITION				
Net investment in capital assets	2,758,016	20,677,131	23,435,147	4,456,386
Restricted for:				
Debt service	15,683	--	15,683	--
Unrestricted	21,074	(6,377,883)	(6,356,809)	9,850,964
Total Net Position	<u>\$ 2,794,773</u>	<u>\$ 14,299,248</u>	<u>17,094,021</u>	<u>\$ 14,307,350</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(165,023)	
Net Position of Business-type Activities			<u>\$ 16,928,998</u>	

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

COUNTY OF YOLO

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
Operating Revenues:				
Concessions and leases	\$ 181,038	\$ 22,802	\$ 203,840	\$ --
Charges for services	--	21,051,143	21,051,143	36,090,096
Other revenue	--	379,032	379,032	803,413
	<u>181,038</u>	<u>21,452,977</u>	<u>21,634,015</u>	<u>36,893,509</u>
Total Operating Revenues	<u>181,038</u>	<u>21,452,977</u>	<u>21,634,015</u>	<u>36,893,509</u>
Operating Expenses:				
Salaries and employee benefits	--	4,288,847	4,288,847	1,299,883
Services and supplies	127,353	13,036,518	13,163,871	6,325,306
Other operating	2,724	537,858	540,582	27,593,629
Closure and postclosure cost	--	5,482,812	5,482,812	--
Depreciation	202,942	856,565	1,059,507	1,058,431
	<u>333,019</u>	<u>24,202,600</u>	<u>24,535,619</u>	<u>36,277,249</u>
Total Operating Expenses	<u>333,019</u>	<u>24,202,600</u>	<u>24,535,619</u>	<u>36,277,249</u>
Operating Income (Loss)	<u>(151,981)</u>	<u>(2,749,623)</u>	<u>(2,901,604)</u>	<u>616,260</u>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	7,071	70,476	77,547	--
Interest income	(5,431)	358,598	353,167	711,256
Interest expense	(8,845)	(484,104)	(492,949)	(1,027,289)
Capital contributions	200,548	--	200,548	(24,284)
Gain on disposal of capital assets	--	19,410	19,410	--
Other	--	--	--	507,500
	<u>193,343</u>	<u>(35,620)</u>	<u>157,723</u>	<u>167,183</u>
Total Non-Operating Revenues (Expenses)	<u>193,343</u>	<u>(35,620)</u>	<u>157,723</u>	<u>167,183</u>
Net Income (Loss) Before Transfers	41,362	(2,785,243)	(2,743,881)	783,443
Transfers in	8,000	26,265	34,265	332,846
Transfers out	--	--	--	(389,144)
Changes in Net Position	49,362	(2,758,978)	(2,709,616)	727,145
Net Position - Beginning of Year	2,745,411	15,586,669	18,332,080	13,580,205
Restatement	--	1,471,557	1,471,557	--
Net Position - Beginning of Year, as restated	<u>2,745,411</u>	<u>17,058,226</u>	<u>19,803,637</u>	<u>13,580,205</u>
Net Position - End of Year	<u>\$ 2,794,773</u>	<u>\$ 14,299,248</u>	<u>\$ 17,094,025</u>	<u>\$ 14,307,350</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(8,564)	
Change in Net Position of Business-type Activities			<u>\$ (2,718,180)</u>	

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

COUNTY OF YOLO

Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
CASH FLOWS FROM				
OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 175,024	\$ 21,904,057	\$ 22,079,081	\$ 1,279,010
Cash receipts from interfund services	--	--	--	34,727,341
Cash paid to suppliers for goods and services	(181,774)	(15,390,048)	(15,571,822)	(34,882,090)
Cash paid to employees for services	--	(4,026,715)	(4,026,715)	(960,845)
Cash paid for estimated close/postclosure care	--	(1,917,040)	(1,917,040)	--
Cash receipts (paid) from deposits	--	--	--	167,500
Net Cash Provided (Used) by Operating Activities	<u>(6,750)</u>	<u>570,254</u>	<u>563,504</u>	<u>330,916</u>
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Noncapital grants and contributions	7,071	70,476	77,547	--
Transfers in from other funds	8,000	26,265	34,265	1,590,886
Interfund loans repayment made	--	--	--	(389,144)
Borrow from other funds	20,931	5,043	25,974	--
Interest payments	--	--	--	104,272
Net Cash Provided by Noncapital Financing Activities	<u>36,002</u>	<u>101,784</u>	<u>137,786</u>	<u>1,306,014</u>
CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Contributions/capital grants	881,088	--	881,088	(24,284)
Principal repayments related to capital debt	(25,494)	(505,898)	(531,392)	(1,345,165)
Interest payments related to capital debt	(9,281)	(486,800)	(496,081)	(1,038,019)
Federal interest subsidy	--	--	--	507,500
Proceeds from sales of capital assets	--	19,410	19,410	--
Payments related to the acquisition of capital assets	<u>(1,057,536)</u>	<u>(3,442,994)</u>	<u>(4,500,530)</u>	<u>(182,935)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(211,223)</u>	<u>(4,416,282)</u>	<u>(4,627,505)</u>	<u>(2,082,903)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	<u>(5,431)</u>	<u>358,598</u>	<u>353,167</u>	<u>606,984</u>
Net Cash Provided by Investing Activities	<u>(5,431)</u>	<u>358,598</u>	<u>353,167</u>	<u>606,984</u>
Net Change in Cash and Cash Equivalents	<u>(187,402)</u>	<u>(3,385,646)</u>	<u>(3,573,048)</u>	<u>161,011</u>
Cash and Cash Equivalents, Beginning of Year	<u>203,085</u>	<u>32,419,018</u>	<u>32,622,103</u>	<u>12,250,273</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 15,683</u></u>	<u><u>\$ 29,033,372</u></u>	<u><u>\$ 29,049,055</u></u>	<u><u>\$ 12,411,284</u></u>
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and investments	\$ --	\$ 12,506,556	\$ 12,506,556	\$ 5,757,939
Imprest cash	--	2,600	2,600	--
Restricted cash and investments	15,683	--	15,683	--
Restricted cash with fiscal agents	--	16,524,216	16,524,216	6,653,345
	<u><u>\$ 15,683</u></u>	<u><u>\$ 29,033,372</u></u>	<u><u>\$ 29,049,055</u></u>	<u><u>\$ 12,411,284</u></u>

continued

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

COUNTY OF YOLO

Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (151,981)	\$ (2,749,623)	\$ (2,901,604)	\$ 616,260
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	202,942	856,565	1,059,507	1,058,431
Pension expense	--	263,974	263,974	--
OPEB expense	--	(45,960)	(45,960)	--
Changes in assets, deferred outflows, liabilities and deferred inflows:				
(Increase) decrease in:				
Accounts receivable, net	(6,731)	451,080	444,349	(10,016)
Due from other funds	--	--	--	(147,702)
Due from other governments	--	--	--	(727,650)
Inventory	--	--	--	(1,459)
Prepaid expenses	(1,100)	(60,418)	(61,518)	(26,200)
Increase (decrease) in:				
Accounts payable	(59,881)	(1,744,857)	(1,804,738)	(419,467)
Accrued salaries and benefits	--	25,113	25,113	375
Due to other governments	1,606	(10,397)	(8,791)	(83)
Estimated closure and postclosure cost	--	3,565,772	3,565,772	--
Due to other funds	20,931	--	20,931	71
Compensated absences	--	19,005	19,005	927
Deposits	--	--	--	167,500
Unearned revenue	(12,536)	--	(12,536)	--
Estimated self-insurance claims payable	--	--	--	(180,071)
Net Cash Provided (Used) by Operating Activities	<u>\$ (6,750)</u>	<u>\$ 570,254</u>	<u>\$ 563,504</u>	<u>\$ 330,916</u>

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

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COUNTY OF YOLO

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

ASSETS		<u>Custodial Funds</u>
Cash and investments	\$	490,860,367
Cash on hand		213,330
Cash with fiscal agent		3,438,056
Taxes receivable		12,965,004
Accounts receivable		130,454
Due from other governments		2,543,946
Due from other funds		1,568,428
Total Assets	\$	<u>511,719,585</u>
LIABILITIES		
Interest Payable		65,031,459
Accounts payable		67,693
Due to other governments		29,934,692
Due to other funds		1,876,283
Amounts held for others		6,296,518
Unearned revenue		28,946
Bonds payable		98,413,895
Total Liabilities	\$	<u>201,649,486</u>
NET POSITION		
Restricted for:		
Investment pool participants		418,346,358
Individuals, organizations, and other governments		<u>(108,276,259)</u>
	\$	<u>310,070,099</u>

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

COUNTY OF YOLO

Statement of Change in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2021

	<u>Custodial Funds</u>
Additions:	
Contributions to investment pool	\$ 632,330,071
Taxes	206,351,117
Fines, forfeitures and penalties	2,294,802
Aid from other governments	1,941,726
Interest and investment income	916,365
Miscellaneous additions	12,874,466
Total additions	<u>856,708,547</u>
Deductions:	
Distributions from investment pool	572,193,064
Payments to other governmental institutions	231,438,354
Bond redemptions	18,870,686
Interest on bonds	9,057,238
Services and supplies	637,651
Miscellaneous deductions	958,321
Total deductions	<u>833,155,314</u>
Change in net position	56,858,537
Net position, beginning	357,721,392
Net position, restated	<u>(104,509,830)</u>
Net position, ending	<u>\$ 310,070,099</u>

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

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BASIC FINANCIAL STATEMENTS

Notes to the Financial Statements

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COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

A. The Financial Reporting Entity

1. Reporting Entity

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

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

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

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

A. The Financial Reporting Entity (continued)

2. Blended Component Units

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

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

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

3. Discretely Presented Component Units

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

B. New Accounting Pronouncements

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

GASB Statement No. 84, *Fiduciary Activities*, issued January 2017, improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. GASB 84 is effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*, in fiscal year 2020/21, the County of Yolo adopted the provisions of GASB Statement 98, the Annual Comprehensive Financial Report. This statement establishes the annual comprehensive financial report and ACFR in generally accepted accounting principles (GAAP) for state and local governments and eliminates the prior name and acronym.

C. Basis of Presentation

Government-Wide Financial Statements

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

C. **Basis of Presentation** (continued)

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

Fund Financial Statements

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

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

The County reports the following major governmental funds:

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

C. Basis of Presentation (continued)

The County reports the following major enterprise funds:

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

The County reports the following additional fund types:

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

D. Measurement Focus and Basis of Accounting

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes are accrued when their receipt occurs within sixty (60) days after the end of the accounting period so as to be both measurable and available. Sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

C. Measurement Focus and Basis of Accounting (continued)

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

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

E. Cash and Cash Equivalents

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

F. Investments

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

June 30, 2021, the County Treasurer did not enter into any legally binding guarantees to support the participants' equity in the investment pool.

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

G. **Other Assets**

Inventory

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

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

Prepaid Items

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

H. **Property Tax Levy, Collection and Maximum Rates**

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

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

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

The term "unsecured" refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized in

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

the fiscal year for which they are levied, provided they are due, and in governmental funds, collected within sixty (60) days after fiscal year-end. Property taxes are recorded as unavailable revenue in the governmental fund statements when not received within sixty (60) days after fiscal year-end.

I. Capital Assets

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

The estimated useful lives are as follows:

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

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

J. Deferred Outflows and Inflows of Resources

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

In addition to assets, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources which is defined as a consumption of net position by the County that is applicable to a future reporting period. See Note 5 for a detailed listing of the deferred outflows of resources the County has recognized.

In addition to liabilities, the Statement of Net Position or governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources which is defined as an acquisition of net position by the County that is applicable to a future reporting period. See Note 5 for a detailed listing of the deferred inflows of resources the County has recognized.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies (continued)

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

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

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

L. Pensions

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

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's plan (OPEB Plan), the assets of which are held by Public Agency Retirement Services (PARS), and additions to/deductions from the OPEB Plan's fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. OPEB Investments are reported at fair value.

N. Interfund Transactions

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "interfund loans" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". The non-current portion of interfund loans, as reported in the fund financial statements, are not in spendable form and thus, an equivalent portion of fund balance is shown as nonspendable.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

N. **Interfund Transactions** (continued)

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

O. **Fund Equity**

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

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

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

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

Assigned fund balance – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's policy the County Administrator and Auditor-Controller may assign amounts for specific purposes. Such restraint can only be changed or removed by the same county officers. Such assignment and subsequent changes should be reported at least annually to the Board as part of the Recommended Budget.

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

Order of Spending

- To preserve maximum flexibility when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

O. **Fund Equity** (continued)

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

Reserves and Appropriations for Contingencies

- Annual Appropriations for Contingencies – These amounts provide the first line of defense against uncertainty and are appropriated in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency, usually 1%-3% of total budgeted expenditures, in specific funds.
- Specific Reserves – In accordance with the County Strategic Plan and the Long-Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the County Chief Financial Officer. The purposes of these reserves may include, but are not limited to self-insurance, capital replacement, infrastructure maintenance, liability for other postemployment benefits, employee separation payments, litigation settlement and environment remediation.
- General Reserve – Per Yolo County Code of Ordinances section 3-1.05(c), the purpose of this reserve is to protect the County's essential services from the potentially devastating impact of unanticipated events and circumstances such as severe economic downturn, severe reductions from funding agencies, severe state budget impact and catastrophic disasters. The balance shall be set at 10% of the average total expenditures of the preceding three years as reported by the General Fund and the Public Safety Fund in the County annual financial report. Drawdowns can only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget. The General Reserve shall be funded and replenished according to a plan recommended by the County Chief Financial Officer and the County Administrator and adopted by the Board of Supervisors.

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

O. **Fund Equity** (continued)

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

P. **Estimates**

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: **Cash and Investments**

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

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The amount of involuntary participation as of June 30, 2021 was \$490,860,367.

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

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

At June 30, 2021, total cash and investments were as follows:

Cash:	
Cash on hand	\$ 340,353
Cash in bank*	20,368,180
Cash with fiscal agents	3,646,152
Imprest cash	16,125
Total cash	<u>24,370,810</u>
Investments	
Pooled	698,961,171
Non-pooled with fiscal agents	45,334,692
Total investments	<u>744,295,863</u>
Total cash and investments	<u>\$ 768,666,673</u>

* At year-end, the carrying amount of the County's cash deposits was \$20,368,180 and the bank balance was \$24,672,421. The difference between the bank balance and the carrying amount represents outstanding warrants.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: Cash and Investments (continued)

Total cash and investments at June 30, 2021 were presented on the County's financial statements as follows:

	Cash and Investments Held by Yolo County Treasurer		Cash and Investments Held with Third Parties		Cash on Hand	Imprest Cash	Total Cash and Investments
	Unrestricted	Restricted	Unrestricted	Restricted			
Primary government	\$ 219,327,062	\$ 190,194	\$ 44,033	\$ 45,498,755	\$ 122,377	\$ 15,855	\$ 265,198,276
Component units							
Fire Districts	6,433,006	-	-	-	4,646	270	6,437,922
First 5 Yolo	2,518,722	-	-	-	-	-	2,518,722
Custodial funds	490,860,367	-	-	3,438,056	213,330	-	494,511,753
Total cash and investments	<u>\$ 719,139,157</u>	<u>\$ 190,194</u>	<u>\$ 44,033</u>	<u>\$ 48,936,811</u>	<u>\$ 340,353</u>	<u>\$ 16,125</u>	<u>\$ 768,666,673</u>

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

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: Cash and Investments (continued)

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

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

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

Investments Authorized by Debt Agreements

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

At June 30, 2021 the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)	
Investments in Investment Pool						
Negotiable Certificates of Deposit	0.59% - 2.04%	02-22 - 03-23	\$ 16,665,000	\$ 16,901,129	1.16	0.03
Corporate Notes	0.34% - 3.75%	08-21 - 02-26	60,690,396	62,731,036	2.30	0.21
US Treasury Bonds	0.25% - 2.88%	09-22 - 05-26	67,940,000	68,883,532	3.09	0.30
Federal Agencies	0.13% - 3.56%	09-21 - 11-25	126,018,219	126,865,807	2.95	0.54
Supranational Securities	0.25% - 2.00%	01-22 - 11-23	4,650,000	4,670,140	1.41	0.01
Municipal Bonds	0.51% - 2.40%	08-23 - 01-26	9,470,000	9,629,267	3.29	0.05
Local Government Investment Pool (CAMP)	Variable	N/A	334,038,704	334,038,704	-	0.00
Local Government Investment Pool (LAIF)	Variable	N/A	75,180,781	75,241,556	-	0.00
Total Investments in Investment Pool			571,361,960	698,961,171	1.16	
Investments Outside Investment Pool						
Corporate Notes	1.60% - 4.50%	09-21 - 04-25	3,265,000	3,410,856	1.82	0.14
US Treasury Bonds	0.38% - 2.88%	11-22 - 12-25	5,523,000	6,605,163	3.20	0.47
Federal Agencies	0.50% - 5.00%	08-21 - 10-43	7,334,337	7,499,959	1.74	0.29
Municipal Bonds	0.00% - 5.00%	08-21 - 04-30	6,395,000	7,123,024	3.06	0.48
Local Government Investment Pool (CAMP)	Variable	N/A	9,898,674	9,898,674	-	0.00
Money Market Mutual Funds	Variable	N/A	10,797,014	10,797,016	-	0.00
Total Investments Outside Investment Pool			53,702,145	45,334,692	1.10	
Total Investments			\$ 625,064,105	\$ 744,295,863		

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Interest Rate Risk

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

Credit Risk

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

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of total investments of the investment pool and total investments invested outside the investment pool as of June 30, 2021. All investment credit ratings are evaluated in accordance to policy at time of purchase and monitored thereafter by our investment advisor. Investments listed below with current credit ratings outside of policy may be held to maturity or sold prior to maturity as part of the monitoring by our financial advisor.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: Cash and Investments (continued)

Credit Risk (continued)

	Credit Ratings		Percentage	Amount
	S&P/Fitch	Moody's		
Investments in Investment Pool				
Negotiable Certificates of Deposit	A-1	P-1	0.70%	\$ 4,859,380
Negotiable Certificates of Deposit	AA-	Aa3	0.57%	3,984,861
Negotiable Certificates of Deposit	A+	Aa2	0.54%	3,791,651
Negotiable Certificates of Deposit	AA-	Aa2	0.29%	2,031,680
Negotiable Certificates of Deposit	A+	A1	0.32%	2,233,557
Corporate Notes	AAA	Aaa	0.35%	2,463,959
Corporate Notes	AAA	NR	0.65%	4,573,941
Corporate Notes	NR	Aaa	0.48%	3,379,342
Corporate Notes	AA-	A1	0.36%	2,505,240
Corporate Notes	BBB+	A3	0.38%	2,658,786
Corporate Notes	AA+	Aa1	0.51%	3,546,871
Corporate Notes	A-	A1	0.16%	1,094,222
Corporate Notes	AA-	Aa2	0.24%	1,672,229
Corporate Notes	A-	A3	0.18%	1,246,415
Corporate Notes	A	A2	0.63%	4,371,352
Corporate Notes	A+	A1	1.34%	9,331,464
Corporate Notes	AA-	Aa3	0.39%	2,759,125
Corporate Notes	A-	A2	1.12%	7,856,617
Corporate Notes	A+	A2	0.44%	3,054,816
Corporate Notes	A+	A3	0.35%	2,431,532
Corporate Notes	BBB+	A1	0.21%	1,441,724
Corporate Notes	AA	A1	0.24%	1,656,386
Corporate Notes	AA	Aa2	0.63%	4,422,132
Corporate Notes	BBB+	A2	0.31%	2,154,583
Corporate Notes	AA-	A3	0.02%	110,300
US Treasury Bonds	AA+	Aaa	N/A	68,883,532
Federal Agencies	AA+	Aaa	N/A	126,865,807
Municipal Notes	AAA	Aaa	0.22%	1,504,689
Municipal Notes	AA-	Aa2	0.47%	3,267,958
Municipal Notes	AAA	Aa1	0.01%	99,070
Municipal Notes	AA	Aa2	0.12%	842,562
Municipal Notes	AA	Aa3	0.31%	2,196,685
Municipal Notes	AA+	Aaa	0.16%	1,115,312
Municipal Notes	A+	A2	0.09%	602,991
Supranational Securities	AAA	Aaa	0.67%	4,670,140
Local Government Investment Pool (CAMP)	AAAm	Not Rated	47.79%	334,038,704
Local Government Investment Pool (LAIF)	Not Rated	Not Rated	10.76%	75,241,556
Total Investments in Investment Pool			71.99%	\$ 698,961,171

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: Cash and Investments (continued)

Credit Risk (continued)

Investments Outside Investment Pool	Credit Ratings		Percentage	Amount
	S&P/Fitch	Moody's		
Corporate Notes	A	A1	0.95%	\$ 428,959
Corporate Notes	A-	A2	1.70%	770,551
Corporate Notes	A	A2	0.71%	323,822
Corporate Notes	A-	A3	0.63%	284,332
Corporate Notes	AA+	Aa1	1.04%	472,846
Corporate Notes	BBB+	A1	0.39%	177,138
Corporate Notes	A+	A1	1.27%	574,811
Corporate Notes	BBB+	A3	0.38%	172,200
Corporate Notes	AA-	Aa3	0.23%	103,184
Corporate Notes	AA	Aa2	0.23%	103,012
US Treasury Bonds	AA+	Aaa	N/A	6,605,163
Federal Agencies	AA+	Aaa	N/A	7,499,959
Municipal Notes	NR	NR	0.06%	25,667
Municipal Notes	AA-	Aa2	2.14%	970,691
Municipal Notes	A+	Aa3	2.05%	931,344
Municipal Notes	AAA	NR	0.31%	139,396
Municipal Notes	AAA	Aaa	1.58%	716,376
Municipal Notes	AA+	Aa2	1.53%	692,245
Municipal Notes	NR	Aa1	0.82%	372,725
Municipal Notes	NR	Aa3	1.29%	582,925
Municipal Notes	AA-	Aa3	0.33%	147,945
Municipal Notes	AA+	Aa1	0.25%	114,157
Municipal Notes	AA	Aa2	1.72%	779,975
Municipal Notes	AAA	Aa2	0.92%	415,620
Municipal Notes	AA	NR	0.71%	322,577
Municipal Notes	AA-	Baa2	2.01%	911,381
Local Government Investment Pool (CAMP)	AAAm	Not Rated	21.83%	9,898,674
Money Market Mutual Funds	Not Rated	Not Rated	23.82%	10,797,017
Total Investments Outside Investment Pool			68.89%	\$ 45,334,692

Concentration of Credit Risk

The investment policy of the County contains certain limits on the amount that can be invested in any one issuer beyond that stipulated by California Government Code. The county did not have any investments that represent 5% or more, excluding investment pools, US Treasury bonds, Federal Agencies, and mutual funds, as of June 30, 2021.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will be not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government code nor the County's investment policy contain legal or policy requirements that would limit the County's exposure to custodial credit risk for deposits or investments except for the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure County deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits. GASB Statement No. 40 requires that disclosure is made with respect to custodial credit risks related to deposits. The County has cash deposits, held in collateralized accounts, with financial institutions in excess of federal depository insurance limits in the amount of \$11.1 million. Investment securities are registered and held in the name of Yolo County in a third-party custodial account with Bank of New York-Mellon. Securities are not held in broker accounts.

Local Government Investment Pools

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

At June 30, 2021, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$75,241,566 which approximates fair value and is the same as the value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$37.1 billion. Fair value is based on information provided by the State for the Local Agency Investment Fund.

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Local Government Investment Pools (continued)

earn a high level of income, consistent with its objectives of preserving principal. The County's Investment Pool's with CAMP as of June 30, 2021 was \$334,038,704 which approximates fair value.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and change in net position for the Treasurer's investment pool as of June 30, 2021:

	<u>Amount</u>
Statement of Net Position	
Cash and Investments	<u>\$ 719,329,351</u>
Net position held for pool participants	<u>\$ 719,329,351</u>
Equity of internal pool participants	\$ 228,468,984
Equity of external pool participants	490,860,367
Total net position	<u>\$ 719,329,351</u>
Statement of Change in Net Position	
Net position at July 1, 2020	\$ 599,053,901
Net change in investments by pool participants	120,275,450
Net position at June 30, 2021	<u>\$ 719,329,351</u>

Fair Value Measurements

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Fair Value Measurements (continued)

The following is a description of the valuation methods and assumptions used by the County to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at June 30, 2021. The methods described may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. County management believe the valuation methods are appropriate and consistent with other market participations. The use of different methodologies or assumptions to determine the fair value of certain financial instruments to determine the fair value of certain financial instructions could result in a different fair value measurement at the reporting date.

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 2: Cash and Investments (continued)

Fair Value Measurements

The pool has the following fair value measurements as of June 30, 2021:

Investments by fair value level	Total	Fair Value Measurements Using	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments in Investment Pool			
Corporate Notes	\$ 62,731,036		\$ 62,731,036
US Treasury Bonds	68,883,532		68,883,532
Federal Agencies	126,865,807		126,865,807
Supranational Securities	4,670,140		4,670,140
Municipal Bonds	9,629,267		9,629,267
Total investments measured at fair value	<u>272,779,782</u>	<u>\$ -</u>	<u>\$ 272,779,782</u>
Investments measured at amortized cost:			
Negotiable Certificates of Deposit	16,901,129		
Local Government Investment Pool (CAMP)	334,038,704		
Local Government Investment Pool (LAIF)	75,241,556		
Total Investments in Investment Pool	<u>698,961,171</u>		
Investments Outside Investment Pool			
Negotiable Certificates of Deposit			
Commerical Paper			
Corporate Notes	3,410,856		\$ 3,410,856
US Treasury Bonds	6,605,163		6,605,163
Federal Agencies	7,499,959		7,499,959
Municipal Bonds	7,123,024		7,123,024
Total investments measured at fair value	<u>24,639,002</u>	<u>\$ -</u>	<u>\$ 24,639,002</u>
Investments measured at amortized cost:			
Local Government Investment Pool (CAMP)	9,898,674		
Money Market Mutual Funds	10,797,016		
Total Investments Outside Investment Pool	<u>45,334,692</u>		
Total Investments	<u>\$ 744,295,863</u>		

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 3: Receivables

Receivables as of June 30, 2021, for the County's individual major funds and nonmajor, internal services funds, component units and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:							
General	\$ 1,130,663	\$ 2,242,516	\$ 23,353,982	\$ 173,050	\$ 26,900,211		26,900,211
Public Safety	-	29,431	7,737,109	-	\$ 7,766,540		7,766,540
Roads and Transportation	8,565	378,006	1,765,379	-	\$ 2,151,950		2,151,950
Mental Health Managed Care	-	14,642	17,496,161	-	\$ 17,510,803		17,510,803
Jail Expansion Capital Project	-	-	2,758,469	-	\$ 2,758,469		2,758,469
Nonmajor Governmental Funds	64,828	634,146	4,092,871	10,528,217	\$ 15,320,062	(59,042)	15,261,020
Total Governmental Funds	1,204,056	3,298,741	57,203,971	10,701,267	72,408,035	(59,042)	72,348,993
Internal Service Funds		207,389	1,091,341	-	1,298,730		1,298,730
Total Governmental Activities:	\$ 1,204,056	\$ 3,506,130	\$ 58,295,312	\$ 10,701,267	\$ 73,706,765	\$ (59,042)	\$ 73,647,723
Business-type Activities:							
Airport	\$ -	\$ 17,900	\$ 42,923	\$ -	\$ 60,823		\$ 60,823
Landfill	-	2,034,954	-	-	\$ 2,034,954	(69,323)	\$ 1,965,631
Total Business-type Activities:	\$ -	\$ 2,052,854	\$ 42,923	\$ -	\$ 2,095,777	\$ (69,323)	\$ 2,026,454
Component Units:							
Fire Districts:	\$ 28,362	\$ 28,431	\$ 290,583	\$ -	\$ 347,376	\$ -	\$ 347,376
First 5 Commission	\$ -	\$ 136,227	\$ 468,300	\$ -	\$ 604,527	\$ -	\$ 604,527
Custodial Funds	\$ 12,965,004	\$ 130,454	\$ -	\$ -	\$ 13,095,458	\$ -	\$ 13,095,458

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

At June 30, 2021, the estimated net receivable not collectible within one year in the governmental funds is \$23,212,871. Of that amount, \$10,701,267 is loans receivable

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 4: **Unearned Revenue**

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

At June 30, 2021 various components of advances from grantors and third parties are reported as follows:

	Amount
General Fund:	
Planning fees	\$ 646,617
Recording fees	13,019
State and federal welfare assistance	4,946,238
Environmental health fees	74,502
Cannabis cultivation permit fees	1,540,744
Medical Services Fund	2,314,657
Total General Fund:	<u>9,535,777</u>
Public Safety Fund:	
Probation advances	<u>583,929</u>
Total Public Safety Fund:	<u>583,929</u>
Mental Health Managed Care:	
Alcohol Drug	81,318
Mental Health	<u>446,221</u>
Total Mental Health Managed Care:	<u>527,539</u>
American Rescue Plan Act (ARPA):	
ARPA advance	<u>21,414,770</u>
Total ARPA	<u>21,414,770</u>
Nonmajor Governmental Funds:	
District Attorney investigation advances	549,563
Golf fees	31,766
North Davis Meadows water project fees	3,617
Public Authority advances	
Total Nonmajor:	<u>584,946</u>
Enterprise Fund:	
Landfill advances	20,000
Airport miscellaneous	-
Total Enterprise:	<u>20,000</u>
Total	<u>\$ 32,666,961</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 5: **Deferred Outflows and Inflows of Resources**

Deferred Outflows:

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

Deferred outflows of resources balances as of June 30, 2021 were as follows:

	<u>Amount</u>
Government-wide Deferred Outflows:	
Governmental Activities:	
Loss on refunding	\$ 342,517
Pensions	51,990,390
OPEB	<u>11,744,428</u>
Total Governmental Activities	<u>64,077,335</u>
Business-type Activities:	
Pensions	944,180
OPEB	<u>227,783</u>
Total Business-type Activities	<u>1,171,963</u>
Total Government-wide Deferred Outflows	<u>\$ 65,249,298</u>

Deferred Inflows:

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Deferred Inflows: (continued)

Deferred inflows of resources balances as of June 30, 2021 were as follows:

	<u>Amount</u>
Governmental Fund Deferred Inflows:	
General Fund:	
SB 90 Mandated Claims	\$ 1,991,826
Social Services program	<u>361,853</u>
	<u>2,353,679</u>
Roads and Transportation Fund:	
State transit assistance fund	<u>816,741</u>
	<u>816,741</u>
Mental Health Managed Care Fund:	
Mental health receivable	<u>9,307,418</u>
	<u>9,307,418</u>
Nonmajor Governmental Funds:	
Library fines receivable	<u>33,766</u>
	<u>33,766</u>
Total Governmental Funds Deferred Inflows	<u><u>\$ 12,511,604</u></u>
Government-wide Deferred Inflows:	
Governmental Activities:	
Pensions	\$ 75,339
OPEB	<u>3,928,031</u>
	<u>4,003,370</u>
Business-Type Activities:	
Pensions	-
OPEB	<u>74,991</u>
	<u>74,991</u>
Total Government-wide Deferred Inflows	<u><u>\$ 4,078,361</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 6: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2021 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund		
	Public Safety	\$ 1,065,914
	Nonmajor Governmental Funds	1,886,758
	Jail Expansion Capital Project	5,003,497
	Yolo County Airport	20,931
	Internal Services Funds	<u>2,893,485</u>
		<u>10,870,585</u>
Internal Services Funds		
	General Fund	496,594
	Public Safety	243,081
	Roads and Transportation	26,146
	Mental Health Managed Care	50,262
	Nonmajor Governmental Funds	82,482
	Yolo County Central Landfill	19,403
	Internal Services Funds	<u>3,891</u>
		<u>921,859</u>

The General Fund made short-term loans totaling \$10,870,585 to other governmental funds.

