

**Preliminary Fund Balance Report
June 30, 2019**

ATTACHMENT N

Infor Fund	Budget Unit Title	PRELIMINARY Total Fund Balance 6/30/19	Fund Balance Used for 19-20 Adopted Budget	Available Fund Balance FY 19/20 After Adoption of 19-20 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
	AGRICULTURE					
4012	BUILDING REPLACEMENT ISF	894,476	200,000	694,476	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
4012	EQUIPMENT REPLACEMENT ISF	507,084	50,000	457,084	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
	ALCOHOL/DRUG & MENTAL HEALTH					
0401	MENTAL HEALTH SERVICES	(2,751,771)	-	(2,751,771)	State and Federal funds for mental health managed care.	Restricted
0401	MENTAL HEALTH SERVICES	-	-	-	Unspent FY11/12 EPDST	Restricted
0402	ALCOHOL AND DRUG PROGRAMS	1,883,607	1,150,922	732,685	Funds restricted to Alcohol and Drug programs.	Unassigned/ Restricted
0405	MH 1991 REALIGNMENT	146,584	474,875	(328,291)	Dedicated revenue for mental health as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
0406	BEHAVIORIAL HLTH SUB ACCT 2011	(44,392)	-	(44,392)	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
0410	MHSA COMMUNITY SVC AND SUPPORT	7,309,522	6,673,330	636,192	MSHA for community support services.	Restricted
0411	MHSA-PREV & EARLY INTERVENTION	3,518,846	-	3,518,846	MSHA for prevention and early intervention programs.	Restricted
0412	MHSA-WORKFORCE EDUC & TRAINING	396	-	396	MSHA for workforce education and training.	Restricted
0413	MHSA-CAPITAL FAC & TECH NEEDS	184,278	-	184,278	MSHA capital facilities and technology needs.	Restricted
0414	MHSA-INNOVATION	1,045,932	-	1,045,932	MSHA for innovation programs.	Restricted
		-				
	CHILD SUPPORT SERVICES					
0160	CHILD SUPPORT SERVICES	84,394	-	84,394	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
	COMMUNITY SERVICES					
0130	ENVIRONMENTAL HEALTH	1,126,891	526,433	600,458	CUPA Fees	Unassigned / Restricted
0131	SAFE DRINKING WATER GRANT	-	-	-	State grant for water quality monitoring of small public water systems.	Restricted
0161	GENERAL PLAN COST RECOVERY FEE	290,004	-	290,004	Fees collected to recover the cost of the general plan.	Unassigned
0170	MARIJUANA CULTIVATION REGULATION	4,366,617	25,000	4,341,617	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Unassigned
0171	CANNABIS TAX-MEASURE K	782,998	680,000	102,998	Fund created to separate and regulate Cannabis tax revenues under County Ordinance.	Unassigned
0301	ROAD FUND	18,122,089	2,707,696	15,414,393	Primary road fund.	Restricted
0301	ROAD FUND	30,000	-	30,000	Road fund for PGE mitigation	Restricted
0301	ROAD FUND	52,872	-	52,872	Road fund for Esparto Streetscape maintenance	Assigned
0301	ROAD FUND	485,492	-	485,492	Encumbrance account	Assigned
0302	RDS TECH COST RECOV	-	-	-	Fees collected to recover the cost of technology upgrades	Committed

