

Fund Balance Report
June 30, 2014

Fund	Budget Unit Title	Total Fund Balance 6/30/14	Fund Balance Used and/or Not Available for FY 14/15 Budget	Available Fund Balance FY 14/15	Per Statute Unless Otherwise Noted	Board Control
	ALCOHOL/DRUG & MENTAL HEALTH					
070	MENTAL HEALTH SERVICES ACT	3,270,072	-	3,270,072	MSHA for community support services.	Restricted
071	MENTAL HEALTH SERVICES ACT	2,610,869	-	2,610,869	MSHA for prevention and early intervention programs.	Restricted
072	MENTAL HEALTH SERVICES ACT	755,910	253,251	502,659	MSHA for workforce education and training.	Restricted
073	MENTAL HEALTH SERVICES ACT	1,930,179	1,276,166	654,013	MHSA capital facilities and technology needs.	Restricted
074	MENTAL HEALTH SERVICES ACT	241,599	-	241,599	MSHA for innovation programs.	Restricted
097	COUNTY LOCAL REVENUE FUND 2011 - BEHAVIORIAL HEALTH	3,656,310	-	3,656,310	Fund which additional revenues attributable to the increase in sales tax are deposited and used for drug court and drug and nondrug Medi-Cal substance abuse treatment services.	Restricted
107	ALCOHOL/DRUG	3,370,725	1,000	3,369,725	Funds restricted to Alcohol and Drug programs.	Unassigned/ Restricted
165	MENTAL HEALTH - REALIGNMENT 1991	1	-	1	Dedicated revenue for mental health as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
196	MENTAL HEALTH	4,728,618	4,918,889	(190,271)	Locally established fund to segregate accounting and budgeting for Mental Health Services.	Restricted
	CHILD SUPPORT SERVICES					
115	DCSS-CHILD SUPPORT SERVICES	(12,805)	-	(12,805)	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
	COUNTY ADMINISTRATORS OFFICE					
007	DISPUTE RESOLUTION PROGRAM	230,505	-	230,505	To support dispute resolution programs	Restricted
030	CAO-CDBG HOUSING RELIEF	87,571	9,850	77,721	Controlled by the Program Income Reuse Plan and used in Infrastructure in support of housing, public services, housing rehabilitation, and acquisition.	Restricted
031	CAO-CDBG PROGRAM INCOME ADMINISTRATION	46,387	26,250	20,137	Controlled by the Program Income Reuse Plan and used for general administration cost associated with program income and expended on infrastructure in support of housing, public services, housing rehabilitation, and acquisition.	Restricted
032	CAO-CACHE CREEK RESOURCE MANAGEMENT	1,255,950	(28,932)	1,284,882	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.	Committed
034	CAO-FIRST TIME HOME BUYER PROGRAM	28,146	17,700	10,446	Fund is accumulated to support the county's First Time Homebuyer's Program for low income residents in the unincorporated areas of the county.	Restricted
036	CAO-CC FUTURE MAINT & REMED	1,635,827	(110,793)	1,746,620	Fund is to accumulate money for remediation of problems related to mercury bioaccumulation in wildlife, hazardous materials contamination, environmental monitoring, ongoing site maintenance.	Committed
049	CAO-CDBG MISCELLANEOUS REV	45,715	(15,650)	61,365	Fund is required by governmental accounting standards to provide funding for activity delivery, general administration and related activities associated CDBG projects, grants and programs.	Restricted
053	CAO-OFF CHANNEL MINING PLAN	924,640	43,571	881,069	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed

Fund Balance Report
June 30, 2014

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066	CAO - INCLUSIONARY HOUSING PROG	361,768	298,750	63,018	Locally established fund to support affordable housing to very low to moderate income households within each development project in the unincorporated areas of the county.	Committed
190	AIRPORT - DWR LOAN REPAYMENT RESERVE FUND	15,683	-	15,683	Cash set asides required by loans	Restricted
193	AVIATION ENTERPRSE	63,399	-	63,399	Enterprise fund required by Governmental Accounting Standards to account for revenue and expenses for the County airport.	Restricted
	COUNTY CLERK/RECORDER					
001	COUNTY CLERK-RECORDER - VITAL RECORDS IMPROVEMENT	110,859	6,750	104,109	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
002	COUNTY CLERK-RECORDER - MICROGRAPHICS	66,324	17,375	48,949	To defray cost of converting recorder's document storage system.	Restricted
003	COUNTY CLERK-RECORDER - UPGRADE	271,157	67,600	203,557	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
004	COUNTY CLERK-RECORDER - SSN TRUNCATION PROGRAM	95,750	(150)	95,900	To implement the truncation of social security numbers.	Restricted
	COUNTY COUNSEL					
064	COUNTY COUNSEL - SMALL CLAIMS ADVISORY SERVICES	(3,061)	-	(3,061)	Small claims filing fees to be used for providing small claims advisory services.	Restricted
	COUNTYWIDE					
062	COUNTY DNA ID FUND	435,834	-	435,834	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
080	BOARD CONTROLLED PENALTY ASSESSMENT FUND	36,227	(300)	36,527	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and emergency medical services.	Restricted
082	DEVELOPMENT IMPACT FEES	1,564,934	-	1,564,934	Amounts collected from planning permit fees for specific purposes as directed by the BOS and must be related to demonstrated growth.	Committed
085	TRIBAL MITIGATION	716,208	533,023	183,185	Amounts received from the Yocha Dehe tribe to mitigate impacts from the expansion of their casino/resort.	Unassigned/ Assigned/ Restricted
096	ENH LOCAL LAW ENF ACTIVITIES	-	-	-	Funds allocated to COPS, booking fees, small and rural law enforcement assistance, Cal-EMA and juvenile probation activities.	Restricted
120	COUNTY BLDGS & LAND ACQUISITION	0	822,497	(822,497)	For capital outlays. Also known as the ACO fund.	Restricted
149	GSD-YSA LEAD REMEDIAITON	47,292		47,292	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
154	POMONA ANNUITY FUND	428,431	396,696	31,735	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/ Assigned
155	DEMETER ENDOWMENT FUND	3,893,072	-	3,893,072	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.	Unassigned
158	TSR CERES ENDOWMENT FUND	9,484,534	454,141	9,030,393	Created from the Tobacco settlement receipts securitization endowment. This fund is held as collateral for the bonds issued. After each semi-annual debt service payment, bonds are revalued and any excess over bond value is de-allocated and released for unrestricted use.	Nonspendable

Fund Balance Report
June 30, 2014

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180	CRIMINAL JUSTICE FACILITIES CONSTRUCTION FUND	4,194	-	4,194	Fund created by the Board of Supervisors to assist in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.	Restricted
187	UNEMPLOYMENT SELF INSUR-ISF	(109,110)	-	(109,110)	Internal Service Fund to collect and pay for unemployment benefits.	Unrestricted
188	DENTAL SELF INSUR-ISF	613,297	116,800	496,497	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Unrestricted
	DEBT SERVICE					
822	DA BLDG COPS DEBT SERV	1,587	-	1,587	Used to accumulate funds to pay debt on DA building.	Committed
827	DAVIS LIB CFD#1-DEBT SERV	1,057,785	-	1,057,785	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
	DISTRICT ATTORNEY					
042	MULTI-DISCIPLINE INT. CENTER	449,056	11,822	437,234	Locally established fund account for revenue and expense related to the facilitation of multi-agency response to child abuse.	Restricted
043	DISTRICT ATTORNEY "COPS"	75,194	-	75,194	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-ENVIROMNETAL PROTECTION	3,794,488	150,000	3,644,488	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
045	DISTRICT ATTORNEY-DOMESTIC VIOLENCE PROGRAM	61,712	-	61,712	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
046	DISTRICT ATTORNEY- ASSET FOREFEITURE FUND	194,637	-	194,637	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 PROSECUTION	274,441	63,030	211,411	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	53,692	-	53,692	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
067	DA-SHER-CAL-MMET	687,850	-	687,850	Funds from the Local Law Enforcement Services account to assist the methamphetamine enforcement team.	Restricted
116	PUBLIC SAFETY GRANT FUND	6,886	-	6,886	Locally established to separately track public safety grant funds.	Unassigned
	GENERAL SERVICES					
051	GRASSLANDS REGIONAL PARK - AGR CITY PR	16,043	-	16,043	Funds for ongoing maintenance costs, City's cost of initial improvements, maintenance of City Mitigation Property and maintenance of Additional Habitat Property.	Restricted
054	PARKS - SRCSD TREE MITIGATION FUND	36,916	-	36,916	Funds to support planting, maintaining, monitoring, and reporting on 197 native trees.	Restricted
185	ITD-INTERNAL TELEPHONE	1,195,278	568,635	626,643	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Unassigned

