

Fund Balance Report
June 30, 2013

Fund	Budget Unit Title	Total Fund Balance 6/30/13	Fund Balance Used and/or Not Available for FY 13/14 Budget	Available Fund Balance FY 13/14	Per Statute Unless Otherwise Noted	Board Control
	ALCOHOL/DRUG & MENTAL HEALTH					
070	MHSA-COMMUNITY SERVICES & SUPPORT	5,459,896	985,578	4,474,318	MSHA for community support services.	Restricted
071	MHSA-PREVENTION & EARLY INTERVENTION	1,035,915	316,877	719,038	MSHA for prevention and early intervention programs.	Restricted
072	MHSA-WORKFORCE EDUC. & TRAINING	794,644	156,737	637,907	MSHA for workforce education and training.	Restricted
073	MHSA-CAPITAL FACILITIES & TECH NEEDS	2,009,232	524,707	1,484,525	MSHA capital facilities and technology needs.	Restricted
074	MHSA-INNOVATION	277,839	464,130	(186,291)	MSHA for innovation programs.	Restricted
097	COUNTY LOCAL REVENUE FUND 2011 - BEHAVIORIAL HEALTH	1,963,880	-	1,963,880	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	2,824,907	1,000	2,823,907	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 MANAGED CARE	(323,148)	-	(323,148)	Locally established fund to segregate accounting and budgeting for Mental Health Services.	Restricted
	CHILD SUPPORT SERVICES					
115	DCSS-CHILD SUPPORT SERVICES	29,449	-	29,449	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
	COUNTY ADMINISTRATORS OFFICE					
007	DISPUTE RESOLUTION PROGRAM	219,423	75,000	144,423	To support dispute resolution programs	Restricted
030	CAO-CDBG HOUSING RELIEF	345,603	113,000	232,603	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	46,196	70,000	(23,804)	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	1,141,660	143,991	997,669	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	26,240	(2,300)	28,540	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	1,576,134	(96,881)	1,673,015	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	15,334	76,147	(60,813)	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	872,076	86,639	785,437	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed
066	CAO - INCLUSIONARY HOUSING PROG	351,573	298,750	52,823	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	71,723	-	71,723	Enterprise fund required by Governmental Accounting Standards to account for revenue and expenses for the County airport.	Restricted

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	COUNTY CLERK/RECORDER					
001	COUNTY CLERK-RECORDER - VITAL RECORDS IMPROVEMENT	100,825	6,560	94,265	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
002	COUNTY CLERK-RECORDER - MICROGRAPHICS	61,739	9,300	52,439	To defray cost of converting recorder's document storage system.	Restricted
003	COUNTY CLERK-RECORDER - UPGRADE	298,909	103,100	195,809	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
004	COUNTY CLERK-RECORDER - SSN TRUNCATION PROGRAM	87,409	(4,900)	92,309	To implement the truncation of social security numbers.	Restricted
	COUNTY COUNSEL					
064	COUNTY COUNSEL - SMALL CLAIMS ADVISORY SERVICES	(3,649)	(3,649)	0	Small claims filing fees to be used for providing small claims advisory services.	Restricted
	COUNTYWIDE					
062	COUNTY DNA ID FUND	379,291	-	379,291	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
080	BOARD CONTROLLED PENALTY ASSESSMENT FUND	3,975	(196)	4,171	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and emergency medical services.	Restricted
081	OFF HIGHWAY MOTOR VEH. LICENSE FEE	38,466		38,466	Fundasto be used to acquire, develop and construct trails, areas, or other facilities for the use of off-highway motor vehicles	Restricted
082	DEVELOPMENT IMPACT FEES	2,554,695	-	2,554,695	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	842,953	531,967	310,986	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
113	Fish and Game	3,366		3,366	Funds to be expended for the protection, conservation, propagation, and preservation of fish and wildlife, under the direction of the Board of Supervisors.	Restricted
120	ACCUMLATED CAPITAL OUTLAY	868,636	-	868,636	For capital acquisitions. Also known as the ACO fund.	Restricted
123	SOLAR PROJECTS	998,565	913,239	85,326	Locally established fund to account for solar projects during construction	Restricted
149	GSD-YSA LEAD REMEDIAITON	44,145	(3,200)	47,345	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 MONUMENT	5,519		5,519	Locally established fund to account for private donations used for the world trade center monument	Restricted
154	POMONA ANNUITY FUND	208,286	-	208,286	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
155	DEMETER ENDOWMENT FUND	3,626,153	-	3,626,153	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	10,517,581	-	10,517,581	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
180	CRIMINAL JUSTICE FACILITIES CONSTRUCTION FUND	-	-	-	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