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0303	HWY 16 FLOOD CONTROL IMPROVE	1,269,822	361,000	908,822	Funds accumulated to upgrade the flood control of Highway 16 near Madison.	Restricted
0304	ROADS FUTURE OBLIGATION (see fund 0301)	-	-	-	Unexpended state and federal funding for road projects.	Restricted
0305	MONUMENT PRESERVATION FUND	160,826	-	160,826	Fund to pay expenses incurred for any retracement or remonument survey of major historical land division lines which later surveys are based.	Restricted
0321	ROAD DISTRICT #1	190	200	(10)	Funds restricted for the use in road maintenance for district 1.	Restricted
0322	ROAD DISTRICT #2	165,824	150,000	15,824	Funds restricted for the use in road maintenance for district 2.	Restricted
0330	TRANSPORTATION	95,107	9,000	86,107	Fund created to separately account for the receipt of State Transit assistance funds and 1/4% sales tax collected for transportation activities.	Restricted
1103	CO SURVEYOR TECH RECOV FEE	-	-	-	Fees collected to recover the cost of technology upgrades	Committed
1260	AG CONSERVATION EASEMENT PROG	23,134	-	23,134	To purchase agriculture conservation easements.	Committed
1261	SIESMIC EDUCATION FUND	9,576	-	9,576	Portion of building permit fees for data utilization for seismic related events.	Restricted
1262	TECHNOLOGY COST RECOVERY FEE	107,753	34,666	73,087	Fees collected to recover the cost of technology upgrades.	Committed
3701	ESPARTO PARK IMP CPF	267,121	-	267,121	Per Esparto General Plan, fees used for design and construction of new parks and pedestrian/bicycle trails.	Committed
3301	ESPARTO BRIDGE DEV FEE CPF	2,273	-	2,273	Fund to account for County ordinance to impose and collect fees to finance, defray or reimburse County for cost of Esparto bridge development.	Committed
4021	FLEET SERVICE ISF	512,797	-	512,797	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unrestricted
5021/ 5026	IWM ENTERPRISE FUND/IWM CLOSURE- POSTCLOSURE	6,694,622	14,609,221	(7,914,599)	Fund to account for Landfill operations. Fees collected from users of the Central Landfill for the the closure and post-closure maintenance activities of the landfill.	Unrestricted/ Restricted
5021	IWM ENTERPRISE FUND	2,188,800	-	2,188,800	Fund to account for Landfill capital improvements.	Assigned
5021	IWM ENTERPRISE FUND	466,869	-	466,869	Fund for mining reclamation plan	Assigned
5025	IWM CORRECTIVE ACTION	1,091,531	-	1,091,531	Disposal fees collected from landfill customers used to pay for clean up of a reasonably foreseeable environmental incident.	Restricted

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	COUNTY ADMINISTRATORS OFFICE					
0101	RUMSEY TRIBAL MITIGATION	673,296	543,775	129,521	Amounts received from the Yocha Dehe tribe to mitigate impacts from the expansion of their casino/resort.	Unassigned
0101	RUMSEY TRIBAL MITIGATION - IGLCBC STATE FUND	-		-	Funding to be allocated for IGLCBC Mitigation Grants as advised by the local Yolo Indian Gaming Local Community Benefit Committee.	Restricted
0101	RUMSEY TRIBAL MITIGATION - ESP FOOTPRINT	52,568		52,568	Funding set aside for the specific Esparto Main Street Revitalization Plan.	Assigned
0101	RUMSEY TRIBAL MITIGATION - SR16 CORR IMP	221,272		221,272	Part of new Tribal agreement funding set aside specifically for State Route 16 Corridor improvements pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - RURAL INITIATIVES	364,832		364,832	Part of new Tribal agreement funding set aside specifically for Rural Initiatives program pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - MATCHING CONT	43,357	-	43,357	Part of new Tribal agreement funding set aside specifically for local matching costs to maximize funding pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - ENCUMBRANCES	299,715	-	299,715	Funding approved and partially expensed in FY2017/18 to be carried to FY2018/19 (SR-16 Corridor Improvements and Tribal Funding for Rural Initiative)	Assigned
0162	YOLO COUNTY AGRICULTURAL ECONOMIC FUND	23,134	-	23,134	Locally established fund that will support sustainability through projects that include marketing and outreach, resource assistance to growers, and/or road and agricultural infrastructure improvements.	Assigned
0526	2011 REALIGNMENT LOCAL INNOVATION SUBACCOUNT	227,136	153,050	74,086	Realignment growth set-aside to be allocated by BOS for local innovation initiatives for realigned programs part of the 2011 realignment.	Restricted
1203	DISPUTE RESOLUTION PROGRAM	97,065	21,000	76,065	To support dispute resolution programs	Restricted
1210	CACHE CREEK RESOURCE MGMT	2,764,139	(274,305)	3,038,444	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
1211	CC FUTURE MAINT & REMEDIATION	2,030,680	-	2,030,680	Fund is to accumulate money for remediation of problems related to mercury bioaccumulation in wildlife, hazardous materials contamination, environmental monitoring, ongoing site maintenance.	Committed
1212	CC OFF CHANNEL MINING PLAN	1,633,622	-	1,633,622	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed
1501	INCLUSIONARY HSG ESP MH PROJ II	300,000		300,000	Community Development Block Grant Esparto II Project long-term loans receivable	Committed
1501	INCLUSIONARY HSG PRG BAL SHEET	134,040	(21,500)	155,540	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
1502	CDBG HOUSING RLF BAL SHEET	1,792,660	(39,000)	1,831,660	Controlled by the Program Income Reuse Plan and used in Infrastructure in support of housing, public services, housing rehabilitation, and acquisition.	Restricted

