

**Preliminary Fund Balance Report
June 30, 2021**

Infor Fund	Budget Unit Title	PRELIMINARY Total Fund Balance 6/30/21	Fund Balance Used for 21-22 Adopted Budget	Available Fund Balance FY 21-22 After Adoption of 21-22 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
	AGRICULTURE					
4012	BUILDING REPLACEMENT ISF	1,354,175	1,022,173	332,002	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
4013	EQUIPMENT REPLACEMENT ISF	480,576	-	480,576	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
	CHILD SUPPORT SERVICES					
0160	CHILD SUPPORT SERVICES	1,284	-	1,284	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
	COMMUNITY SERVICES					
0130	ENVIRONMENTAL HEALTH	637,321	382,327	254,994	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	362,987	-	362,987	Fees collected to recover the cost of the general plan.	Unassigned
0170	MARIJUANA CULTIVATION REGULATION	4,442,598	1,786,171	2,656,427	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Unassigned
0301	ROAD FUND	23,908,710	(2,996,761)	26,905,471	Primary road fund.	Restricted
0301	ROAD FUND	30,000	-	30,000	Road fund for PGE mitigation	Restricted
0301	ROAD FUND	54,551	-	54,551	Road fund for Esparto Streetscape maintenance	Assigned
0301	ROAD FUND	523,065	-	523,065	Encumbrance account	Assigned
0302	RDS TECH COST RECOV	-	-	-	Fees collected to recover the cost of technology upgrades	Committed
0303	HWY 16 FLOOD CONTROL IMPROVE	903,198	291,000	612,198	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	166,696	-	166,696	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	(235)	-	(235)	Funds restricted for the use in road maintenance for district 1.	Restricted
0322	ROAD DISTRICT #2	9,153	-	9,153	Funds restricted for the use in road maintenance for district 2.	Restricted
0330	TRANSPORTATION	127,081	9,096	117,985	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	410,500	153,500	257,000	To purchase agriculture conservation easements.	Committed
1261	SIESMIC EDUCATION FUND	11,436	-	11,436	Portion of building permit fees for data utilization for seismic related events.	Restricted
1262	TECHNOLOGY COST RECOVERY FEE	186,740	144,944	41,796	Fees collected to recover the cost of technology upgrades.	Committed
1910	CLARKSBURG LIGHTING DISTRICT	3,519	1,064	2,455	Legally separate entity used to account for Prop 218 assessments.	Restricted