Fund Balance Report
June 30, 2014

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	HEALTH DEPT					
019	HEALTH SERVICE-PUBLIC HEALTH EMERGENCY PREP AND RESPONSE	125,933		125,933	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	Restricted
020	EMERGENCY MEDICAL SERVICES	3,180,828	900,000	2,280,828	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	HD - ELDERCARE FUND	1,070	-	1,070	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 PROGRAM	11,357	-	11,357	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
109	HEALTH SERVICE-INTERGOVT TRANSFER	3,543,261	2,500,000	1,043,261	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted
114	MEDICAL SERVICE FUND - EMS	1,459,873		1,459,873	Locally established to segregate accounting and budgeting for the Health department.	Restricted/ Unassigned
163	HEALTH REALIGNMENT 1991	663,838	-	663,838	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
183	EQUIPMENT REPLACEMENT ISF	676,004	-	676,004	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unassigned
	LIBRARY					
140	COUNTY LIBRARY	1,294,329	144,844	1,149,485	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
140	COUNTY LIBRARY	349,735		349,735	Locally established fund to segregate capital asset replacement	Assigned
141	CFD#1 DAVIS LIBRARY	2,424,083	156,805	2,267,278	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
	PLANNING RESOURCES & PUB WORKS					
008	CO SURVEYOR-TECH COST RECOVERY FEE	-		-	Fees collected to recover the cost of technology upgrades	Committed
027	PPW-AG CONSERVATION	325,886	325,000	886	To purchase agriculture conservation easements.	Committed
028	GENERAL PLAN COST RECOVERY FEE	327,179	121,450	205,729	Fees collected to recover the cost of the general plan.	Unassigned
033	PPW- 5% SEISMIC EDUCATION FUND	5,759	900	4,859	Portion of building permit fees for data utilization for seismic related events.	Restricted
035	PPW- MONUMENT PRESERVATION	100,901	56,000	44,901	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-PLANNING TECH COST RECOVERY FEE	67,660	3,673	63,987	Fees collected to recover the cost of technology upgrades.	Committed
121	ESPARTO PARKS IMP-CAP PROJECT FUND	254,504	150,000	104,504	Per Esparto General Plan, fees used for design and construction of new parks and pedestrian/bicycle trails.	Committed
122	PPW- ESPARTO BRIDGE DEVELOPMENT	292,075	(800)	292,875	Fund to account for County ordinance to impose and collect fees to finance, defray or reimburse County for cost of Esparto bridge development.	Committed

Fund Balance Report
June 30, 2014

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130	PPW- ROAD FUND	2,338,122	852,079	1,486,043	Primary road fund.	Restricted
130	PPW- ROAD FUND - PGE MITIGATION	30,000		30,000	Road fund for PGE mitigation	Restricted
130	PPW- ROAD FUND - ESPARTO STREETScape MAINTENANCE	50,021		50,021	Road fund for Esparto Streetscape maintenance	Assigned
131	PPW- ROADS- TECH COST RECOVERY FEE	-		-	Fees collected to recover the cost of technology upgrades	Committed
132	PPW-HWY 16 FLOOD CONTROL IMPROVEMENT	1,298,041	(4,000)	1,302,041	Funds accumulated to upgrade the flood control of Highway 16 near Madison.	Restricted
133	PPW-ROADS FUTURE OBLIGATION	18,490,655	691,263	17,799,392	Unexpended state and federal funding for road projects.	Restricted
135	PPW-TRANSPORTATION	210,443	118,853	91,590	Fund created to separately account for the receipt of State Transit assistance funds and 1/4% sales tax collected for transportation activities.	Restricted
150	ROAD DISTRICT #1	370	372	(2)	Funds restricted for the use in road maintenance for district 1.	Restricted
151	ROAD DISTRICT #2	45,894	40,000	5,894	Funds restricted for the use in road maintenance for district 2.	Restricted
184	PWKS-FLEET SERVICES	95,827	-	95,827	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unrestricted
191	LANDFILL - CORRECTION ACTION PLAN	1,033,162	-	1,033,162		Restricted
194	PPW-SANITATION ENTERPRISE	4,692,674	-	4,692,674	Fund to account for Landfill operations.	Unrestricted
194	PPW-SANITATION ENTERPRISE - CAPITAL IMPROVEMENTS	2,070,803		2,070,803	Fund to account for Landfill capital improvements.	Assigned
349	CLARKSBURG LIGHTING DISTRICT	4,076	-	4,076	Legally separate entity used to account for Prop 218 assessments.	Restricted
449	SPEC ROAD DIST MAINT DIST #3	-	-	-	Legally separate entity.	Restricted
450	ROLLING ACRES PERM RD MAINT	13,495	-	13,495	Legally separate entity used to account for Prop 218 assessments.	Restricted
481	EL MACERO COUNTY SERVICE AREA	1,356,050	-	1,356,050	Fund to account for the specified community service area.	Restricted
485	WILD WINGS GOLF COURSE	266,607	(126,052)	392,659	Legally separate entity used to account for Prop 218 assessments.	Restricted
486	CO SERVICE AREA #6-SNOWBALL	230,882	-	230,882	Fund to account for the specified community service area.	Restricted
487	WILD WINGS CSA SEWER	642,252	134,024	508,228	Fund to account for the specified community service area.	Restricted
488	WILD WINGS CSA WATER	809,272		809,272	Fund to account for the specified community service area.	Restricted
490	CO SERV AREA #10 N.DAVIS MEADO	26,318	(3,615)	29,933	Fund to account for the specified community service area.	Restricted
491	DUNNIGAN CO SERV AREA #11	26,044		26,044	Fund to account for the specified community service area.	Restricted
492	CO SERV AREA#10 - SEWER	(21,649)	(2,980)	(18,669)	Fund to account for the specified community service area.	Restricted
493	WILLOWBANK CO SERV AREA	1,393	(50)	1,443	Fund to account for the specified community service area.	Restricted
496	ESPARTO COUNTY SERVICE AREA	3,994		3,994	Fund to account for the specified community service area.	Restricted
497	MADISON COUNTY SERVICE AREA	106,292	(75,000)	181,292	Fund to account for the specified community service area.	Restricted
	PROBATION					
063	PROBATION-COPS JUVENILE JUSTICE	102,599	69,459	33,140	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
068	PROBATION-CCPIF	477,731	150,123	327,608	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted