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1503	CDBG HOUSING ADM BAL SHEET	3,590	30,000	(26,410)	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
1504	FIRST TIME HOMEBUYER BAL SHEET	388,636	-	388,636	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
1505	FIRST TIME HOMEBUYER ADMIN	337	-	337	Fund is accumulated for administration of the the county's First Time Homebuyer's Program for low income residents in the unincorporated areas of the county.	Restricted
1507	CDBG HOME INVESTMENT PARTNERSHIP	8,314,344	-	8,314,344	Funds received for Housing Programs pursuant to requirements of Federal and State HOME Investment Partnership Funding.	Restricted
1508	MISC CDBG REV BAL SHEET	370,093	(15,500)	385,593	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
1701	WORLD TRADE CENTER STEEL MEMORIAL	5,849	-	5,849	Private donations to build a memorial for steel girder from the World Trade Center.	Restricted
1702	OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	28,103	-	28,103	Funds shall be used to support the planning, acquisition, development, maintenance, administration, operation, enforcement, restoration, and conservation of trails, trailheads, areas, and other facilities associated with the use of off-highway motor vehicles and programs involving off-highway motor vehicle safety or education	Restricted
1713	GIBSON HOUSE	1,042	-	1,042	Fund to administer Gibson House Capital Improvement fund required by contract with Yolo Arts.	Restricted
4051	YOLO ELECTRIC ISF	(527,236)	-	(527,236)	Internal Service Fund to collect and pay for electricity.	Unrestricted
5001	AVIATION ENTERPRISE FUND	(58,851)	53,457	(112,308)	Enterprise fund required by Governmental Accounting Standards to account for revenue and expenses for the County airport.	Restricted
5010	AVIATION DWR LOAN RESERVE	15,683	-	15,683	Cash set asides required by loans	Restricted
1910	CLARKSBURG LIGHTING DISTRICT	2,881	1,598	1,283	Legally separate entity used to account for Prop 218 assessments.	Restricted
1915	CSA #9 GARCIA BEND	17,234	-	17,234	Fund to account for fire protection for the specified community service area	Restricted
1920	CSA AREA NO 6-SNOWBALL	228,630	18,555	210,075	Fund to account for the specified community service area.	Restricted
1925	MERCSA-ESPARTO CSA	-	-	-	Fund to account for the specified community service area.	Restricted
1926	MERCSA-MADISON CSA	-	-	-	Fund to account for the specified community service area.	Restricted
1927	ESPARTO PARK & POOL M&O	86,823	66,566	20,257	Fund to account for the maintenance and operations of the Esparto park and pool	Restricted
1930	SPECIAL ROAD MAIN DIST 3	-	-	-	Legally separate entity.	Restricted
1940	ROLLING ACRE PERM RD DIV	29,725	(1,900)	31,625	Legally separate entity used to account for Prop 218 assessments.	Restricted
1950	DUNNIGAN CSA	45,876	2,364	43,512	Fund to account for the specified community service area.	Restricted