The Dental ISF Fund and Pension ISF are due \$57,987 and \$863,872 respectively from other funds for the final pay periods of 2020-21 paid in July.

Interfund Loans:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 275,000

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Interfund Receivables/Payables (continued)

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

Transfers

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. Transfers between funds primarily occur to fund programs with revenues received by other funds. The following schedule summarizes the County's transfer activity for the fiscal year ended June 30, 2021:

Transfer from	Transfer to	Amount
General fund		
	Public Safety	31,672,722
	Mental Health Managed Care	6,167,078
	Nonmajor Governmental Funds	5,372,555
	Yolo County Airport	8,000
	Internal Service	249,513
		<u>43,469,868</u>
Public Safety		
	Nonmajor Governmental Funds	28,000
	Internal Service	77,868
		<u>105,868</u>
Nonmajor Governmental Funds		
	General Fund	4,995,040
	Public Safety	8,421,898
	Roads and Transportation	141,370
	Mental Health Managed Care	35,800
	Nonmajor Governmental Funds	2,844,425
	Yolo County Central Landfill	26,265
	Internal Service	5,464
		<u>16,470,262</u>
Internal Service Funds		
	General Fund	32,320
	Mental Health Managed Care	122,661
	Nonmajor Governmental Funds	234,163
		<u>389,144</u>
	Total	<u>60,435,142</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Transfers (continued)

Transfer Highlights

- Transfers from the General Fund include \$31.6 million to fund Public Safety programs, \$6.1 million for Mental Health programs, \$5.4 million to various Nonmajor Governmental Funds and \$249,513 for equipment replacement.
- The transfers from the Public Safety Fund include \$28,000 going to fund Miscellaneous Grants and Fees and \$77,867 transfer to the Equipment Replacement Internal Service Fund (ISF).
- The \$16.5 million of transfers from Nonmajor Governmental Funds includes a \$10.1 million transfers specifically from the Coronavirus Aid, Relief, and Economic Security (CARES) grant fund.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 7: Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance 7/1/2020	Prior Period Adjustment	Adjusted Beg Balance 7/1/2020	Additions	Retirements	Transfers	Balance 6/30/2021
Governmental Activities							
<i>Capital assets, not being depreciated:</i>							
Land	\$ 7,185,869	\$ -	\$ 7,185,869	\$ -	\$ -	\$ -	7,185,869
Easements	1,014,072	-	1,014,072	-	-	-	1,014,072
Construction in progress	75,356,921	-	75,356,921	26,351,564	(34,388)	(2,548,106)	99,125,991
Total Capital Assets, Not Being Depreciated	83,556,861	-	83,556,861	26,351,564	(34,388)	(2,548,106)	107,325,931
<i>Capital assets, being depreciated:</i>							
Infrastructure	121,969,808	-	121,969,808	-	-	1,175,060	123,144,868
Intangible-Software	10,162,006	-	10,162,006	93,375	(45,964)	-	10,209,417
Structures and improvements	199,507,315	-	199,507,315	3,891,352	-	1,373,046	204,771,713
Equipment	35,512,408	-	35,512,408	3,151,954	(2,620,941)	-	36,043,420
Total Capital Assets, Being Depreciated	367,151,537	-	367,151,537	7,136,681	(2,666,905)	2,548,106	374,169,418
Less accumulated depreciation for:							
Infrastructure	(53,995,059)	-	(53,995,059)	(4,575,020)	-	-	(58,570,080)
Intangible-Software	(7,400,537)	-	(7,400,537)	(559,167)	45,964	-	(7,913,741)
Structures and improvements	(87,208,534)	-	(87,208,534)	(6,325,243)	-	-	(93,533,774)
Equipment	(26,857,474)	-	(26,857,474)	(2,625,313)	2,606,796	-	(26,875,993)
Total Accumulated Depreciation	(175,461,604)	-	(175,461,604)	(14,084,743)	2,652,760	-	(186,893,588)
Total Capital Assets, Being Depreciated, Net	191,689,933	-	191,689,932	(6,948,062)	(14,145)	2,548,106	187,275,830
Governmental Activities Capital Assets, Net	\$ 275,246,794	\$ -	\$ 275,246,793	\$ 19,403,502	\$ (48,533)	\$ -	\$ 294,601,761
Business-Type Activities							
<i>Capital assets, not being depreciated:</i>							
Land	\$ 2,646,148	\$ -	\$ 2,646,148	\$ 520,000	\$ -	\$ -	\$ 3,166,148
Construction in progress	17,291,464	671,104	17,962,568	2,891,823	(68,145)	(12,619,317)	8,166,929
Total Capital Assets, Not Being Depreciated	19,937,612	671,104	20,608,716	3,411,823	(68,145)	(12,619,317)	11,333,077
<i>Capital assets, being depreciated:</i>							
Intangible-Software	11,076	-	11,076	-	-	-	11,076
Structures and improvements	33,747,178	699,370	34,446,548	310,035	-	12,619,317	47,375,900
Equipment	2,176,620	-	2,176,620	126,734	(40,902)	-	2,262,452
Total Capital Assets, Being Depreciated	35,934,874	699,370	36,634,244	436,769	(40,902)	12,619,317	49,649,428
Less accumulated depreciation for:							
Intangible-Software	(11,076)	-	(11,076)	-	-	-	(11,076)
Structures and improvements	(24,798,768)	(2,798)	(24,801,566)	(848,349)	-	-	(25,649,915)
Equipment	(1,259,160)	-	(1,259,160)	(211,158)	40,902	-	(1,429,416)
Total Accumulated Depreciation	(26,069,004)	(2,798)	(26,071,802)	(1,059,507)	40,902	-	(27,090,407)
Total Capital Assets, Being Depreciated, Net	9,865,870	696,572	10,562,442	(622,738)	-	12,619,317	22,559,021
Business-Type Activities Capital Assets, Net	\$ 29,803,482	\$ 1,367,676	\$ 31,171,158	\$ 2,789,085	\$ (68,145)	\$ -	\$ 33,892,098

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Depreciation

Depreciation expense was charged to functions as follows:

	<u>Amount</u>
Governmental Activities:	
General government	\$ 2,072,942
Public protection	3,157,357
Public ways and facilities	4,908,580
Health and sanitation	1,249,418
Public assistance	346,933
Education	685,906
Recreation and cultural services	605,176
Capital assets held by the county's internal service funds are charged to various functions based on their usage of the assets	<u>1,058,431</u>
Total depreciation expense - Governmental Activities	<u><u>\$ 14,084,743</u></u>
Business-type Activities:	
Airport	202,942
Central landfill	\$ 856,565
Total depreciation expense - Business-type Activities	<u><u>\$ 1,059,507</u></u>

Discretely presented component units

Capital assets activity for the component units for the year ended June 30, 2021 was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Transfers and Retirements</u>	<u>Balance June 30, 2021</u>
Fire Districts:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 105,114			\$ 105,114
Construction in process	392,241		(392,241)	-
Total capital assets not being depreciated	<u>497,355</u>	<u>-</u>	<u>(392,241)</u>	<u>105,114</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	2,697,084			2,697,084
Equipment	6,524,871	552,115	392,241	7,469,227
Total capital assets being depreciated	<u>9,221,955</u>	<u>552,115</u>	<u>392,241</u>	<u>10,166,311</u>
<i>Less accumulated depreciation for:</i>				
Structures and improvements	(1,310,106)	(92,436)		(1,402,542)
Equipment	(4,313,230)	(321,673)		(4,634,903)
Total accumulated depreciation	<u>(5,623,336)</u>	<u>(414,109)</u>	<u>-</u>	<u>(6,037,445)</u>
Total capital assets being depreciated, net	<u>3,598,619</u>	<u>138,006</u>	<u>392,241</u>	<u>4,128,865</u>
Fire Districts Capital Assets, net	<u><u>\$ 4,095,974</u></u>	<u><u>\$ 138,006</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,233,979</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 8: Leases

Operating Leases

The County is committed under various noncancelable operating leases, primarily for office buildings. Future minimum operating lease commitments are as follows:

<u>Year Ending June 30,</u>		
2022	\$	455,665
2023		397,727
2024		366,697
2025		<u>106,161</u>
Total	\$	<u><u>1,326,250</u></u>

Rent expenditures were \$395,963 for the year ended June 30, 2021.

Capital Leases

The County has entered into certain capital lease agreements under which the related buildings and equipment will become the property of the County when all terms of the lease agreements are met.

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments as of June 30, 2021</u>
Governmental Activities:		
Structures and improvements	4.06%	\$ 478,937
Equipment	0% - 5.78%	<u>\$ 72,414</u>
Total		<u><u>\$ 551,351</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 8: **Leases** (continued)

Capital Leases (continued)

The cost of buildings and equipment and their related accumulated amortization under capital lease are as follows:

	Governmental Activities
Structures & Improvements	\$ 1,016,362
Equipment	163,312
Less: Accumulated Depreciation	<u>(82,506)</u>
Net Book Value	<u>\$ 1,097,168</u>

The following is a schedule of future minimum lease payments under capital leases together with the present value of future minimum lease payments as of June 30, 2021:

Year Ending June 30:	Governmental Activities
2022	221,623
2023	200,323
2024	<u>172,779</u>
Total Future Minimum Lease Payments	594,725
Less: Interest	<u>(43,374)</u>
Present Value of Minimum Lease Payments:	<u>\$ 551,351</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 9: Long-Term Liabilities

Long-term debt at June 30, 2021 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2021
Governmental Activities:						
Special assessment bonds with governmental commitment: Davis Library 2015 Special Tax Refunding Bonds - Refund the 2002 and 2008 Special Tax Bonds	2015	2037	2.00-3.250%	\$225,000 - \$380,000	\$ 6,660,000	\$ 4,865,000
2017 Series A Lease Revenue Bonds (Capital Projects)	2017	2036	2.25-5.00%	585,000 - 1,220,000	17,165,000	15,320,000
2019 Lease - Purchase Bond Debt Service (500A Jefferson Building)	2019	2034	2.79-2.81%	238,015 - 338,551	4,221,189	3,747,036
2020 Lease - Purchase Revenue Bond 100 W. Court & 25 N Cottonwood Buildings)	2020	2040	2.66%	611,901 - 1,015,225	16,000,000	15,388,099
2020 Lease - Purchase Bond - Trane Energy	2020	2035	4.00%	618,333 - 843,770	10,159,381	10,159,381
Certificates of participation 2012 Certificates of Participate - Refund 1998 COPs and to construct two solar arrays	2012	2035	1.50-7.00%	220,000 - 1,430,000	26,060,000	18,935,000
Loans Payable Bank of America Loan - Finance construction of Solar Array	2010	2026	3.90 - 4.75%	112,037 - 561,887	4,784,759	1,297,298
California Energy Commission Loan - Finance construction of Solar Array	2010	2026	3.00%	30,000 - 145,000	2,500,000	763,039
Business-type Activities:						
Loans Payable Department of Water Resources - Improvements to airport water system	2005	2025	2.34%	4,924 - 15,233	\$ 249,333	\$ 80,492
Department of Transportation Division of Aeronautics - Resurface Taxiway	2019	2036	3.34%	11,549 - 19,541	258,700	235,218
Bonds Payable 2019 Solid Waste Revenue Bond	2019	2039	4.00%	410,000 - 880,000	12,375,000	11,965,000

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
Direct borrowings					
Capital leases payable	\$ 118,152	\$ -	\$ 45,737	\$ 72,415	\$ 45,976
TELCOM Phone System capital lease payable	626,293	-	147,356	478,937	153,337
2019 Lease - Purchase Bond Debt Service	3,983,173	-	236,137	3,747,036	242,773
2020 Lease - Purchase Revenue Bond	16,000,000	-	611,901	15,388,099	632,907
2020 Lease - Trane Energy	10,159,381	-	-	10,159,381	618,333
Solar Array acquisition loans	2,448,146	-	387,810	2,060,336	419,392
Total Direct borrowings	<u>33,335,145</u>	<u>-</u>	<u>1,428,941</u>	<u>31,906,204</u>	<u>2,112,718</u>
Public borrowings					
Special assessment debt with government commitment	\$ 5,240,000	\$ -	\$ 375,000	\$ 4,865,000	\$ 380,000
Bond premium	153,518	-	8,772	144,746	-
2012 Refunding Certificates of participation	2,120,000	-	205,000	1,915,000	215,000
COP premium	10,278	-	663	9,615	-
2012 Certificates of participation, Series A & B	17,830,000	-	810,000	17,020,000	845,000
2017 Series A Lease Revenue Bonds (Capital Projects)	15,965,000	-	645,000	15,320,000	645,000
Lease Revenue Bonds premium	1,292,419	-	76,025	1,216,394	-
Total Public borrowings	<u>42,611,215</u>	<u>-</u>	<u>2,120,460</u>	<u>40,490,755</u>	<u>2,085,000</u>
Total Governmental Activities Long Term Liabilities	<u>\$ 75,946,360</u>	<u>\$ -</u>	<u>\$ 3,549,401</u>	<u>\$ 72,396,959</u>	<u>\$ 4,197,718</u>
Business-type Activities					
Direct borrowing loans payable	\$ 94,052	\$ -	\$ 13,560	\$ 80,492	\$ 13,879
Direct borrowing loans payable	247,152	-	11,934	235,218	12,333
Direct borrowing bonds payable	12,375,000	-	410,000	11,965,000	430,000
Bond premium	1,917,991	-	95,899	1,822,092	-
Total Business-type Activities Long Term Liabilities	<u>\$ 14,634,195</u>	<u>\$ -</u>	<u>\$ 531,393</u>	<u>\$ 14,102,802</u>	<u>\$ 456,212</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 9: Long-Term Liabilities (continued)

As of June 30, 2021, annual debt service requirements of governmental activities to maturity are as follows:

Governmental Activities:

Year Ending June 30:	Loans Payable		Special Assessment Debt		2012 Certificates of Participation		2017 Lease Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 419,392	\$ 69,905	\$ 380,000	\$ 142,325	\$ 1,060,000	\$ 950,310	\$ 645,000	\$ 562,950
2023	450,141	55,156	290,000	132,275	1,100,000	900,278	715,000	528,075
2024	482,025	39,272	225,000	124,550	1,140,000	847,256	755,000	491,325
2025	403,532	22,116	235,000	117,650	1,185,000	791,233	790,000	452,700
2026	305,246	8,957	240,000	110,525	1,235,000	732,585	830,000	412,200
2027-2031	-	-	1,315,000	438,550	6,435,000	2,690,608	4,750,000	1,480,381
2032-2036	-	-	1,510,000	226,775	6,780,000	949,300	5,580,000	638,325
2037-2041	-	-	670,000	21,938	-	-	1,220,000	19,825
	\$ 2,060,336	\$ 195,406	\$ 4,865,000	\$ 1,314,588	\$ 18,935,000	\$ 7,861,570	\$ 15,285,000	\$ 4,585,781

Year Ending June 30:	2019 Lease Purchase Bond Debt		2020 Lease Purchase Bond Debt		2020 Lease Trane Energy	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 242,773	\$ 105,292	\$ 632,907	\$ 409,323	\$ 618,333	\$ 245,857
2023	249,595	98,470	649,742	392,488	633,297	230,893
2024	256,608	91,456	667,025	375,205	648,623	215,568
2025	263,819	84,245	684,768	357,462	664,319	199,871
2026	271,232	76,832	702,983	339,247	680,396	183,794
2027-2031	1,474,861	265,462	3,805,553	1,405,598	3,657,078	663,873
2032-2036	988,148	56,047	4,339,343	871,807	3,257,335	199,425
2037-2041			3,905,778	263,143	-	-
	\$ 3,747,036	\$ 777,804	\$ 15,388,099	\$ 4,414,273	\$ 10,159,381	\$ 1,939,281

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

As of June 30, 2021, annual debt service requirements of business-type activities to maturity are as follows:

Business Type Activities:

Year Ending June 30:	Notes Payable		Bonds Payable	
	Principal	Interest	Principal	Interest
2022	\$ 26,212	\$ 9,663	\$ 430,000	\$ 470,000
2023	26,951	8,924	445,000	452,500
2024	27,711	8,164	465,000	434,300
2025	28,494	7,382	485,000	415,300
2026	29,299	6,577	505,000	395,500
2027-2031	85,455	23,354	2,845,000	1,651,500
2032-2036	91,588	6,321	3,470,000	1,022,000
2037-2041			3,320,000	272,200
	<u>\$ 315,710</u>	<u>\$ 70,385</u>	<u>\$ 11,965,000</u>	<u>\$ 5,113,300</u>

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. As required, the County performs calculations of excess investment earnings on various bonds and financings and at June 30, 2021 does not expect to incur a liability.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Special Assessment Debt with Government Commitment

The County issued Community Facilities District No. 1989-1 2015 (District) Refunding Special Tax Bonds (Bonds), special assessment debt, in the amount of \$6,660,000 in November 2015 to refund the Yolo County Library Series 2002 and 2008 Special Tax Bonds. The Bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, constituting Sections 55311 et seq. of the California Government Code, on behalf of the District. The amount outstanding of \$4,865,000 as of June 30, 2021 is reported in the governmental activities statement of net position.

Pledged Revenue

The Bonds are secured by a first pledge of all Special Tax Revenues and all moneys deposited in the Bond Fund and the Reserve Fund. The Special Tax Revenue and all moneys deposited into such funds are dedicated to the payment of principal and interest on the bonds until all of the Bonds have been paid and retired, or until moneys or Federal Securities have been set aside irrevocably for that purpose. The Bonds are scheduled to be fully paid by 2037. The Special Tax is levied by the District against property owners benefiting from the expanded facility. The amount of the pledged revenue is \$6,179,588 as of June 30, 2021. The special assessment tax is projected to produce a coverage ratio of over 400% of the debt service requirements over the life of the Bonds. Currently 100% of the Special Tax Revenue levied, are distributed to the Bond Fund in accordance to the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds pursuant to California Revenue and Taxation code sections 4701 through 4717. The County may elect to discontinue this method of tax distribution for any tax levying agency if the rate of secured tax delinquencies in any fiscal year exceeds 3%. The district's tax delinquency rate in the fiscal year was 0.55%. During the year, \$2,414,020 in Special Tax Revenue was received of which \$529,225 was used for debt service including paying agent fees. The balance is available for a special library fund to finance expanded services at the Davis Library Branch.

Reserve Fund

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Special Assessment Debt with No Government Commitment

Special assessment district transactions are recorded in the Special District and School Bond Funds Agency Fund as the County acts as an agent for the property owners in collecting assessments and forwarding the collections to the bondholders. However, the County is not obligated in any manner for repayment of the bonds and interest on the bonds. At June 30, 2021, the outstanding principal balances for North Davis Meadows assessment district bonds was \$715,000. Cash held on deposit and corresponding amounts payable are reported in the Agency Fund.

ARRA-Recovery Zone Economic Development Bonds

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

YECA was established in 1988 by Agreement (Agreement) No. 88-133, which is a Joint Exercise of Powers Agreement pursuant to Government Code 6500 et seq. The parties making up the Joint Powers Agency (JPA) are the County and the Cities of Woodland, West Sacramento, and Winters. Under the agreement the parties contribute to YECA's budget based on various formulas outlined in the Agreement. The County is liable on a joint and several bases for all obligations of the lease under the master agreement through November 2025. The unpaid balance of the lease as of June 30, 2021 was \$1,330,815.57. The County believes that it is unlikely that it will become directly liable for repayment of the bonds due to the cost sharing arrangement of the Agreement.

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Compensated absences

The following is a summary of compensated absences for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
Governmental funds	\$ 10,667,631	\$ 11,398,403	\$ 9,795,654	\$ 12,270,381	\$ 9,571,000
Internal service funds	65,915	62,092	61,165	66,842	52,000
Total Governmental Activities	<u>\$ 10,733,546</u>	<u>\$ 11,460,495</u>	<u>\$ 9,856,819</u>	<u>\$ 12,337,223</u>	<u>\$ 9,623,000</u>
Business-type Activities:					
Enterprise funds	\$ 315,038	\$ 310,304	\$ 291,299	\$ 334,042	\$ 261,000
Total Business-type Activities	<u>\$ 315,038</u>	<u>\$ 310,304</u>	<u>\$ 291,299</u>	<u>\$ 334,042</u>	<u>\$ 261,000</u>
Component Units:					
Fire districts	\$ 46,364	\$ 2,781	\$ -	\$ 49,146	\$ 38,334
Total Component Unit - Fire Districts	<u>\$ 46,364</u>	<u>\$ 2,781</u>	<u>\$ -</u>	<u>\$ 49,146</u>	<u>\$ 38,334</u>
First 5 Yolo	\$ 45,136	\$ 60,050	\$ 40,542	\$ 64,644	\$ 32,322
Total Component Unit - First 5 Yolo	<u>\$ 45,136</u>	<u>\$ 60,050</u>	<u>\$ 40,542</u>	<u>\$ 64,644</u>	<u>\$ 32,322</u>

Internal service funds predominantly serve the County's governmental funds. Accordingly, their long-term liabilities are included as part of the above totals for governmental activities. At year-end, \$66,842 of internal service funds' compensated absences is included in the above governmental activities amount. The compensated absences liability will be liquidated as follows: General Fund 54.44%, Public Safety Fund 26.72%, Mental Health Managed Care Fund 4.86%, Roads and Transportation Fund 2.47%, Enterprise Funds 3.01%, Internal Service Funds 0.53%, and Nonmajor Governmental Funds 7.97%.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

The estimated landfill closure and postclosure care cost as of June 30, 2020 was \$26,301,830, and as of June 30, 2021 the cost decreased by \$830,714 to \$25,471,116. The cost is based on approximately 31.29% usage (filled) of the landfill. It is estimated that an additional \$55,928,748 will be recognized as closure and postclosure care expense between the date of the statement of net position and the date the landfill is expected to be filled to capacity (2074). The estimated total current cost of landfill closure and postclosure care, \$81,399,864, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired at June 30, 2021. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

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

As of June 30, 2021, Yolo County's Central Landfill Closure and Postclosure maintenance fund was in compliance with the CalRecycle's funding requirements.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 11: Fund Balances/Net Position

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detailed schedule as of at June 30, 2021 is as follows:

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	ARPA Grant	Jail Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:								
Tobacco Securitization principal	\$ 7,791,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,791,391
Grasslands Park Endowment Principal	-	-	-	-	-	-	190,471	190,471
Loans receivable	173,050	-	-	-	-	-	-	173,050
Interfund loans	275,000	-	-	-	-	-	-	275,000
Inventories	184,727	441	-	-	-	-	17,346	202,514
Deposits	19,251	-	-	-	-	-	-	19,251
Prepaid expenditures	271,764	2,813	-	-	-	34,559	33,818	342,954
Total nonspendable	8,715,183	3,254	-	-	-	34,559	241,635	8,994,631
Restricted for:								
Purpose of the fund	-	3,265,194	26,100,171	15,777,672	-	-	64,842,761	109,985,798
Intergovernmental Transfer Agreement	6,045,922	-	-	-	-	-	-	6,045,922
Social services programs	4,912,594	-	-	-	-	-	-	4,912,594
Environmental health programs	631,455	-	-	-	-	-	-	631,455
Public health programs	5,127,075	-	-	-	-	-	-	5,127,075
Loans receivable	-	-	-	-	-	-	300,000	300,000
ARPA Grant	-	-	-	-	110,560	-	-	110,560
Other	1,579,217	-	-	-	-	-	-	1,579,217
Total restricted	18,296,263	3,265,194	26,100,171	15,777,672	110,560	-	65,142,761	128,692,621
Committed for:								
Capital Asset Replacement	-	-	-	-	-	-	-	-
Development impact fees	19,951,601	-	-	-	-	-	-	19,951,601
Information technology cost recovery	-	-	-	-	-	-	186,740	186,740
Esparto park improvements	-	-	-	-	-	-	328,260	328,260
Yolo branch library	-	-	-	-	-	-	874,274	874,274
Cache Creek resource management	-	-	-	-	-	-	8,294,480	8,294,480
Agriculture conservation	410,500	-	-	-	-	-	-	410,500
Inclusionary housing program	-	-	-	-	-	-	158,587	158,587
Tobacco enforcement	-	147,695	-	-	-	-	-	147,695
General Reserve	14,256,043	-	-	-	-	-	-	14,256,043
Total committed	36,902,505	147,695	-	-	-	-	9,842,341	46,892,541
Assigned for:								
General plan cost recovery	362,987	-	-	-	-	-	-	362,987
Demeter endowment - unrestricted	5,350,252	-	-	-	-	-	-	5,350,252
Capital Improvement Plan	1,823,655	-	-	-	-	-	-	1,823,655
Facilities Capital Projects	-	-	-	-	-	-	1,115,190	1,115,190
Jail Expansion	-	-	-	-	-	1,534,056	-	1,534,056
Knights Landing Levee Project	-	-	-	-	-	-	1,028,074	1,028,074
Audit Disallowance	2,000,000	-	-	-	-	-	-	2,000,000
Contracts and Encumbrances	1,407,087	-	-	-	-	-	-	1,407,087
Appropriated in FY 2021-22	19,585,237	-	-	-	-	-	-	19,585,237
Health and human services contingency	1,497,460	-	-	-	-	-	-	1,497,460
Cannabis regulation	4,442,598	-	-	-	-	-	-	4,442,598
Tribal agreement	703,696	-	-	-	-	-	-	703,696
Other	104,883	-	-	-	-	-	-	104,883
Total assigned	37,877,855	-	-	-	-	1,534,056	2,143,264	41,555,175
Unassigned	2,458,209	-	-	-	-	-	(15,448)	2,442,761
Total fund balance	\$ 104,250,015	\$ 3,416,143	\$ 26,100,171	\$ 15,777,672	\$ 110,560	\$ 1,568,615	\$ 77,354,553	\$ 228,577,729

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

Included in governmental activities restricted net position at June 30, 2021 is net position restricted by enabling legislation of \$112,535,518.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 12: **Pension Plans**

Plan Description

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

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

Each of the participating reporting units, component units, and outside entities were assigned a portion of the liability based on their percentage of the required actuarial contributions for fiscal year 2019-20. As such the County of Yolo Miscellaneous Plan only reports its share of the agent multiple employer defined benefit pension plan.

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

The Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA), a blended component unit, has established a multiple-employer cost-sharing defined benefit plan administered by CalPERS. All qualifying employees of the YCIHSS-PA are eligible to participate in the YCIHSS-PA Plan. The YCIHSS-PA has twelve participating employees of which three are active, three are transferred, one is separated, and five are retired and contributed \$22,586 for the year ended June 30, 2020 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as a whole. Additional information on the plan can be obtained from Yolo County Department of Financial Services, 625 Court Street, Room 103, Woodland, CA 95695.

The Esparto Fire Protection District, a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. The Fire Protection District has three participating employees of which two are active, and one is retired and contributed \$13,610 for the year ended June 30, 2020 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as a whole. Additional information on the plan can be obtained from Esparto Fire Protection District, 16960 Yolo Ave, Esparto, CA 95627.

The Winters Fire Protection District, a discrete component unit, offers a separate cost-sharing defined benefit plan that is administered by CalPERS. The Fire Protection District has twenty participating employees of which seven are transferred, four are separated, and nine are retired and contributed \$101,865 for the year ended June 30, 2020 (period of measurement). Management of the County has reviewed the actuarial valuations and determined the plan is immaterial to the financial statements as

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Plan Description (continued)

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

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

Benefits Provided

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

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

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

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Benefits Provided (continued)

	County - Safety			
	Peace Officer		Local Sheriff	
	Classic Member	PEPRA Member	Classic Member	PEPRA Member
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	3.0% at 50	2.7% at 57	3.0% at 50	2.7% at 57
Benefit vesting schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	50-55	50-57	50	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%	3.0%	2.0% to 2.7%
Required employee contribution rates	9.761%	12.250%	9.761%	12.250%
Required employer contribution rates	43.703%	13.022%	43.703%	13.022%

Employees Covered

At June 30, 2021, the following employees were covered by the benefit terms for each Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Active members	1,329	284
Transferred members	654	177
Terminated members	956	124
Retired members and beneficiaries	<u>2,125</u>	<u>353</u>
Total	<u><u>5,064</u></u>	<u><u>938</u></u>

Contributions

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Contributions (continued)

For the fiscal year ended June 30, 2021 the employer contributions were as follows:

	<u>Miscellaneous Plan</u>	<u>Safety Plan</u>	<u>All Plans</u>
Contributions - Employer	\$ 27,143,447	12,101,702	39,245,149

The County's net pension liability for each plan was measured as of June 30, 2020 using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020.

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuations were determined using the following actuarial method and assumptions.

	<u>County of Yolo</u>	
	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15% (1)	7.15% (1)
Inflation	2.625%	2.625%
Projected Salary Increase	3.30% to 14.20% (2)	
Payroll Growth	2.875%	2.875%
Mortality Rate	(3)	(3)
Post Retirement Increase	(4)	(4)

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

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

(3) The mortality table used was developed based on CalPERS's specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Acturial Assumptions report form December 2017 that can be found on the CalPERS website at www.calpers.ca.gov.

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Actuarial Assumptions (continued)

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

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

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

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Changes in the Net Pension Liability

The change in the Net Pension Liability (excluding Courts and other agencies) for the measurement date of June 30, 2020 for the Miscellaneous Plan is as follows:

	County of Yolo - Miscellaneous Plan		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2019 (measurement date)	<u>\$ 721,241,925</u>	<u>\$ 488,906,519</u>	<u>\$ 232,335,406</u>
Changes in the fiscal year:			
Service cost	14,598,402	-	14,598,402
Interest on the total pension liability	51,140,515	-	51,140,515
Differences between actual and expected experience	5,643,818	-	5,643,818
Contribution - employer	-	25,427,668	(25,427,668)
Contribution - member	-	6,876,077	(6,876,077)
Net investment income	-	24,461,136	(24,461,136)
Benefit payments, including refunds of member contributions	(37,865,978)	(37,865,978)	-
Administrative expense	-	(689,238)	689,238
Net Changes	<u>33,516,757</u>	<u>18,209,665</u>	<u>15,307,092</u>
Balance at June 30, 2020	<u>\$ 754,758,682</u>	<u>\$ 507,116,184</u>	<u>\$ 247,642,498</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

The change in the Net Pension Liability for the Safety Plan for the measurement date of June 30, 2020 is as follows:

	County of Yolo - Safety Plan		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2019 (measurement date)	<u>\$ 240,788,873</u>	<u>\$ 162,998,685</u>	<u>\$ 77,790,188</u>
Changes in the fiscal year:			
Service cost	6,798,430	-	6,798,430
Interest on the total pension liability	17,100,606	-	17,100,606
Differences between actual and expected experience	249,048	-	249,048
Contribution - employer	-	9,994,453	(9,994,453)
Contribution - member	-	2,441,291	(2,441,291)
Net investment income	-	8,194,658	(8,194,658)
Benefit payments, including refunds of member contributions	(10,535,630)	(10,535,630)	-
Administrative expense	-	(229,788)	229,788
Other miscellaneous income/ (expense)	-	-	-
Net Changes	<u>13,612,454</u>	<u>9,864,984</u>	<u>3,747,470</u>
Balance at June 30, 2020	<u>\$ 254,401,327</u>	<u>\$ 172,863,669</u>	<u>\$ 81,537,658</u>

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

<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
\$ 1,009,160,008	\$ 679,979,854	\$ 329,180,154

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

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

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
Net Pension Liability (Asset):			
Miscellaneous Plan	\$ 369,170,114	\$ 247,642,498	\$ 176,951,546
Safety Plan	118,077,097	81,537,658	51,621,951
Miscellaneous and Safety Plans combined	<u>\$ 487,247,211</u>	<u>\$ 329,180,156</u>	<u>\$ 228,573,497</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended June 30, 2021, the County recognized pension expense of \$34,096,441 and \$16,091,421 for the Miscellaneous Plan and Safety Plan respectively, with an aggregate amount of \$50,187,862 for all plans. At June 30, 2020 measurement date, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan		Safety Plan		All Plans	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Pension contributions subsequent to the measurement date	\$27,143,447	\$ -	\$12,101,702	\$ -	\$ 39,245,149	\$ -
Changes in assumptions	-	-	310,577	(69,556)	310,577	(69,556)
Differences between actual and expected experience	7,052,816	-	1,152,118	(5,784)	8,204,934	(5,783)
Net differences between projected and actual earnings on plan investments	3,679,316	-	1,494,594	-	5,173,910	-
Total	<u>\$37,875,579</u>	<u>\$ -</u>	<u>\$15,058,991</u>	<u>\$ (75,340)</u>	<u>\$ 52,934,570</u>	<u>\$ (75,339)</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

The \$39,245,149 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expenses as follows:

Measurement Year Ended June 30:	Miscellaneous Plan Amount	Safety Plan Amount	All Plans Amount
2021	\$ 2,990,473	\$ 284,832	\$ 3,275,305
2022	3,033,537	964,300	3,997,837
2023	2,666,358	930,126	3,596,484
2024	2,041,763	702,692	2,744,455
Total	<u>\$ 10,732,132</u>	<u>\$ 2,881,950</u>	<u>\$ 13,614,082</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Plan Description

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

At June 30, 2020, the measurement date, participating local government employers consisted of the County of Yolo, First 5 Yolo, and Yolo County Local Agency Formation Commission (LAFCo). First 5 Yolo, although a legally separate entity, is considered part of the County's reporting entity as a discretely presented component unit of the County, and, therefore, included in the County's basic financial statements. Yolo County LAFCo is not considered to be part of the County's reporting entity.

Benefits Provided

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Covered Participants

At June 30, 2020, the measurement date, the following numbers of employees were covered by the benefit terms:

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

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

Contributions

In May 2011 and December 2014, respectively, the County adopted resolutions establishing a Section 115 Irrevocable Trust and a plan to pre-fund the OPEB liability in the trust. The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the measurement date ended June 30, 2020, the County's cash contributions were \$9,762,040 in total payments, which were recognized as a reduction to the OPEB liability.

Actuarial Assumptions

The June 30, 2020 total OPEB liability for the Plan was based on the following actuarial methods and assumptions:

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

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

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Discount Rate (continued)

	<u>Target Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	73.00%	4.82%
Fixed Income	20.00%	1.47%
Real Estate Investment Trusts	2.00%	3.76%
Cash	5.00%	0.06%
Total	<u>100.00%</u>	

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020 that was used to determine the June 30, 2020 total OPEB liability.

Changes in the OPEB Liability

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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2019 (measurement date)	<u>81,537,468</u>	<u>15,900,685</u>	<u>\$ 65,636,783</u>
Changes in the fiscal year:			
Service cost	2,589,026	-	2,589,026
Interest on total OPEB liability	5,471,962	-	5,471,962
Changes of assumptions	(608,392)	-	(608,392)
Differences between actual and expected experience	2,396,540	-	2,396,540
Contributions - employer	-	9,762,040	(9,762,040)
Net investment income	-	376,835	(376,835)
Benefit payments, including refunds of employee contributions	(6,120,789)	(6,120,789)	-
Administrative expense	-	(114,162)	114,162
Net Changes	<u>3,728,348</u>	<u>3,903,925</u>	<u>(175,577)</u>
Balance at June 30, 2020 (measurement date)	<u>\$ 85,265,816</u>	<u>\$ 19,804,610</u>	<u>\$ 65,461,206</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

The following presents the net OPEB liability as of the measurement date, calculated using the discount rate of 6.75 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.75 percent) or 1 percentage-point higher (7.75 percent) than the current rate:

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

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>5.75%</u>	<u>Discount Rate</u>	<u>7.75%</u>
		<u>6.75%</u>	
Net OPEB Liability (Asset):	\$ 7,434,953	\$ 65,461,206	\$57,864,979

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

The following presents the Net OPEB liability as of June 30, 2020, calculated using the healthcare cost trend rate of 1-percent higher as well as using trend rate 1-percent lower than the current trend rates:

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

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
	<u>5.75%</u>	<u>Rate</u>	<u>7.75%</u>
		<u>6.75%</u>	
Net OPEB Liability (Asset):	\$ 61,831,823	\$ 65,461,206	\$69,465,159

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$5,995,357. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer OPEB contributions subsequent to the measurement date	\$ 9,362,110	\$ -
Changes in assumptions	-	1,718,858
Differences between actual and expected experience	2,063,687	2,284,164
Net differences between projected and actual earnings on plan investments	546,414	-
Total	<u>\$ 11,972,211</u>	<u>\$ 4,003,022</u>

The \$9,361,110 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

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

<u>Year Ended June 30:</u>	<u>Amount</u>
2023	(394,208)
2024	(358,681)
2025	(357,837)
2026	(138,216)
Thereafter	298,028
Total	<u>(1,392,921)</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 14: **Risk Management**

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

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

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

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

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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

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

Dental Self-Insurance

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

	2021	2020
Unpaid claims, July 1	\$ 302,118	\$ 291,181
Incurred claims (including IBNRs)	2,317,429	1,855,572
Claim payments	<u>(2,320,521)</u>	<u>(1,844,635)</u>
Unpaid claims, June 30	<u>\$ 299,026</u>	<u>\$ 302,118</u>
Current portion	<u>\$ 57,987</u>	<u>\$ 51,866</u>

Unemployment Self-Insurance

The County pays a premium to achieve a stable reserve, based on a percentage of each employee's gross salary for unemployment benefits. The unemployment claims liability of \$638,705 is based on non-actuarially determined estimates of what a 100% full payout would be. Changes in the balances of claims liabilities during the past two fiscal years for unemployment claims are as follows:

	2021	2020
Unpaid claims, July 1	\$ 815,684	\$ 251,468
Incurred claims (including IBNRs)	337,736	783,050
Claim payments	<u>(514,715)</u>	<u>(218,834)</u>
Unpaid claims, June 30	<u>\$ 638,705</u>	<u>\$ 815,684</u>
Current portion	<u>\$ 32,538</u>	<u>\$ 232,832</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 15: **Commitments and Contingencies**

Grants

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

Short-Doyle

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

Contracts

The County has executed contracts and purchase orders to purchase goods and services from various vendors. The County is contracted with these vendors through June 30, 2074. Approximately \$188.9 million may be payable upon future performance under these contracts and purchase orders.

The County has active construction projects as of June 30, 2021. The projects include the construction of jail and detention facilities, courthouse renovation, library archives renovation, landfill projects and various road projects. Amounts expended to-date and current commitments are as follows:

Project Description	Expended-to-date	Current Commitment
Leinberger Facility Replacement	\$ 5,492,649	\$ 19,478,808
Monroe Expansion	49,474,071	13,115
Historic Courthouse Renovation	12,333,140	-
Trane Energy Efficiency	9,282,659	4,694,267
Telecom Phone System	-	-
Knights Landing Boat Launch	1,587,155	-
Road Improvements	16,740,239	7,695,397
Integrated Waste Management - Close WMU 4 & 5	-	-
Integrated Waste Management - Open WMU 6F	-	86,042
Integrated Waste Management - Liquid & Food Digester	6,663,238	1,715,348
Integrated Waste Management - WM 6H	57,281	1,968,148
Roof - Gonzalez	-	555,953
Old JDF Demolition	-	249,000
Airport Drainage Project	9,000	-
	<u>\$ 101,639,433</u>	<u>\$ 36,456,079</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 16: **Future Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the County's financial reporting process. The following Governmental Accounting Standards Board Statements will be implemented in the future statements, as amended by Statement No. 95:

GASB Statement No. 92, *Omnibus 2020*, issued January 2020. The requirements are related to intra-entity transfers of assets, application of GASB 84 post employments benefit and measurement of liabilities. The requirements of this Statement will enhance similarity in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The new requirements take effect for reporting periods beginning after June 15, 2021. (FY21/22)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020. The objective of this Statement is to address accounting and financial reporting implications resulting from replacement of an IBOR. The new requirements take effect for reporting period beginning after June 15, 2021. (FY21/22)

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

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

GASB Statement No. 98, *The Annual Comprehensive Financial Report*, in fiscal year 2020/21, the County of Yolo adopted the provisions of GASB Statement 98, the Annual Comprehensive Financial Report. This statement establishes the annual comprehensive financial report and ACFR in generally accepted accounting principles (GAAP) for state and local governments and eliminates the prior name and acronym.

The following pronouncement has been postponed as a temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date are reflected in the following fiscal years:

GASB Statement No. 87, *Leases*, the requirements of this statement are effective for reporting periods on or after June 15, 2021

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 17: **Deficit Fund Equity**

As of June 30, 2021 the following individual funds had deficit fund equity balances:

In-Home Supportive Services Public Authority

At the end of the fiscal year this fund had a deficit of \$8,917. The deficit was caused by an increase in health and life insurance premiums. The deficit will be resolved in the subsequent fiscal year by an additional support transfer from the General Fund.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 18: **Subsequent Events**

ARPA GRANT

The Federal government awarded Yolo County approximately \$21.4 million from the COVID-19 Stimulus Package or American Rescue Plan ("ARPA"). The County received the funds on June 3, 2021 and will allocate the revenue in fiscal year 2022.

EMERGENCY RENTAL ASSISTANCE PROGRAM

In May 2021, Yolo County submitted an application to receive funding as part of the Emergency Rental Assistance Round 2 (ERA 2) Program approved as part of the American Rescue Plan Act of 2021. Funding in the amount of \$3,279,231.40 was subsequently received from the U.S. Treasury and recorded as Federal Revenue in fiscal year 2020-21. In July 2021 the County submitted a letter to the California Department of Housing and Community Development indicating the County's intent to join the state's Emergency Rental Assistance program with the ERA 2 funds. On September 30, 2021 the County's ERA 2 funding was returned to the U.S. Treasury to be redirected to the State of California for program administration.

ADULT DAY HEALTH CENTER

In January 2021 the Board of Supervisors approved a funding plan for an Adult Day Health Center (ADHC), to be developed and operated by Dignity Health. The funding plan included County contributions of \$2.75 million, which was structured as a 20-year loan whereby principal and interest will be forgiven annually in equal 1/20 increments provided that Dignity Health continues to meet its obligations to provide ADHC services. The County's funding contribution was transferred to Dignity Health in July 2021.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 19: **Tax Abatements**

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

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

For the fiscal year ended June 30, 2021, the County of Yolo had 2,191 Williamson Act assessments and the assessed value restricted by Williamson Act was \$730,424,276 resulting at the 1% Tax rate allowed by Proposition 13 for a total of \$7,882,909 of tax abated by Williamson Act. Of this tax abated, the County's AB8 apportionment factor is 9.91808% for an estimated tax abated that would otherwise have been received by the County of \$777,965. The County calculates and distributes tax at a Tax Rate Area (TRA) level therefore the tax abated when calculated at the individual parcels could vary as the County has a higher or lower AB8 factor for each respective TRA. Agricultural lands however are generally located within the unincorporated County where the County generally has a higher AB8 apportionment factor at the TRA level than the Countywide AB8 factor.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2021

Note 20: **Prior Period Adjustment**

During the year ended June 30, 2021, beginning net position for Yolo County Central Landfill was restated to adjust for the overstatement of expenditures that needed to be capitalized in fiscal year 2019-2020. The following is the prior period adjustment:

	As Previously Reported <u>June 30, 2020</u>	<u>Restatement</u>	As Restated <u>June 30, 2021</u>
<i>Yolo County Central Landfill</i>			
Net Position - Beginning of the year	<u>\$ 15,586,669</u>	<u>\$ 1,471,557</u>	<u>\$ 17,058,226</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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Required Supplemental Information
Pension Plans

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

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

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

Notes to Schedule:

*Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.
Additional years will be presented as they become available.

COUNTY OF YOLO

Required Supplementary Information
Miscellaneous Plan

Schedule of Pension Contributions
Last 10 Fiscal Years

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

Notes to Schedule:

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

- a) Actuarial cost method: Entry Age Normal
- b) Amortization method: Level Percent of Payroll
- c) Remaining amortization period: 21 Years as of Valuation Date
- d) Asset valuation method: Fair Value of Assets.
- e) Inflation: 2.625%
- f) Salary increases: Varies by Entry Age Service
- g) Payroll growth: 2.875%
- h) Investment rate of return: 7.25% Net of Pension Plan Investment and Administrative Expense; includes
- i) Retirement age: The probabilities of retirement are based on the 2017 CalPERS experience study for the
- j) Mortality: The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period of 1997 to 2011. Pre-Retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published b
- k) Fiscal year 2015 was the first year of implementation, therefore only seven years are shown. Additional years will be presented as they become available.
- l) The full GASB 68 Actuarial Report is available on the County's webiste, www.yolocounty.org

COUNTY OF YOLO

Required Supplementary Information
Safety Plan

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

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

Notes to Schedule:

*Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.
Additional years will be presented as they become available.

COUNTY OF YOLO

Required Supplementary Information
Safety Plan

Schedule of Pension Contributions
Last 10 Fiscal Years

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

Notes to Schedule:

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

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

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Required Supplemental Information
Other Postemployment Benefits (OPEB)

COUNTY OF YOLO

Required Supplementary Information
Other Postemployment Benefits (OPEB) Plan

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

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 3,317,237	\$ 3,417,952	\$ 2,514,256	\$ 2,589,027
Interest on total OPEB liability	5,134,056	5,360,820	5,342,783	5,471,962
Benefit payments, including refunds of employee contributions	(5,130,076)	(5,044,597)	(5,873,905)	(6,120,789)
Net change in total OPEB liability	3,321,217	(2,061,609)	1,983,134	3,728,348
Total OPEB liability - beginning	78,228,679	81,578,500	79,575,051	81,537,468
Total OPEB liability - ending (a)	\$ 81,549,895	\$ 79,516,890	\$ 81,558,184	\$ 85,265,816
Plan Fiduciary Net Position				
Contributions - employer	\$ 9,484,073	\$ 9,080,826	\$ 9,659,634	\$ 9,762,040
Net investment income	499,476	716,755	874,075	376,835
Benefit payments	(5,130,076)	(5,044,597)	(5,873,905)	(6,120,788)
Administrative expense	(10,945)	(47,030)	(93,180)	(114,162)
Net change in plan fiduciary net position	4,842,529	4,705,953	4,566,624	3,903,925
Plan fiduciary net position - beginning	1,779,010	6,623,861	11,338,101	15,900,685
Plan fiduciary net position - ending (b)	\$ 6,621,539	\$ 11,329,815	\$ 15,904,725	\$ 19,804,610
 Net OPEB liability - ending (a)-(b)	 \$ 74,928,356	 \$ 68,187,076	 \$ 65,653,459	 \$ 65,461,206
 Plan fiduciary net position as a percentage of the total OPEB liability	 8.12%	 14.25%	 19.50%	 23.23%
 Covered employee payroll	 \$ 99,342,001	 \$ 102,032,971	 \$ 107,881,083	 \$ 122,508,976
 Net OPEB liability as percentage of covered employee payroll	 75.42%	 66.67%	 60.81%	 53.45%
 Measurement Date:	 June 30, 2017	 June 30, 2018	 June 30, 2019	 June 30, 2020

Notes to Schedule:

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

COUNTY OF YOLO

Required Supplementary Information
Other Postemployment Benefits (OPEB) Plan

Schedule of OPEB Contributions
Last 10 Fiscal Years

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

Notes to Schedule:

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

- a) Actuarial valuation date: June 30, 2020
- b) Actuarial cost method: Entry Age Normal
- c) Amortization method: Level Percent of Payroll
- d) Remaining amortization period: 13 Years as of Valuation Date
- e) Asset valuation method: Investment gains and losses spread over 5-year rolling period
- f) Inflation: 2.75%
- g) Salary increases: 3.00%
- h) Payroll growth: 3.00%
- i) Investment rate of return: 6.75% Net of OPEB Plan
- j) Retirement age: The probabilities of retirement are based on the 1997 to 2015 CalPERS Experience Study.
- k) Mortality: Mortality information was derived from data collected during 1997 to 2015 CalPERS Experience Study.
- l) Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years.
- m) Fiscal year 2018 was the first year of implementation, therefore only three years is shown. Additional years will be presented as they become available.
- n) The full GASB 75 Actuarial Report is available on the County's website, www.yolocounty.org

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Required Supplemental Information
Budgetary Basis

COUNTY OF YOLO

Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 20,827,392	\$ 21,177,521	\$ 86,808,484	\$ 65,630,963
Resources (inflows):				
Taxes	60,897,037	60,897,037	61,987,384	1,090,347
Licenses, permits, and franchises	9,474,026	8,818,633	11,915,625	3,096,992
Fines, forfeitures and penalties	2,247,993	2,247,993	3,079,432	831,439
Revenue from use of money and property	1,270,050	1,282,456	1,227,089	(55,367)
Aid from other governments	145,194,543	157,058,281	147,250,197	(9,808,084)
Charges for services	26,055,934	25,145,812	27,224,873	2,079,061
Other revenue	1,554,311	3,035,529	5,951,366	2,915,837
Other financing sources	60,889,281	63,300,105	5,252,816	(58,047,289)
Total resources (inflows)	307,583,175	321,785,846	263,888,782	(57,897,064)
Amounts available for appropriation	328,410,567	342,963,367	350,697,266	7,733,899
Charges to appropriations (outflows):				
Current:				
General government	40,361,282	41,493,867	34,378,302	7,115,565
Public protection	33,040,037	31,085,818	28,641,018	2,444,800
Health and sanitation	14,480,937	16,195,743	16,146,897	48,846
Public assistance	124,403,054	133,768,105	119,855,922	13,912,183
Education	307,697	307,697	302,016	5,681
Recreation and cultural services	1,527,681	1,505,312	1,157,891	347,421
Capital Outlay	4,089,511	5,574,722	0	5,574,722
Debt service:				
Principal retirement	28,725	28,725	23,890	4,835
Interest and fiscal charges	3,966	3,966	3,047	919
Other financing uses	104,759,994	108,503,350	43,469,866	65,033,484
Appropriations for contingencies	5,407,683	4,496,062	-	4,496,062
Total charges to appropriations	328,410,567	342,963,367	243,978,849	98,984,518
Budgetary fund balances, June 30	\$ --	\$ --	\$ 106,718,417	\$ 106,718,417

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

General Fund

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 61,987,384	\$ --	\$ --	\$ --	\$ --	\$ 61,987,384
Licenses, permits, and franchises	11,915,625	--	--	--	--	11,915,625
Fines, forfeitures and penalties	3,079,432	--	--	--	--	3,079,432
Revenue from use of money and property	1,227,089	--	--	--	--	1,227,089
Aid from other governments	147,250,197	--	--	--	--	147,250,197
Charges for services	27,224,873	--	--	--	--	27,224,873
Other revenue	5,951,366	--	--	--	--	5,951,365
Other financing sources	5,252,816	--	(225,459)	(5,027,357)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 263,888,782</u>	<u>\$ --</u>	<u>\$ (225,459)</u>	<u>\$ (5,027,357)</u>	<u>\$ --</u>	<u>\$ 258,635,965</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 34,378,302	\$ --	\$ 27,034	\$ --	\$ --	\$ 34,405,336
Public protection	28,641,018	--	--	--	--	28,641,018
Health and sanitation	16,146,897	--	6,676	--	--	16,153,573
Public assistance	119,855,922	--	346,750	--	--	120,202,672
Education	302,016	--	--	--	--	302,016
Recreation and cultural services	1,157,891	--	(5,021)	--	--	1,152,870
Capital outlay	--	--	--	--	--	--
Debt Service:						
Principal	23,890	--	--	(104)	--	23,786
Interest and fiscal charges	3,047	--	--	--	--	3,047
Other financing uses	43,469,866	--	2	(43,469,868)	--	--
Total charges to appropriations/ Total expenditures	<u>\$ 243,978,849</u>	<u>\$ --</u>	<u>\$ 375,441</u>	<u>\$ (43,469,972)</u>	<u>\$ --</u>	<u>\$ 200,884,318</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule Public Safety For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 346,455	\$ 893,744	\$ 2,719,127	\$ 1,825,383
Resources (inflows):				
Licenses, permits, and franchises	43,972	43,972	59,517	15,545
Fines, forfeitures and penalties	8,000	8,000	9,164	1,164
Revenue from use of money and property	25,000	19,000	--	(19,000)
Aid from other governments	29,162,757	29,758,654	30,948,325	1,189,671
Charges for services	2,207,017	2,207,017	1,497,138	(709,879)
Other revenue	26,000	11,000	23,327	12,327
Other financing sources	48,846,878	48,522,186	40,094,620	(8,427,566)
Total resources (inflows)	80,319,624	80,569,829	72,632,091	(7,937,738)
Amounts available for appropriation	80,666,079	81,463,573	75,351,218	(6,112,355)
Charges to appropriations (outflows):				
Current:				
Public protection	71,581,850	71,852,367	65,181,243	6,671,124
Health and sanitation	4,443,744	4,045,357	3,858,719	186,638
Public assistance	3,032,419	3,032,419	2,294,956	737,463
Capital outlay	1,475,416	2,366,962	--	2,366,962
Other financing uses	132,650	166,468	105,868	60,600
Total charges to appropriations	80,666,079	81,463,573	71,440,786	10,022,787
Budgetary fund balances, June 30	\$ --	\$ --	\$ 3,910,432	\$ 3,910,432

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Public Safety

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Licenses, permits, and franchises	\$ 59,517	\$ --		\$ --	\$ --	\$ 59,517
Fines, forfeitures and penalties	9,164	--	--	--	--	9,164
Aid from other governments	30,948,325	--	--	--	--	30,948,325
Charges for services	1,497,138	--	--	--	--	1,497,138
Other revenue	23,327	--	--	--	--	23,326
Other financing sources	40,094,620	--	--	(40,094,620)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 72,632,091</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (40,094,620)</u>	<u>\$ --</u>	<u>\$ 32,537,470</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public protection	\$ 65,181,243		\$ --	\$ --	\$ --	\$ 65,181,243
Health and sanitation	3,858,719	--	--	--	--	3,858,719
Public assistance	2,294,956	--	--	--	--	2,294,956
Capital outlay	--	--	--	--	--	--
Other financing uses	105,868	--	--	(105,868)	--	--
Total expenditures	<u>\$ 71,440,786</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (105,868)</u>	<u>\$ --</u>	<u>\$ 71,334,918</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule Roads and Transportation For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 7,117,943	\$ 7,117,943	\$ 23,912,437	\$ 16,794,494
Resources (inflows):				
Taxes	3,002,922	3,002,922	2,997,951	(4,971)
Licenses, permits, and franchises	220,000	220,000	392,975	172,975
Revenue from use of money and property	236,800	236,800	13,594	(223,206)
Aid from other governments	21,517,096	21,517,096	12,562,535	(8,954,561)
Charges for services	296,500	296,500	331,371	34,871
Other revenue	18,100	18,100	11,908	(6,192)
Other financing sources	1,938,050	1,938,050	295,045	(1,643,005)
Total resources (inflows)	27,229,468	27,229,468	16,605,379	(10,624,089)
Amounts available for appropriation	34,347,411	34,347,411	40,517,816	6,170,405
Charges to appropriations (outflows):				
Current:				
Capital outlay	20,739,731	20,739,731	--	20,739,731
Debt service:				
Principal retirement	16,800	16,800	--	16,800
Other financing uses	1,837,735	1,837,735	--	1,837,735
Total charges to appropriations	34,347,411	34,347,411	9,073,868	25,273,543
Budgetary fund balances, June 30	\$ --	\$ --	\$ 31,443,948	\$ 31,443,948

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Roads and Transportation

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Taxes	\$ 2,997,951	\$ --	\$ --	\$ --	\$ --	\$ 2,997,951
Licenses, permits, and franchises	392,975	--	--	--	--	392,975
Revenue from use of money and property	13,594	--	--	--	--	13,594
Aid from other governments	12,562,535	--	--	--	--	12,562,535
Charges for services	331,371	--	--	--	--	331,371
Other revenue	11,908	--	--	--	--	11,907
Other financing sources	295,045	--	--	(295,045)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 16,605,379</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (295,045)</u>	<u>\$ --</u>	<u>\$ 16,310,333</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Public ways and facilities	\$ 9,073,868	\$ --	\$ --	\$ --	\$ --	\$ 9,073,868
Capital outlay	--	--	--	--	--	--
Total expenditures	<u>\$ 9,073,868</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,073,868</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule Mental Health Managed Care For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,616,424	\$ 3,616,424	\$ 10,332,188	\$ 6,715,764
Resources (inflows):				
Fines, forfeitures, and penalties	15,640	15,640	26,025	10,385
Revenue from use of money and property	214,442	214,442	81,367	(133,075)
Aid from other governments	29,701,319	28,749,052	30,284,823	1,535,771
Charges for services	12,642,302	11,342,302	10,513,728	(828,574)
Other revenue	--	--	522,498	522,498
Other financing sources	13,994,019	17,093,623	6,325,539	(10,768,084)
Total resources (inflows)	56,567,722	57,415,059	47,753,980	(9,661,079)
Amounts available for appropriation	60,184,146	61,031,483	58,086,168	(2,945,315)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	50,127,289	50,888,655	42,182,495	8,706,160
Capital outlay	678,812	124,894	--	124,894
Debt service:				
Principal retirement	500	500	1,609	(1,109)
Other financing uses	9,377,545	10,017,434	(2)	10,017,436
Total charges to appropriations	60,184,146	61,031,483	42,184,102	18,847,381
Budgetary fund balances, June 30	\$ --	\$ --	\$ 15,902,066	\$ 15,902,066

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Mental Health Managed Care

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Fines, forfeitures, and penalties	\$ 26,025	\$ --	\$ --	\$ --	\$ --	\$ 26,025
Revenue from use of money and property	81,367	--	3	--	--	81,370
Aid from other governments	30,284,823	--		--	--	30,284,823
Charges for services	10,513,728	--	(1,124)	--	--	10,512,604
Other revenue	522,498	--	--	--	--	522,497
Other financing sources	6,325,539	--	--	(6,325,539)	--	--
Amounts available for appropriation/Total revenues	<u>\$ 47,753,980</u>	<u>\$ --</u>	<u>\$ (1,121)</u>	<u>\$ (6,325,539)</u>	<u>\$ --</u>	<u>\$ 41,427,319</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
Health and sanitation	\$ 42,182,495		\$ 124,395	\$ --	\$ --	\$ 42,306,890
Capital outlay	--	--	--	--	--	-
Debt Service:						
Principal	1,609	--	--	--	--	1,609
Other financing uses	(2)	--	2	--	--	--
Total expenditures	<u>\$ 42,184,102</u>	<u>\$ --</u>	<u>\$ 124,397</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 42,308,499</u>

See note to required supplementary information.

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2021

BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

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

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SUPPLEMENTARY INFORMATION

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MAJOR GOVERNMENTAL FUND SCHEDULES

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COUNTY OF YOLO

Budgetary Comparison Schedule

General Fund Expenditures - Legal Level of Control

For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	(Budgetary	Final Budget
			Basis)	Positive
				(Negative)
General Government				
Legislative and Administrative:				
Board of Supervisors				
Salaries and benefits	\$ 2,070,110	\$ 2,070,110	\$ 1,898,850	\$ 171,260
Services and supplies	230,995	230,995	218,543	12,452
Other charges	-	-	20	(20)
Other financing uses	8,400	8,400	8,400	-
Subtotal	<u>2,309,505</u>	<u>2,309,505</u>	<u>2,125,813</u>	<u>183,692</u>
County Administration				
Salaries and benefits	2,670,243	2,670,243	3,087,479	(417,236)
Services and supplies	1,495,311	1,792,311	979,176	813,135
Other charges	195,000	195,000	22,780	172,220
Capital assets	-	-	53	(53)
Other financing uses	10,850	10,850	36,027	(25,177)
Expense transfer reimbursement	-	-	(45,833)	45,833
Subtotal	<u>4,371,404</u>	<u>4,668,404</u>	<u>4,079,682</u>	<u>588,722</u>
CAO - Tribal Office				
Services and supplies	50,000	50,000	7,491	42,509
Other charges	150,000	150,000	143,787	6,213
Other financing uses	6,899,400	6,899,400	1,450,400	5,449,000
Subtotal	<u>7,099,400</u>	<u>7,099,400</u>	<u>1,601,678</u>	<u>5,497,722</u>
Total Legislative and Administrative	<u>13,780,309</u>	<u>14,077,309</u>	<u>7,807,173</u>	<u>6,270,136</u>
Human Resources:				
Human Resources				
Salaries and benefits	1,992,601	2,122,699	2,131,989	(9,290)
Services and supplies	286,625	286,625	102,841	183,784
Other financing uses	5,200	5,200	5,200	-
Expense transfer reimbursement	(154,780)	(154,780)	607	(155,387)
Total Human Resources	<u>2,129,646</u>	<u>2,259,744</u>	<u>2,240,637</u>	<u>19,107</u>
Total Human Resources	<u>2,129,646</u>	<u>2,259,744</u>	<u>2,240,637</u>	<u>19,107</u>
Finance:				
Financial Services				
Salaries and benefits	4,733,026	4,733,026	4,526,824	206,202
Services and supplies	1,244,899	1,244,899	1,109,315	135,584
Other charges	25,851	25,851	22,128	3,723
Capital assets	16,500	16,500	15,903	597
Other financing uses	13,000	13,000	13,000	-
Expense transfer reimbursement	(384,813)	(384,813)	(316,708)	(68,105)
Subtotal	<u>5,648,463</u>	<u>5,648,463</u>	<u>5,370,462</u>	<u>278,001</u>

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<u>General Government</u> (continued)				
Assessor				
Salaries and benefits	2,957,893	2,957,893	2,855,390	102,503
Services and supplies	938,096	938,096	492,341	445,755
Other financing uses	15,900	15,900	15,900	-
Expense transfer reimbursement	305,714	-	-	-
Subtotal	<u>4,217,603</u>	<u>3,911,889</u>	<u>3,363,631</u>	<u>548,258</u>
Total Finance	<u>9,866,066</u>	<u>9,560,352</u>	<u>8,734,093</u>	<u>826,259</u>
Counsel:				
County Counsel				
Salaries and benefits	3,039,284	3,039,284	2,834,247	205,037
Services and supplies	298,499	298,499	154,784	143,715
Other financing uses	10,000	10,000	10,000	-
Expense transfer reimbursement	(1,405,609)	(1,405,609)	(1,713,849)	308,240
Total Counsel	<u>1,942,174</u>	<u>1,942,174</u>	<u>1,285,182</u>	<u>656,992</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	1,049,953	1,049,953	1,003,395	46,558
Services and supplies	1,696,789	1,872,970	1,384,947	488,023
Other financing uses	7,200	7,200	7,200	-
Expense transfer reimbursement	305,714	20,966	-	20,966
Total Election	<u>3,059,656</u>	<u>2,951,089</u>	<u>2,395,542</u>	<u>555,547</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	2,309,876	2,309,876	2,050,762	259,114
Services and supplies	1,652,286	1,771,764	1,066,354	705,410
Other charges	18,000	18,000	6,340	11,660
Capital assets	1,225,544	1,346,589	421,155	925,434
Other financing uses	20,572	20,572	20,572	-
Expense transfer reimbursement	(475,275)	(475,275)	(232,492)	(242,783)
Subtotal	<u>4,751,003</u>	<u>4,991,526</u>	<u>3,332,691</u>	<u>1,658,835</u>
Total Property Management	<u>4,751,003</u>	<u>4,991,526</u>	<u>3,332,691</u>	<u>1,658,835</u>

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule

General Fund Expenditures - Legal Level of Control

For the Fiscal Year Ended June 30, 2021

	<u>Budgeted</u> <u>Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>General Government</u> (continued)				
Other General Government:				
PPW - Surveyor & Engineer				
Salaries and benefits	20,000	20,000	273	19,727
Services and supplies	50,000	50,000	20,948	29,052
Subtotal	70,000	70,000	21,221	48,779
Human Resources - Risk Management				
Salaries and benefits	219,538	219,538	181,612	37,926
Services and supplies	5,655,597	6,374,891	6,169,319	205,572
Subtotal	5,875,135	6,594,429	6,350,931	243,498
General Services - Information Technology				
Salaries and benefits	6,197,918	5,692,672	4,336,008	1,356,664
Services and supplies	2,512,741	3,017,220	2,586,148	431,072
Capital assets	-	37,155	84,374	(47,219)
Other financing uses	166,100	166,100	166,099	1
Expense transfer reimbursement	(4,709,805)	(4,709,805)	(3,944,334)	(765,471)
Subtotal	4,166,954	4,203,342	3,228,295	975,047
Development Impact Fees				
Services and supplies	2,500	2,500	7,593	(5,093)
Other financing uses	695,000	695,000	35,000	660,000
Subtotal	697,500	697,500	42,593	654,907

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<u>General Government</u> (continued)				
Countywide - Expenditures				
Salaries and benefits	184,736	184,736	197,228	(12,492)
Services and supplies	2,618,049	2,899,812	1,078,281	1,821,531
Other charges	3,171,538	3,171,538	2,863,936	307,602
Capital assets	-	23,237	82,237	(59,000)
Other financing uses	49,919,536	51,589,923	34,949,611	16,640,312
Expense transfer reimbursement	(2,267,864)	(2,267,864)	(2,424,308)	156,444
Subtotal	53,625,995	55,601,382	36,746,985	18,854,397
 Demeter Fund				
Services and supplies	5,000	5,000	-	5,000
Subtotal	5,000	5,000	-	5,000
 Ceres Endowment Fund				
Services and supplies	15,000	15,000	6,425	8,575
Other financing uses	375,000	375,000	-	375,000
Subtotal	390,000	390,000	6,425	383,575
 Appropriations for contingencies	5,407,683	4,496,062	-	4,496,062
Subtotal	5,407,683	4,496,062	-	4,496,062
 Total Other General	70,238,267	72,057,715	46,396,450	25,661,265
Total General Government	105,767,121	107,839,909	72,191,768	35,648,141
 <u>Public Protection</u>				
Judicial:				
Child Support Services				
Salaries and benefits	4,836,837	4,941,565	5,082,187	(140,622)
Services and supplies	775,609	750,609	632,385	118,224
Capital assets	-	25,000	2,601	22,399
Subtotal	5,612,446	5,717,174	5,717,173	1
 Public Defender				
Salaries and benefits	7,515,726	7,515,726	7,708,085	(192,359)
Services and supplies	801,566	1,149,466	609,716	539,750
Other charges	10,500	10,500	10,147	353
Other financing uses	20,250	20,250	20,250	-
Subtotal	8,348,042	8,695,942	8,348,198	347,744

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<u>Public Protection</u> (continued)				
County Counsel - Indigent Defense Contracts				
Services and supplies	939,416	939,416	846,753	92,663
Subtotal	939,416	939,416	846,753	92,663
Total Judicial	14,899,904	15,352,532	14,912,124	440,408
Protective Inspection:				
Agriculture				
Salaries and benefits	3,123,299	3,123,299	3,068,523	54,776
Services and supplies	713,297	713,297	587,157	126,140
Capital assets	-	47,000	-	47,000
Other financing uses	-	-	113,338	(113,338)
Total Protective Inspection	3,836,596	3,883,596	3,769,018	114,578
Other Protection:				
County Clerk - Administration				
Salaries and benefits	885,748	885,748	865,444	20,304
Services and supplies	31,394	31,394	30,582	812
Expense transfer reimbursement	(917,142)	(21,115)	-	(21,115)
Subtotal	-	896,027	896,026	1
County Administrator - Emergency Services				
Salaries and benefits	473,600	473,600	425,083	48,517
Services and supplies	332,624	332,624	232,262	100,362
Other charges	285,273	285,273	308,841	(23,568)
Other financing uses	9,800	138,904	138,904	-
Subtotal	1,101,297	1,230,401	1,105,090	125,311
Sheriff - Animal Services				
Salaries and benefits	1,695,181	20,487	-	20,487
Services and supplies	1,319,594	-	-	-
Capital assets	14,500	-	-	-
Other financing uses	-	-	160,880	(160,880)
Subtotal	3,029,275	20,487	160,880	(140,393)

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<u>Public Protection</u> (continued)				
County Clerk - Recorder				
Salaries and benefits	1,410,872	1,410,872	1,400,254	10,618
Services and supplies	310,874	385,246	342,921	42,325
Other financing uses	10,400	10,400	10,400	-
Expense transfer reimbursement	305,715	150	(150)	300
Subtotal	2,037,861	1,806,668	1,753,425	53,243
Public Administrator - Guardian				
Salaries and benefits	861,506	861,506	788,406	73,100
Services and supplies	243,352	243,352	221,484	21,868
Other charges	1,000	1,000	(296)	1,296
Capital assets	43,260	43,260	42,828	432
Expense transfer reimbursement	34,361	34,361	29,929	4,432
Subtotal	1,183,479	1,183,479	1,082,351	101,128
Planning				
Salaries and benefits	2,422,948	2,472,948	2,130,373	342,575
Services and supplies	1,461,688	1,411,688	937,258	474,430
Other charges	75,000	75,000	-	75,000
Capital assets	782,000	782,000	68	781,932
Expense transfer reimbursement	-	-	(796)	796
Subtotal	4,741,636	4,741,636	3,066,903	1,674,733
Cannabis Regulation				
Salaries and benefits	1,239,277	1,189,277	985,803	203,474
Services and supplies	897,052	947,052	568,275	378,777
Other financing uses	4,595	4,595	-	4,595
Expense transfer reimbursement	390,847	390,847	356,702	34,145
Subtotal	2,531,771	2,531,771	1,910,780	620,991
Total Other Protection	14,625,319	12,410,469	9,975,455	2,435,014
Total Public Protection	33,361,819	31,646,597	28,656,597	2,990,000
<u>Health and Sanitation</u>				
Health:				
Health - Community Health Protection				
Salaries and benefits	8,016,287	9,211,287	9,619,964	(408,677)
Services and supplies	2,131,076	2,675,114	2,339,056	336,058
Other charges	380,200	380,200	359,177	21,023
Capital assets	40,374	40,374	43,908	(3,534)
Expense transfer reimbursement	(120,165)	83,357	34,904	48,453
Subtotal	10,447,772	12,390,332	12,397,009	(6,677)

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	(Budgetary	Final Budget
			Basis)	Positive
				(Negative)
<u>Health and Sanitation</u> (continued)				
Health - Community Health Protection-IGT				
Other financing uses	8,096,974	9,290,286	4,970,275	4,320,011
Subtotal	8,096,974	9,290,286	4,970,275	4,320,011
Environmental Health				
Salaries and benefits	3,260,610	3,260,610	3,209,465	51,145
Services and supplies	821,129	817,424	599,041	218,383
Other charges	3,000	3,743	3,743	-
Capital assets	236,000	238,962	238,614	348
Expense transfer reimbursement	(10,000)	(10,000)	(15,579)	5,579
Subtotal	4,310,739	4,310,739	4,035,284	275,455
Health - 1991 Realignment				
Other financing uses	3,825,464	3,825,464	419,193	3,406,271
Subtotal	3,825,464	3,825,464	419,193	3,406,271
Total Health	26,680,949	29,816,821	21,821,761	7,995,060
Total Health & Sanitation	26,680,949	29,816,821	21,821,761	7,995,060
<u>Public Assistance</u>				
Administration:				
HHSA - Administration				
Salaries and benefits	-	-	40,081	(40,081)
Services and supplies	4,366,867	4,366,867	2,934,689	1,432,178
Other charges	-	-	177	(177)
Other financing uses	-	-	375,444	(375,444)
Expense transfer reimbursement	(3,527,466)	(3,527,466)	(2,709,890)	(817,576)
Subtotal	839,401	839,401	640,501	198,900
HHSA - Public Assist & Support Services				
Salaries and benefits	46,194,643	49,042,668	46,142,543	2,900,125
Services and supplies	15,212,810	15,635,685	14,076,943	1,558,742
Other charges	16,755,037	18,251,409	15,603,432	2,647,977
Capital assets	86,656	633,282	285,686	347,596
Other financing uses	134,442	134,442	126,491	7,951
Expense transfer reimbursement	1,769,256	1,769,256	1,574,780	194,476
Subtotal	80,152,844	85,466,742	77,809,875	7,656,867

Continued

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
Public Assistance (continued)				
HHSA - Co Local Rev Fd -Protective Srvs				
Other charges	-	668,591	-	668,591
Other financing uses	11,027,059	11,767,225	161,635	11,605,590
Subtotal	11,027,059	12,435,816	161,635	12,274,181
HHSA - 1991 Realignment				
Other financing uses	14,243,544	14,243,544	252,393	13,991,151
Subtotal	14,243,544	14,243,544	252,393	13,991,151
Appropriations for contingencies	-	-	-	-
Total Administration	106,262,848	112,985,503	78,864,404	34,121,099
Aid Programs:				
HHSA - TANF/CalWORKS/Foster Care				
Services and supplies	-	-	28,974	(28,974)
Other charges	31,009,200	33,124,853	29,094,336	4,030,517
Expense transfer reimbursement	353,000	353,000	221,747	131,253
Subtotal	31,362,200	33,477,853	29,345,057	4,132,796
HHSA - CalWORKS MOE				
Other financing uses	4,591,867	4,591,867	-	4,591,867
Subtotal	4,591,867	4,591,867	-	4,591,867
HHSA - Family Support				
Other financing uses	4,196,191	4,196,191	-	4,196,191
Subtotal	4,196,191	4,196,191	-	4,196,191
Total Aid Programs	40,150,258	42,265,911	29,345,057	12,920,854
General Relief:				
HHSA - General Assistance				
Salaries and benefits	96,000	96,000	96,412	(412)
Services and supplies	50,000	50,000	34,787	15,213
Other charges	150,000	150,000	98,806	51,194
Other financing uses	-	10,387	-	10,387
Expense transfer reimbursement	57,000	57,000	47,134	9,866
Subtotal	353,000	363,387	277,139	86,248
Total General Relief	353,000	363,387	277,139	86,248
Veterans Services:				
HHSA - Veterans Services				
Salaries and benefits	265,893	281,126	292,823	(11,697)
Services and supplies	29,053	87,770	75,199	12,571
Expense transfer reimbursement	8,855	7,290	8,139	(849)
Subtotal	303,801	376,186	376,161	25
Total Veterans Services	303,801	376,186	376,161	25
Other Public Assistance:				
County Administrator - Housing				
Services and supplies	121,386	120,386	45,119	75,267
Other charges	-	1,000	2,000	(1,000)
Other financing uses	450,000	450,000	-	450,000
Subtotal	571,386	571,386	47,119	524,267

Continued

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund Expenditures - Legal Level of Control
For the Fiscal Year Ended June 30, 2021

	Budgeted	Amounts	Actual	Variance with
	Original	Final	(Budgetary	Final Budget
			Basis)	Positive
				(Negative)
<u>Public Assistance</u> (continued)				
HHSA - Workforce Investment Act				
Salaries and benefits	1,266,275	1,086,275	1,017,346	68,929
Services and supplies	891,899	866,899	677,957	188,942
Other charges	12,868	187,868	146,647	41,221
Expense transfer reimbursement	38,486	68,486	122,720	(54,234)
Subtotal	2,209,528	2,209,528	1,964,670	244,858
HHSA - Community Services Block Grant				
Salaries and benefits	1,023,132	1,067,232	902,825	164,407
Services and supplies	3,355,099	3,848,099	3,832,082	16,017
Other charges	4,422,957	5,384,990	4,916,575	468,415
Capital assets	69,983	662,139	103,123	559,016
Expense transfer reimbursement	204,094	204,094	270,555	(66,461)
Subtotal	9,075,265	11,166,554	10,025,160	1,141,394
Sheriff - Public Administrator				
Salaries and benefits	154,013	164,013	170,955	(6,942)
Services and supplies	106,632	96,632	57,063	39,569
Other charges	625	625	-	625
Other financing uses	625	625	625	-
Subtotal	261,895	261,895	228,643	33,252
Total Other Public Assistance	12,118,074	14,209,363	12,265,592	1,943,771
Total Public Assistance	159,187,981	170,200,350	121,128,353	49,071,997
<u>Education</u>				
Agriculture Education:				
Cooperative Extension Services				
Salaries and benefits	451	451	1,440	(989)
Services and supplies	307,246	307,246	300,576	6,670
Subtotal	307,697	307,697	302,016	5,681
Total Ag. Education	307,697	307,697	302,016	5,681
Total Education	307,697	307,697	302,016	5,681
<u>Recreation and Cultural Services</u>				
Recreation Facilities:				
General Services - Parks				
Salaries and benefits	1,006,102	909,733	681,691	228,042
Services and supplies	494,747	551,747	444,292	107,455
Other charges	10,600	27,600	18,055	9,545
Capital assets	1,574,694	1,679,224	1,147,852	531,372
Other financing uses	2,625	2,625	2,625	-
Expense transfer reimbursement	16,232	16,232	13,853	2,379
Subtotal	3,105,000	3,187,161	2,308,368	878,793
Total Recreation and Cultural Services	3,105,000	3,187,161	2,308,368	878,793
Total General Fund	\$ 328,410,567	\$ 342,998,535	\$ 246,408,863	\$ 96,589,672

See note to required supplementary information.

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COUNTY OF YOLO

Budgetary Comparison Schedule Jail Expansion Capital Project For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,891,500	\$ 3,891,500	\$ 4,645,005	\$ 753,505
Resources (inflows):				
Revenue from use of money and property	--	--	--	--
Aid from other governments	41,892,000	41,892,000	5,616,678	(36,275,322)
Total resources (inflows)	41,892,000	41,892,000	5,616,678	(36,275,322)
Amounts available for appropriation	45,783,500	45,783,500	10,261,683	(35,521,817)
Charges to appropriations (outflows):				
Current:				
General government	--	--	98,240	(98,240)
Capital outlay	45,660,000	45,660,000	8,594,828	37,065,172
Debt service:				
Other financing uses	123,500	123,500	--	123,500
Total charges to appropriations	45,783,500	45,783,500	8,693,068	37,090,432
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,568,615	\$ 1,568,615

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

Jail Expansion Capital Project

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Aid from other governments	5,616,678	--	--	--	--	5,616,678
Amounts available for appropriation/Total revenues	<u>\$ 5,616,678</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,616,678</u>
Charges to appropriations (outflows)/Expenditures:						
Current:						
General government	\$ 98,240	\$ --	\$ --	\$ --	\$ --	\$ 98,240
Capital outlay	8,594,828	--	--	--	--	8,594,828
Total charges to appropriations/ Total expenditures	<u>\$ 8,693,068</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,693,068</u>

See note to required supplementary information.

COUNTY OF YOLO

Budgetary Comparison Schedule ARPA Grant For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	110,560	110,560
Total resources (inflows)	--	--	110,560	110,560
Amounts available for appropriation	--	--	110,560	110,560
Budgetary fund balances, June 30	\$ --	\$ --	\$ 110,560	\$ 110,560

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)

ARPA Grant

For the Fiscal Year Ended June 30, 2021

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

	Actual Amounts (Budgetary Basis)	Adjustment for other financing uses and debt service expenditures reported under other functions for budgetary reporting	Financial Reporting Adjustments, Eliminations and Reclassifications	Adjustment for other financing sources and uses not reported as revenues or expenditures for financial reporting	Adjustment for Encumbrances not reported as expenditures for financial reporting	Actual Amounts (GAAP Basis)
Resources (inflows)/Revenues:						
Revenue from use of money and property	\$ 110,560	\$ --	\$ --	\$ --	\$ --	\$ 110,560
Amounts available for appropriation/Total revenues	<u>\$ 110,560</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 110,560</u>

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 55,025,187	\$ 710,851	\$ 7,430,795	\$ 63,166,833
Cash with fiscal agent	1,813,225	2,257,634	366,647	4,437,506
Imprest cash	855	--	--	855
Restricted cash and investments	174,511	--	--	174,511
	<u>57,013,778</u>	<u>2,968,485</u>	<u>7,797,442</u>	<u>67,779,705</u>
Receivables (net):				
Taxes receivable	35,025	--	29,803	64,828
Accounts receivable	575,104	--	--	575,104
Due from other governments	2,779,021	--	1,313,850	4,092,871
Loans receivable	10,528,217	--	--	10,528,217
Inventory	17,346	--	--	17,346
Prepaid items	33,818	--	--	33,818
	<u>70,982,309</u>	<u>2,968,485</u>	<u>9,141,095</u>	<u>83,091,889</u>
Total Assets	<u>\$ 70,982,309</u>	<u>\$ 2,968,485</u>	<u>\$ 9,141,095</u>	<u>\$ 83,091,889</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Interest payable	\$ 9,202	\$ --	\$ --	\$ 9,202
Accounts payable	1,451,339	788	622,025	2,074,152
Accrued salaries and benefits	512,102	--	--	512,102
Due to other governments	224,054	--	1,515	225,569
Due to other funds	545,229	1,424,011	--	1,969,240
Amounts due to others	53,359	--	--	53,359
Unearned revenue	584,946	--	--	584,946
Interfund loans	275,000	--	--	275,000
	<u>3,655,231</u>	<u>1,424,799</u>	<u>623,540</u>	<u>5,703,570</u>
Deferred Inflows of Resources				
Unavailable revenue	<u>33,766</u>	<u>--</u>	<u>--</u>	<u>33,766</u>
Total liabilities and deferred inflows of resources	<u>3,688,997</u>	<u>1,424,799</u>	<u>623,540</u>	<u>5,737,336</u>
Fund Balances				
Nonspendable	228,573	--	(500,000)	(271,427)
Restricted	58,428,007	1,543,686	5,171,757	65,143,450
Committed	8,639,807	--	1,202,534	9,842,341
Assigned	--	--	2,143,264	2,143,264
Unassigned	(3,075)	--	500,000	496,925
	<u>67,293,312</u>	<u>1,543,686</u>	<u>8,517,555</u>	<u>77,354,553</u>
Total Fund Balances	<u>67,293,312</u>	<u>1,543,686</u>	<u>8,517,555</u>	<u>77,354,553</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 70,982,309</u>	<u>\$ 2,968,485</u>	<u>\$ 9,141,095</u>	<u>\$ 83,091,889</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 6,087,617	\$ --	\$ 3,073,569	\$ 9,161,186
Licenses, permits, and franchises	2,477,782	--	--	2,477,782
Fines, forfeitures, and penalties	3,101,523	--	--	3,101,523
Revenue from use of money and property	442,017	--	972	442,989
Aid from other governments	49,799,171	--	2,110,926	51,910,097
Charges for services	8,103,327	1,693,103	--	9,796,430
Other	1,447,611	201,059	475,075	2,123,745
Total Revenues	<u>71,459,048</u>	<u>1,894,162</u>	<u>5,660,542</u>	<u>79,013,752</u>
Expenditures:				
Current:				
General government	295,405	82,608	312,208	690,221
Public protection	21,504,828	--	--	21,504,828
Public ways and facilities	129,128	--	5,058	134,186
Health and sanitation	15,230,366	--	--	15,230,366
Public assistance	2,934,051	--	--	2,934,051
Education	7,217,859	--	--	7,217,859
Recreation and cultural services	1,362,072	--	--	1,362,072
Capital outlay	1,261,907	11,661,138	2,234,717	15,157,762
Debt service:				
Principal	20,239	2,073,038	--	2,093,277
Interest and fiscal charges	17,167	1,592,653	--	1,609,820
Total Expenditures	<u>49,973,022</u>	<u>15,409,437</u>	<u>2,551,983</u>	<u>67,934,442</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,486,026</u>	<u>(13,515,275)</u>	<u>3,108,559</u>	<u>11,079,310</u>
Other Financing Sources (Uses):				
Transfers in	3,833,566	2,207,725	2,437,853	8,479,144
Transfers out	(13,970,124)	--	(2,500,138)	(16,470,262)
Sale of capital assets	514	--	--	514
Total Other Financing Sources (Uses)	<u>(10,136,044)</u>	<u>2,207,725</u>	<u>(62,285)</u>	<u>(7,990,604)</u>
Changes in Fund Balances	<u>11,349,982</u>	<u>(11,307,550)</u>	<u>3,046,274</u>	<u>3,088,706</u>
Fund Balances - Beginning	<u>55,943,330</u>	<u>12,851,236</u>	<u>5,471,281</u>	<u>74,265,847</u>
Fund Balances - Ending	<u><u>\$ 67,293,312</u></u>	<u><u>\$ 1,543,686</u></u>	<u><u>\$ 8,517,555</u></u>	<u><u>\$ 77,354,553</u></u>

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NONMAJOR GOVERNMENTAL FUNDS

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NONMAJOR SPECIAL REVENUE FUNDS

County Local Revenue Fund 2011

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

Penalty Assessments

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

Library

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

County Service Areas

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

District Attorney Consumer Fraud

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

Miscellaneous Grants and Fees

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

Housing Revolving Loans

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

Habitat and Resource Management Program

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

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

CARES Grant

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

Asset Forfeiture

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

In-Home Supportive Services Public Authority

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

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Assets				
Cash and investments	\$ 9,493,492	\$ 5,317,653	\$ 8,480,061	\$ 6,247,065
Cash with fiscal agent	--	--	671	43,362
Imprest cash	--	--	755	--
Restricted cash and investments	--	--	--	--
Receivables (net):				
Taxes receivable	--	--	33,611	1,414
Accounts receivable	--	--	81,865	--
Due from other governments	1,359,604	54,264	68,750	--
Loans receivable	--	--	--	--
Inventory	400	--	--	16,946
Prepaid items	--	--	21,893	5,205
Total Assets	<u><u>\$ 10,853,496</u></u>	<u><u>\$ 5,371,917</u></u>	<u><u>\$ 8,687,606</u></u>	<u><u>\$ 6,313,992</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Interest payable	\$ --	\$ --	\$ --	\$ 9,202
Accounts payable	66,237	306,474	123,644	569,183
Accrued salaries and benefits	288,862	--	123,886	--
Due to other governments	81,454	--	990	134,939
Due to other funds	47,199	--	20,243	--
Amounts held for others	79	--	--	--
Unearned revenue	--	--	--	35,383
Interfund loans	--	--	--	275,000
Total Liabilities	<u>483,831</u>	<u>306,474</u>	<u>268,763</u>	<u>1,023,707</u>
Deferred Inflows of Resources				
Unavailable revenue	--	--	33,766	--
Total liabilities and deferred inflows of resources	<u>483,831</u>	<u>306,474</u>	<u>302,529</u>	<u>1,023,707</u>
Fund Balances				
Nonspendable	400	--	21,893	22,151
Restricted	10,369,265	5,065,443	8,363,184	5,268,134
Committed	--	--	--	--
Unassigned	--	--	--	--
Total Fund Balances	<u>10,369,665</u>	<u>5,065,443</u>	<u>8,385,077</u>	<u>5,290,285</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 10,853,496</u></u>	<u><u>\$ 5,371,917</u></u>	<u><u>\$ 8,687,606</u></u>	<u><u>\$ 6,313,992</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2021

	District Attorney Consumer Fraud	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Assets				
Cash and investments	\$ 10,685,556	\$ 7,212,946	\$ 634,927	\$ 6,385,223
Cash with fiscal agent	--	--	138,163	1,631,029
Imprest cash	--	--	--	--
Restricted cash and investments	--	174,511	--	--
Receivables (net):				
Taxes receivable	--	--	--	--
Accounts receivable	15,000	18,199	221	450,406
Due from other governments	--	838,559	--	--
Loans receivable	--	300,000	10,228,217	--
Inventory	--	--	--	--
Prepaid items	--	189	--	--
Total Assets	<u>\$ 10,700,556</u>	<u>\$ 8,544,404</u>	<u>\$ 11,001,528</u>	<u>\$ 8,466,658</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Interest payable	\$ --	\$ --	\$ --	\$ --
Accounts payable	25,580	112,443	--	165,383
Accrued salaries and benefits	43,433	16,125	--	5,670
Due to other governments	--	6,412	--	199
Due to other funds	7,097	2,635	--	926
Amounts held for others	--	53,280	--	--
Unearned revenue	549,563	--	--	--
Interfund loans	--	--	--	--
Total Liabilities	<u>625,673</u>	<u>190,895</u>	<u>--</u>	<u>172,178</u>
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	--
Total liabilities and deferred inflows of resources	<u>625,673</u>	<u>190,895</u>	<u>--</u>	<u>172,178</u>
Fund Balances				
Nonspendable	--	190,660	--	--
Restricted	10,074,883	7,818,211	11,001,528	--
Committed	--	345,327	--	8,294,480
Unassigned	--	(689)	--	--
Total Fund Balances	<u>10,074,883</u>	<u>8,353,509</u>	<u>11,001,528</u>	<u>8,294,480</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,700,556</u>	<u>\$ 8,544,404</u>	<u>\$ 11,001,528</u>	<u>\$ 8,466,658</u>

continued

COUNTY OF YOLO

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2021

	CARES Grant	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Assets				
Cash and investments	\$ 132,631	\$ 435,633	\$ --	\$ 55,025,187
Cash with fiscal agent	--	--	--	1,813,225
Imprest cash	--	--	100	855
Restricted cash and investments	--	--	--	174,511
Receivables (net):				--
Taxes receivable	--	--	--	35,025
Accounts receivable	9,413	--	--	575,104
Due from other governments	--	--	457,844	2,779,021
Loans receivable	--	--	--	10,528,217
Inventory	--	--	--	17,346
Prepaid items	--	--	6,531	33,818
Total Assets	<u>\$ 142,044</u>	<u>\$ 435,633</u>	<u>\$ 464,475</u>	<u>\$ 70,982,309</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Interest payable	\$ --	\$ --	\$ --	\$ 9,202
Accounts payable	71,659	7,460	3,276	1,451,339
Accrued salaries and benefits	26,817	--	7,309	512,102
Due to other governments	--	--	60	224,054
Due to other funds	4,382	--	462,747	545,229
Amounts held for others	--	--	--	53,359
Unearned revenue	--	--	--	584,946
Interfund loans	--	--	--	275,000
Total Liabilities	<u>102,858</u>	<u>7,460</u>	<u>473,392</u>	<u>3,655,231</u>
Deferred Inflows of Resources				
Unavailable revenue	--	--	--	33,766
Total liabilities and deferred inflows of resources	<u>102,858</u>	<u>7,460</u>	<u>473,392</u>	<u>3,688,997</u>
Fund Balances				
Nonspendable	--	--	(6,531)	228,573
Restricted	39,186	428,173	--	58,428,007
Committed	--	--	--	8,639,807
Unassigned	--	--	(2,386)	(3,075)
Total Fund Balances	<u>39,186</u>	<u>428,173</u>	<u>(8,917)</u>	<u>67,293,312</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 142,044</u>	<u>\$ 435,633</u>	<u>\$ 464,475</u>	<u>\$ 70,982,309</u>

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	County Local Revenue Fund 2011	Penalty Assessments	Library	County Service Areas
Revenues:				
Taxes	\$ --	\$ --	\$ 5,903,811	\$ 183,806
Licenses, permits, and franchises	463,410	--	--	--
Fines, forfeitures, and penalties	--	523,153	--	--
Revenue from use of money and property	33,917	3,076	1,352	11,460
Aid from other governments	15,857,476	--	1,850,335	17,079
Charges for services	1,893,604	--	167,734	5,950,303
Other	34,027	--	1,068,824	47,600
Total Revenues	<u>18,282,434</u>	<u>526,229</u>	<u>8,992,056</u>	<u>6,210,248</u>
Expenditures:				
Current:				
General government	56,457	238,948	--	--
Public protection	16,018,273	--	--	100,847
Public ways and facilities	--	--	--	129,128
Health and sanitation	--	274,853	--	2,719,935
Public assistance	--	--	--	--
Education	--	--	7,217,859	--
Recreation and cultural services	--	--	132,059	1,201,500
Capital outlay	61,578	--	110,404	626,728
Debt service:				
Principal	--	--	--	19,923
Interest & fiscal charges	--	--	--	17,167
Total Expenditures	<u>16,136,308</u>	<u>513,801</u>	<u>7,460,322</u>	<u>4,815,228</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,146,126</u>	<u>12,428</u>	<u>1,531,734</u>	<u>1,395,020</u>
Other Financing Sources (Uses):				
Transfers in	1,073,579	--	639,389	105,863
Transfers out	(2,422,548)	--	(527,976)	--
Sale of capital assets	--	--	514	--
Total Other Financing Sources (Uses)	<u>(1,348,969)</u>	<u>--</u>	<u>111,927</u>	<u>105,863</u>
Changes in Fund Balances	<u>797,157</u>	<u>12,428</u>	<u>1,643,661</u>	<u>1,500,883</u>
Fund Balances (Deficit) - Beginning	<u>9,572,508</u>	<u>5,053,015</u>	<u>6,741,416</u>	<u>3,789,402</u>
Fund Balances (Deficit) - Ending	<u>\$ 10,369,665</u>	<u>\$ 5,065,443</u>	<u>\$ 8,385,077</u>	<u>\$ 5,290,285</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	District Attorney Consumer Fraud	Miscellaneous Grants and Fees	Housing Revolving Loans	Habitat and Resource Management Program
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses, permits, and franchises	--	121,889	--	1,892,483
Fines, forfeitures, and penalties	2,519,733	58,637	--	--
Revenue from use of money and property	5,884	187,209	113,619	36,741
Aid from other governments	31,624	6,669,952	--	4,633
Charges for services	--	91,381	--	305
Other	--	297,160	--	--
Total Revenues	<u>2,557,241</u>	<u>7,426,228</u>	<u>113,619</u>	<u>1,934,162</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	2,310,843	1,742,203	--	1,235,204
Public ways and facilities	--	--	--	--
Health and sanitation	--	382,210	--	--
Public assistance	--	78,289	90,363	--
Education	--	--	--	--
Recreation and cultural services	--	28,513	--	--
Capital outlay	--	124,694	--	35,619
Debt service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	--
Total Expenditures	<u>2,310,843</u>	<u>2,355,909</u>	<u>90,363</u>	<u>1,270,823</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>246,398</u>	<u>5,070,319</u>	<u>23,256</u>	<u>663,339</u>
Other Financing Sources (Uses):				
Transfers in	1,899	31,070	--	22
Transfers out	--	(1,240,471)	--	(800)
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>1,899</u>	<u>(1,209,401)</u>	<u>--</u>	<u>(778)</u>
Changes in Fund Balances	<u>248,297</u>	<u>3,860,918</u>	<u>23,256</u>	<u>662,561</u>
Fund Balances (Deficit) - Beginning	<u>9,826,586</u>	<u>4,492,591</u>	<u>10,978,272</u>	<u>7,631,919</u>
Fund Balances (Deficit) - Ending	<u>\$ 10,074,883</u>	<u>\$ 8,353,509</u>	<u>\$ 11,001,528</u>	<u>\$ 8,294,480</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	CARES Grant	Asset Forfeiture	In-Home Supportive Services Public Authority	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 6,087,617
Licenses, permits, and franchises	--	--	--	2,477,782
Fines, forfeitures, and penalties	--	--	--	3,101,523
Revenue from use of money and property	48,759	--	--	442,017
Aid from other governments	22,669,280	59,524	2,639,268	49,799,171
Charges for services	--	--	--	8,103,327
Other	--	--	--	1,447,611
Total Revenues	<u>22,718,039</u>	<u>59,524</u>	<u>2,639,268</u>	<u>71,459,048</u>
Expenditures:				
Current:				
General government	--	--	--	295,405
Public protection	--	97,458	--	21,504,828
Public ways and facilities	--	--	--	129,128
Health and sanitation	11,853,368	--	--	15,230,366
Public assistance	--	--	2,765,399	2,934,051
Education	--	--	--	7,217,859
Recreation and cultural services	--	--	--	1,362,072
Capital outlay	286,341	16,543	--	1,261,907
Debt service:				
Principal	--	--	316	20,239
Interest & fiscal charges	--	--	--	17,167
Total Expenditures	<u>12,139,709</u>	<u>114,001</u>	<u>2,765,715</u>	<u>49,973,022</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,578,330</u>	<u>(54,477)</u>	<u>(126,447)</u>	<u>21,486,026</u>
Other Financing Sources (Uses):				
Transfers in	1,855,253	--	126,491	3,833,566
Transfers out	(9,778,329)	--	--	(13,970,124)
Sale of capital assets	--	--	--	514
Total Other Financing Sources (Uses)	<u>(7,923,076)</u>	<u>--</u>	<u>126,491</u>	<u>(10,136,044)</u>
Changes in Fund Balances	<u>2,655,254</u>	<u>(54,477)</u>	<u>44</u>	<u>11,349,982</u>
Fund Balances (Deficit) - Beginning	<u>(2,616,068)</u>	<u>482,650</u>	<u>(8,961)</u>	<u>55,943,330</u>
Fund Balances (Deficit) - Ending	<u>\$ 39,186</u>	<u>\$ 428,173</u>	<u>\$ (8,917)</u>	<u>\$ 67,293,312</u>

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COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Special Revenue Funds
Special Districts Governed by the Board of Supervisors - County Service Areas
June 30, 2021

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
Assets				
Cash and investments	\$ 3,519	\$ --	\$ 1,563,896	\$ 99,586
Cash with fiscal agent	--	--	--	--
Taxes receivable	--	--	963	451
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 3,519</u>	<u>\$ --</u>	<u>\$ 1,564,859</u>	<u>\$ 100,037</u>
Liabilities and Fund Balances				
Liabilities				
Interest payable	\$ --	\$ --	\$ --	\$ --
Accounts payable	--	--	488,686	878
Due to other governments	--	--	1,943	--
Unearned revenue	--	--	--	--
Interfund loans	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>490,629</u>	<u>878</u>
Fund Balances				
Nonspendable	--	--	--	--
Restricted	3,519	--	1,074,230	99,159
Total Fund Balances (Deficit)	<u>3,519</u>	<u>--</u>	<u>1,074,230</u>	<u>99,159</u>
Total Liabilities and Fund Balances	<u>\$ 3,519</u>	<u>\$ --</u>	<u>\$ 1,564,859</u>	<u>\$ 100,037</u>

continued

COUNTY OF YOLO

Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
Special Districts Governed by the Board of Supervisors - County Service Areas
June 30, 2021

	Garcia Bend County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11	Willowbank County Service Area No. 12
Assets				
Cash and investments	\$ 20,091	\$ 1,062,493	\$ 49,229	\$ 6,386
Cash with fiscal agent	--	--	--	--
Taxes receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 20,091</u>	<u>\$ 1,062,493</u>	<u>\$ 49,229</u>	<u>\$ 6,386</u>
Liabilities and Fund Balances				
Liabilities				
Interest payable	\$ --	\$ 9,202	\$ --	\$ --
Accounts payable	--	6,563	--	--
Due to other governments	16,401	95,763	--	--
Unearned revenue	--	3,617	--	--
Interfund loans	--	275,000	--	--
Total Liabilities	<u>16,401</u>	<u>390,145</u>	<u>--</u>	<u>--</u>
Fund Balances				
Nonspendable	--	--	--	--
Restricted	3,690	672,348	49,229	6,386
Total Fund Balances (Deficit)	<u>3,690</u>	<u>672,348</u>	<u>49,229</u>	<u>6,386</u>
Total Liabilities and Fund Balances	<u>\$ 20,091</u>	<u>\$ 1,062,493</u>	<u>\$ 49,229</u>	<u>\$ 6,386</u>

continued

COUNTY OF YOLO

Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
Special Districts Governed by the Board of Supervisors - County Service Areas
June 30, 2021

	Esparto Park and Pool Operations	Wild Wings County Service Area	Total
Assets			
Cash and investments	\$ 20,100	\$ 3,421,765	\$ 6,247,065
Cash with fiscal agent	--	43,362	43,362
Taxes receivable	--	--	1,414
Inventory	--	16,946	16,946
Prepaid items	--	5,205	5,205
Total Assets	<u>\$ 20,100</u>	<u>\$ 3,487,278</u>	<u>\$ 6,313,992</u>
Liabilities and Fund Balances			
Liabilities			
Interest payable	\$ --	\$ --	\$ 9,202
Accounts payable	132	72,924	569,183
Due to other governments	19,968	864	134,939
Unearned revenue	--	31,766	35,383
Interfund loans	--	--	275,000
Total Liabilities	<u>20,100</u>	<u>105,554</u>	<u>1,023,707</u>
Fund Balances			
Nonspendable	--	22,151	22,151
Restricted	--	3,359,573	5,268,134
Total Fund Balances (Deficit)	<u>--</u>	<u>3,381,724</u>	<u>5,290,285</u>
Total Liabilities and Fund Balances	<u>\$ 20,100</u>	<u>\$ 3,487,278</u>	<u>\$ 6,313,992</u>

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Special Districts Governed by the Board of Supervisors - County Service Areas
For the Fiscal Year Ended June 30, 2021

	Clarksburg Lighting District	Rolling Acres Permanent Road Division	El Macero County Service Area	Snowball County Service Area No. 6
Revenues:				
Taxes	\$ --	\$ --	\$ 109,320	\$ 56,429
Revenue from use of money and property	--	--	--	--
Aid from other governments	--	--	714	16,348
Charges for services	3,806	--	1,409,912	--
Other	--	--	--	--
Total Revenues	<u>3,806</u>	<u>--</u>	<u>1,519,946</u>	<u>72,777</u>
Expenditures:				
Current:				
Public protection	--	--	--	84,217
Public ways and facilities	3,156	4,079	67,372	--
Health and sanitation	--	--	1,517,366	--
Recreation and cultural services	--	--	--	--
Capital outlay	--	--	--	86,079
Debt service:			--	
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total Expenditures	<u>3,156</u>	<u>4,079</u>	<u>1,584,738</u>	<u>170,296</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>650</u>	<u>(4,079)</u>	<u>(64,792)</u>	<u>(97,519)</u>
Other Financing Sources (Uses):				
Transfers in	--	26	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>26</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	650	(4,053)	(64,792)	(97,519)
Fund Balances (Deficit) - Beginning	<u>2,869</u>	<u>4,053</u>	<u>1,139,022</u>	<u>196,678</u>
Fund Balances (Deficit) - Ending	<u>\$ 3,519</u>	<u>\$ --</u>	<u>\$ 1,074,230</u>	<u>\$ 99,159</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued) Nonmajor Special Revenue Funds Special Districts Governed by the Board of Supervisors - County Service Areas For the Fiscal Year Ended June 30, 2021

	Garcia Bend County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11	Willowbank County Service Area No. 12
Revenues:				
Taxes	\$ 18,057	\$ --	\$ --	\$ --
Revenue from use of money and property	--	1,811	18	--
Aid from other governments	17	--	--	--
Charges for services	--	1,603,214	6,517	4,585
Other	--	--	--	--
Total Revenues	<u>18,074</u>	<u>1,605,025</u>	<u>6,535</u>	<u>4,585</u>
Expenditures:				
Current:				
Public protection	16,630	--	--	--
Public ways and facilities	--	49,631	4,890	--
Health and sanitation	--	243,611	--	1,505
Recreation and cultural services	--	--	--	--
Capital outlay	--	--	--	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	7,997	--	--
Total Expenditures	<u>16,630</u>	<u>301,239</u>	<u>4,890</u>	<u>1,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,444</u>	<u>1,303,786</u>	<u>1,645</u>	<u>3,080</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Changes in Fund Balances	1,444	1,303,786	1,645	3,080
Fund Balances (Deficit) - Beginning	<u>2,246</u>	<u>(631,438)</u>	<u>47,584</u>	<u>3,306</u>
Fund Balances (Deficit) - Ending	<u>\$ 3,690</u>	<u>\$ 672,348</u>	<u>\$ 49,229</u>	<u>\$ 6,386</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
Special Districts Governed by the Board of Supervisors - County Service Areas
For the Fiscal Year Ended June 30, 2021

	Esparto Park and Pool Operations	Wild Wings County Service Area	Total
Revenues:			
Taxes	\$ --	\$ --	\$ 183,806
Revenue from use of money and property	--	9,631	11,460
Aid from other governments	--	--	17,079
Charges for services	70,019	2,852,250	5,950,303
Other	--	47,600	47,600
Total Revenues	70,019	2,909,481	6,210,248
Expenditures:			
Current:			
Public protection	--	--	100,847
Public ways and facilities	--	--	129,128
Health and sanitation	--	957,453	2,719,935
Recreation and cultural services	198,478	1,003,022	1,201,500
Capital outlay	--	540,649	626,728
Debt service:			
Principal	--	19,923	19,923
Interest and fiscal charges	--	9,170	17,167
Total Expenditures	198,478	2,530,217	4,815,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,459)	379,264	1,395,020
Other Financing Sources (Uses):			
Transfers in	105,837	--	105,863
Total Other Financing Sources (Uses)	105,837	--	105,863
Changes in Fund Balances	(22,622)	379,264	1,500,883
Fund Balances (Deficit) - Beginning	22,622	3,002,460	3,789,402
Fund Balances (Deficit) - Ending	\$ --	\$ 3,381,724	\$ 5,290,285

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COUNTY OF YOLO

Budgetary Comparison Schedule County Local Revenue Fund 2011 For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,082,622	\$ 4,737,205	\$ 9,572,508	\$ 4,835,303
Resources (inflows):				
Licenses, permits, and franchises	--	452,486	463,410	10,924
Revenue from use of money and property	9,000	17,075	33,917	16,842
Aid from other governments	14,441,386	14,573,821	15,857,476	1,283,655
Charges for services	--	1,882,504	1,893,604	11,100
Other revenue	319,412	370,412	34,027	(336,385)
Other financing sources	664,400	664,400	1,073,579	409,179
Total resources (inflows)	15,434,198	17,960,698	19,356,013	1,395,315
Amounts available for appropriation	19,516,820	22,697,903	28,928,521	6,230,618
Charges to appropriations (outflows):				
Current:				
General Government	48,381	2,616	56,457	(53,841)
Public protection	16,051,590	19,087,804	16,018,273	3,069,531
Capital outlay	501,611	210,365	61,578	148,787
Other financing uses	2,915,238	3,397,118	2,422,548	974,570
Total charges to appropriations	19,516,820	22,697,903	18,558,856	4,139,047
Budgetary fund balances, June 30	\$ --	\$ --	\$ 10,369,665	\$ 10,369,665

COUNTY OF YOLO

Budgetary Comparison Schedule Penalty Assessments For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 383,238	\$ 1,183,238	\$ 5,053,015	\$ 3,869,777
Resources (inflows):				
Fines, forfeitures, and penalties	619,824	619,824	523,153	(96,671)
Revenue from use of money and property	--	--	3,076	3,076
Other financing sources	252,804	252,804	--	(252,804)
Total resources (inflows)	872,628	872,628	526,229	(346,399)
Amounts available for appropriation	1,255,866	2,055,866	5,579,244	3,523,378
Charges to appropriations (outflows):				
Current:				
General Government	--	885,000	238,948	646,052
Health and sanitation	918,062	918,062	274,853	643,209
Other financing uses	337,804	252,804	--	252,804
Total charges to appropriations	1,255,866	2,055,866	513,801	1,542,065
Budgetary fund balances, June 30	\$ --	\$ --	\$ 5,065,443	\$ 5,065,443

COUNTY OF YOLO

Budgetary Comparison Schedule

Library

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 637,058	\$ 637,058	\$ 6,741,416	\$ 6,104,358
Resources (inflows):				
Taxes	5,855,333	5,855,333	5,903,811	48,478
Revenue from use of money and property	45,500	45,500	1,352	(44,148)
Aid from other governments	1,457,213	1,457,213	1,850,335	393,122
Charges for services	277,657	277,957	167,734	(110,223)
Other revenue	201,020	301,608	1,068,824	767,216
Other financing sources	2,431,566	2,467,360	639,903	(1,827,457)
Total resources (inflows)	10,268,289	10,404,971	9,631,959	(773,012)
Amounts available for appropriation	10,905,347	11,042,029	16,373,375	5,331,346
Charges to appropriations (outflows):				
Current:				
Education	8,362,550	8,467,830	7,217,859	1,249,971
Recreation and cultural services	138,068	139,470	132,059	7,411
Capital outlay	--	30,000	110,404	(80,404)
Other financing uses	2,404,729	2,404,729	527,976	1,876,753
Total charges to appropriations	10,905,347	11,042,029	7,988,298	3,053,731
Budgetary fund balances, June 30	\$ --	\$ --	\$ 8,385,077	\$ 8,385,077

COUNTY OF YOLO

Budgetary Comparison Schedule County Service Areas For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (680,463)	\$ 385,211	\$ 3,789,402	\$ 3,404,191
Resources (inflows):				
Taxes	115,460	215,510	183,806	(31,704)
Revenue from use of money and property	44,099	72,099	11,459	(60,640)
Aid from other governments	171,856	233,036	17,079	(215,957)
Charges for services	3,607,319	5,029,258	5,950,304	921,046
Other revenue	51,853	51,853	47,600	(4,253)
Other financing sources	474,800	474,800	105,863	(368,937)
Total resources (inflows)	4,465,387	6,076,556	6,316,111	239,555
Amounts available for appropriation	3,784,924	6,461,767	10,105,513	3,643,746
Charges to appropriations (outflows):				
Current:				
Public protection	51,185	111,685	100,847	10,838
Public ways and facilities	15,100	19,121	129,128	(110,007)
Health and sanitation	1,493,524	3,452,547	2,719,935	732,612
Recreation and cultural services	1,260,862	1,260,862	1,201,500	59,362
Capital outlay	604,180	1,141,560	626,728	514,832
Debt service				
Principal	19,930	109,930	19,923	90,007
Interest and fiscal charges	28,395	54,314	17,167	37,147
Other financing uses	311,748	311,748	--	311,748
Total charges to appropriations	3,784,924	6,461,767	4,815,228	1,646,539
Budgetary fund balances, June 30	\$ --	\$ --	\$ 5,290,285	\$ 1,886,094

COUNTY OF YOLO

Budgetary Comparison Schedule District Attorney Consumer Fraud For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 400,000	\$ 400,000	\$ 9,826,586	\$ 9,426,586
Resources (inflows):				
Fines, forfeitures, and penalties	2,545,586	2,545,586	2,519,733	(25,853)
Revenue from use of money and property	125,000	125,000	5,884	(119,116)
Aid from other governments	150,000	150,000	31,624	(118,376)
Total resources (inflows)	2,820,586	2,820,586	2,559,140	(261,446)
Amounts available for appropriation	3,220,586	3,220,586	12,385,726	9,165,140
Charges to appropriations (outflows):				
Current:				
Public protection	3,220,586	3,220,586	2,310,843	909,743
Total charges to appropriations	3,220,586	3,220,586	2,310,843	909,743
Budgetary fund balances, June 30	\$ --	\$ --	\$ 10,074,883	\$ 10,074,883

COUNTY OF YOLO

Budgetary Comparison Schedule

Miscellaneous Grants and Fees

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 723,616	\$ 729,547	\$ 4,492,591	\$ 3,763,044
Resources (inflows):				
Licenses, permits, and franchises	129,617	129,617	121,889	(7,728)
Fines, forfeitures, and penalties	22,000	22,000	58,637	36,637
Revenue from use of money and property	217,370	217,370	187,209	(30,161)
Aid from other governments	3,161,319	3,239,138	6,669,952	3,430,814
Charges for services	155,059	155,059	91,381	(63,678)
Other revenue	212,100	238,166	297,160	58,994
Other financing sources	28,000	28,000	31,070	3,070
Total resources (inflows)	3,925,465	4,029,350	7,457,298	3,427,948
Amounts available for appropriation	4,649,081	4,758,897	11,949,889	7,190,992
Charges to appropriations (outflows):				
Current:				
Public protection	2,146,912	2,250,797	1,742,203	508,594
Health and sanitation	559,748	559,748	382,210	177,538
Public assistance	84,000	89,931	78,289	11,642
Recreation and cultural services	45,318	45,318	28,513	16,805
Capital outlay	131,695	131,695	124,694	7,001
Other financing uses	1,681,408	1,681,408	1,240,471	440,937
Total charges to appropriations	4,649,081	4,758,897	3,596,380	1,162,517
Budgetary fund balances, June 30	\$ --	\$ --	\$ 8,353,509	\$ 8,353,509

COUNTY OF YOLO

Budgetary Comparison Schedule Housing Revolving Loans For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 142,486	\$ 142,486	\$ 10,978,272	\$ 10,835,786
Resources (inflows):				
Revenue from use of money and property	48,514	53,529	113,619	60,090
Other financing sources	3,500	3,500	--	(3,500)
Total resources (inflows)	52,014	57,029	113,619	56,590
Amounts available for appropriation	194,500	199,515	11,091,891	10,892,376
Charges to appropriations (outflows):				
Current:				
Public assistance	--	5,000	90,363	(85,363)
Other financing uses	194,500	194,515	--	194,515
Total charges to appropriations	194,500	199,515	90,363	109,152
Budgetary fund balances, June 30	\$ --	\$ --	\$ 11,001,528	\$ 11,001,528

COUNTY OF YOLO

Budgetary Comparison Schedule Habitat and Resource Management Program For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 180,035	\$ 556,146	\$ 7,631,919	\$ 7,075,773
Resources (inflows):				
Licenses, permits, and franchises	1,421,576	1,628,184	1,892,483	264,299
Revenue from use of money and property	10,500	30,511	36,741	6,230
Aid from other governments	2,418,250	2,418,250	4,633	(2,413,617)
Charges for services	--	--	305	305
Other financing sources	--	--	22	22
Total resources (inflows)	3,850,326	4,076,945	1,934,184	(2,142,761)
Amounts available for appropriation	4,030,361	4,633,091	9,566,103	4,933,012
Charges to appropriations (outflows):				
Current:				
Public protection	1,276,561	1,614,291	1,235,204	379,087
Capital outlay	2,743,000	3,008,000	35,619	2,972,381
Other financing uses	10,800	10,800	800	10,000
Total charges to appropriations	4,030,361	4,633,091	1,271,623	3,361,468
Budgetary fund balances, June 30	\$ --	\$ --	\$ 8,294,480	\$ 15,370,253

COUNTY OF YOLO

Budgetary Comparison Schedule

CARES Grant

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ (2,616,068)	\$ (2,616,068)
Resources (inflows):				
Revenue from use of money and property	--	96,928	48,759	(48,169)
Aid from other governments	20,596,781	20,100,757	22,669,280	2,568,523
Other financing sources	11,053,515	12,076,783	1,855,253	(10,221,530)
Total resources (inflows)	31,650,296	32,274,468	24,573,292	(7,701,176)
Amounts available for appropriation	31,650,296	32,274,468	21,957,224	(10,317,244)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	12,726,048	11,861,070	11,853,368	7,702
Other financing uses	18,861,192	20,135,664	9,778,329	10,357,335
Total charges to appropriations	31,650,296	32,274,468	21,918,038	10,356,430
Budgetary fund balances, June 30	\$ --	\$ --	\$ 39,186	\$ 39,186

COUNTY OF YOLO

Budgetary Comparison Schedule

Asset Forfeiture

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 100,100	\$ 482,650	\$ 382,550
Resources (inflows):				
Revenue from use of money and property	250	6,250	--	(6,250)
Aid from other governments	--	--	59,524	59,524
Other revenue	10,000	25,000	--	(25,000)
Total resources (inflows)	10,250	31,250	59,524	28,274
Amounts available for appropriation	10,250	131,350	542,174	410,824
Charges to appropriations (outflows):				
Current:				
Public protection	10,250	114,350	97,458	16,892
Capital outlay	--	17,000	16,543	457
Total charges to appropriations	10,250	131,350	114,001	17,349
Budgetary fund balances, June 30	\$ --	\$ --	\$ 428,173	\$ 428,173

COUNTY OF YOLO

Budgetary Comparison Schedule In-Home Supportive Services Public Authority For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ (8,961)	\$ (8,961)
Resources (inflows):				
Revenue from use of money and property	(10,168)	(10,168)	--	10,168
Aid from other governments	2,921,136	2,921,136	2,639,268	(281,868)
Other financing sources	79,374	79,374	126,491	47,117
Total resources (inflows)	2,990,342	2,990,342	2,765,759	(224,583)
Amounts available for appropriation	2,990,342	2,990,342	2,756,798	(233,544)
Charges to appropriations (outflows):				
Current:				
Public assistance	2,990,342	2,990,342	2,765,399	224,943
Debt service				
Principal	--	--	316	(316)
Total charges to appropriations	2,990,342	2,990,342	2,765,715	224,627
Budgetary fund balances, June 30	\$ --	\$ --	\$ (8,917)	\$ (8,917)

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COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule Clarksburg Lighting District For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,834	\$ 1,834	\$ 2,869	\$ 1,035
Resources (inflows):				
Revenue from use of money and property	60	60	--	(60)
Charges for services	3,806	3,806	3,806	--
Total resources (inflows)	3,866	3,866	3,806	(60)
Amounts available for appropriation	5,700	5,700	6,675	975
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	5,700	5,700	3,156	2,544
Total charges to appropriations	5,700	5,700	3,156	2,544
Budgetary fund balances, June 30	\$ --	\$ --	\$ 3,519	\$ 3,519

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule Rolling Acres Permanent Road Division For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 4,021	\$ 4,053	\$ 32
Resources (inflows):				
Other financing sources	--	--	26	26
Total resources (inflows)	--	--	26	26
Amounts available for appropriation	--	4,021	4,079	58
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	4,021	4,079	(58)
Total charges to appropriations	--	4,021	4,079	(58)
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ 32

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

El Macero County Service Area

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 326,446	\$ 1,139,022	\$ 812,576
Resources (inflows):				
Taxes	--	100,050	109,320	9,270
Revenue from use of money and property	--	28,000	--	(28,000)
Aid from other governments	--	680	714	34
Charges for services	--	1,421,939	1,409,912	(12,027)
Total resources (inflows)	--	1,550,669	1,519,946	(30,723)
Amounts available for appropriation	--	1,877,115	2,658,968	781,853
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	--	67,372	(67,372)
Health and sanitation	--	1,877,115	1,517,366	359,749
Total charges to appropriations	--	1,877,115	1,584,738	292,377
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,074,230	\$ 1,886,806

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

Snowball County Service Area No. 6

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (422,355)	\$ (52,355)	\$ 196,678	\$ 249,033
Resources (inflows):				
Taxes	98,800	98,800	56,429	(42,371)
Revenue from use of money and property	900	900	--	(900)
Aid from other governments	171,840	232,340	16,348	(215,992)
Total resources (inflows)	271,540	332,040	72,777	(259,263)
Amounts available for appropriation	(150,815)	279,685	269,455	(10,230)
Charges to appropriations (outflows):				
Current:				
Public protection	34,185	94,685	84,217	10,468
Capital outlay	(185,000)	185,000	86,079	98,921
Total charges to appropriations	(150,815)	279,685	170,296	109,389
Budgetary fund balances, June 30	\$ --	\$ --	\$ 99,159	\$ 348,192

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

County Service Area No. 9

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 204	\$ 204	\$ 2,246	\$ 2,042
Resources (inflows):				
Taxes	16,660	16,660	18,057	1,397
Revenue from use of money and property	120	120	--	(120)
Aid from other governments	16	16	17	1
Total resources (inflows)	16,796	16,796	18,074	1,278
Amounts available for appropriation	17,000	17,000	20,320	3,320
Charges to appropriations (outflows):				
Current:				
Public protection	17,000	17,000	16,630	370
Total charges to appropriations	17,000	17,000	16,630	370
Budgetary fund balances, June 30	\$ --	\$ --	\$ 3,690	\$ 5,732

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule
North Davis Meadows County Service Area No. 10
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (16,998)	\$ 90,829	\$ (631,438)	\$ (722,267)
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	1,811	811
Charges for services	815,066	815,066	1,603,214	788,148
Other revenue	--	--	--	--
Total resources (inflows)	<u>816,066</u>	<u>816,066</u>	<u>1,605,025</u>	<u>788,959</u>
Amounts available for appropriation	<u>799,068</u>	<u>906,895</u>	<u>973,587</u>	<u>66,692</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	--	49,631	(49,631)
Health and sanitation	436,677	518,585	243,611	274,974
Capital outlay	343,996	343,996	--	343,996
Debt Service:				
Interest	18,395	44,314	7,997	36,317
Total charges to appropriations	<u>799,068</u>	<u>906,895</u>	<u>301,239</u>	<u>605,656</u>
Budgetary fund balances, June 30	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 672,348</u></u>	<u><u>\$ (49,919)</u></u>

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

Dunnigan County Service Area No. 11

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,364	\$ 2,364	\$ 47,584	\$ 45,220
Resources (inflows):				
Revenue from use of money and property	519	519	18	(501)
Charges for services	6,517	6,517	6,517	--
Total resources (inflows)	7,036	7,036	6,535	(501)
Amounts available for appropriation	9,400	9,400	54,119	44,719
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	9,400	9,400	4,890	4,510
Total charges to appropriations	9,400	9,400	4,890	4,510
Budgetary fund balances, June 30	\$ --	\$ --	\$ 49,229	\$ 94,449

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule Willowbank County Service Area No. 12 For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 3,306	\$ 3,306
Resources (inflows):				
Charges for services	4,585	4,585	4,585	--
Total resources (inflows)	4,585	4,585	4,585	--
Amounts available for appropriation	4,585	4,585	7,891	3,306
Charges to appropriations (outflows):				
Current:				
Health and sanitation	4,585	4,585	1,505	3,080
Total charges to appropriations	4,585	4,585	1,505	3,080
Budgetary fund balances, June 30	\$ --	\$ --	\$ 6,386	\$ 9,692

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule Esparto Park and Pool Operations For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 22,622	\$ 22,622
Resources (inflows):				
Revenue from use of money and property	--	--	--	--
Charges for services	67,948	67,948	70,019	2,071
Other revenue	--	--	--	--
Other financing sources	177,052	177,052	105,837	(71,215)
Total resources (inflows)	245,000	245,000	175,856	(69,144)
Amounts available for appropriation	245,000	245,000	198,478	(46,522)
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	231,000	231,000	198,478	32,522
Total charges to appropriations	245,000	245,000	198,478	46,522
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ 22,622

COUNTY OF YOLO

County Service Areas Budgetary Comparison Schedule

Wild Wings County Service Area

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (245,512)	\$ 11,868	\$ 3,002,460	\$ 2,990,592
Resources (inflows):				
Revenue from use of money and property	41,500	41,500	9,631	(31,869)
Charges for services	2,709,397	2,709,397	2,852,250	142,853
Other revenue	51,853	51,853	47,600	(4,253)
Other financing sources	297,748	297,748	--	(297,748)
Total resources (inflows)	3,100,498	3,100,498	2,909,481	(191,017)
Amounts available for appropriation	2,854,986	3,112,366	5,911,941	2,799,575
Charges to appropriations (outflows):				
Current:				
Health and sanitation	1,052,262	1,052,262	957,453	94,809
Recreation and cultural services	1,029,862	1,029,862	1,003,022	26,840
Capital outlay	445,184	612,564	540,649	71,915
Debt service:				
Principal	19,930	109,930	19,923	90,007
Interest	10,000	10,000	9,170	830
Other financing uses	297,748	297,748	--	297,748
Total charges to appropriations	2,854,986	3,112,366	2,530,217	582,149
Budgetary fund balances, June 30	\$ --	\$ --	\$ 3,381,724	\$ 6,372,316

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Nonmajor Debt Service Funds

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

NONMAJOR DEBT SERVICE FUNDS

Davis Library Expansion

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

District Attorney Building

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

2017 Capital Improvement Bonds

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

2019 Lease Purchase Bonds

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

2019 Solid Waste Revenue Bond

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

2020 Lease-Purchase Revenue Bond

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

2020 Lease Purchase Agreement – Trane Energy

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

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COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2021

	<u>Davis Library Expansion</u>	<u>District Attorney Building</u>	<u>2017 Capital Improvement Bonds</u>	<u>2019 Lease Purchase Bonds</u>
Assets				
Cash and Investments:				
Cash and investments	\$ 464,400	\$ --	\$ 1,903	\$ 46,508
Cash with fiscal agent	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 464,400</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,903</u></u>	<u><u>\$ 46,508</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ --	\$ --	\$ --	\$ 788
Due to other funds	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>788</u>
Fund Balances				
Restricted	\$ 464,400	\$ --	\$ 1,903	\$ 45,720
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>464,400</u>	<u>--</u>	<u>1,903</u>	<u>45,720</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u><u>\$ 464,400</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,903</u></u>	<u><u>\$ 46,508</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2021

	2020 Trane Energy	2020 Lease Revenue Bonds	Total
Assets			
Cash and Investments:			
Cash and investments	\$ --	\$ 198,040	\$ 710,851
Cash with fiscal agent	2,257,634	--	2,257,634
	<u>2,257,634</u>	<u>--</u>	<u>2,257,634</u>
Total Assets	<u>\$ 2,257,634</u>	<u>\$ 198,040</u>	<u>\$ 2,968,485</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ --	\$ --	\$ 788
Due to other funds	1,424,011	--	1,424,011
Total Liabilities	<u>1,424,011</u>	<u>--</u>	<u>1,424,799</u>
Fund Balances			
Restricted	\$ 833,623	\$ 198,040	\$ 1,543,686
Total Fund Balances	<u>833,623</u>	<u>198,040</u>	<u>1,543,686</u>
Total Liabilities and Fund Balances	<u>\$ 2,257,634</u>	<u>\$ 198,040</u>	<u>\$ 2,968,485</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Fiscal Year Ended June 30, 2021

	Davis Library Expansion	District Attorney Building	2017 Capital Improvement Bonds	2019 Lease Purchase Bonds
Revenues:				
Charges for services	\$ --	\$ 70,598	\$ --	\$ 393,340
Other	--	--	--	--
Total Revenues	<u>--</u>	<u>70,598</u>	<u>--</u>	<u>393,340</u>
Expenditures:				
Current:				
General government	3,060	1,270	3,245	29,237
Capital Outlay	--	--	--	--
Debt Service:				
Principal	375,000	205,000	645,000	236,137
Interest and fiscal charges	151,775	68,983	596,075	111,927
Total Expenditures	<u>529,835</u>	<u>275,253</u>	<u>1,244,320</u>	<u>377,301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(529,835)</u>	<u>(204,655)</u>	<u>(1,244,320)</u>	<u>16,039</u>
Other Financing Sources (Uses):				
Transfers in	527,976	205,108	1,241,075	--
Total Other Financing Sources (Uses)	<u>527,976</u>	<u>205,108</u>	<u>1,241,075</u>	<u>--</u>
Changes in Fund Balances	(1,859)	453	(3,245)	16,039
Fund Balances - Beginning	<u>466,259</u>	<u>(453)</u>	<u>5,148</u>	<u>29,681</u>
Fund Balances - Ending	<u><u>\$ 464,400</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,903</u></u>	<u><u>\$ 45,720</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Fiscal Year Ended June 30, 2021

	2020 Trane Energy	2020 Lease Revenue Bonds	Total
Revenues:			
Charges for services	\$ --	\$ 1,229,165	\$ 1,693,103
Other	--	201,059	201,059
Total Revenues	--	1,430,224	1,894,162
Expenditures:			
Current:			
General government	6,419	39,377	82,608
Capital Outlay	8,309,389	3,351,749	11,661,138
Debt Service:			
Principal	--	611,901	2,073,038
Interest and fiscal charges	233,564	430,329	1,592,653
Total Expenditures	8,549,372	4,433,356	15,409,437
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,549,372)	(3,003,132)	(13,515,275)
Other Financing Sources (Uses):			
Transfers in	233,566	--	2,207,725
Total Other Financing Sources (Uses)	233,566	--	2,207,725
Changes in Fund Balances	(8,315,806)	(3,003,132)	(11,307,550)
Fund Balances - Beginning	9,149,429	3,201,172	12,851,236
Fund Balances - Ending	\$ 833,623	\$ 198,040	\$ 1,543,686

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COUNTY OF YOLO

Budgetary Comparison Schedule Davis Library Expansion For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 250	\$ 250	\$ 466,259	\$ 466,009
Resources (inflows):				
Other financing source	528,025	528,025	527,976	(49)
Total resources (inflows)	528,025	528,025	527,976	(49)
Amounts available for appropriation	528,275	528,275	994,235	465,960
Charges to appropriations (outflows):				
Current:				
General government	1,500	1,500	3,060	(1,560)
Debt Service:				
Principal	375,000	375,000	375,000	--
Interest and fiscal charges	151,775	151,775	151,775	--
Total charges to appropriations	528,275	528,275	529,835	(1,560)
Budgetary fund balances, June 30	\$ --	\$ --	\$ 464,400	\$ 464,400

COUNTY OF YOLO

Budgetary Comparison Schedule District Attorney Building For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ (453)	\$ (453)
Resources (inflows):				
Charges for services	70,598	70,598	70,598	--
Other financing sources	204,885	204,885	205,108	223
Total resources (inflows)	275,483	275,483	275,706	223
Amounts available for appropriation	275,483	275,483	275,253	(230)
Charges to appropriations (outflows):				
Current:				
General Government	1,500	1,500	1,270	230
Debt Service:				
Principal	205,000	205,000	205,000	--
Interest and fiscal charges	68,983	68,983	68,983	--
Total charges to appropriations	275,483	275,483	275,253	230
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ --

COUNTY OF YOLO

Budgetary Comparison Schedule 2017 Capital Improvement Lease Revenue Bonds For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 5,148	\$ 5,148
Resources (inflows):				
Revenue from use of money and property	--	--	--	--
Other financing sources	1,246,075	1,246,075	1,241,075	(5,000)
Total resources (inflows)	1,246,075	1,246,075	1,241,075	(5,000)
Amounts available for appropriation	1,246,075	1,246,075	1,246,223	148
Charges to appropriations (outflows):				
Current:				
General government	5,000	4,995	3,245	1,750
Debt Service:				
Principal	645,000	645,000	645,000	--
Interest and fiscal charges	596,075	596,080	596,075	5
Total charges to appropriations	1,246,075	1,246,075	1,244,320	1,755
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,903	\$ 1,903

COUNTY OF YOLO

Budgetary Comparison Schedule
2019 Lease Purchase Bonds
For the Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ --	\$ 29,681	\$ 29,681
Resources (inflows):				
Charges for services	393,340	393,340	393,340	--
Total resources (inflows)	393,340	393,340	393,340	--
Amounts available for appropriation	393,340	393,340	423,021	29,681
Charges to appropriations (outflows):				
Debt Service:				
Principal	281,413	281,413	236,137	45,276
Interest and fiscal charges	111,927	111,927	111,927	--
Total charges to appropriations	393,340	393,340	377,301	16,039
Budgetary fund balances, June 30	\$ --	\$ --	\$ 45,720	\$ 45,720

COUNTY OF YOLO

Budgetary Comparison Schedule
2020 Trane Engery
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 9,339,233	\$ 9,149,429	\$ (189,804)
Resources (inflows):				
Other financing sources	--	--	233,566	233,566
Total resources (inflows)	--	--	233,566	233,566
Amounts available for appropriation	--	9,339,233	9,382,995	43,762
Charges to appropriations (outflows):				
Current:				
General Government	--	--	6,419	(6,419)
Capital outlay	9,105,667	9,105,667	8,309,389	796,278
Total charges to appropriations	9,339,233	9,339,233	8,549,372	789,861
Budgetary fund balances, June 30	\$ (9,339,233)	\$ --	\$ 833,623	\$ 833,623

COUNTY OF YOLO

Budgetary Comparison Schedule
2020 Lease Revenue Bonds
For the Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ --	\$ 3,267,272	\$ 3,201,172	\$ (66,100)
Resources (inflows):				
Charges for services	1,096,200	1,126,707	1,229,165	102,458
Other financing sources	--	--	201,059	201,059
Total resources (inflows)	<u>1,096,200</u>	<u>1,126,707</u>	<u>1,430,224</u>	<u>303,517</u>
Amounts available for appropriation	<u>1,096,200</u>	<u>4,393,979</u>	<u>4,631,396</u>	<u>237,417</u>
Charges to appropriations (outflows):				
Current:				
General Government	\$ --	\$ --	\$ 39,377	\$ (39,377)
Capital outlay	--	3,182,266	3,351,749	(169,483)
Debt Service:				
Principal	1,211,713	1,211,713	611,901	599,812
Interest and fiscal charges	--	--	430,329	(430,329)
Total charges to appropriations	<u>1,211,713</u>	<u>4,393,979</u>	<u>4,433,356</u>	<u>(39,377)</u>
Budgetary fund balances, June 30	<u>\$ (115,513)</u>	<u>\$ --</u>	<u>\$ 198,040</u>	<u>\$ 198,040</u>

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Nonmajor Capital Projects Funds

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

NONMAJOR CAPITAL PROJECTS FUNDS

Accumulated Capital Outlay

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

Esparto Parks Improvements Project

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

Esparto Bridge Development Fee

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

County Facilities

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

Yolo Library

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

Juvenile Detention Facilities

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

COUNTY OF YOLO

Combining Balance Sheet Nonmajor Capital Projects Funds June 30, 2021

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	County Facilities
Assets				
Cash and Investments:				
Cash and investments	\$ 5,143,172	\$ 328,260	\$ --	\$ 22,336
Cash with fiscal agent	--	--	--	366,647
Total Cash and Investments	5,143,172	328,260	--	388,983
Receivables (net):				
Taxes receivable	29,803	--	--	--
Due from other governments	--	--	--	969,804
Total Assets	<u><u>\$ 5,172,975</u></u>	<u><u>\$ 328,260</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,358,787</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,218	\$ --	\$ --	\$ 243,597
Due to other governments	--	--	--	--
Total Liabilities	1,218	--	--	243,597
Fund Balances				
Restricted	5,171,757	--	--	--
Committed	--	328,260	--	--
Assigned	--	--	--	1,115,190
Total Fund Balances	5,171,757	328,260	--	1,115,190
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 5,172,975</u></u>	<u><u>\$ 328,260</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,358,787</u></u>

COUNTY OF YOLO

Combining Balance Sheet Nonmajor Capital Projects Funds June 30, 2021

	Knights Landing Levee CPF	Yolo Library	Total
Assets			
Cash and Investments:			
Cash and investments	\$ 1,057,591	\$ 879,436	\$ 7,430,795
Cash with fiscal agent	--	--	366,647
Total Cash and Investments	1,057,591	879,436	7,797,442
Receivables (net):			
Taxes receivable	--	--	29,803
Due from other governments	344,046	--	1,313,850
Total Assets	\$ 1,401,637	\$ 879,436	\$ 9,141,095
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 373,563	\$ 3,647	\$ 622,025
Due to other governments	--	1,515	1,515
Total Liabilities	373,563	5,162	623,540
Fund Balances			
Restricted	--	--	5,171,757
Committed	--	874,274	1,202,534
Assigned	1,028,074	--	2,143,264
Total Fund Balances	1,028,074	874,274	8,517,555
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,401,637	\$ 879,436	\$ 9,141,095

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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2021

	Accumulated Capital Outlay	Esparto Parks Improvements Project	Esparto Bridge Development Fee	County Facilities
Revenues:				
Taxes	\$ 3,073,569	\$ --	\$ --	\$ --
Revenue from use of money and property	--	909	--	--
Aid from other governments	668,736	118,001	--	969,804
Other	475,075	--	--	--
Total Revenues	4,217,380	118,910	--	969,804
Expenditures:				
Current:				
General government	283,052	--	--	27,439
Public ways & facilities	--	--	--	--
Capital outlay	--	--	--	1,264,048
Total Expenditures	283,052	--	--	1,291,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,934,328	118,910	--	(321,683)
Other Financing Sources (Uses):				
Transfers in	--	--	--	165,853
Transfers out	(2,500,138)	--	--	--
Total Other Financing Sources (Uses)	(2,500,138)	--	--	165,853
Changes in Fund Balances	1,434,190	118,910	--	(155,830)
Fund Balances - Beginning	3,737,567	209,350	--	1,271,020
Fund Balances - Ending	\$ 5,171,757	\$ 328,260	\$ --	\$ 1,115,190

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2021

	Knights Landing Levee CPF	Yolo Library	Total
Revenues:			
Taxes	\$ --	\$ --	\$ 3,073,569
Revenue from use of money and property	(2,253)	2,316	972
Aid from other governments	354,385	--	2,110,926
Other	--	--	475,075
Total Revenues	352,132	2,316	5,660,542
Expenditures:			
Current:			
General government	--	1,717	312,208
Public ways & facilities	5,058	--	5,058
Capital outlay	841,000	129,669	2,234,717
Total Expenditures	846,058	131,386	2,551,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	(493,926)	(129,070)	3,108,559
Other Financing Sources (Uses):			
Transfers in	1,522,000	750,000	2,437,853
Transfers out	--	--	(2,500,138)
Total Other Financing Sources (Uses)	1,522,000	750,000	(62,285)
Changes in Fund Balances	1,028,074	620,930	3,046,274
Fund Balances - Beginning	--	253,344	5,471,281
Fund Balances - Ending	\$ 1,028,074	\$ 874,274	\$ 8,517,555

COUNTY OF YOLO

Budgetary Comparison Schedule Accumulated Capital Outlay For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (284,889)	\$ 564,499	\$ 3,737,567	\$ 3,173,068
Resources (inflows):				
Taxes	3,073,525	3,073,525	3,073,569	44
Revenue from use of money and property	5,000	5,000	--	(5,000)
Aid from other governments	720,090	720,090	668,736	(51,354)
Other revenue	--	--	475,075	475,075
Total resources (inflows)	3,798,615	3,798,615	4,217,380	418,765
Amounts available for appropriation	3,513,726	4,363,114	7,954,947	3,591,833
Charges to appropriations (outflows):				
Current:				
General government	545,530	545,530	283,052	262,478
Capital outlay	379,091	379,091	--	379,091
Other financing uses	2,589,105	3,438,493	2,500,138	938,355
Total charges to appropriations	3,513,726	4,363,114	2,783,190	1,579,924
Budgetary fund balances, June 30	\$ --	\$ --	\$ 5,171,757	\$ 8,344,825

COUNTY OF YOLO

Budgetary Comparison Schedule Esparto Parks Improvements Project For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ 204,035	\$ 204,035	\$ 209,350	\$ 5,315
Resources (inflows):				
Revenue from use of money and property	--	--	909	909
Aid from other governments	--	--	118,001	118,001
Total resources (inflows)	--	--	118,910	118,910
Amounts available for appropriation	204,035	204,035	328,260	124,225
Charges to appropriations (outflows):				
Current:				
Capital outlay	204,035	204,035	--	204,035
Total charges to appropriations	204,035	204,035	--	204,035
Budgetary fund balances, June 30	\$ --	\$ --	\$ 328,260	\$ 333,575

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee
 For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ (4,216)	\$ (4,216)	\$ --	\$ 4,216
Resources (inflows):				
Revenue from use of money and property	4,216	4,216	--	(4,216)
Total resources (inflows)	4,216	4,216	--	(4,216)

COUNTY OF YOLO

Budgetary Comparison Schedule County Facilities For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 678,363	\$ 678,363	\$ 1,271,020	\$ 592,657
Resources (inflows):				
Aid from other governments	835,436	1,137,026	969,804	(167,222)
Other financing sources	2,060,000	2,060,000	165,853	(1,894,147)
Total resources (inflows)	2,895,436	3,197,026	1,135,657	(2,061,369)
Amounts available for appropriation	3,573,799	3,875,389	2,406,677	(1,468,712)
Charges to appropriations (outflows):				
Current:				
General government	126,132	344,782	27,439	317,343
Capital outlay	3,447,667	3,530,607	1,264,048	2,266,559
Total charges to appropriations	3,573,799	3,875,389	1,291,487	2,583,902
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,115,190	\$ 1,115,190

COUNTY OF YOLO

Budgetary Comparison Schedule
Knights Landing Levee
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 3,274,299	\$ --	\$ (3,274,299)
Revenue from use of money and property	--	--	(2,253)	(2,253)
Other financing sources	--	589,000	1,522,000	933,000
Total resources (inflows)	--	589,000	1,519,747	930,747
Amounts available for appropriation	--	3,863,299	1,519,747	(2,343,552)
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	--	--	5,058	(5,058)
Capital outlay	--	3,863,299	841,000	3,022,299
Total charges to appropriations	--	3,863,299	846,058	3,017,241
Budgetary fund balances, June 30	\$ --	\$ --	\$ 673,689	\$ 673,689

COUNTY OF YOLO

Budgetary Comparison Schedule Yolo Library For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ 219,539	\$ 253,344	\$ 33,805
Resources (inflows):				
Revenue from use of money and property	--	--	2,316	2,316
Other financing sources	--	750,000	750,000	--
Total resources (inflows)	--	750,000	752,316	2,316
Amounts available for appropriation	--	969,539	1,005,660	36,121
Charges to appropriations (outflows):				
Current:				
General government	--	100,000	1,717	98,283
Capital outlay	--	869,539	129,669	739,870
Total charges to appropriations	--	969,539	131,386	838,153
Budgetary fund balances, June 30	\$ --	\$ --	\$ 874,274	\$ 874,274

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Internal Service Funds

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

INTERNAL SERVICE FUNDS

Yolo Electric

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

Equipment Replacement

This fund was established to accumulate funds for equipment replacement.

Fleet Services

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

Telephone

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

Unemployment Self-Insurance

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

Dental Self-Insurance

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

Pension Funding

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

COUNTY OF YOLO

Combining Statement of Fund Net Position
Internal Service Funds
June 30, 2021

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 2,429,115	\$ 534,074	\$ 1,144,945
Restricted cash with fiscal agent	--	--	--	--
Accounts receivable	204,598	--	2,791	--
Due from other governments	1,076,356	--	--	--
Due from other funds	--	--	--	--
Inventory	--	--	21,982	36,893
Prepaid expenses	28,383	--	--	--
Total Current Assets	1,309,337	2,429,115	558,847	1,181,838
Noncurrent Assets:				
Capital Assets:				
Depreciable:				
Infrastructure	--	--	--	546,927
Structures and improvements	29,896,556	--	--	2,475,726
Equipment	--	--	94,955	6,915,208
Software	--	--	9,640	110,850
Accumulated depreciation	(8,366,334)	--	(75,233)	(8,071,572)
Total Noncurrent Assets	21,530,222	--	29,362	1,977,139
Total Assets	22,839,559	2,429,115	588,209	3,158,977
Total assets	22,839,559	2,429,115	588,209	3,158,977
LIABILITIES				
Current Liabilities:				
Interest payable	88,621	--	--	16,308
Accounts payable	215,877	--	70,390	773
Accrued salaries and benefits	1,377	--	7,841	14,598
Compensated absences	--	--	14,000	38,000
Current portion of certificates of participation	845,000	--	--	--
Current portion of loans payable	419,392	--	--	--
Current portion of capital lease payable	--	--	--	153,337
Current portion of estimated self-insurance claims payable	--	--	--	--
Due to other funds	2,893,710	--	1,281	2,385
Total Current Liabilities	4,463,977	--	93,512	225,401
Noncurrent Liabilities:				
Estimated self-insurance claims payable	--	--	--	--
Compensated absences	--	--	4,389	10,453
Certificates of participation	16,175,000	--	--	--
Loans payable	1,640,945	--	--	--
Capital lease payable	--	--	--	325,599
Total Liabilities	22,279,922	--	97,901	561,453
NET POSITION				
Net investment in capital assets	2,449,885	--	29,362	1,977,139
Unrestricted	(1,890,248)	2,429,115	460,946	620,385
Total Net Position	\$ 559,637	\$ 2,429,115	\$ 490,308	\$ 2,597,524

continued

COUNTY OF YOLO

Combining Statement of Fund Net Position
Internal Service Funds
June 30, 2021

	Unemployment Self-Insurance	Dental Self - Insurance	Pension Funding	Total
ASSETS				
Current Assets:				
Cash and investments	\$ 646,745	\$ 875,056	\$ 128,004	\$ 5,757,939
Restricted cash with fiscal agent	--	--	6,653,345	6,653,345
Accounts receivable	--	--	--	207,389
Due from other governments	--	9,961	5,024	1,091,341
Due from other funds	--	57,987	863,872	921,859
Inventory	--	--	--	58,875
Prepaid expenses	--	--	--	28,383
Total Current Assets	646,745	943,004	7,650,245	14,719,131
Noncurrent Assets:				
Capital Assets:				
Depreciable:				
Infrastructure	--	--	--	546,927
Structures and improvements	--	--	--	32,372,282
Equipment	--	--	--	7,010,163
Software	--	--	--	120,490
Accumulated depreciation	--	--	--	(16,513,139)
Total Noncurrent Assets	--	--	--	23,536,723
Total Assets	646,745	943,004	7,650,245	38,255,854
Total assets	646,745	943,004	7,650,245	38,255,854
LIABILITIES				
Current Liabilities:				
Interest payable	--	--	--	104,929
Accounts payable	--	71,497	--	358,537
Accrued salaries and benefits	--	--	--	23,816
Compensated absences	--	--	--	52,000
Current portion of certificates of participation	--	--	--	845,000
Current portion of loans payable	--	--	--	419,392
Current portion of capital lease payable	--	--	--	153,337
Current portion of estimated self-insurance claims payable	32,538	57,987	--	90,525
Due to other funds	--	--	--	2,897,376
Total Current Liabilities	32,538	129,484	--	4,944,912
Noncurrent Liabilities:				
Estimated self-insurance claims payable	606,167	241,039	--	847,206
Compensated absences	--	--	--	14,842
Certificates of participation	--	--	--	16,175,000
Loans payable	--	--	--	1,640,945
Capital lease payable	--	--	--	325,599
Total Liabilities	638,705	370,523	--	23,948,504
NET POSITION				
Net investment in capital assets	--	--	--	4,456,386
Unrestricted	8,040	572,481	7,650,245	9,850,964
Total Net Position	\$ 8,040	\$ 572,481	\$ 7,650,245	\$ 14,307,350

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Yolo Electric	Equipment Replacement	Fleet Services	Telephone
Operating Revenues				
Charges for services	\$ 2,702,797	\$ --	\$ 1,637,296	\$ 1,224,317
Other revenue	800,769	--	2,310	--
Total Operating Revenues	3,503,566	--	1,639,606	1,224,317
Operating Expenses:				
Salaries and employee benefits	51,527	--	487,836	422,784
Services and supplies	2,386,761	190,770	1,161,986	191,495
Other	--	--	--	196
Depreciation	936,727	--	163	121,541
Total Operating Expenses	3,375,015	190,770	1,649,985	736,016
Operating Income (Loss)	128,551	(190,770)	(10,379)	488,301
Non-Operating Revenues (Expenses):				
Interest income	104,272	2,790	--	--
Interest expense	(1,004,625)	--	--	(22,664)
Capital contribution	--	(24,284)	--	--
Non-operating revenues	507,500	--	--	--
Total Non-Operating Revenues (Expenses)	(392,853)	(21,494)	--	(22,664)
Net Income (Loss) Before Transfers	(264,302)	(212,264)	(10,379)	465,637
Transfers:				
Transfers in	--	328,181	294	4,371
Transfers out	(218,819)	(170,325)	--	--
Changes in Net Position	(483,121)	(54,408)	(10,085)	470,008
Net Position - Beginning of Year	1,042,758	2,483,523	500,393	2,127,516
Net Position - End of Year	<u>\$ 559,637</u>	<u>\$ 2,429,115</u>	<u>\$ 490,308</u>	<u>\$ 2,597,524</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Unemployment Self-Insurance	Dental Self-Insurance	Pension Funding	Total
Operating Revenues				
Charges for services	\$ 431,080	\$ 2,115,097	\$ 27,979,509	\$ 36,090,096
Other revenue	334	--	--	803,413
Total Operating Revenues	431,414	2,115,097	27,979,509	36,893,509
Operating Expenses:				
Salaries and employee benefits	337,736	--	--	1,299,883
Services and supplies	1,639	2,365,125	27,530	6,325,306
Other	--	--	27,593,433	27,593,629
Depreciation	--	--	--	1,058,431
Total Operating Expenses	339,375	2,365,125	27,620,963	36,277,249
Operating Income (Loss)	92,039	(250,028)	358,546	616,260
Non-Operating Revenues (Expenses):				
Interest income	--	--	604,194	711,256
Interest expense	--	--	--	(1,027,289)
Capital contribution	--	--	--	(24,284)
Non-operating revenues	--	--	--	507,500
Total Non-Operating Revenues (Expenses)	--	--	604,194	167,183
Net Income (Loss) Before Transfers	92,039	(250,028)	962,740	783,443
Transfers:				
Transfers in	--	--	--	332,846
Transfers out	--	--	--	(389,144)
Changes in Net Position	92,039	(250,028)	962,740	727,145
Net Position - Beginning of Year	(83,999)	822,509	6,687,505	13,580,205
Net Position - End of Year	\$ 8,040	\$ 572,481	\$ 7,650,245	\$ 14,307,350

COUNTY OF YOLO

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2021

	Yolo Electric	Equipment Replacement	Fleet Service	Telephone
CASH FLOWS FROM				
OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 70,766	\$ --	\$ 14,049	\$ 23,121
Cash receipts from interfund services	2,704,108	--	1,633,342	1,194,342
Cash paid to suppliers for goods and services	(2,332,811)	(349,575)	(1,149,687)	(577,253)
Cash paid to employees for services	(50,150)	--	(485,929)	(424,766)
Cash receipts (Paid) from deposits	167,500	--	--	--
Net Cash Provided (Used) by Operating Activities	559,413	(349,575)	11,775	215,444
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Transfers in from other funds	1,258,040	328,181	294	4,371
Transfers to other funds	(218,819)	(170,325)	--	--
Interest payments	104,272	--	--	--
Net Cash Provided (Used) by Noncapital Financing Activities	1,143,493	157,856	294	4,371
CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	(1,197,809)	--	--	(147,356)
Interest payments related to capital debt	(1,012,597)	--	--	(25,422)
Federal interest subsidy	507,500	--	--	--
Capital contribution	--	(24,284)	--	--
Payments related to the acquisition of capital assets	--	--	(29,525)	(153,410)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,702,906)	(24,284)	(29,525)	(326,188)
CASH FLOWS FROM INVESTING				
ACTIVITIES				
Interest received	--	2,790	--	--
Net Cash Provided by Investing Activities	--	2,790	--	--
Net Change in Cash and Cash Equivalents	--	(213,213)	(17,456)	(106,373)
Cash and Cash Equivalents, Beginning of Year	--	2,642,328	551,530	1,251,318
Cash and Cash Equivalent, End of Year	<u>\$ --</u>	<u>\$ 2,429,115</u>	<u>\$ 534,074</u>	<u>\$ 1,144,945</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2021

	Unemployment Self-Insurance	Dental Self-Insurance	Pension Funding	Total
CASH FLOWS FROM				
OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 3,890	\$ 346,595	\$ 820,589	\$ 1,279,010
Cash receipts from interfund services	427,190	1,752,663	27,015,696	34,727,341
Cash paid to suppliers for goods and services	(516,020)	(2,335,781)	(27,620,963)	(34,882,090)
Cash paid to employees for services	--	--	--	(960,845)
Cash receipts (Paid) from deposits	--	--	--	167,500
Net Cash Provided (Used) by Operating Activities	(84,940)	(236,523)	215,322	330,916
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Transfers in from other funds	--	--	--	1,590,886
Transfers to other funds	--	--	--	(389,144)
Interest payments	--	--	--	104,272
Net Cash Provided (Used) by Noncapital Financing Activities	--	--	--	1,306,014
CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Principal repayments related to capital debt	--	--	--	(1,345,165)
Interest payments related to capital debt	--	--	--	(1,038,019)
Federal interest subsidy	--	--	--	507,500
Capital contribution	--	--	--	(24,284)
Payments related to the acquisition of capital assets	--	--	--	(182,935)
Net Cash Provided (Used) by Capital and Related Financing Activities	--	--	--	(2,082,903)
CASH FLOWS FROM INVESTING				
ACTIVITIES				
Interest received	--	--	604,194	606,984
Net Cash Provided by Investing Activities	--	--	604,194	606,984
Net Change in Cash and Cash Equivalents	(84,940)	(236,523)	819,516	161,011
Cash and Cash Equivalents, Beginning of Year	731,685	1,111,579	5,961,833	12,250,273
Cash and Cash Equivalent, End of Year	<u>\$ 646,745</u>	<u>\$ 875,056</u>	<u>\$ 6,781,349</u>	<u>\$ 12,411,284</u>

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)

Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Yolo Electric	Equipment Replacement	Fleet Service	Telephone
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 128,551	\$ (190,770)	\$ (10,379)	\$ 488,301
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	936,727	--	163	121,541
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(8,870)	--	(1,146)	--
Due from other governments	(719,823)	--	--	3,534
Due from other funds	--	--	--	--
Inventory	--	--	8,931	(10,390)
Prepaid expenses	(26,200)	--	--	--
Deposits	167,500	--	--	--
Increase (decrease) in:				
Accounts payable	80,151	(158,805)	12,182	(385,431)
Accrued salaries and benefits	1,377	--	793	(1,795)
Current portion of estimated claims payable	--	--	--	--
Due to other governments	--	--	(83)	--
Due to other funds	--	--	200	(129)
Compensated absences	--	--	1,114	(187)
Estimated self-insurance claims payable	--	--	--	--
Net Cash Provided (Used) by Operating Activities	\$ 559,413	\$ (349,575)	\$ 11,775	\$ 215,444

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)

Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Unemployment Self-Insurance	Dental Self-Insurance	Pension Funding	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 92,039	\$ (250,028)	\$ 358,546	\$ 616,260
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	--	--	--	1,058,431
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	--	--	--	(10,016)
Due from other governments	--	(9,718)	(1,643)	(727,650)
Due from other funds	--	(6,121)	(141,581)	(147,702)
Inventory	--	--	--	(1,459)
Prepaid expenses	--	--	--	(26,200)
Deposits	--	--	--	167,500
Increase (decrease) in:				
Accounts payable	--	32,436	--	(419,467)
Accrued salaries and benefits	--	--	--	375
Current portion of estimated claims payable	(200,294)	6,121	--	(194,173)
Due to other governments	--	--	--	(83)
Due to other funds	--	--	--	71
Compensated absences	--	--	--	927
Estimated self-insurance claims payable	23,315	(9,213)	--	14,102
Net Cash Provided (Used) by Operating Activities	<u>\$ (84,940)</u>	<u>\$ (236,523)</u>	<u>\$ 215,322</u>	<u>\$ 330,916</u>

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CUSTODIAL FUNDS

The “Property Tax” Fund accounts for the levy, collection, and distribution of property taxes collected in the County.

The “Cities” Fund accounts for the collection and distribution of taxes and fees on behalf of the cities within Yolo County.

“Redevelopment Successor Agencies” Fund accounts for the “wind down” of redevelopment agency activities.

“Local Transportation Fund” accounts for the ¼% sales tax allocated for transit purposes that the County distributes to the County and cities per instructions submitted by Sacramento Area Council of Governments.

“Special District and School Bond Funds” account for the collection and distribution of voter-approved bonded indebtedness property taxes and for the payment of related debt.

“Public Administrator-Guardian” Fund accounts for client funds held in a custodial capacity by the County.

“Other” Fund is to account for the collection of fees and other payments collected on behalf of the State and other local agencies.

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COUNTY OF YOLO

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other	Total Custodial Funds Other
ASSETS								
Cash and investments	\$ 13,353,186	\$ 6,858,939	\$ 466,534	\$ 17,022,049	\$ 32,225,074	\$ --	\$ 420,934,585	\$ 490,860,367
Cash on hand	--	18,687	--	--	--	--	194,643	213,330
Cash with fiscal agent	--	--	--	--	--	2,208,167	1,229,889	3,438,056
Taxes receivable	12,965,004	--	--	--	--	--	--	12,965,004
Accounts receivable	130,454	--	--	--	--	--	--	130,454
Due from other governments	--	21,892	--	2,492,161	--	--	29,893	2,543,946
Due from other funds	1,568,428	--	--	--	--	--	--	1,568,428
Total Assets	<u>\$ 28,017,072</u>	<u>\$ 6,899,518</u>	<u>\$ 466,534</u>	<u>\$ 19,514,210</u>	<u>\$ 32,225,074</u>	<u>\$ 2,208,167</u>	<u>\$ 422,389,010</u>	<u>\$ 511,719,585</u>
LIABILITIES								
Interest Payable	--	--	--	--	65,031,459	--	--	65,031,459
Accounts payable	65,958	--	--	--	--	--	1,735	67,693
Due to other governments	7,347,119	6,899,518	466,534	15,210,377	--	--	11,144	29,934,692
Due to other funds	1,634,337	--	--	241,946	--	--	--	1,876,283
Amounts held for others	43,473	--	--	--	--	2,208,167	4,044,878	6,296,518
Unearned revenue	28,946	--	--	--	--	--	--	28,946
Bonds payable	--	--	--	--	98,413,895	--	--	98,413,895
Total Liabilities	<u>\$ 9,119,833</u>	<u>\$ 6,899,518</u>	<u>\$ 466,534</u>	<u>\$ 15,452,323</u>	<u>\$ 163,445,354</u>	<u>\$ 2,208,167</u>	<u>\$ 4,057,757</u>	<u>\$ 201,649,486</u>
NET POSITION								
Restricted for:								
Investment pool participants	--	--	--	--	--	--	418,346,358	418,346,358
Individuals, organizations, and other governments	18,897,239	--	--	4,061,887	(131,220,280)	--	(15,105)	(108,276,259)
Total Net Position	<u>\$ 18,897,239</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,061,887</u>	<u>\$ (131,220,280)</u>	<u>\$ --</u>	<u>\$ 418,331,253</u>	<u>\$ 310,070,099</u>

COUNTY OF YOLO

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Fiscal Year Ended June 30, 2021

	Property Tax	Cities	Redevelopment Successor Agencies	Local Transportation Fund	Special District and School Bond Funds	Public Administrator- Guardian	Other	Total Custodial Funds Other
ADDITIONS								
Contributions to investment pool	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 632,330,071	\$ 632,330,071
Taxes	--	110,972,219	55,271,037	12,909,771	27,198,090	--	--	206,351,117
Fines, forfeitures and penalties	2,092,344	202,458	--	--	--	--	--	2,294,802
Aid from other governments	--	1,690,888	90,700	--	160,138	--	--	1,941,726
Interest and investment income	446,246	5,326	9,238	62,503	(94,805)	--	487,857	916,365
Miscellaneous additions	--	7,601,967	--	--	5,265,392	--	7,107	12,874,466
Total Additions	<u>\$ 2,538,590</u>	<u>\$ 120,472,858</u>	<u>\$ 55,370,975</u>	<u>\$ 12,972,274</u>	<u>\$ 32,528,815</u>	<u>\$ --</u>	<u>\$ 632,825,035</u>	<u>\$ 856,708,547</u>
DEDUCTIONS								
Distributions from investment pool	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 572,193,064	\$ 572,193,064
Payments to other governmental institutions	--	120,020,050	57,125,973	11,902,087	9,084,940	--	33,305,304	231,438,354
Bond redemptions	--	--	--	--	18,870,686	--	--	18,870,686
Interest on bonds	--	--	--	--	9,057,238	--	--	9,057,238
Services and supplies	--	91,583	24,241	516,712	5,115	--	--	637,651
Miscellaneous deductions	667,162	--	--	--	284,000	--	7,159	958,321
Total Deductions	<u>\$ 667,162</u>	<u>\$ 120,111,633</u>	<u>\$ 57,150,214</u>	<u>\$ 12,418,799</u>	<u>\$ 37,301,979</u>	<u>\$ --</u>	<u>\$ 572,200,223</u>	<u>\$ 799,850,010</u>
Changes in Net Position	1,871,428	361,225	(1,779,239)	553,475	(4,773,164)	--	60,624,812	56,858,537
Net position - beginning of year	--	--	--	--	--	--	357,721,392	357,721,392
Net position- restated	<u>17,025,811</u>	<u>(361,225)</u>	<u>1,779,239</u>	<u>3,508,412</u>	<u>(126,447,116)</u>	<u>--</u>	<u>(14,951)</u>	<u>(104,509,830)</u>
Net position - ending of year	<u>\$ 18,897,239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,061,887</u>	<u>\$ (131,220,280)</u>	<u>\$ -</u>	<u>\$ 418,331,253</u>	<u>\$ 310,070,099</u>

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Component Units Fire Districts Combining Fund Statements

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COUNTY OF YOLO

Combining Balance Sheet Component Unit Fire Districts June 30, 2021

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 1,233,176	\$ 206,774	\$ 1,426,689	\$ 838,828
Imprest cash	--	200	--	20
Total cash and investments	1,233,176	206,974	1,426,689	838,848
Receivables (net):				
Taxes receivable	247	455	5,466	2,491
Accounts receivable	--	28,431	--	--
Due from other governments	--	290,583	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 1,233,423</u>	<u>\$ 526,443</u>	<u>\$ 1,432,155</u>	<u>\$ 841,339</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 2,607	\$ 9,413	\$ --	\$ 17,546
Accrued payroll	1,359	2,417	--	3,344
Due to other governments	1,146	--	--	10,176
Total Liabilities	<u>5,112</u>	<u>11,830</u>	<u>--</u>	<u>31,066</u>
Fund Balances				
Committed	117,561	8,715	--	62,316
Assigned	540,686	36,693	1,296,599	644,660
Unassigned	570,064	469,205	135,556	103,297
Total Fund Balances	<u>1,228,311</u>	<u>514,613</u>	<u>1,432,155</u>	<u>810,273</u>
Total Liabilities and Fund Balances	<u>\$ 1,233,423</u>	<u>\$ 526,443</u>	<u>\$ 1,432,155</u>	<u>\$ 841,339</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2021

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u>Fire</u>	<u>Fire</u>	<u>Fire</u>	<u>Fire</u>
Assets				
Cash and Investments:				
Cash and cash equivalents	\$ 386,502	\$ 411,680	\$ 883,554	\$ 759,910
Imprest cash	--	--	50	--
Total cash and investments	<u>386,502</u>	<u>411,680</u>	<u>883,604</u>	<u>759,910</u>
Receivables (net):				
Taxes receivable	446	3,529	2,032	8,002
Accounts receivable	--	--	--	--
Due from other governments	--	--	--	--
Prepaid items	--	175	--	--
Total Assets	<u><u>\$ 386,948</u></u>	<u><u>\$ 415,384</u></u>	<u><u>\$ 885,636</u></u>	<u><u>\$ 767,912</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 3,359	\$ 14,960	\$ 9,416	\$ --
Accrued payroll	438	9,312	7,214	--
Due to other governments	<u>1,957</u>	<u>5,479</u>	<u>6,003</u>	<u>267,906</u>
Total Liabilities	<u>5,754</u>	<u>29,751</u>	<u>22,633</u>	<u>267,906</u>
Fund Balances				
Committed	117,279	--	98,340	87,702
Assigned	100,163	343,846	703,222	391,093
Unassigned	<u>163,752</u>	<u>41,787</u>	<u>61,441</u>	<u>21,211</u>
Total Fund Balances	<u>381,194</u>	<u>385,633</u>	<u>863,003</u>	<u>500,006</u>
Total Liabilities and Fund Balances	<u><u>\$ 386,948</u></u>	<u><u>\$ 415,384</u></u>	<u><u>\$ 885,636</u></u>	<u><u>\$ 767,912</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet Component Unit Fire Districts June 30, 2021

	No Mans Land Fire	Springlake Fire	Total
Assets			
Cash and Investments:			
Cash and cash equivalents	\$ 42,210	\$ 248,329	\$ 6,437,652
Imprest cash	--	--	270
Total cash and investments	42,210	248,329	6,437,922
Receivables (net):			
Taxes receivable	--	5,694	28,362
Accounts receivable	--	--	28,431
Due from other governments	--	--	290,583
Prepaid items	--	--	175
Total Assets	<u>\$ 42,210</u>	<u>\$ 254,023</u>	<u>\$ 6,785,473</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ --	\$ 6,222	\$ 63,523
Accrued payroll	--	--	24,084
Due to other governments	39,332	247,801	579,800
Total Liabilities	<u>39,332</u>	<u>254,023</u>	<u>667,407</u>
Fund Balances			
Committed	5,051	--	496,964
Assigned	--	--	4,056,962
Unassigned	(2,173)	--	1,564,140
Total Fund Balances	<u>2,878</u>	<u>--</u>	<u>6,118,066</u>
Total Liabilities and Fund Balances	<u>\$ 42,210</u>	<u>\$ 254,023</u>	<u>\$ 6,785,473</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Balance Sheet to the Statement of Net Position - Component Unit Fire Districts June 30, 2021

Fund Balances - Total Component Unit Fire Districts funds	\$	6,118,066
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Amounts reported for component units in the statement
of net position are different because:

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the governmental funds.

Nondepreciable	105,114
Depreciable, net	4,128,865

Long-term liabilities, including bonds payable, are not due and payable
in the current period, and therefore are not reported in the governmental funds.

Compensated absences	<u>(49,146)</u>
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Net position of Component Unit Fire Districts	<u><u>\$</u></u>	<u>10,302,899</u>
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COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Component Unit Fire Districts

For the Fiscal Year Ended June 30, 2021

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
Revenues:				
Taxes	\$ 184,073	\$ 206,810	\$ 603,216	\$ 191,092
Licenses, permits, and franchises	33,265	50,462	--	12,716
Revenue from use of money and property	1,370	--	2,358	410
Aid from other governments	63,160	2,385	10,842	72,384
Charges for services	62,918	297,567	210,806	101,679
Other revenue	268	5,609	--	112
Total Revenues	<u>345,054</u>	<u>562,833</u>	<u>827,222</u>	<u>378,393</u>
Expenditures:				
Current:				
Public protection	190,120	433,821	898,614	331,629
Capital outlay	--	61,087	--	--
Total Expenditures	<u>190,120</u>	<u>494,908</u>	<u>898,614</u>	<u>331,629</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	154,934	67,925	(71,392)	46,764
Changes in Fund Balances	<u>154,934</u>	<u>67,925</u>	<u>(71,392)</u>	<u>46,764</u>
Fund Balances - Beginning	<u>1,073,377</u>	<u>446,688</u>	<u>1,503,547</u>	<u>763,509</u>
Fund Balances - Ending	<u>\$ 1,228,311</u>	<u>\$ 514,613</u>	<u>\$ 1,432,155</u>	<u>\$ 810,273</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Component Unit Fire Districts
For the Fiscal Year Ended June 30, 2021

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
Revenues:				
Taxes	\$ 94,265	\$ 368,508	\$ 362,799	\$ 372,673
Licenses, permits, and franchises	22,121	--	56,899	--
Revenue from use of money and property	--	--	7,714	1,177
Aid from other governments	10,503	1,584	72,593	3,275
Charges for services	15,214	69,151	250,201	--
Other revenue	3,184	137	115	--
Total Revenues	<u>145,287</u>	<u>439,380</u>	<u>750,321</u>	<u>377,125</u>
Expenditures:				
Current:				
Public protection	73,280	449,422	533,092	382,389
Capital outlay	195,229	239,032	--	--
Total Expenditures	<u>268,509</u>	<u>688,454</u>	<u>533,092</u>	<u>382,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,222)	(249,074)	217,229	(5,264)
Changes in Fund Balances	<u>(123,222)</u>	<u>(249,074)</u>	<u>217,229</u>	<u>(5,264)</u>
Fund Balances - Beginning	<u>504,416</u>	<u>634,707</u>	<u>645,774</u>	<u>505,270</u>
Fund Balances - Ending	<u>\$ 381,194</u>	<u>\$ 385,633</u>	<u>\$ 863,003</u>	<u>\$ 500,006</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Component Unit Fire Districts For the Fiscal Year Ended June 30, 2021

	No Mans Land Fire	Springlake Fire	Total
Revenues:			
Taxes	\$ 10,400	\$ 505,206	\$ 2,899,042
Licenses, permits, and franchises	--	--	175,463
Revenue from use of money and property	--	--	13,029
Aid from other governments	16,237	1,120	254,083
Charges for services	16,261	49,697	1,073,494
Other revenue	--	--	9,425
Total Revenues	<u>42,898</u>	<u>556,023</u>	<u>4,424,536</u>
Expenditures:			
Current:			
Public protection	39,488	556,024	3,887,879
Capital outlay	--	--	495,348
Total Expenditures	<u>39,488</u>	<u>556,024</u>	<u>4,383,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,410	(1)	41,309
Changes in Fund Balances	<u>3,410</u>	<u>(1)</u>	<u>41,309</u>
Fund Balances - Beginning	<u>(532)</u>	<u>1</u>	<u>6,076,757</u>
Fund Balances - Ending	<u>\$ 2,878</u>	<u>\$ --</u>	<u>\$ 6,118,066</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Statement of Activities - Component Unit Fire Districts
For the Fiscal Year Ended June 30, 2021

Changes in fund balances - Total Component Unit Fire Districts funds	\$	41,309
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Amounts reported for component units in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets, infrastructure, and other related capital assets adjustments	\$	552,115	
Less current year depreciation and loss on disposal of capital assets		<u>(414,111)</u>	
			138,004

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(2,781)	
Change in interest payable	<u>--</u>	<u>(2,781)</u>

Change in net position of Component Unit Fire Districts	\$	<u><u>176,532</u></u>
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STATISTICAL SECTION

COUNTY OF YOLO

Statistical Section

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess a government's economic condition.

CONTENTS
FINANCIAL TRENDS These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.
DEBT CAPACITY These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt.
ECONOMIC AND DEMOGRAPHIC INFORMATION These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.
OPERATING INFORMATION These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year.

COUNTY OF YOLO, CALIFORNIA
NET POSITION BY COMPONENT (UNAUDITED)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>
Governmental Activities										
Net investment in capital assets	\$ 139,314,244	\$ 139,605,079	\$ 143,971,864	\$ 145,056,105	\$ 148,504,830	\$ 158,355,691	\$ 149,521,775	\$ 201,809,051	\$ 219,293,260	\$ 231,057,777
Restricted	59,339,567	76,649,517	92,982,216	100,872,887	106,551,444	108,958,607	121,726,930	122,874,729	137,203,988	145,840,790
Unrestricted	(37,858,138)	(38,197,913)	(42,327,041)	(264,007,024)	(255,834,557)	(250,551,166)	(206,494,891)	(232,116,475)	(264,110,350)	(243,001,246)
Subtotal governmental activities net position	160,795,673	178,056,683	194,627,039	(18,078,032)	(778,283)	16,763,132	64,753,814	92,567,305	92,386,899	133,897,321
Business-Type Activities										
Net investment in capital assets	14,779,293	14,075,943	13,350,030	12,635,964	12,685,175	13,308,712	13,715,993	18,066,972	18,809,510	23,435,147
Restricted	17,347,814	16,230,177	18,113,968	18,052,586	15,683	15,683	15,670	15,683	15,683	15,683
Unrestricted	(9,963,696)	(19,514,205)	(18,817,214)	(21,878,083)	598,425	3,634,431	6,779,206	440,552	(649,572)	(6,521,832)
Subtotal business-type activities net position	22,163,411	10,791,915	12,646,784	8,810,467	13,299,283	16,958,826	20,510,869	18,523,207	18,175,621	16,928,998
Primary Government										
Net investment in capital assets	154,093,537	153,681,022	157,321,894	157,692,069	161,190,005	171,664,403	163,237,768	219,876,023	238,102,770	254,492,924
Restricted	76,687,381	92,879,694	111,096,184	118,925,473	106,567,127	108,974,290	121,742,600	122,890,412	137,219,671	145,856,473
Unrestricted	(47,821,834)	(57,712,118)	(61,144,255)	(285,885,107)	(255,236,132)	(246,916,735)	(199,715,685)	(231,675,923)	(264,759,922)	(249,523,078)
Total primary government net position	\$ 182,959,084	\$ 188,848,598	\$ 207,273,823	\$ (9,267,565)	\$ 12,521,000	\$ 33,721,958	\$ 85,264,683	\$ 111,090,512	\$ 110,562,520	\$ 150,826,319

Notes:

- (1) Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted when 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Source:

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
CHANGES IN NET POSITION (UNAUDITED)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>
Expenses										
Governmental Activities:										
General government	\$ 23,829,962	\$ 26,301,699	\$ 24,977,358	\$ 23,818,295	\$ 18,638,959	\$ 25,138,616	\$ 25,036,813	\$ 24,970,062	\$ 31,245,194	\$ 23,086,416
Public protection	82,313,745	84,140,855	87,982,661	92,197,448	92,770,686	97,361,010	111,989,852	114,474,923	124,828,940	121,063,940
Public ways and facilities	6,919,796	9,488,722	9,091,789	9,084,534	13,968,632	9,424,273	4,888,144	14,674,800	13,168,613	12,845,336
Health and sanitation	42,991,108	41,731,884	41,461,501	42,284,657	40,260,215	50,235,293	61,114,801	65,157,748	71,857,722	78,730,705
Public assistance	71,512,232	71,405,393	77,182,919	87,554,833	88,942,483	92,421,309	100,991,863	111,145,394	120,595,435	126,904,969
Education	6,565,213	6,506,885	6,689,369	6,498,714	6,274,531	7,224,461	7,730,450	7,923,266	8,493,543	8,253,728
Recreation and cultural services	2,149,533	2,162,665	2,012,644	1,895,022	1,973,130	2,015,703	2,355,703	2,194,642	3,214,776	3,193,063
Debt Service:										
Interest	1,251,240	1,227,602	2,578,994	2,211,577	2,063,141	1,747,563	2,244,868	2,035,440	2,300,581	2,492,739
Bond issuance cost	-	645,408	-	-	238,261	-	501,337	-	-	-
Subtotal governmental activities	237,532,829	243,611,113	251,977,235	265,545,080	265,130,038	285,568,228	316,853,831	342,576,275	375,704,804	376,570,895
Business-Type Activities:										
Airport	302,761	402,234	641,333	383,009	444,737	395,090	338,470	366,903	375,758	340,663
Central Landfill	8,694,179	17,138,821	8,970,185	10,053,914	8,797,334	12,413,824	12,283,501	17,613,249	20,721,455	24,696,469
Total Business-Type Activities	8,996,940	17,541,055	9,611,518	10,436,923	9,242,071	12,808,914	12,621,971	17,980,152	21,097,213	25,037,132
Total primary government expense	246,529,769	261,152,168	261,588,753	275,982,003	274,372,109	298,377,142	329,475,802	360,556,427	396,802,017	401,608,027
Program Revenues										
Governmental Activities:										
Charges for services	34,168,584	41,315,201	40,292,765	34,174,963	38,027,585	47,227,264	64,239,797	59,091,793	58,247,430	62,624,058
Operating grants and contributions	149,427,678	169,512,759	178,775,241	181,665,286	189,303,480	192,290,870	210,391,616	213,474,768	222,426,973	270,258,537
Capital grants and contributions	2,107,746	2,538,039	1,999,825	1,454,413	3,398,857	3,514,542	4,584,871	21,604,221	18,116,961	8,289,741
Subtotal governmental activities	185,704,008	213,365,999	221,067,831	217,294,662	230,729,922	243,032,676	279,216,284	294,170,782	298,791,364	341,172,336
Business-Type Activities:										
Airport	196,260	445,638	372,375	206,231	814,256	183,072	320,063	323,095	970,451	388,657
Central Landfill	8,177,694	8,199,403	10,104,977	10,583,055	12,572,753	16,013,136	16,792,588	18,132,375	18,670,749	21,523,453
Total Business-Type Activities	8,373,954	8,645,041	10,477,352	10,789,286	13,387,009	16,196,208	17,112,651	18,455,470	19,641,200	21,912,110
Total primary government program revenue	194,077,962	222,011,040	231,545,183	228,083,948	244,116,931	259,228,884	296,328,935	312,626,252	318,432,564	363,084,446
Net (expense)/revenue										
Governmental activities	(51,828,821)	(30,245,114)	(30,909,404)	(48,250,418)	(34,400,116)	(42,535,552)	(37,637,547)	(48,405,493)	(76,913,440)	(35,398,559)
Business-type activities	(622,986)	(8,896,014)	865,834	352,363	4,144,938	3,387,294	4,490,680	475,318	(1,456,013)	(3,125,022)
Total primary government net expenses	(52,451,807)	(39,141,128)	(30,043,570)	(47,898,055)	(30,255,178)	(39,148,258)	(33,146,867)	(47,930,175)	(78,369,453)	(38,523,581)

Continued

COUNTY OF YOLO, CALIFORNIA
CHANGES IN NET POSITION (UNAUDITED)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 40,651,841	\$ 40,253,669	\$ 40,937,193	\$ 44,241,948	\$ 42,905,432	\$ 50,197,692	\$ 52,822,364	\$ 58,246,438	\$ 61,049,046	\$ 64,127,132
Sales and use taxes	3,286,201	3,562,224	3,877,511	4,057,399	4,038,945	4,712,601	5,062,790	5,891,568	5,871,263	6,096,577
Documentary	648,883	1,038,929	916,833	1,302,946	1,327,466	1,470,036	1,303,003	1,199,585	1,582,486	1,563,141
Other	321,379	233,368	356,758	487,668	608,562	576,021	588,948	1,389,018	2,654,293	2,359,672
Unrestricted interest and investment earnings	1,216,318	1,468,090	342,910	1,689,973	2,098,420	1,432,151	985,597	5,392,316	4,326,632	1,270,962
Rents, not restricted to specific programs	403,227	250,674	257,958	189,519	200,405	268,091	169,323	181,880	355,167	380,769
Franchise fees	773,587	723,715	904,160	510,998	520,635	924,477	670,904	652,790	716,163	765,349
Gain (Loss) on disposal of capital assets	(150,769)	70,962	-	28,792	-	530,898	482,960	3,876,612	177,984	379,644
Transfers	9,000	16,200	(113,563)	-	-	(35,000)	-	-	-	(34,265)
Total governmental activities	47,481,046	47,851,199	47,836,518	52,996,911	51,699,865	60,652,988	62,674,837	76,830,207	76,733,034	76,908,981
Business-type activities:										
Unrestricted interest and investment earnings	281,012	20	873,712	225	341,252	222,409	85,321	1,344,788	1,100,618	353,167
Miscellaneous	-	1,709	1,760	1,600	2,626	-	-	-	-	-
Gain (Loss) on disposal of capital assets	-	-	-	-	-	14,840	2,631	4,670	500	19,410
Other revenues	-	-	-	-	-	-	-	-	7,309	-
Transfers	(9,000)	(16,200)	113,563	-	-	35,000	-	-	-	-
Total business-type activities	272,012	(14,471)	989,035	1,825	343,878	272,249	87,952	1,349,458	1,108,427	372,577
Total primary government	47,753,058	47,836,728	48,825,553	52,998,736	52,043,743	60,925,237	62,762,789	78,179,665	77,841,461	77,281,558
Change in Net Position										
Governmental activities	(4,347,775)	17,606,085	16,927,114	4,746,493	17,299,749	17,541,415	24,448,342	28,424,714	(180,406)	41,510,422
Business-type activities	(350,974)	(8,910,485)	1,854,869	354,188	4,488,816	3,659,543	4,578,632	1,824,776	(347,586)	(2,718,180)
Total primary government	\$ (4,698,749)	\$ 8,695,600	\$ 18,781,983	\$ 5,100,681	\$ 21,788,565	\$ 21,200,958	\$ 29,026,974	\$ 30,249,490	\$ (527,992)	\$ 38,792,242

COUNTY OF YOLO, CALIFORNIA
FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
LAST TEN FISCAL YEARS

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>
General Fund										
Nonspendable	\$ 12,221,639	\$ 11,649,188	\$ 10,930,232	\$ 9,750,183	\$ 9,460,935	\$ 10,856,048	\$ 11,125,287	\$ 11,904,579	\$ 9,957,284	\$ 8,715,183
Restricted	1,804,705	12,231,027	16,076,088	11,348,478	14,289,217	17,369,825	25,233,150	16,791,122	15,439,615	18,296,263
Committed	600,000	300,000	2,164,934	3,741,197	5,819,435	8,204,603	20,160,795	25,252,694	31,259,979	36,902,505
Assigned	13,067,120	12,896,564	16,989,458	28,686,687	30,981,033	32,058,722	28,252,283	30,090,667	28,903,951	37,877,855
Unassigned	678,033	2,977,674	7,241,582	3,371,296	3,172,661	2,017,234	5,458,667	3,391,915	1,247,655	2,458,209
Subtotal General Fund	28,371,497	40,054,453	53,402,294	56,897,841	63,723,281	70,506,432	90,230,182	87,430,977	86,808,484	104,250,015
All Other Governmental Funds										
Nonspendable	304,035	211,047	250,263	204,200	198,787	207,562	503,228	201,939	245,734	279,448
Restricted	45,549,916	61,953,526	75,833,487	78,786,977	80,618,774	79,228,687	87,301,815	89,676,663	104,556,977	110,396,358
Committed	5,947,717	7,482,155	5,174,004	5,430,360	5,815,676	5,564,023	9,611,278	7,210,077	8,442,373	9,990,036
Assigned	-	-	-	49,771	12,543	89,148	14,128,149	11,932,102	5,886,440	3,677,320
Unassigned	(172,000)	(3,649)	(3,380)	(53,047)	(111,114)	(422,436)	(815,544)	(742,080)	(3,256,920)	(15,448)
Total all other governmental funds	51,629,668	69,643,079	81,254,374	84,418,261	86,534,666	84,666,984	110,728,926	108,278,701	115,874,604	124,327,714
Total all governmental funds	\$ 80,001,165	\$ 109,697,532	\$ 134,656,668	\$ 141,316,102	\$ 150,257,947	\$ 155,173,416	\$ 200,959,108	\$ 195,709,678	\$ 202,683,088	\$ 228,577,729

Source:
County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Revenues:										
Taxes	\$ 47,550,330	\$ 47,885,998	\$ 50,195,316	\$ 52,991,444	\$ 56,757,533	\$ 59,135,470	\$ 62,020,544	\$ 66,726,609	\$ 71,157,088	\$ 74,146,521
Licenses, permits, and franchises	6,523,801	6,831,789	7,379,493	7,791,583	9,292,665	12,212,943	14,186,866	16,953,446	15,067,054	14,845,899
Fines, forfeitures and penalties	8,397,578	8,842,106	8,214,566	9,065,066	7,005,038	9,812,881	10,601,362	6,076,929	4,809,997	6,216,144
Revenue from use of money and property	1,624,620	1,898,601	766,322	2,024,234	2,468,498	1,695,273	1,731,806	6,164,711	5,492,204	1,875,602
Aid from other governments	149,180,356	167,974,327	178,949,280	181,603,167	189,896,484	196,356,862	215,702,459	235,878,560	240,568,218	278,572,655
Charges for services	23,918,038	29,277,453	23,917,712	18,363,954	28,045,394	25,496,806	36,742,717	39,967,211	45,187,031	49,363,540
Other	2,575,262	3,534,388	6,093,890	2,312,854	2,434,794	4,012,001	4,955,868	2,623,997	3,583,722	8,632,843
Total Revenues	239,769,985	266,244,662	275,516,579	274,152,302	295,900,406	308,722,236	345,941,622	374,391,463	385,865,314	433,653,204
Expenditures:										
General government	23,269,116	25,071,072	25,611,212	28,148,251	26,162,067	27,697,564	28,047,468	33,692,542	37,142,312	35,166,762
Public protection	77,274,109	78,702,512	83,833,962	88,685,305	94,893,260	97,942,732	104,097,916	108,422,124	116,589,982	115,327,089
Public ways and facilities	10,457,592	11,392,238	17,085,002	9,824,773	11,935,360	7,337,561	7,369,281	8,419,608	9,048,285	9,208,054
Health and sanitation	41,467,047	40,671,999	39,642,851	41,508,976	47,400,770	50,732,802	53,192,135	60,923,797	68,716,658	77,418,478
Public assistance	67,933,872	69,538,919	74,811,868	85,559,249	92,048,578	92,979,184	96,594,253	105,225,494	115,783,652	125,084,929
Education	5,741,896	5,748,944	6,032,442	5,977,269	6,618,603	6,745,672	7,021,093	7,026,042	7,260,077	7,519,875
Recreation and cultural services	1,929,228	2,008,378	1,707,386	1,734,227	1,720,848	1,864,468	2,110,723	2,266,904	2,305,706	2,519,963
Capital outlay	72,501	22,202,630	618,154	2,201,608	2,294,017	15,323,477	18,162,616	51,962,068	45,378,742	32,183,452
Debt service:										
Principal	1,344,742	1,615,893	1,945,051	2,041,855	3,576,129	2,319,195	956,499	1,230,457	1,462,489	2,118,776
Interest and fiscal charges	1,174,938	1,096,010	2,666,911	914,994	736,741	550,386	1,067,141	921,023	1,011,208	1,612,867
Bond issuance costs	-	645,408	-	-	238,261	-	501,337	54,004	112,233	-
Total Expenditures	230,665,041	258,694,003	253,954,839	266,596,507	287,624,634	303,493,041	319,120,462	380,144,063	404,811,344	408,160,245
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,104,944	7,550,659	21,561,740	7,555,795	8,275,772	5,229,195	26,821,160	(5,752,600)	(18,946,030)	25,492,959
Other Financing Sources (Uses):										
Transfers in	43,153,986	30,993,069	44,709,898	32,171,267	34,877,194	42,982,814	63,764,581	57,054,323	57,721,705	60,068,033
Transfers out	(43,850,729)	(31,707,148)	(45,407,374)	(33,213,690)	(35,228,361)	(43,827,438)	(63,892,272)	(57,459,264)	(58,200,382)	(60,045,997)
Sale of capital assets	95,905	59,734	84,234	82,680	66,775	530,898	482,754	314,576	177,979	379,646
Premium on refunded bonds	-	-	-	-	192,992	-	1,444,469	-	-	-
Payment to refunding agent	-	(3,281,022)	-	-	(5,902,527)	-	-	-	-	-
Debt issuance	876,628	26,081,075	4,010,638	63,382	6,660,000	-	17,165,000	4,321,237	26,220,138	-
Total Other Financing Sources (Uses)	275,790	22,145,708	3,397,396	(896,361)	666,073	(313,726)	18,964,532	4,230,872	25,919,440	401,682
Net change in fund balance	9,380,734	29,696,367	24,959,136	6,659,434	8,941,845	4,915,469	45,785,692	(1,521,728)	6,973,410	25,894,641
Fund balance, beginning	70,620,431	80,001,165	109,697,532	134,656,668	141,316,102	150,257,947	155,173,416	200,959,108	195,709,678	202,683,088
Prior period adjustment	-	-	-	-	-	-	-	(3,727,702)	-	-
Fund balance, restated beginning	70,620,431	80,001,165	109,697,532	134,656,668	141,316,102	150,257,947	155,173,416	197,231,406	195,709,678	202,683,088
Fund balance, ending	\$ 80,001,165	\$ 109,697,532	\$ 134,656,668	\$ 141,316,102	\$ 150,257,947	\$ 155,173,416	\$ 200,959,108	\$ 195,709,678	\$ 202,683,088	\$ 228,577,729
Debt service as a percentage of noncapital expenditures	1.15%	1.46%	1.93%	1.12%	1.60%	1.00%	0.84%	0.66%	0.69%	0.99%

Source:
County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Secured (a)</u>	<u>Unsecured (a)</u>	<u>Unitary (b)</u>	<u>Exempt (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2011 - 2012	19,576,394,174	1,201,435,236	481,441,491	(856,428,078)	20,402,842,823	0.99997
2012 - 2013	19,529,473,051	1,215,145,891	482,150,256	(883,811,762)	20,342,957,436	0.99997
2013 - 2014	20,338,688,345	1,243,242,012	502,457,766	(907,094,942)	21,177,293,181	0.99997
2014 - 2015	21,603,048,360	1,344,567,420	529,608,008	(931,766,791)	22,545,456,997	1.00000
2015 - 2016	22,990,577,057	1,371,573,631	580,812,727	(927,208,181)	24,015,755,234	1.00000
2016 - 2017	24,311,329,793	1,417,101,945	599,323,139	(1,069,951,149)	25,257,803,728	1.00000
2017 - 2018	25,583,666,347	1,502,816,718	628,411,928	(1,137,249,218)	26,577,645,775	1.00000
2018 - 2019	27,068,915,421	1,538,725,456	698,172,923	(1,199,970,604)	28,105,843,196	1.00000
2019 - 2020	28,620,366,822	1,564,878,341	685,106,184	(1,282,177,475)	29,588,173,872	1.00000
2020 - 2021	30,064,703,103	1,836,464,161	686,060,453	(1,519,494,876)	31,067,732,841	1.00000

Notes:

- (1) Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- (2) Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- (3) Unitary properties are railroads and utilities crossing the county and are assessed by the State Board of Equalization.
- (4) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- (5) Due to 1978 passage of the property tax initiative Proposition 13 (Prop 13) the County does not track the estimated actual value of all County properties. Under Prop 13 property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Sources:

- a) Statement of the County Assessor to the Board of Equalization of the State of California
- b) State Board of Equalization

COUNTY OF YOLO, CALIFORNIA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (UNAUDITED)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>County Direct Rates</u>	<u>Overlapping Rates</u>			<u>Total</u>
	<u>Yolo County General</u>	<u>Cities (1)</u>	<u>Schools (2)</u>	<u>Special Districts (3)</u>	
2011 - 2012	0.99997	0.00000	0.06134	0.00004	1.06135
2012 - 2013	0.99997	0.00000	0.06049	0.00004	1.06050
2013 - 2014	0.99997	0.00000	0.06379	0.00003	1.06379
2014 - 2015	1.00000	0.00000	0.05720	0.00003	1.05723
2015 - 2016	1.00000	0.00000	0.06612	0.00002	1.06613
2016 - 2017	1.00000	0.00000	0.06814	0.00002	1.06816
2017 - 2018	1.00000	0.00000	0.06678	0.00000	1.06678
2018 - 2019	1.00000	0.00000	0.06229	0.00000	1.06229
2019 - 2020	1.00000	0.00000	0.08299	0.00000	1.08299
2020 - 2021	1.00000	0.00000	0.08372	0.00000	1.08372

Notes:

- (1) Rates shown represents a weighted average of the 4 incorporated cities within the County of Yolo.
- (2) Rates shown represents a weighted average of the various school district and community colleges tax rate areas within the County of Yolo.
- (3) Rates shown represents a weighted average of the various special district tax rate areas within the County of Yolo.

Source:

County of Yolo Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
JUNE 30, 2021 AND JUNE 30, 2012**

		June 30, 2021			June 30, 2012		
		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
<u>Taxpayer</u>	<u>Nature of Business</u>						
Pacific Gas & Electric	Utility	\$ 443,109,260	1	1.50%	\$ 286,852,997	1	1.40%
Dayton Hudson Corp	Distribution/Warehouse	204,773,859	2	0.69%	101,652,445	4	0.50%
MSHQ LLC (Money Store)	Finance	129,539,969	3	0.44%	112,790,134	2	0.55%
Walgreen Co.	Distribution/Warehouse	115,076,163	4	0.39%	103,230,746	3	0.50%
Seminis Vegetable Seeds Inc.	Agricultural	88,654,864	5	0.30%			
Bre Delta Industrial Sac LP	Distribution/Warehouse	79,229,207	6	0.27%			
Tilden-Lafayette LLC	Real Estate	77,462,474	7	0.26%			
Harsch Investment Prop LLC	Real Estate Developer	76,759,493	8	0.26%			
West Capitol Commons LLC	REIT	68,859,343	9	0.23%			
San Carlos Retail Venture LTD	Real Estate	66,081,405	10	0.22%			
JB Management LP	Property Management				57,729,201	5	0.28%
Pacific Coast Producers	Food Processor				54,590,012	6	0.27%
Pacific Bell	Communication provider				47,218,356	7	0.23%
River City Land Holding Co LLC	Sports Entertainment				47,084,999	8	0.23%
Conaway Preservation Group LLC	Agricultural				47,009,724	9	0.23%
Industrial Woodlands	Distribution Warehouse				46,120,211	10	0.22%
		<u>\$ 1,349,546,037</u>		<u>4.56%</u>	<u>\$ 904,278,825</u>		<u>4.41%</u>

Source:

Compiled by Yolo County Department of Financial Services

COUNTY OF YOLO, CALIFORNIA
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Taxes Levied for this Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percentage of Levy
2012	270,089,446	265,612,946	98.34%
2013	270,954,602	267,234,402	98.63%
2014	280,414,636	277,079,018	98.81%
2015	293,508,499	290,147,976	98.86%
2016	309,943,551	307,416,496	99.18%
2017	315,301,507	313,049,906	99.29%
2018	335,376,846	333,202,896	99.35%
2019	350,976,151	348,338,447	99.25%
2020	373,830,429	370,445,927	99.09%
2021	394,321,194	389,979,031	98.90%

Source:
Annual Property Tax Collection Statistical Questionnaire.

COUNTY OF YOLO, CALIFORNIA
RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	Government Activities								Business-Type Activities			<u>Total Primary Government</u>	<u>Percentage of Assessed Value</u>	<u>Percentage of Personal Income</u>
	<u>Special Assessment Bonds</u>	<u>Loans Payable</u>	<u>Certificates of Participation</u>	<u>2017 Lease Revenue Bonds</u>	<u>2019 Lease Purchase Bonds</u>	<u>2020 Lease Purchase Bonds</u>	<u>2020 Trane Energy Lease</u>	<u>Capital Leases</u>	<u>2019 Solid Waste Bonds</u>	<u>Loans Payable</u>	<u>Capital Leases</u>			
2011-2012	7,825,000	6,666,091	3,340,000	-	-	-	-	5,192,741	-	213,213	8,839	23,245,884	0.11%	0.26%
2012-2013	7,585,000	5,810,882	26,060,000	-	-	-	-	4,907,057	-	174,904	6,757	44,544,600	0.22%	0.47%
2013-2014	7,330,000	5,039,976	25,840,000	-	-	-	-	8,588,554	-	163,247	4,592	46,966,369	0.22%	0.47%
2014-2015	7,060,000	4,228,383	24,905,000	-	-	-	-	7,199,676	-	151,316	2,341	43,546,716	0.19%	0.41%
2015-2016	6,660,000	3,860,415	23,940,000	-	-	-	-	5,612,756	-	145,245	7,727	40,226,143	0.17%	0.36%
2016-2017	6,325,000	3,547,543	22,945,000	-	-	-	-	3,839,785	-	132,889	3,946	36,794,163	0.15%	0.32%
2017-2018	6,141,062	3,207,850	21,941,604	18,609,469	-	-	-	3,528,286	-	120,243	-	53,548,514	0.20%	0.45%
2018-2019	5,772,290	2,842,350	20,940,941	17,948,444	4,221,189	-	-	96,866	-	366,000	-	52,188,080	0.19%	0.42%
2019-2020	5,393,518	2,448,147	19,960,278	17,257,419	3,983,173	16,000,000	10,159,381	744,445	14,292,991	341,204	-	90,580,556	0.31%	0.71%
2020-2021	5,009,746	2,060,336	18,944,615	16,536,394	3,747,036	15,388,099	10,159,381	551,351	13,787,091	315,710	-	86,499,759	0.29%	N/A

Note:

N/A = data not available

Source:

County of Yolo Department of Financial Services

**COUNTY OF YOLO, CALIFORNIA
COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Legal Debt Limit at 1.25%</u>	<u>Total net applicable debt</u>	<u>Legal Debt Margin</u>	<u>Legal Debt Margin / Debt Limit</u>
2011-2012	20,402,842,823	255,035,535	-	255,035,535	100.00%
2012-2013	20,342,957,436	254,286,968	-	254,286,968	100.00%
2013-2014	21,177,293,181	264,716,165	-	264,716,165	100.00%
2014-2015	22,545,456,997	281,818,212	-	281,818,212	100.00%
2015-2016	24,015,755,234	300,196,940	-	300,196,940	100.00%
2016-2017	25,257,803,728	315,722,547	-	315,722,547	100.00%
2017-2018	26,577,645,775	332,220,572	-	332,220,572	100.00%
2018-2019	28,105,843,196	351,323,040	-	351,323,040	100.00%
2019-2020	29,588,173,872	369,852,173	-	369,852,173	100.00%
2020-2021	31,067,732,841	388,346,661	-	388,346,661	100.00%

Notes:

- 1) Government Code Section 29909 provides that the total amount of general obligation bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll. If water conservation, flood control, irrigation, reclamation, or drainage works improvements, or purposes, or the construction of select County roads is included in any proposition submitted, the total amount of bonded indebtedness may exceed 1.25% but shall not exceed 3.75% of the taxable property of the County as shown by the last equalized assessment roll.

Data Source:

Statement of the County Assessor to the Board of Equalization of the State of California

COUNTY OF YOLO, CALIFORNIA
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
JUNE 30, 2021

2020-2021 Assessed Valuation: \$ 31,066,793,123 (includes unitary utility valuation)

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable (1)</u>	<u>June 30, 2021</u>
Los Rios Community College District	8.661%	\$35,960,905
Solano County Community College District	1.830%	5,454,328
Yuba Joint Community College District	29.179%	55,163,222
Davis Joint Unified School District	99.698%	155,723,291
Davis Joint Unified School District Community Facilities District No. 2	100.000%	12,390,000
Esparto Unified School District	100.000%	1,409,855
Pierce Joint Unified School District	23.119%	4,019,894
River Delta Joint Unified School District School Facilities Improvement District No. 2	52.949%	5,921,871
Washington Unified School District	100.000%	140,018,895
Winters Joint Unified School District	81.905%	41,693,740
Woodland Joint Unified School District	98.953%	11,730,878
City of Davis Community Facilities Districts	100.000%	24,608,487
City of West Sacramento Community Facilities Districts	100.000%	112,948,898
City of Woodland Community Facilities Districts	100.000%	74,245,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	4,865,000
Yolo County 1915 Act Bonds	100.000%	715,000
Special District 1915 Act Bonds	100.000%	50,312,526
Total Overlapping Tax and Assessment Debt		<u>\$ 737,181,790</u>
<u>Direct and Overlapping General Fund Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$64,846,814
Yolo County Board of Education Certificates of Participation	100.000%	5,200,000
Yuba Joint Community College District Certificates of Participation	29.179%	4,131,881
Davis Joint Unified School District Certificates of Participation	99.698%	21,426,737
Washington Unified School District Certificates of Participation	100.000%	73,113,642
Winters Joint Unified School District Certificates of Participation	81.905%	2,791,322
Woodland Joint Unified School District Certificates of Participation	98.953%	9,024,514
City of West Sacramento General Fund Obligations and Pension Obligation Bonds	100.000%	14,860,260
City of Woodland General Fund Obligations	100.000%	7,091,574
Total Gross Direct and Overlapping General Fund Debt		<u>\$202,486,744</u>
Less: West Sacramento supported obligation bonds		<u>8,161,477</u>
Total Net Direct and Overlapping General Fund Debt		<u>\$194,325,267</u>
Overlapping Tax Increment Debt (Successor Agencies):	100.000%	<u>\$ 107,954,772</u>
TOTAL DIRECT DEBT		\$64,846,814
TOTAL GROSS OVERLAPPING DEBT		<u>\$ 982,776,492</u>
TOTAL NET OVERLAPPING DEBT		<u>\$ 974,615,015</u>
GROSS COMBINED TOTAL DEBT		\$ 1,047,623,306 (2)
NET COMBINED TOTAL DEBT		<u>\$ 1,039,461,829</u>

(continued)

COUNTY OF YOLO, CALIFORNIA
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
JUNE 30, 2021

- (1) The percentage of overlapping debt applicable to the County is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the County divided by the district's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2020-21 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	2.37%
Total Direct Debt (\$64,846,814)	0.21%
Gross Combined Total Debt	3.37%
Net Combined Total Debt	3.35%

Ratios to Redevelopment Successor Agencies Incremental Valuation (\$5,966,086,749):

Total Overlapping Tax Increment Debt	1.81%
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Source:
California Municipal Statistics, Inc.

COUNTY OF YOLO, CALIFORNIA
DEMOGRAPHICS AND ECONOMIC STATISTICS (UNAUDITED)
LAST TEN FISCAL YEARS

Year	Population as of January 1	Personal Income (2) (In Thousands)	(2) Per Capita Income	(3) Labor Force	(3) No. of Employed	(3) Unemployment Rate	Public School Enrollment (4)
2011	201,071	8,771,564	43,432	101,900	89,800	11.9%	29,366
2012	204,349	9,070,848	44,340	104,000	92,900	10.7%	29,407
2013	205,999	9,386,687	45,502	102,900	93,700	8.9%	29,250
2014	208,246	9,990,719	47,941	103,700	96,400	7.1%	29,185
2015	211,813	10,660,604	50,277	104,600	98,200	6.1%	29,345
2016	214,555	11,034,896	51,176	105,100	99,000	5.8%	29,681
2017	218,896	11,372,235	52,052	107,200	102,300	4.6%	29,841
2018	220,306	11,821,166	53,704	106,300	102,500	3.6%	30,067
2019	222,581	12,375,073	56,123	109,200	105,000	3.9%	30,085
2020	221,705	12,830,169	58,391	104,300	93,400	10.5%	30,569
2021	217,500	N/A	N/A	107,100	101,200	5.5%	29,839

Detail of estimated population, as of January 1, 2020 (1):

Incorporated Cities

Davis	69,183
West Sacramento	54,328
Winters	7,279
Woodland	60,742
Total of Incorporated Cities	191,532
Total of Unincorporated Areas	30,173
Total Population	221,705

Notes:

N/A = Data not available

Sources:

- (1) California Department of Finance (www.dof.ca.gov)
- (2) U.S. Department of Commerce, Bureau of Economic Analysis (www.bea.gov)
- (3) California Department of Employment Development, Labor Market Information Division (www.edd.ca.gov)
- (4) California Department of Education (www.cde.ca.gov)

COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
JUNE 30, 2021 AND JUNE 30, 2012

June 30, 2021				June 30, 2012			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	10,032	1	9.91%	University of California, Davis	21,586	1	24.84%
State of California	3,465	2	3.42%	State of California	2,486	2	2.86%
Cache Creek Casino Resort	2,200	3	1.51%	Cache Creek Casino Resort	2,200	3	2.53%
U.S. Government	1,532	4	1.46%	County of Yolo	1,253	4	1.44%
County of Yolo	1,473	5	1.46%	Woodland Joint Unified Sch Dist.	1,000	5	1.15%
Woodland Joint Unified Sch Dist.	1,000	6	0.99%	Woodland Heathcare	991	6	1.14%
Raley's Inc.	947	7	0.94%	Raily's Family of fine Stores	833	7	0.96%
Clark Pacific Corp.	870	8	0.86%	Davis Joint Unified School District	790	8	0.91%
Sutter Health	853	9	0.84%	Pacific Gas & Electric Co.	671	9	0.77%
Woodland Memorial Hospital	775	10	0.77%	City of Davis	700	10	0.81%
Total ten largest				Total ten largest			
Total all others				Total all others			
Total County employment (3)				Total County employment (3)			
	23,147				32,510		
	78,053				54,390		
	101,200				86,900		

Source:

(1) Sacramento Business Journal, June 3, 2021

(2) County of Yolo Comprehensive Annual Report, Fiscal Year Ended June 30, 2011

(3) State of California, Employment Development Department, Labor Market Division.

COUNTY OF YOLO, CALIFORNIA
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM (UNAUDITED)
LAST TEN FISCAL YEARS

Function/Program	Full-Time Equivalent Employees as of June, 30									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Administration	31	30	31	34	35	30	36	35	35	34
Finance	54	51	54	56	59	52	58	60	62	63
Facilities	14	12	14	13	14	13	16	17	18	19
Other	67	65	65	70	66	56	70	76	75	75
	<u>166</u>	<u>158</u>	<u>164</u>	<u>173</u>	<u>174</u>	<u>151</u>	<u>180</u>	<u>188</u>	<u>190</u>	<u>191</u>
Public Protection										
Child Support Enforcement	57	54	54	49	49	43	51	49	49	82
District Attorney	96	95	97	106	106	96	103	97	97	97
Public Defender	33	31	34	35	36	35	40	41	41	41
Sheriff-Coroner	271	254	261	251	273	262	274	289	289	292
Probation	135	127	120	116	129	105	121	147	103	100
Other	55	53	53	73	57	50	71	72	73	76
	<u>647</u>	<u>614</u>	<u>619</u>	<u>630</u>	<u>650</u>	<u>591</u>	<u>660</u>	<u>695</u>	<u>652</u>	<u>688</u>
Public Ways & Facilities	<u>44</u>	<u>44</u>	<u>45</u>	<u>45</u>	<u>46</u>	<u>44</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
Health & Sanitation										
Public Health	84	83	91	102	91	89	90	87	92	156
Mental Health	88	78	85	92	72	85	113	120	125	120
	<u>172</u>	<u>161</u>	<u>176</u>	<u>194</u>	<u>163</u>	<u>174</u>	<u>203</u>	<u>207</u>	<u>217</u>	<u>276</u>
Public Assistance										
Employment & Social Services	294	307	353	421	439	365	424	450	458	466
Other	10	9	10	10	10	4	8	8	12	10
	<u>304</u>	<u>316</u>	<u>363</u>	<u>431</u>	<u>449</u>	<u>369</u>	<u>432</u>	<u>458</u>	<u>470</u>	<u>476</u>
Education										
County Library	38	39	38	39	41	36	41	42	42	39
Agriculture Education	3	2	2	0	0	0	0	0	0	0
	<u>41</u>	<u>41</u>	<u>40</u>	<u>39</u>	<u>41</u>	<u>36</u>	<u>41</u>	<u>42</u>	<u>42</u>	<u>39</u>
Recreation and Cultural - Parks										
Parks	10	8	8	6	6	6	7	7	7	6
Museum	0	0	0	0	0	0	0	1	1	1
	<u>10</u>	<u>8</u>	<u>8</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>7</u>
County Landfill	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>27</u>	<u>33</u>	<u>33</u>	<u>33</u>	<u>33</u>
County Airport	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total FTE's	<u>1,409</u>	<u>1,367</u>	<u>1,440</u>	<u>1,543</u>	<u>1,554</u>	<u>1,399</u>	<u>1,605</u>	<u>1,680</u>	<u>1,661</u>	<u>1,759</u>

Source:
Authorized position resolution report

COUNTY OF YOLO, CALIFORNIA
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Tax Collector										
Number of tax bills issued	63,013	63,381	63,544	63,362	63,449	64,078	64,888	65,352	66,338	66,819
County Counsel										
Annual attorney hours	9,931	9,872	10,163	8,181	9,786	14,203	15,017	14,771	16,932	17,001
Public Protection										
Sheriff										
Total patrol calls for service	28,265	31,180	35,575	36,760	31,660	31,059	31,467	33,550	37,442	37,545
Total jail bookings	7,635	7,397	8,353	8,621	7,951	7,829	7,486	7,348	6,176	4,734
Average jail population	404	440	455	411	375	389	364	327	289	219
Animal shelter average daily population	109	100	107	103	98	99	91	115	88	63
Probation										
Total minors booked	542	490	741	521	497	390	309	225	123	41
Total minors released	546	494	736	507	488	394	321	241	139	41
Average Juvenile Hall daily population	37	24	24	27	37	38	34	23	10	4.5
District Attorney										
Total felony cases filed	1,857	2,086	2,315	1,849	1,406	1,655	1,555	1,674	1,752	1,418
Total misdemeanor cases filed	4,073	3,236	3,540	4,836	6,194	6,473	7,102	5,679	4,110	2,575
Agriculture										
Pesticides permits issued	74	609	670	599	714	705	837	808	709	641
Phytosanitary certificates issued	6,601	7,436	7,179	6,464	6,093	7,215	6,602	6,059	6,579	7,652
Phytofield acres inspected	26,657	28,279	29,180	22,568	19,962	25,540	32,213	30,392	24,894	22,080
Weights & Measures devices	8,780	8,955	8,942	8,921	9,587	9,444	9,248	8,943	9,290	9,398
Pounds of rodent bait manufactured	63,800	52,075	47,425	46,000	38,875	51,675	28,900	39,325	1,400	0
Buildings Division										
Number of permits issued	602	686	737	842	677	941	1066	1024	1,003	1,076
Recorder										
Total documents recorded	39,246	44,012	32,238	34,791	35,705	39,054	33,386	33,631	33,327	52,773
Public Ways & Facilities										
No data										

(continued)

COUNTY OF YOLO, CALIFORNIA
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Health & Sanitation										
Health Department										
Primary care clinic visits **	8,238	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Detention Health sick calls	14,402	13,821	8,702	5,009	15,564	8,820	8,486	4,309	5,867	100
Adult Day Health Center										
average daily attendance	41	43	48	51	53	54	53	54	52	55
Women, Infants & Children (WIC) caseload	5,562	5,615	5,243	5,048	4,451	4,135	4,720	4,175	3,705	3,488
Mental Health Numbers of service units (minutes)	2,574,460	2,523,999	2,594,877	2,523,545	2,818,309	2,930,408	2,848,205	3,327,413	4,042,116	3,797,369
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases	58	45	17	25	29	25	32	143	223	245
Elder abuse reports	380	501	663	781	849	786	845	670	90	94
Average annual food stamp cases	7,431	7,622	8,288	9,631	10,744	10,266	9,990	9,966	12,224	13,131
Value of foods stamps issued	\$29,006,805	\$30,144,745	\$30,310,869	\$ 32,624,593	\$ 34,442,435	\$ 32,186,168	\$ 29,904,667	\$ 28,454,772	\$ 31,317,886	\$ 33,454,103
Average monthly In-Home Support hours	161,541	149,687	182,333	214,756	238,998	250,569	262,949	279,973	316,955	327,184
Education										
Library										
Total circulation	1,145,233	1,127,175	1,090,149	1,318,092	1,289,932	1,198,222	1,279,578	1,487,268	927,459	668,923
Recreation & Cultural										
Boat launch passes sold	78	80	68	70	89	58	62	63	47	83
Cars and day use passes sold	4,623	4,035	4,062	3,300	4,351	3,239	4,652	5,539	4,321	0
Camping nights	3,058	2,863	2,064	545	952	2,898	1,727	1,579	1,294	2,076
Sanitation Enterprise Fund										
Total tonnage entering landfill	161,911	271,743	356,311	350,058	533,181	557,444	413,744	341,598	378,276	368,162
Total tonnage recycled	169,222	104,473	182,798	173,095	191,341	204,378	208,510	154,377	191,638	182,834
Total tonnage disposed	331,133	167,270	173,513	176,963	341,840	353,066	205,234	187,221	186,638	185,328

Source:

County of Yolo departments

**In FY 08-09 Health department clinic visits only include patient visits with primary care physician.

N/A - Data not available

COUNTY OF YOLO, CALIFORNIA
CAPITAL ASSETS BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Vehicles	80	95	98	27	49	30	32	26	27	28
Motorized heavy equipment	1	3	4	2	1	3	3	3	3	3
Office buildings	5	5	5	5	5	5	5	5	5	6
Other Structures	1	1	1	1	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1	1	1	1	1
Microwave towers	2	2	2	2	2	2	2	2	2	2
Communication sites	3	3	3	3	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1	1	1	1	1
Solar Arrays	1	3	3	3	3	3	3	3	3	3
Airports	1	1	1	1	1	1	1	1	1	1
Public Protection										
Sheriff										
Vehicles	111	112	116	97	106	108	133	107	125	117
Watercraft	6	7	7	6	6	7	7	7	7	8
Motorized heavy equipment	2	2	2	1	1	1	2	1	1	1
Aircraft	0	0	1	1	1	1	1	1	1	1
Office buildings	1	1	1	1	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2	2	2	2	2
Storage facilities	1	1	1	1	1	1	1	1	1	1
District Attorney										
Vehicles	39	39	40	36	43	49	43	37	40	30
Office Buildings	1	1	1	1	1	1	1	1	1	1
Leased Office Buildings	0	0	0	1	1	1	1	1	1	1
Probation										
Vehicles	33	34	39	33	35	38	39	44	46	38
Motorized heavy equipment	0	0	0	2	0	0	0	0	0	0
Office buildings	1	1	1	1	1	1	1	1	1	1
Leased office facilities	1	1	1	0	1	1	1	1	1	1
Detention facilities	1	1	1	1	1	1	1	1	1	1

COUNTY OF YOLO, CALIFORNIA
CAPITAL ASSETS BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Protection (continued)										
Other										
Vehicles	43	42	44	38	35	39	55	36	36	45
Motorized heavy equipment	1	0	0	1	4	4	1	1	1	1
Courthouses	1	1	1	1	1	1	1	1	1	1
County owned office buildings	3	3	3	3	3	3	3	3	3	3
Leased office buildings	1	1	1	1	1	1	1	1	0	0
Storage facilities	1	1	1	1	1	1	1	1	1	1
Public Ways & Facilities										
Road Department										
Vehicles	26	29	26	20	23	27	28	28	27	28
Motorized heavy equipment	22	22	23	25	32	37	37	46	51	51
Office buildings	2	2	2	2	2	2	1	1	1	1
Road miles maintained	759	757	757	757	756	758	755	755	752	752
Bridges	158	158	158	158	147	147	147	147	147	147
Culverts	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1650	1650
Health & Sanitation										
Vehicles	44	41	41	49	52	57	57	57	64	69
Office buildings	3	3	3	3	3	3	3	3	3	4
Leased office buildings	0	0	0	0	1	1	1	1	1	1
County Service Areas:										
Water connections	1,006	1,006	1,006	1,006	1,006	1,002	1,002	1,002	1002	1002
Sewer connections	876	876	876	876	876	868	868	868	868	868
Landfill facilities:										
Vehicles	12	12	11	11	11	12	13	11	11	11
Motorized heavy equipment	7	8	8	7	7	11	14	13	13	15
Operating landfill	1	1	1	1	1	1	1	1	1	1
Buildings	3	3	3	3	3	3	3	3	3	3
Public Assistance										
Vehicles	43	43	46	55	60	61	62	53	72	66
Motorized heavy equipment	1	1	1	2	2	1	1	1	1	1
Leased office buildings	1	1	1	2	2	2	2	2	1	1
County owned office buildings	1	1	1	1	1	1	1	1	2	2
Leased storage facility	1	1	1	1	1	1	1	1	1	1

COUNTY OF YOLO, CALIFORNIA
CAPITAL ASSETS BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Education										
Vehicles	6	6	6	1	1	1	1	1	1	1
Office buildings	1	1	1	1	1	1	1	1	1	1
Leased Library Facilities	1	1	1	1	1	1	1	1	1	1
County owned Libraries	6	6	6	6	6	6	6	6	1	1
Recreation & Cultural										
Parks										
Vehicles	7	9	11	8	8	8	11	10	10	12
Motorized heavy equipment	5	7	7	10	10	10	11	12	12	13
Boat Ramps	3	3	3	3	3	3	3	3	3	3
Golf course	1	1	1	1	1	1	1	1	1	1
Parks	7	7	7	7	7	7	7	7	1	7
Museum	1	1	1	1	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1	1	1	1	1

Source:
County of Department of Financial Services