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1915	CSA #9 GARCIA BEND	3,690	-	3,690	Fund to account for fire protection for the specified community service area	Restricted
1920	CSA AREA NO 6-SNOWBALL	99,159	9,654	89,505	Fund to account for the specified community service area.	Restricted
1927	ESPARTO PARK & POOL M&O	22,622	-	22,622	Fund to account for the maintenance and operations of the Esparto park and pool	Restricted
1940	ROLLING ACRE PERM RD DIV	(26)	-	(26)	Legally separate entity used to account for Prop 218 assessments.	Restricted
1950	DUNNIGAN CSA	49,229	-	49,229	Fund to account for the specified community service area.	Restricted
1961	WILLOWBANK CSA	6,386	-	6,386	Fund to account for the specified community service area.	Restricted
1962	NORTH DAVIS MEADOWS CSA	480,369	14,870	465,499	Fund to account for the specified community service area.	Restricted
1963	NORTH DAVIS MEADOWS CSA SEWER	175,480	-	175,480	Fund to account for the specified community service area.	Restricted
1964	NORTH DAVIS MEADOWS DRAINAGE	2,504	-	2,504	Fund to account for the specified community service area.	Restricted
1965	NORTH DAVIS MEADOWS LIGHTING	5,988	-	5,988	Fund to account for the specified community service area.	Restricted
1966	NORTH DAVIS MEADOWS LANDSCAPE	13,454	-	13,454	Fund to account for the specified community service area.	Restricted
1970	WILD WINGS CSA GOLF COURSE	250,202	111,871	138,331	Legally separate entity used to account for Prop 218 assessments.	Restricted
1971	WILD WINGS CSA SEWER	251,509	(273,879)	525,388	Fund to account for the specified community service area.	Restricted
1972	WILDING WINGS CSA WATER	1,560,374	1,560,374	-	Fund to account for the specified community service area.	Restricted
1980	EL MACERO CSA-GENERAL	-	-	-	Fund to account for the specified community service area.	Restricted
1981	EL MACERO CSA-STREETS	46,540	46,540	-	Fund to account for the specified community service area.	Restricted
1982	EL MACERO CSA-WATER	6,050	6,050	-	Fund to account for the specified community service area.	Restricted
1983	EL MACERO CSA-SEWER	873	873	-	Fund to account for the specified community service area.	Restricted
3701	ESPARTO PARK IMP CPF	328,260	143,000	185,260	Per Esparto General Plan, fees used for design and construction of new parks and pedestrian/bicycle trails.	Committed
3301	ESPARTO BRIDGE DEV FEE CPF	-	-	-	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	460,946	329,333	131,613	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unrestricted
5021/ 5026	IWM ENTERPRISE FUND/IWM CLOSURE- POSTCLOSURE	2,957,095	5,625,559	(2,668,464)	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	2,983,760	-	2,983,760	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	1,131,376	-	1,131,376	Disposal fees collected from landfill customers used to pay for clean up of a reasonably foreseeable environmental incident.	Restricted

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5027	IWM CLOSURE/POSTCLOSURE WMU 4&5	3,306	1,116,404	(1,113,098)	Separated from Closure/Postclosure per CalRecycle	Restricted
5028	IWM 2019 REVENUE BOND DEBT	3,653,292	3,565,000	88,292	2019 Waste Bond unspent proceeds	Restricted
COUNTY ADMINISTRATORS OFFICE						
0101	RUMSEY TRIBAL MITIGATION	1,120,659	-	1,120,659	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	-	-	-	Funding set aside for the specific Esparto Main Street Revitalization Plan.	Assigned
0101	RUMSEY TRIBAL MITIGATION - SR16 CORR IMP	-	-	-	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	376,423	-	376,423	Part of new Tribal agreement funding set aside specifically for Rural Initiatives program pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - MATCHING CONT	44,734	-	44,734	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	-	-	-	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	23,864	-	23,864	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	142,672	-	142,672	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	67,429	21,000	46,429	To support dispute resolution programs	Restricted
1210	CACHE CREEK RESOURCE MGMT	4,198,005	-	4,198,005	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	2,737,681	-	2,737,681	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	1,358,792	7,619	1,351,173	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed
1420	COVID-19 OPERATIONS	49,477	-	49,477	Federal grant funding.	Restricted
1501	INCLUSIONARY HSG ESP MH PROJ II	300,000	(21,500)	321,500	Community Development Block Grant Esparto II Project long-term loans receivable	Committed

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1501	INCLUSIONARY HSG PRG BAL SHEET	158,587	-	158,587	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	1,876,986	-	1,876,986	Controlled by the Program Income Reuse Plan and used in Infrastructure in support of housing, public services, housing rehabilitation, and acquisition.	Restricted
1503	CDBG HOUSING ADM BAL SHEET	145,312	27,500	117,812	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	409,770	7,486	402,284	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	17,082	-	17,082	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	8,327,849	-	8,327,849	Funds received for Housing Programs pursuant to requirements of Federal and State HOME Investment Partnership Funding.	Restricted
1508	MISC CDBG REV BAL SHEET	314,638	-	314,638	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	6,033	-	6,033	Private donations to build a memorial for steel girder from the World Trade Center.	Restricted
1702	OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	30,085	-	30,085	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	42,361	30,000	12,361	Fund to administer Gibson House Capital Improvement fund required by contract with Yolo Arts.	Restricted
4051	YOLO ELECTRIC ISF	(681,878)	-	(681,878)	Internal Service Fund to collect and pay for electricity.	Unrestricted
5001	AVIATION ENTERPRISE FUND	132,926	235,000	(102,074)	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
COUNTY CLERK/RECORDER						
1230	VITAL AND HEALTH STATISTICS FD	234,519	-	234,519	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
1231	RECORDER MICROGRAPHICS CONVER	126,750	-	126,750	To defray cost of converting recorder's document storage system.	Restricted