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1960	EL MACERO CSA	967,006	(115,122)	1,082,128	Fund to account for the specified community service area.	Restricted
1961	WILLOWBANK CSA	2,790	575	2,215	Fund to account for the specified community service area.	Restricted
1962	NORTH DAVIS MEADOWS CSA	(656,620)	73,895	(730,515)	Fund to account for the specified community service area.	Restricted
1963	NORTH DAVIS MEADOWS CSA SEWER	79,352	(38,320)	117,672	Fund to account for the specified community service area.	Restricted
1970	WILD WINGS CSA GOLF COURSE	308,081	51,706	256,375	Legally separate entity used to account for Prop 218 assessments.	Restricted
1971	WILD WINGS CSA SEWER	(500,262)	(35,666)	(464,596)	Fund to account for the specified community service area.	Restricted
1972	WILDING WINGS CSA WATER	2,331,406	168,461	2,162,945	Fund to account for the specified community service area.	Restricted
	COUNTY CLERK/RECORDER					
1230	VITAL AND HEALTH STATISTICS FD	196,296	-	196,296	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
1231	RECORDER MICROGRAPHICS CONVER	71,352	-	71,352	To defray cost of converting recorder's document storage system.	Restricted
1232	RECORDER UPGRADE FUND	540,485	-	540,485	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
1233	RECORDER SSN TRUNCATION PROG	213,257	-	213,257	To implement the truncation of social security numbers.	Restricted
	COUNTY COUNSEL					
1220	SMALL CLAIMS ADVISORY PROGRAM	11,717	-	11,717	Small claims filing fees to be used for providing small claims advisory services.	Restricted
	COUNTYWIDE					
0150	POMONA FUND	-	-	-	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
0151	DEMETER FUND	2,225,334	-	2,225,334	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
0151	DEMETER ENDOWMENT FUND LOANS	1,941,956	-	1,941,956	Loans to VCEA and North Davis Meadows approved by BOS.	Nonspendable
0152	CERES ENDOWMENT FUND	8,556,076	340,000	8,216,076	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
0502	CLRF 2011 ENH LAW ENF ACT	465	-	465	Funds allocated to COPS, booking fees, small and rural law enforcement assistance, Cal-EMA and juvenile probation activities.	Restricted
1101	BOARD CONTROLLED PENALTY ASSM	59,593	16,804	42,789	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and emergency medical services.	Restricted
1102	DEVELOPMENT IMPACT FEES	11,986,333	53,000	11,933,333	Amounts collected from planning permit fees for specific purposes as directed by the BOS and must be related to demonstrated growth.	Committed

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1201	CRIMINAL JUSTICE FACIL CONSTR	71,931	-	71,931	Fund created by the Board of Supervisors to assist in the contruction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.	Restricted
1202	COURTHOUSE TEMPORARY CONSTRUCTION	783,045	-	783,045	Fund created by the Board of Supervisors to assist in the contruction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.	Restricted
1240	DNA IDENTIFICATION FUND	759,442	85,569	673,873	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
1401	YSA LEAD REMEDIATION	66,861	(3,000)	69,861	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
3101	ACCUMULATIVE CAPITAL OUTLAY FU	2,871,400	878,094	1,993,306	For capital outlays. Also known as the ACO fund.	Restricted
3120	FACILITIES CAPITAL PROJECT FD	6,289,982	170,091	6,119,891	Fund created for capital improvement projects.	Committed
3201	JAIL EXPANSION CPF CONSTRUCTIO	2,981,408	-	2,981,408	AB 900 state grant funds to add new beds to house adult inmates, add beds to provide health and mental health treatment to inmates and povide improved facilities for visitors and the booking function.	Committed
3202	JUVENILE DETENTION CPF CONSTR	-	-	-	SB 81 state grant for the architectural, construction management and engineering cost for construction of a new facility.	Committed
3203	LEINBERGER CPF CONSTRUCTION	2,782,143	-	2,782,143	SB 863 state grant funds for the acquisition, design and construction of adult local criminal justice facilities.	Committed
4041	UNEMPLOYMENT SELF INS ISF	522,740	-	522,740	Internal Service Fund to collect and pay for unemployment benefits.	Unrestricted
4042	DENTAL SELF INS ISF	524,174	-	524,174	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Unrestricted
4043	PENSION FUNDING ISF	1,247,740	-	1,247,740	Internal Service Fund created for the Irrevocable Pension Trust to accumulate resources for purpose of stabilizing pension funding obligation	Unrestricted
	DEBT SERVICE					
2001	DA BLDG DEBT SERVICE	-	-	-	Used to accumulate funds to pay debt on DA building.	Committed
2002	DAVIS LIBRARY CFD#1 DEBT SVC	454,434	-	454,434	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
2003	2017 CAP IMP DEBT SVC	9,519	-	9,519	Used to repay bonds on the 2017 County Lease Revenue Bonds.	Assigned
	DISTRICT ATTORNEY					
0201	PUBLIC SAFETY FUND GRANTS	-	-	-	Locally established to separately track public safety grant funds.	Unassigned
0521	CALMMET	978,863	448,927	529,936	Funds from the Local Law Enforcement Services account to assitant the methamphetamine enforcement team.	Restricted

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0525	COPS-DA PROSECUTION BAL SHEET	146,174	142,421	3,753	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
1250	MULT DICLINARY INV CENTER	361,983	102,011	259,972	Locally established fund account for revenue and expense related to the facilitation of multi-agency response to child abuse.	Restricted
1251	CONS FRAUD ENVIM PROT PROSEC	10,331,039	433,659	9,897,380	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
1253	REAL ESTATE FRAUD PROSEC	936,157	-	936,157	Amounts from recording fees used to enhance local police and prosecutors to deter, investigate and prosecute real estate fraud.	Restricted
1254	TOBACCO ENFORMENT	97,141	-	97,141	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
1255	DA SIEZED FUNDS	359,144	-	359,144	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
1256	DA VEHICLE THEFT - DUI PROGRAM	1	-	1	Used for prosecution of vehicle theft crimes involving driving while under the influence of alcohol or drugs, or both, or vehicular manslaughter while under the influence of alcohol or drugs, or both.	Restricted
1431	DOMESTIC VIOLENCE FUND	66,772	-	66,772	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
	GENERAL SERVICES					
1711	GRASSLANDS PK BURROWING OWL MI	17,437	-	17,437	Funds for ongoing maintenance costs, City's cost of initial improvements, maintenance of City Mitigation Property and maintenance of Additional Habitat Property.	Restricted
1711	GRASSLANDS PK BURROWING OWL MI	174,511	-	174,511	An endowment fund for the sufficient, permanent and dedicated funding source for ongoing maintenance costs.	Nonspendable
1712	SRCSD TREE MITIGATION	-	-	-	Funds to support planting, maintaining, monitoring, and reporting on 197 native trees.	Restricted
1720	FISH AND GAME	8,795	3,500	5,295	County registration fees to fund education and the care and maintenance of habitat and wildlife.	Restricted
4011	EQUIPMENT REPLACEMENT ISF	660,455	(143,145)	803,600	Locally established per Government Accounting Standards to accumulate funds to replace computer equipment	Unrestricted
4031	TELECOMMUNICATIONS ISF	1,159,570	638,010	521,560	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Unassigned
	HEALTH DEPT					
0140	INTERGOVERNMENT TRANSFERS	-	-	-	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted
0141	MEDICAL SERVICES FUND	10,452,390	6,047,456	4,404,934	Locally established to segregate accounting and budgeting for the Health department.	Restricted/ Unassigned