Fund Balance Report
June 30, 2014

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069	PROBATION-YOBG (YOUTHFUL OFFENDER BLOCK GRANT)	280,140	91,957	188,183	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

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June 30, 2014

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	PUBLIC SAFETY					
099	AB109	1,676,791	319,495	1,357,296	Fund to account for Realignment 2011.	Restricted
117	PUBLIC SAFETY	155,000	-	155,000	Fund to account for public safety sales tax and other revenue and expenses (excluding grant revenue and expense).	Restricted/ Assigned
	SHERIFF					
055	INMATE WELFARE	28,777	-	28,777	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 (RAN BOARD FUND)	601,204	14,000	587,204	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- CIVIL PROCESS EQUIPMENT	142,055	7,546	134,509	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted
058	SHERIFF- CIVIL PROCESS VEHICLE REPLACEMENT	329,114	58,000	271,114	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
059	SHERIFF-ASSET FORFEITURE FUND	84,092	31,000	53,092	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
060	SHERIFF-"COPS" FUND	471,284	95,000	376,284	Fund to account for State Supplemental Law Enforcements Services funds for county jail construction and operations of front line law enforcement.	Restricted
061	SHERIFF-SMALL & RURAL COUNTY LLE ASST	746,398	349,044	397,354	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted
	SOCIAL SERVICES					
029	PUBLIC ASSISTANCE SERVICES & ADMINISTRATION (COUNTY CHILDREN'S TRUST FUND WIC)	79,469	15,000	64,469	Funds collected from federal challenge grants and birth certificates to be used for child abuse and neglect prevention and intervention programs.	Restricted
098	COUNTY LOCAL REVENUE FUND 2011 - PROTECTIVE SERVICES	2,657,309	-	2,657,309	Fund which additional revenues attributable to the increase in sales tax are deposited and used for adult protective services, foster care assistance and admin, child welfare, adoptions, adoption assistance and child abuse prevention.	Restricted
167	SOCIAL SERVICE REALIGNMENT 1991	4,212,454	-	4,212,454	Dedicated revenue for social services as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
168	SS REALIGNMENT - CALWORKS MOE (MAINTENANCE OF EFFORT)	1,673,281	-	1,673,281	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
111	PUBLIC ASSISTANCE SERVICES & ADMIN (CWS SPECIAL NEED FUND)	1,897,985	3,002,193	(1,104,208)	Locally established to segregate accounting and budgeting for Employment and Social Services. Fund balance can contain both restricted and general fund components.	Unassigned/ Restricted
112	DESS - WRAPAROUND SERVICES	181,181	-	181,181	State funded program to provide services to children and families at risk of out-of-home placement or stepping down from a higher level of placement so foster care funds are being spent. Any savings are to be invested in services and support that assist children and families in Yolo County.	Restricted

Fund Balance Report
June 30, 2014

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	GENERAL FUND					
110	GENERAL FUND	21,301,571	14,103,076	7,198,495	Locally established fund for County operations. Includes the County general reserve per Board policy and assigned fund balance.	Unassigned/ Assigned/ Committed