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1232	RECORDER UPGRADE FUND	776,364	-	776,364	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
1233	RECORDER SSN TRUNCATION PROG	285,289	-	285,289	To implement the truncation of social security numbers.	Restricted
	COUNTY COUNSEL					
1220	SMALL CLAIMS ADVISORY PROGRAM	11,237	-	11,237	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	5,350,252	-	5,350,252	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	50,000	-	50,000	Loans to VCEA and North Davis Meadows approved by BOS.	Nonspendable
0152	CERES ENDOWMENT FUND	8,022,881	240,000	7,782,881	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
0171	CANNABIS TAX-MEASURE K	3,241,086	147	3,240,939	Fund created to separate and regulate Cannabis tax revenues under County Ordinance.	Unassigned
0502	CLRF 2011 ENH LAW ENF ACT	1,340	-	1,340	Funds allocated to COPS, booking fees, small and rural law enforcement assistance, Cal-EMA and juvenile probation activities.	Restricted
1101	BOARD CONTROLLED PENALTY ASSM	23,537	52,804	(29,267)	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and emergency medical services.	Restricted
1102	DEVELOPMENT IMPACT FEES	19,860,472	965,000	18,895,472	Amounts collected from planning permit fees for specific purposes as directed by the BOS and must be related to demonstrated growth.	Committed
1201	CRIMINAL JUSTICE FACIL CONSTR	42,861	53,000	(10,139)	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
1202	COURTHOUSE TEMPORARY CONSTRUCTION	583,142	24,900	558,242	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
1240	DNA IDENTIFICATION FUND	686,604	82,846	603,758	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
1401	YSA LEAD REMEDIATION	75,401	-	75,401	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	4,671,757	481,200	4,190,557	For capital outlays. Also known as the ACO fund.	Restricted
3120	FACILITIES CAPITAL PROJECT FD	1,083,340	400,435	682,905	Fund created for capital improvement projects.	Committed

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3201	JAIL EXPANSION CPF CONSTRUCTIO	1,518,716	159,369	1,359,347	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 provide 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	20,314	1,393,488	(1,373,174)	SB 863 state grant funds for the acquisition, design and construction of adult local criminal justice facilities.	Committed
4041	UNEMPLOYMENT SELF INS ISF	8,041	-	8,041	Internal Service Fund to collect and pay for unemployment benefits.	Unrestricted
4042	DENTAL SELF INS ISF	572,481	-	572,481	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Unrestricted
4043	PENSION FUNDING ISF	993,752	-	993,752	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	464,400	1,600	462,800	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
2003	2017 CAP IMP DEBT SVC	1,903	-	1,903	Used to repay bonds on the 2017 County Lease Revenue Bonds.	Assigned
2004	2019 CAP IMP DEBT SVC	45,721	-	45,721	Used to repay bonds on the 2019 County Lease Revenue Bonds.	Assigned
2005	2020 TRAN ENG SVC PRO	833,623	191	833,432	Used to repay financing on 2020 Trane Improvement project	Assigned
2006	2020 CAP IMP DEBT SVC	198,040		198,040	Used to repay bonds on the 2020 County Lease Revenue Bonds.	Assigned
	DISTRICT ATTORNEY					
0201	PUBLIC SAFETY FUND GRANTS	-	-	-	Locally established to separately track public safety grant funds.	Unassigned
0521	CALMMET	532,612	-	532,612	Funds from the Local Law Enforcement Services account to assist the methamphetamine enforcement team.	Restricted
0525	COPS-DA PROSECUTION BAL SHEET	101,472	45,000	56,472	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 DICIPINARY INV CENTER	346,272	61,811	284,461	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	10,074,884	-	10,074,884	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
1253	REAL ESTATE FRAUD PROSEC	1,524,349	-	1,524,349	Amounts from recording fees used to enhance local police and prosecutors to deter, investigate and prosecute real estate fraud.	Restricted
1254	TOBACCO ENFORMENT	147,695	-	147,695	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
1255	DA SIEZED FUNDS	291,262	36,500	254,762	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