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0142	PUBLIC HEALTH 1991 REALIGNMENT	1,947,326	-	1,947,326	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
1410	EMERGENCY MEDICAL SERVICE FUND	4,007,216	337,434	3,669,782	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
1411	PH EMERG PREP AND RESP	173,384	-	173,384	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	Restricted
1412	HD-ELDERCARE BAL SHEET ONLY	-	-	-	To track revenue and expenses per Board agreement with Woodland Memorial Hospital to provide adult day health care services.	Restricted
1413	CHILD PASSENGER SEAT PROG	-	-	-	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
	LIBRARY					
1601	COUNTY LIBRARY	729,254	731,017	(1,763)	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
1601	COUNTY LIBRARY ENCUMBRANCES	207,970	-	207,970	Funding approved and partially expensed in FY2018/19 to be carried to FY2019/20	Assigned
1601	COUNTY LIBRARY	592,754	-	592,754	Private donations	Restricted
1601	COUNTY LIBRARY	367,696	-	367,696	Locally established fund to segregate capital asset replacement	Assigned
1602	COUNTY LIBRARY MEASURE A	4,111,473	-	4,111,473	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
3601	YOLO LIBRARY CAPITAL PROJECT FUND	201,343	173,251	28,092	Locally established fund for construction costs of the Yolo Library. Currently, development impact fees will be utilized on architectural and design work.	Committed
	PROBATION					
0520	YOUTHFULL OFFENDER BLOCK GRANT	1,880,285	266,604	1,613,681	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
0522	JUVENILE JUSTIC CRIME PREV	1,056,221	-	1,056,221	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
1270	COMMUNITY CORR PERF INCENTIVE	813,364	429,049	384,315	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
	PUBLIC SAFETY					
0202	PUBLIC SAFETY FUND	976,548	752,762	223,786	Fund to account for public safety sales tax and other revenue and expenses (excluding grant revenue and expense).	Restricted/ Assigned
0501	COUNTY LOCAL REVENUE FUND 2011	1,894,649	265,488	1,629,161	Fund to account for Realignment 2011 - Community Corrections Partnership.	Restricted

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0504	DA/PD REVOCATION	459,365	169,697	289,668	Fund to account for Realignment 2011 - District Attorney & Public Defender Revocation.	Restricted
	SHERIFF					
0523	SMALL & RURAL CO LOC LAW ENF	2,163,957	22,250	2,141,707	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted
0524	COPS	961,487	(35,504)	996,991	Fund to account for State Supplemental Law Enforcements Services funds for county jail construction and operations of front line law enforcement.	Restricted
1280	RAN BOARD FUND	647,159	-	647,159	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
1281	SHERIFF CIVIL PROCESS EQUIP	226,702	(6,308)	233,010	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted
1282	SHERIFF CIVIL PROCESS VEHICLES	17,547	103,316	(85,769)	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
1283	SHERIFF SIEZED FUNDS	132,090	4,750	127,340	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
1284	INMATE WELFARE FUND	101,899	69,100	32,799	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
	SOCIAL SERVICES					
0120	EMPLOYMENT & SOCIAL SERVICES	11,149	-	11,149	Locally established to segregate accounting and budgeting for Employment and Social Services. Fund balance can contain both restricted and general fund components.	Restricted
0120	EMPLOYMENT & SOCIAL SERVICES	634,695	398,473	236,222	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA.	Unassigned
0120	WRAPAROUND SERVICES	808,930	523,602	285,328	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
0123	SOCIAL SERVICES 1991 REALIGNME	3,463,828	2,704,396	759,432	Dedicated revenue for social services as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
0124	CALWORKS MOE 1991 REALIGNMENT	754,441	-	754,441	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
0125	SS FAMILY SUPPRT SUB ACCT 1991	1,588,531	-	1,588,531	State funds for family support	Restricted