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181	TEMPORARY COURTHOUSE CONSTRUCTION	741,375		741,375	Analysis of how funds can be used to be completed by Auditor-Controller / Treasurer-Tax Collector in FY 13/14	Restricted
183	EQUIPMENT REPLACEMENT ISF	458,763	-	458,763	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unassigned
187	UNEMPLOYMENT SELF INSUR-ISF	81,178	-	81,178	Internal Service Fund to collect and pay for unemployment benefits.	Unassigned
188	DENTAL SELF INSUR-ISF	650,723	47,000	603,723	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Unassigned
	DEBT SERVICE					
822	DA BLDG COPS DEBT SERV	1,659	-	1,659	Used to accumulate funds to pay debt on DA building.	Committed
827	DAVIS LIB CFD#1-DEBT SERV	1,112,467	-	1,112,467	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
	DISTRICT ATTORNEY					
042	MULTI-DISCIPLINE INT. CENTER	416,305	-	416,305	Locally established fund to account for revenue and expense related to the facilitation of multi-agency response to child abuse.	Restricted
043	DISTRICT ATTORNEY "COPS"	55,132	-	55,132	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	2,383,885	330,000	2,053,885	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
045	DISTRICT ATTORNEY-DOMESTIC VIOLENCE PROGRAM	42,666	-	42,666	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
046	DISTRICT ATTORNEY- ASSET FOREFEITURE FUND	192,382	-	192,382	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	146,883	(214,978)	361,861	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	43,851	-	43,851	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
067	DA-SHER-CAL-MMET	493,552	-	493,552	Funds from the Local Law Enforcement Services account to assist the methamphetamine enforcement team.	Restricted
116	PUBLIC SAFETY GRANT FUND	-	-	-	Locally established fund to separately track public safety grant funds.	Unassigned
	EMPLOYMENT AND SOCIAL SERVICES					
029	PUBLIC ASSISTANCE SERVICES & ADMINISTRATION (COUNTY CHILDREN'S TRUST FUND WIC)	100,246	-	100,246	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	1,117,743	-	1,117,743	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	3,836,947	-	3,836,947	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)	146,595	-	146,595	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
111	PUBLIC ASSISTANCE SERVICES & ADMIN (CWS SPECIAL NEED FUND)	1,981,443	1,057,772	923,671	Locally established to segregate accounting and budgeting for Employment and Social Services. Fund balance can contain both restricted and general fund components.	Unassigned/ Restricted

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112	DESS - WRAPAROUND SERVICES	271,458	-	271,458	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
GENERAL FUND						
110	GENERAL FUND	12,484,514	12,484,514	(0)	Locally established fund for County operations. Includes the County general reserve per Board policy and assigned fund balance.	Unassigned/ Assigned/ Committed
GENERAL SERVICES						
051	GRASSLANDS REGIONAL PARK - AGR CITY PR	189,011	173,580	15,431	Endowment for ongoing maintenance costs, City's cost of initial improvements, maintenance of City Mitigation Property and maintenance of Additional Habitat Property.	Nonspendable
054	PARKS - SRCSD TREE MITIGATION FUND	36,797	-	36,797	Funds to support planting, maintaining, monitoring, and reporting on 197 native trees.	Restricted
185	ITD-INTERNAL TELEPHONE	984,549	607,821	376,728	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Unassigned
HEALTH DEPT						
019	HEALTH SERVICE-PUBLIC HEALTH EMERGENCY PREP AND RESPONSE	35,556	39,719	(4,163)	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	Restricted
020	EMERGENCY MEDICAL SERVICES	2,537,891	2,298,883	239,008	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	325	-	325	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	5,111	-	5,111	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	4,047,355	904,517	3,142,838	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted
114	MEDICAL SERVICE FUND	376,371	54,100	322,271	Locally established to segregate accounting and budgeting for the Health department.	Restricted
163	HEALTH REALIGNMENT 1991	0	-	0	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
LIBRARY						
140	COUNTY LIBRARY	1,884,406	534,247	1,350,159	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
141	CFD#1 DAVIS LIBRARY	2,081,008	95,842	1,985,166	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	2,179	800	1,379	Fees collected to recover the cost of technology upgrades	Committed
027	PPW-AG CONSERVATION	275,038	280,000	(4,962)	To purchase agriculture conservation easements.	Committed
028	GENERAL PLAN COST RECOVERY FEE	334,948	36,450	298,498	Fees collected to recover the cost of the general plan.	Unassigned
033	PPW- 5% SEISMIC EDUCATION FUND	5,398	900	4,498	Portion of building permit fees for data utilization for seismic related events.	Restricted