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1256	DA VEHICLE THEFT - DUI PROGRAM	97,484	-	97,484	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	52,878	14,400	38,478	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
	GENERAL SERVICES					
1711	GRASSLANDS PK BURROWING OWL MI	20,818		20,818	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	190,471	-	190,471	An endowment fund for the sufficient, permanent and dedicated funding source for ongoing maintenance costs.	Nonspendable
1712	SRCS D TREE MITIGATION	-	-	-	Funds to support planting, maintaining, monitoring, and reporting on 197 native trees.	Restricted
1720	FISH AND GAME	14,614	-	14,614	County registration fees to fund education and the care and maintenance of habitat and wildlife.	Restricted
4011	EQUIPMENT REPLACEMENT ISF	594,366	166,881	427,485	Locally established per Government Accounting Standards to accumulate funds to replace computer equipment	Unrestricted
	HEALTH AND SOCIAL SERVICES AGENCY					
0120	EMPLOYMENT & SOCIAL SERVICES	358,759	280,222	78,537	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	(561,995)	-	(561,995)	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA.	Unassigned
0120	WRAPAROUND SERVICES	834,672	316,949	517,723	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	432,454	-	432,454	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	(12,138)	-	(12,138)	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
0125	SS FAMILY SUPPRT SUB ACCT 1991	589,333	-	589,333	State funds for family support	Restricted
0126	PROTECTIVE SVCS SUB ACCT 2011	3,546,510	460,193	3,086,317	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
0140	INTERGOVERNMENT TRANSFERS	5,045,922	3,589,336	1,456,586	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted/ Unassigned
0141	MEDICAL SERVICES FUND	741,700	136,444	605,256	Locally established to segregate accounting and budgeting for the Health department.	Restricted/ Unassigned
0142	PUBLIC HEALTH 1991 REALIGNMENT	4,384,926	-	4,384,926	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
0401	MENTAL HEALTH SERVICES	(48,007)	-	(48,007)	State and Federal funds for mental health managed care.	Restricted