**Preliminary Fund Balance Report
June 30, 2019**

ATTACHMENT N

Infor Fund	Budget Unit Title	PRELIMINARY Total Fund Balance 6/30/19	Fund Balance Used for 19-20 Adopted Budget	Available Fund Balance FY 19/20 After Adoption of 19-20 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
0126	PROTECTIVE SVCS SUB ACCT 2011	1,203,760	-	1,203,760	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
1520	CHILREN'S TRUST FUND	98,213	-	98,213	Funds collected from federal challenge grants and birth certificates to be used for child abuse and neglect prevention and intervention programs.	Restricted
6910	IHSS PUBLIC AUTHORITY	(11,702)	-	(11,702)	Funding (deficit) set aside for the Yolo In-Home Supportive Services Public Authority which provides elderly and disabled assistance.	Restricted
	GENERAL FUND					
0100	GENERAL FUND - Restricted	-		-	Restricted for external obligations. Includes Infor lease proceeds per lease agreement and state program VSO funds.	Restricted
0100	GENERAL FUND - Committed	281,571	-	281,571	Locally established fund for County operations. Includes Employee Health Benefits/OPEB.	Committed
0100	GENERAL FUND - Assigned	19,787,836	16,179,242	3,608,594	Locally established fund for County operations. Includes MO87-440 hospital funds, Ag bait clean up, veterans burial, HHS contingency, general reserves, unfunded liabilities, road maintenance reserves, capital improvement plan reserves and audit disallowance reserves.	Assigned
0100	GENERAL FUND - Unassigned	13,523,891	-	13,523,891	Available for County operations. Includes uses of fund balance.	Unassigned

60,598,048

Description of Levels of Restriction

Nonspendable Fund Balance - These are amounts that cannot be spent due to their nature (e.g. prepaid amounts) or are amounts that must be maintained intact legally or contractually (e.g. corpus of a permanent fund).

Restricted Fund Balance - These are amounts that are constrained for a specific purpose by external parties, constitutional provision or enabling legislation. The constraints are imposed by either laws, or federal or state grantors or creditors. The constraints can only be removed by the imposing party. For example, most grant funds would be restricted to the purposes of the grant; Measure P - 2008 bond proceeds are restricted to the maintenance and expansion of the Davis library; Proposition 42 gas sales tax funds are restricted to certain expenditures for public streets and roads.

Committed Fund Balance - These are amounts that are constrained for a specific purpose by the Board of Supervisors. A board resolution or a budget resolution is required to impose, remove or change the constraints placed on these resources. For example, the Habitat and Resource Management Program Fund was established by the Board of Supervisors to finance the implementation of the Cache Creek Area Plan; the Demeter Fund was established by the Board of Supervisors to create an endowment which would generate a perpetual income of \$1 million beginning in 2024.

Assigned Fund Balance - In funds other than the General Fund, these amounts are any remaining positive amounts not classified in the above-listed categories. For example, in a capital project fund, any positive balance that is not nonspendable, restricted or committed, is automatically reported as assigned fund balance. In the General Fund, assigned amounts reflect intended uses of resources and may be constrained for a specific purpose by the County Administrator or the County Chief Financial Officer. Such constraint can 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. Assigned amounts should not cause a deficit in unassigned fund balance in the General Fund. For example, a portion of the year-end balance of the General Fund may be set aside to eliminate a projected budget deficit in the next fiscal year; this amount, as well as year-end encumbrances in the General Fund would constitute assigned fund balance.

Unassigned Fund Balance - These are amounts that have no restriction of any kind. By definition, a positive unassigned fund balance can exist only in the General Fund. In other governmental funds, there can only be negative unassigned fund balance, that is, residual deficit.