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035	PPW- MONUMENT PRESERVATION	82,106	55,000	27,106	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	55,963	(7,015)	62,978	Fees collected to recover the cost of technology upgrades.	Committed
121	ESPARTO PARKS IMP-CAP PROJECT FUND	256,873	50,000	206,873	Per Esparto General Plan, fees used for design and construction of new parks and pedestrian/bicycle trails.	Committed
122	PPW- ESPARTO BRIDGE DEVELOPMENT	280,970	(800)	281,770	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	2,829,867	1,071,282	1,758,585	Primary road fund.	Restricted
131	PPW- ROADS- TECH COST RECOVERY FEE	8,222	3,620	4,602	Fees collected to recover the cost of technology upgrades	Committed
132	PPW-HWY 16 FLOOD CONTROL IMPROVEMENT	1,293,855	(4,000)	1,297,855	Funds accumulated to upgrade the flood control of Highway 16 near Madison.	Restricted
133	PPW-ROADS FUTURE OBLIGATION	13,963,760	586,906	13,376,854	Unexpended state and federal funding for road projects.	Restricted
135	PPW-TRANSPORTATION	91,270	-	91,270	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	320	-	320	Funds restricted for the use in road maintenance for district 1.	Restricted
151	ROAD DISTRICT #2	67,838	69,865	(2,027)	Funds restricted for the use in road maintenance for district 2.	Restricted
184	PWKS-FLEET SERVICES	35,781	-	35,781	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unassigned
191	LANDFILL - CORRECTION ACTION PLAN	1,029,831	-	1,029,831	Funds are accumulated to ensure adequate money is available to pay for clean-up for a reasonably foreseeable environmental incident, such as groundwater contamination from a leaking landfill cell. The fund must be maintained throughout the active life of the landfill and the 30-year post-closure period.	Restricted
194	PPW-SANITATION ENTERPRISE	4,528,797	-	4,528,797	Fund to account for Landfill operations.	Restricted
195	LANDFIL-CLOSURE/POST CLOSURE	16,214,494	9,885,744	6,328,750	Fund to accumulate funds necessary for closure and post closure maintenance costs	Restricted
349	CLARKSBURG LIGHTING DISTRICT	4,357	-	4,357	Legally separate entity used to account for Prop 218 assessments.	Restricted
449	SPEC ROAD DIST MAINT DIST #3	19,293	-	19,293	Legally separate entity.	Restricted
450	ROLLING ACRES PERM RD MAINT	15,062	-	15,062	Legally separate entity used to account for Prop 218 assessments.	Restricted
481	EL MACERO COUNTY SERVICE AREA	1,441,343	933,900	507,443	Fund to account for the specified community service area.	Restricted
485	WILD WINGS GOLF COURSE	(97,755)	(71,505)	(26,250)	Legally separate entity used to account for Prop 218 assessments.	Restricted
486	CO SERVICE AREA #6-SNOWBALL	220,714	-	220,714	Fund to account for the specified community service area.	Restricted
487	WILD WINGS CSA SEWER	585,766	(49,376)	635,142	Fund to account for the specified community service area.	Restricted
488	WILD WINGS CSA WATER	454,578	(179,211)	633,789	Fund to account for the specified community service area.	Restricted
490	CO SERV AREA #10 N.DAVIS MEADO	52,280	(7,225)	59,505	Fund to account for the specified community service area.	Restricted
491	DUNNIGAN CO SERV AREA #11	7,307	-	7,307	Fund to account for the specified community service area.	Restricted
492	CO SERV AREA#10 - SEWER	3,552	(602)	4,154	Fund to account for the specified community service area.	Restricted
493	WILLOWBANK CO SERV AREA	1,611	(50)	1,661	Fund to account for the specified community service area.	Restricted
496	ESPARTO COUNTY SERVICE AREA	(41,199)	2,580	(43,779)	Fund to account for the specified community service area.	Restricted
497	MADISON COUNTY SERVICE AREA	146,329	(300)	146,629	Fund to account for the specified community service area.	Restricted

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PROBATION						
063	PROBATION-COPS JUVENILE JUSTICE	116,293	80,000	36,293	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
068	PROBATION-CCPIF	654,378	579,580	74,798	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
069	PROBATION-YOBG (YOUTHFUL OFFENDER BLOCK GRANT)	83,786	-	83,786	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	1,386,998	44,000	1,342,998	Fund to account for Realignment 2011.	Restricted
117	PUBLIC SAFETY	121,258	-	121,258	Fund to account for public safety sales tax and other revenue and expenses (excluding grant revenue and expense).	Restricted/ Assigned
SHERIFF						
055	INMATE WELFARE	69,248	-	69,248	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)	549,190	14,000	535,190	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	105,387	7,546	97,841	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted
058	SHERIFF- CIVIL PROCESS VEHICLE REPLACEMENT	361,008	50,000	311,008	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
059	SHERIFF-ASSET FORFEITURE FUND	70,723	31,000	39,723	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
060	SHERIFF-"COPS" FUND	442,041	(44,000)	486,041	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	1,186,153	319,044	867,109	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted