

Fund Balance Report

ATTACHMENT E

Fund	Budget Unit Title	Total Fund Balance 6/30/12	Fund Balance Used and/or Not Available for FY 12/13 Budget	Available Fund Balance FY 12/13	Per Statute Unless Otherwise Noted	Board Control
	ALCOHOL/DRUG & MENTAL HEALTH					
107	ALCOHOL/DRUG	\$ 2,634,983	\$ 1,000	\$ 2,633,983	Funds restricted to Alcohol and Drug programs.	Restricted
070	MENTAL HEALTH SERVICES ACT	\$ 1,113,664	\$ 100,000	\$ 1,013,664	MSHA for community support services.	Restricted
071	MENTAL HEALTH SERVICES ACT	\$ 2,476,192	\$ -	\$ 2,476,192	MSHA for prevention and early intervention programs.	Restricted
072	MENTAL HEALTH SERVICES ACT	\$ 852,037	\$ 130,127	\$ 721,910	MSHA for workforce education and training.	Restricted
073	MENTAL HEALTH SERVICES ACT	\$ 2,079,880	\$ 633,957	\$ 1,445,923	MHSA capital facilities and technology needs.	Restricted
074	MENTAL HEALTH SERVICES ACT	\$ 1,024,370	\$ 713,127	\$ 311,243	MSHA for innovation programs.	Restricted
079	MENTAL HEALTH - DONATIONS	\$ 62,221	\$ 60,000	\$ 2,221	Donations received from private parties.	Restricted
165	MENTAL HLTH-REALIGNMENT	\$ -	\$ -	\$ -	State Realignment funds for Mental Health are received in this fund and transferred to operating departments per budgets approved by the Board of Supervisors.	Restricted
196	MENTAL HEALTH	\$ (3,234,528)	\$ -	\$ (3,234,528)	Locally established fund to segregate accounting and budgeting for Mental Health Services.	Unassigned
	COUNTY ADMINISTRATORS OFFICE					
007	DISPUTE RESOLUTION PROGRAM	\$ 207,362	\$ 75,000	\$ 132,362	To support dispute resolution programs.	Restricted
030	CAO-CDA-HOUSING GRANTS	\$ 741,939	\$ 655,344	\$ 86,595		Restricted
031	CAO-CDA-HOUSING GRANTS	\$ 27,285	\$ 12,382	\$ 14,903		Restricted
032	CAO-COMM DEVEL-C/C RESOURCE	\$ 1,092,722	\$ 251,966	\$ 840,756	Controlled by the local gravel mining fee ordinance and used for channel stabilization, bridge protection, channel maintenance projects, monitoring, modeling and flood watch and compensation of the Technical Advisory Committee.	Restricted
034	CAO-CDA-HOUSING GRANTS	\$ 2,023,251	\$ 2,002,859	\$ 20,392		Restricted
036	CAO-COMM DEVEL-C/C RESOURCE	\$ 1,522,699	\$ (62,941)	\$ 1,585,640	Fund is to accumulate money for remediation of problems related to mercury bioaccumulation in wildlife, hazardous materials contamination, environmental monitoring, ongoing site maintenance.	Restricted
040	CAO-CDA-HOUSING GRANTS	\$ 150,359	\$ 137,306	\$ 13,053		Restricted
041	CAO-CDA-HOUSING GRANTS	\$ 218,643	\$ 97,546	\$ 121,097		Restricted
047	CAO-CDA-HOUSING GRANTS	\$ 102,035	\$ 101,846	\$ 189		Restricted
048	CAO-CDA-HOUSING GRANTS	\$ 78,480	\$ 77,956	\$ 524		Restricted
049	CAO-CDA-HOUSING GRANTS	\$ 818,618	\$ 789,793	\$ 28,825		Restricted
053	CAO-COMM DEVEL-C/C RESOURCE	\$ 789,995	\$ 163,536	\$ 626,459	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Restricted
066	CAO-CDA-HOUSING GRANTS	\$ 341,508	\$ 298,750	\$ 42,758	in-lieu fees paid by developers of small residential projects that are earmarked to provide supplemental funding for Affordable Housing Developers.	Restricted
190,192	AVIATION- LOAN RESERVE	\$ 43,679	\$ 43,679	\$ -	Cash set asides required by loans.	Restricted

Fund Balance Report

ATTACHMENT E

193	GSD-AVIATION ENTERPRISE	\$ (19,473)	\$ -	\$ (19,473)	Enterprise fund required by Governmental Accounting Standards to account for revenue and expenses for the County airport.	Assigned
	COUNTY CLERK/RECORDER					
001	COUNTY CLERK-RECORDER - VITAL RECORDS IMPROVEMENT	\$ 25,199	\$ 11,350	\$ 13,849	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
002	COUNTY CLERK-RECORDER - MICROGRAPHICS	\$ 39,020	\$ 5,750	\$ 33,270	To defray cost of converting recorder's document storage system.	Restricted
003	COUNTY CLERK-RECORDER - UPGRADE	\$ 291,857	\$ 60,875	\$ 230,982	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
004	COUNTY CLERK-RECORDER - SSN TRUNCATION PROGRAM	\$ 56,884	\$ 2,350	\$ 54,534	To implement the truncation of social security numbers.	Restricted
	COUNTY COUNSEL					
064	COUNTY COUNSEL - SMALL CLAIMS ADVISORY SERVICES	\$ (3,724)	\$ (3,724)	\$ -	Small claims filing fees to be used for providing small claims advisory services.	Restricted
	COUNTYWIDE					
062	COUNTY DNA ID FUND	\$ 332,842	\$ -	\$ 332,842	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
080	BOARD CONTROLLED PENALTY ASSESSMENTS	\$ 8,521	\$ -	\$ 8,521	Revenue from court fines and forfeitures are deposited in this fund until the Board of Supervisors takes action (normally during the annual budget process) to allocate these funds.	Restricted
081	OFF HIGHWAY MOTOR VEHICAL LICENSE FEES)	\$ 51,712	\$ (240)	\$ 51,952	Fund to acquire, develop, and construct trails, areas or facilities for off-highway motor vehicles.	Restricted
082	DEVELOPMENT IMPACT FEES	\$ 1,131,250	\$ (449,475)	\$ 1,580,725	Amounts collected from planning permit fees for specific purposes as directed by the BOS and must be related to demonstrated growth.	Restricted
085	TRIBAL MITIGATION	\$ 503,271	\$ 352,849	\$ 150,422	Amounts received from the Yocha Dehe tribe to mitigate impacts from the expansion of their casino/resort.	Unassigned
120	ACCUMULATED CAPITAL LAY	\$ 624,459	\$ 155,344	\$ 469,115	For capital outlays. Also known as the ACO fund.	Restricted
149	GSD-YSA LEAD REMEDIAITON	\$ 41,271	\$ (3,265)	\$ 44,536	Rent from Yolo Sportsman Association from operating a gun range at the County airport. The rent is to be used for lead remediation after the term of the current 30-yr lease.	Restricted
153	WORLD TRADE CENTER STEEL MEMORIAL	\$ 5,503	\$ -	\$ 5,503	To create permanent memorial.	Restricted
154	POMONA ANNUITY FUND	\$ 53,811	\$ -	\$ 53,811	Receives earnings from the Demeter Endowment Fund and energy savings generated as a result of Tobacco Settlement funds used for energy related capital investments.	Unassigned