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0402	ALCOHOL AND DRUG PROGRAMS	158,655	136,571	22,084	Funds restricted to Alcohol and Drug programs.	Unassigned/ Restricted
0405	MH 1991 REALIGNMENT	(23,017)	-	(23,017)	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	31,498	-	31,498	Fund which additional revenues attributable to the increase in sales tax are deposited and used for MSHA for community support services.	Restricted
0410	MHSA COMMUNITY SVC AND SUPPORT	14,848,717	399,785	14,448,932	MSHA for prevention and early intervention	Restricted
0411	MHSA-PREV & EARLY INTERVENTION	-	-	-	MSHA for workforce education and training.	Restricted
0412	MHSA-WORKFORCE EDUC & TRAINING	-	-	-	MSHA capital facilities and technology needs.	Restricted
0413	MHSA-CAPITAL FAC & TECH NEEDS	-	-	-	MSHA for innovation programs.	Restricted
0414	MHSA-INNOVATION	-	-	-		
1410	EMERGENCY MEDICAL SERVICE FUND	4,415,904	1,459,828	2,956,076	Fines and fees used to reimburse physicians, surgeons and hospitals for patients who do not	Restricted
1411	PH EMERG PREP AND RESP	161,717	-	161,717	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	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
1520	CHILREN'S TRUST FUND	131,074	-	131,074	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	(8,912)	-	(8,912)	Funding (deficit) set aside for the Yolo In-Home Supportive Services Public Authority which provides elderly and disabled assistance.	Restricted
	INNOVATIVE TECHNOLOGY SERVICES					
4031	TELECOMMUNICATIONS ISF	1,339,827	267,232	1,072,595	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Unassigned
	LIBRARY					
1601	COUNTY LIBRARY	1,832,654	566,296	1,266,358	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
1601	COUNTY LIBRARY ENCUMBRANCES	16,135	-	16,135	Funding approved and partially expensed in FY2018/19 to be carried to FY2019/20	Assigned
1601	COUNTY LIBRARY	564,133	4,664	559,469	Private donations	Restricted
1601	COUNTY LIBRARY	379,377	161,847	217,530	Locally established fund to segregate capital asset replacement	Assigned
1602	COUNTY LIBRARY MEASURE A	5,571,104	623,638	4,947,466	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
3601	YOLO LIBRARY CAPITAL PROJECT FUND	874,274	874,274	-	Locally established fund for construction costs of the Yolo Library. Currently, development impact fees will be utilized on architectural and design work.	Committed
	PROBATION					

**Preliminary Fund Balance Report
June 30, 2021**

Infor Fund	Budget Unit Title	PRELIMINARY Total Fund Balance 6/30/21	Fund Balance Used for 21-22 Adopted Budget	Available Fund Balance FY 21-22 After Adoption of 21-22 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
0520	YOUTHFULL OFFENDER BLOCK GRANT	2,074,980	463,939	1,611,041	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	1,295,271	919,113	376,158	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
1270	COMMUNITY CORR PERF INCENTIVE	1,131,865	284,270	847,595	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
	PUBLIC SAFETY					
0202	PUBLIC SAFETY FUND	1,743,238	906,831	836,407	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	2,144,212	678,170	1,466,042	Fund to account for Realignment 2011 - Community Corrections Partnership.	Restricted
0503	TRIAL COURT SECURITY	303,820	-	303,820	Fund to account for Court Security	Restricted
0504	DA/PD REVOCATION	110,540	-	110,540	Fund to account for Realignment 2011 - District Attorney & Public Defender Revocation.	Restricted
	SHERIFF					
0523	SMALL & RURAL CO LOC LAW ENF	2,435,263	1,122,319	1,312,944	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted
0524	COPS	1,524,200	-	1,524,200	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	860,467	-	860,467	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	140,853	17,520	123,333	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted
1282	SHERIFF CIVIL PROCESS VEHICLES	(21,775)	-	(21,775)	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
1283	SHERIFF SIEZED FUNDS	136,912	-	136,912	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
1284	INMATE WELFARE FUND	330,491	-	330,491	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
	GENERAL FUND					
0100	GENERAL FUND - Restricted	127,009	-	127,009	Restricted for external obligations. Includes Infor lease proceeds per lease agreement and state program VSO funds.	Restricted
0100	GENERAL FUND - Committed	-	-	-	Locally established fund for County operations. Includes Employee Health Benefits/OPEB.	Committed
0100	GENERAL FUND - Assigned	21,272,169	42,604	21,229,565	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

**Preliminary Fund Balance Report
June 30, 2021**

Infor Fund	Budget Unit Title	PRELIMINARY Total Fund Balance 6/30/21	Fund Balance Used for 21-22 Adopted Budget	Available Fund Balance FY 21-22 After Adoption of 21- 22 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
0100	GENERAL FUND - Unassigned	17,105,237	17,105,237	-	Available for County operations. Includes uses of fund balance.	Unassigned
	Total	231,880,860	48,353,122	183,527,738		

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.