Fund Balance Report

ATTACHMENT E

155	DEMETER ENDOWMENT FUND	\$ 3,066,942	\$ -	\$ 3,066,942	Fund created by the Board of Supervisors to accumulate earnings from the securitization of Tobacco Settlement funds to provide a permanent endowment for county operations.	Assigned
158	CERES ENDOWMENT FUND	\$ 10,629,850	\$ 10,629,850	\$ -	Tax Certificate for Financing Authority Tobacco Settlement Asset-Backed Bonds Series 2002A.	Nonspendable
180	CRIMINAL JUSTICE TEMPORARY	\$ 799	\$ -	\$ 799	Funds from court fees and fines used to assist in construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and improvement of criminal justice automated information systems.	Restricted
187	UNEMPLOYMENT SELF INSUR-ISF	\$ (214,970)	\$ -	\$ (214,970)	Internal Service Fund to collect and pay for unemployment benefits.	Assigned
188	DENTAL SELF INSUR-ISF	\$ 688,771	\$ 188,000	\$ 500,771	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Assigned
	DISTRICT ATTORNEY					
042	MULTI-DISCIPLINE INT. CENTER	\$ 362,084	\$ 9,740	\$ 352,344	Locally established fund account for revenue and expense related to the facilitation of multi-agency response to child abuse.	Restricted
043	DISTRICT ATTORNEY "COPS"	\$ 40,025	\$ -	\$ 40,025	Funds from the Transportation Fund Local Safety and Protection Account for county jail construction/ operation, district attorney for criminal prosecution, grant for the county SLESF and implementing comprehensive multiagency juvenile justice plan.	Restricted
044	DISTRICT ATTORNEY CONSUMER-ENVIRONMENTAL PROTECTION	\$ 993,141	\$ -	\$ 993,141	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
045	DISTRICT ATTORNEY-VICTIM WITNESS	\$ 42,697	\$ -	\$ 42,697	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
046	DISTRICT ATTORNEY- ASSET FOREFEITURE FUND	\$ 173,449	\$ 16,337	\$ 157,112	Proceeds from seized assets for compensation for innocent purchasers, for expenses incurred, and to fund programs to combat drug abuse, divert gang activity and for prosecutors and law enforcement training.	Restricted
050	DISTRICT ATTORNEY -REAL ESTATE FRAUD PRESECUTION	\$ 26,858	\$ -	\$ 26,858	Amounts from recording fees used to enhance local police and prosecutors to deter, investigate and prosecute real estate fraud.	Restricted
065	DISTRICT ATTORNEY-TOBACCO ENFORCEMENT	\$ 34,892	\$ -	\$ 34,892	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Restricted
116	PUBLIC SAFETY GRANT FUND	\$ (157,590)	\$ (157,590)	\$ -	Locally established to separately track public safety grant funds.	Restricted
	CHILD SUPPORT SERVICES					

Fund Balance Report

ATTACHMENT E

115	DCSS-CHILD SUPPORT SERVICES	\$ 9,526	\$ -	\$ 9,526	Locally segregated fund to track revenue, expenditures and fund balance.	Unassigned
	DEBT SERVICE					
822	DA BLDG COPS DEBT SERV	\$ -	\$ -	\$ -		Unassigned
827	DAVIS LIB CFD#1-DEBT SERV	\$ 1,067,942	\$ 1,060,379	\$ 7,563	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
	EMPLOYMENT & SOCIAL SERVICES					
029	PUB ASSIST. SERVICES & ADMIN (COUNTY CHILDREN'S TRUST FUND WIC)	\$ 121,676	\$ -	\$ 121,676	Funds collected from federal challenge grants and birth certificates to be used for child abuse and neglect prevention and intervention programs.	Restricted
111	PUB ASSIST. SERVICES & ADMIN (CWS SPECIAL NEED FUND)	\$ 5,232,225	\$ 5,232,225	\$ -	Locally established to segregate accounting and budgeting for Employment and Social Services. Fund balance can contain both restricted and general fund components.	Unassigned
112	PUBLIC ASSISTANCE AIDS	\$ 308,228	\$ -	\$ 308,228		Restricted
167	SOC SER REALIGNMENT	\$ 683,399	\$ -	\$ 683,399	State realignment funds for Social Services are received in this fund and transferred to operating departments per budgets approved by the Board of Supervisors.	Restricted
168	CALWORKS MOE	\$ 429,777	\$ -	\$ 429,777	State funds to fund an increased county contribution toward the cost of CalWORKs grants.	Restricted
367	YOLO IHSS PUBLIC AUTHORITY	\$ 118,793	\$ 49,453	\$ 69,340	Legally separate agency.	Restricted
	GENERAL FUND					
110	GENERAL FUND	\$ 12,267,287	\$ 6,360,860	\$ 5,906,427	Locally established fund for County operations. Includes the County general reserve per Board policy and assigned fund balance.	Unassigned
	GENERAL SERVICES					
038	PARKS-CLARKSBURG PUB ACC IMP GRANT	\$ 197,638	\$ 197,488	\$ 150	To account for the advance and expenditures of State grant funds for improvements of the Clarksburg Boat ramp.	Restricted
051	PRK-PARKS	\$ 190,445	\$ 173,580	\$ 16,865	Funds for ongoing maintenance costs, City's cost of initial improvements, maintenance of City Mitigation Property and maintenance of Additional Habitat Property.	Restricted
054	PRK-PARKS	\$ 69,393	\$ 31,860	\$ 37,533	Funds to support planting, maintaining, monitoring, and reporting on 197 native trees.	Restricted
113	PRK-FISH AND GAME FUND	\$ 2,024	\$ -	\$ 2,024	For the protection, conservation, propagation and preservation of fish and wildlife under direction of the Board.	Restricted
121	ESPARTO PARKS IMP-CAP PROJECT FUND	\$ 268,940	\$ -	\$ 268,940	Per Esparto General Plan, fees used for design and construction of new parks and pedestrian/bicycle trails.	Restricted
183	EQUIPMENT REPLACEMENT ISF	\$ 292,413	\$ 197,935	\$ 94,478	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Committed

Fund Balance Report

ATTACHMENT E

185	ITD-INTERNAL TELEPHONE	\$ 1,034,024	\$ 720,170	\$ 313,854	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Committed
489	COUNTY SERVICE AREA #9	\$ 1,044	\$ -	\$ 1,044	Legally separate entity.	Restricted
	HEALTH DEPARTMENT					
021	HD-VITAL STATS FUND	\$ 56,994	\$ -	\$ 56,994	Balance remaining before transfer from Health to Clerk/Record. Current activity is recorded in Fund 001.	Restricted
114	HEALTH SERVICE	\$ 394,769	\$ 394,274	\$ 495	Locally established to segregate accounting and budgeting for the Health department.	Unassigned
019	HEALTH SERVICE-COMM HLTH PROT (PUBLIC HEALTH EMERGENCY PREPAREDNESS)	\$ 80,218	\$ -	\$ 80,218	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	Restricted
020	EMERGENCY MEDICAL SERVICES	\$ 2,472,260	\$ 1,613,000	\$ 859,260	Fines and fees used to reimburse physicians, surgeons and hospitals for patients who do not make payment for emergency medical services and for other emergency medical services purposes as determined by the County.	Restricted
024	YCMS-INDIGENT HLTH CARE	\$ 13,067	\$ 13,067	\$ -	To track revenue and expenses per Board agreement with Woodland Memorial Hospital to provide adult day health care services.	Restricted
025	HD-CHILD PASSENGER SEAT PROG	\$ 3,862	\$ -	\$ 3,862	Fees allocated to Health Dept. for community education, to prepare/maintain listing of low cost purchase or loaner program for child safety seats and admin costs.	Restricted
163	HEALTH REALIGNMENT	\$ -	\$ -	\$ -	State realignment funds for Health services are received in this fund and transferred to operating departments per budgets approved by the Board of Supervisors.	Restricted
	LIBRARY					
140	COUNTY LIBRARY	\$ 1,912,266	\$ 843,730	\$ 1,068,536	Locally established fund to segregate accounting and budgeting for Library operations.	Committed
141	CFD#1 DAVIS LIBRARY	\$ 1,858,670	\$ 20,503	\$ 1,838,167	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
	PUBLIC GUARDIAN					
026	PGA-INDIGENT BURIAL	\$ 34,292	\$ 22,000	\$ 12,292	For indigent burial costs.	Restricted
	PARKS & PUBLIC WORKS					
191,195	LANDFILL CLOSURE/POST CLOSURE FUNDS	\$ 17,304,133	\$ 10,561,877	\$ 6,742,256		Restricted
008	PPW- TECH COST REC FEE	\$ 2,031	\$ (200)	\$ 2,231	Additional building permit fee to recover the cost of computer software, computer hardware, and supporting electronic devices as part of the permit streaming process.	Committed
027	PPW-AG CONSERVATION	\$ 285,312	\$ 20,000	\$ 265,312	To purchase agriculture conservation easements.	Committed

Fund Balance Report

ATTACHMENT E

028	PPW-GENERAL PLAN COST RECOVERY	\$ 363,614	\$ 146,450	\$ 217,164	Portion of building permit fees charged to recoup to cost of general plan updates.	Committed
033	PPW- 5% SEISMIC EDUCATION FUND	\$ 4,642	\$ 900	\$ 3,742	Portion of building permit fees for data utilization for seismic related events.	Restricted
035	PPW- MONUMENT PRESERVATION	\$ 111,786	\$ 41,000	\$ 70,786	Fund to pay expenses incurred for any retracement or remonument survey of major historical land division lines which later surveys are based.	Restricted
039	PPW-TECHNOLOGY COST RECOVERY FUND	\$ 52,402	\$ -	\$ 52,402	Additional building permit fee to recover the cost of computer software, computer hardware, and supporting electronic devices as part of the permit streaming process.	Committed
122	PPW- ESPARTO BRIDGE DEVELOPMENT	\$ 280,132	\$ (800)	\$ 280,932	Fund to account for County ordinance to impose and collect fees to finance, defray or reimburse County for cost of Esparto bridge development.	Committed
130	PPW- ROAD FUND	\$ 5,753,370	\$ 4,390,124	\$ 1,363,246	Primary road fund.	Restricted
131	PPW- ROAD TECH COST REC FEE	\$ 6,239	\$ (2,200)	\$ 8,439	Additional building permit fee to recover the cost of computer software, computer hardware, and supporting electronic devices as part of the permit streaming process.	Committed
132	PPW- HWY 16 FLOOD CONTROL IMP	\$ 1,289,998	\$ 1,204,000	\$ 85,998	Fund created to separately account for the purchase of flood easements and construction of flood control improvements between Madison and Esparto.	Restricted
133	PPW- ROADS FUTURE OBLIGATION TRUST	\$ 12,289,741	\$ 801,542	\$ 11,488,199	Fund created to separately account for funds received and designated for future road projects.	Restricted
135	PPW-TRANSPORTATION	\$ 91,025	\$ -	\$ 91,025	Fund created to separately account for the receipt of State Transit assistance funds and 1/4% sales tax collected for transportation activities.	Restricted
150	PPW- ROAD DISTRICT #1	\$ 259	\$ -	\$ 259	Legally separate district.	Restricted
151	PPW- ROAD DISTRICT #2	\$ 39,783	\$ -	\$ 39,783	Legally separate district.	Restricted
181	COURTHOUSE TEMPORARY CONST	\$ 614,602	\$ -	\$ 614,602	Funds to acquire, rehabilitate, construct or finance courtrooms, court buildings or facilities necessary to the operation of the justice system or court facilities. (Note: A portion of the funds may be owed to the Courts).	Restricted
184	PWKS-FLEET SERVICES	\$ (486)	\$ (11,000)	\$ 10,514	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Committed
194	PPW-SANITATION ENTERPRISE	\$ 8,944,641	\$ 2,939,342	\$ 6,005,299	Fund to account for Landfill operations.	Restricted
349	CLARKSBURG LIGHTING DISTRICT	\$ 4,678	\$ -	\$ 4,678	Legally separate entity used to account for Prop 218 assessments.	Restricted
449	SPEC ROAD DIST MAINT DIST #3	\$ 17,859	\$ -	\$ 17,859	Legally separate entity.	Restricted
450	ROLLING ACRES PERM RD MAINT	\$ 27,347	\$ 19,900	\$ 7,447	Legally separate entity used to account for Prop 218 assessments.	Restricted
481	EL MACERO COUNTY SERVICE AREA	\$ 1,372,052	\$ -	\$ 1,372,052	Fund to account for the specified community service area.	Restricted

Fund Balance Report

485	WILD WINGS GOLF COURSE	\$ (71,361)	\$ 17,900	\$ (89,261)	Legally separate entity used to account for Prop 218 assessments.	Restricted
486	CO SERVICE AREA #6-SNOWBALL	\$ 211,060	\$ -	\$ 211,060	Fund to account for the specified community service area.	Restricted
487	WILD WINGS CSA SEWER	\$ 501,101	\$ -	\$ 501,101	Fund to account for the specified community service area.	Restricted
488	WILD WINGS CSA WATER	\$ 348,275	\$ -	\$ 348,275	Fund to account for the specified community service area.	Restricted
490	CO SERV AREA #10 N.DAVIS MEADO	\$ 69,229	\$ 31,449	\$ 37,780	Fund to account for the specified community service area.	Restricted
491	DUNNIGAN CO SERV AREA #11	\$ 7,445	\$ -	\$ 7,445	Fund to account for the specified community service area.	Restricted
492	CO SERV AREA#10 - SEWER	\$ 51,443	\$ 11,604	\$ 39,839	Fund to account for the specified community service area.	Restricted
493	WILLOWBANK CO SERV AREA	\$ 1,488	\$ -	\$ 1,488	Fund to account for the specified community service area.	Restricted
496	ESPARTO COUNTY SERVICE AREA	\$ 1,709	\$ -	\$ 1,709	Fund to account for the specified community service area.	Restricted
497	MADISON COUNTY SERVICE AREA	\$ 118,321	\$ -	\$ 118,321	Fund to account for the specified community service area.	Restricted
	PROBATION					
063	PROBATION-COPS JUV JUSTICE	\$ 77,645	\$ 77,645	\$ -	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
068	PROBATION-CCPIF	\$ 530,689	\$ 466,465	\$ 64,224	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
069	PROBATION-YOBG	\$ 27,743	\$ 27,743	\$ -	Fund to account for the Youthful Offender Block Grant Program to enhance the capacity of local communities to implement an effective continuum of response to juvenile crime and delinquency.	Restricted
	PUBLIC SAFETY					
099	AB109	\$ 2,888,407	\$ 79,075	\$ 2,809,332	Fund to account for Realignment 2011.	Restricted
117	PUBLIC SAFETY	\$ (151,917)	\$ (151,917)	\$ -	Fund to account for public safety sales tax and other revenue and expenses (excluding grant revenue and expense).	Restricted
	SHERIFF					
055	INMATE WELFARE	\$ 178,281	\$ -	\$ 178,281	For the benefit, education and welfare of the inmates confined within the County jail. Funds not needed can be used for the maintenance of jail facilities.	Restricted
056	SHERIFF-DETENTION	\$ 483,864	\$ 14,000	\$ 469,864	For the purchase, lease, operation and maintenance of automated fingerprint equipment and digital image photographic equipment, replacement of existing equipment used for suspect booking process.	Restricted
057	SHERIFF-EQUIPMENT	\$ 136,729	\$ 25,193	\$ 111,536	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted

Fund Balance Report

ATTACHMENT E

058	SHERIFF-VEHICLE REPLACEMENT	\$ 369,007	\$ 61,500	\$ 307,507	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
059	SHERIFF-MANAGEMENT	\$ 55,724	\$ 31,000	\$ 24,724	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
060	SHERIFF-PATROL/JAIL	\$ 350,689	\$ (26,649)	\$ 377,338	Fund to account for State Supplemental Law Enforcements Services funds for county jail construction and operations of front line law enforcement.	Restricted
061	SHERIFF-MANAGEMENT	\$ 717,790	\$ (320,000)	\$ 1,037,790	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted

Fund Balance Definitions

Beginning with fiscal year 2011, the County implemented Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of 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 – 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 Recommend Budget.

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