

COUNTY OF YOLO
Fund Balance Report
FY2020-21

Infor Fund	Fund/ Account Title	PRELIMINARY Fund Balance 6/30/22	Fund Balance Used for 22-23 Adopted Budget	Available Fund Balance FY 22-23 After Adoption of 22-23 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
AGRICULTURE						
4012	BUILDING REPLACEMENT ISF	1,393,617	1,441,779	(48,162)	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
4013	EQUIPMENT REPLACEMENT ISF	432,015	119,250	312,765	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
CHILD SUPPORT SERVICES						
0160	CHILD SUPPORT SERVICES	(74,213)	-	(74,213)	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
COMMUNITY SERVICES						
0130	ENVIRONMENTAL HEALTH	492,851	327,916	164,935	CUPA Fees	Restricted
0131	SAFE DRINKING WATER GRANT	-	-	-	State grant for water quality monitoring of small public water systems.	Restricted
0161	GENERAL PLAN COST RECOVERY FEE	(428,183)	12,297	(440,480)	Fees collected to recover the cost of the general plan.	Restricted
0170	MARIJUANA CULTIVATION REGULATION	4,229,580	1,670,294	2,559,286	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Unassigned
0170	MARIJUANA CULTIVATION REGULATION	500,000	-	500,000	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Restricted
0301	ROAD FUND	25,450,945	(753,946)	26,204,891	Primary road fund.	Restricted
0301	ROAD FUND	30,000	-	30,000	Road fund for PGE mitigation	Restricted
0301	ROAD FUND	-	-	-	Road fund for Esparto Streetscape maintenance	Assigned
0301	ROAD FUND	386,943	-	386,943	Encumbrance account	Assigned
0303	HWY 16 FLOOD CONTROL IMPROVE	948,716	88,750	859,966	Funds accumulated to upgrade the flood control of Highway 16 near Madison.	Restricted
0305	MONUMENT PRESERVATION FUND	162,518	-	162,518	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	19	-	19	Funds restricted for the use in road maintenance for district 1.	Restricted
0322	ROAD DISTRICT #2	18,703	-	18,703	Funds restricted for the use in road maintenance for district 2.	Restricted
0330	TRANSPORTATION	121,693	9,950	111,743	Fund created to separately account for the receipt of State Transit assistance funds and 1/4% sales tax collected for transportation activities.	Restricted
1260	AG CONSERVATION EASEMENT PROG	468,776	203,850	264,926	To purchase agriculture conservation easements.	Committed
1261	SIEMIC EDUCATION FUND	-	-	-	Portion of building permit fees for data utilization for seismic related events.	Restricted
1262	TECHNOLOGY COST RECOVERY FEE	419,008	253,254	165,754	Fees collected to recover the cost of technology upgrades.	Committed
1910	CLARKSBURG LIGHTING DISTRICT	(3,953)	(490)	(3,463)	Legally separate entity used to account for Prop 218 assessments.	Restricted
1915	CSA #9 GARCIA BEND	4,157	(1,100)	5,257	Fund to account for fire protection for the specified community service area	Restricted
1920	CSA AREA NO 6-SNOWBALL	236,600	90,515	146,085	Fund to account for the specified community service area.	Restricted
1927	ESPARTO PARK & POOL M&O	-	-	-	Fund to account for the maintenance and operations of the Esparto park and pool	Restricted
1940	ROLLING ACRE PERM RD DIV	25	-	25	Legally separate entity used to account for Prop 218 assessments.	Restricted
1950	DUNNIGAN CSA	48,709	-	48,709	Fund to account for the specified community service area.	Restricted
1961	WILLOWBANK CSA	8,872	(1,335)	10,207	Fund to account for the specified community service area.	Restricted
1962	NORTH DAVIS MEADOWS CSA	783,879	(605,757)	1,389,636	Fund to account for the specified community service area.	Restricted

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1963	NORTH DAVIS MEADOWS CSA SEWER	225,919	(27,795)	253,714	Fund to account for the specified community service area.	Restricted
1964	NORTH DAVIS MEADOWS DRAINAGE	5,157	(828)	5,985	Fund to account for the specified community service area.	Restricted
1965	NORTH DAVIS MEADOWS LIGHTING	9,887	(485)	10,372	Fund to account for the specified community service area.	Restricted
1966	NORTH DAVIS MEADOWS LANDSCAPE	18,063	75	17,988	Fund to account for the specified community service area.	Restricted
1970	WILD WINGS CSA GOLF COURSE	457,519	80,417	377,102	Legally separate entity used to account for Prop 218 assessments.	Restricted
1971	WILD WINGS CSA SEWER	681,215	(169,376)	850,591	Fund to account for the specified community service area.	Restricted
1972	WILDING WINGS CSA WATER	2,061,504	(248,836)	2,310,340	Fund to account for the specified community service area.	Restricted
1980	EL MACERO CSA-GENERAL	277,417	(82,100)	359,517	Fund to account for the specified community service area.	Restricted
1981	EL MACERO CSA-STREETS	428,885	(4,210)	433,095	Fund to account for the specified community service area.	Restricted
1982	EL MACERO CSA-WATER	223,251	3,500	219,751	Fund to account for the specified community service area.	Restricted
1983	EL MACERO CSA-SEWER	312,343	-	312,343	Fund to account for the specified community service area.	Restricted
3701	ESPARTO PARK IMP CPF	48,870	-	48,870	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	398,280	425,000	(26,720)	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unrestricted
5021/ 5026	IWM ENTERPRISE FUND/IWM CLOSURE-POSTCLOSURE	(4,851,773)	910,652	(5,762,425)	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	3,002,480	-	3,002,480	Fund to account for Landfill capital improvements.	Assigned
5021	IWM ENTERPRISE FUND	626,181	-	626,181	Fund for mining reclamation plan	Assigned
5025	IWM CORRECTIVE ACTION	1,103,017	(12,667)	1,115,684	Disposal fees collected from landfill customers used to pay for clean up of a reasonably foreseeable environmental incident.	Restricted
5027	IWM CLOSURE/POSTCLOSURE WMU 4&5	-	(144,048)	144,048	Separated from Closure/Postclosure per CalRecycle	Restricted
5028	IWM 2019 REVENUE BOND DEBT	9,736,422	(666,534)	10,402,956	2019 Waste Bond unspent proceeds	Restricted
COUNTY ADMINISTRATORS OFFICE						
0101	RUMSEY TRIBAL MITIGATION	1,256,885	-	1,256,885	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	54,578	-	54,578	Funding set aside for the specific Esparto Main Street Revitalization Plan.	Assigned

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0101	RUMSEY TRIBAL MITIGATION - SR16 CORR IMP	229,734	-	229,734	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	378,784	-	378,784	Part of new Tribal agreement funding set aside specifically for Rural Initiatives program pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - MATCHING CONT	45,015	-	45,015	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	23,906	-	23,906	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	626,913	(8,562)	635,475	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	45,856	21,000	24,856	To support dispute resolution programs	Restricted
1210	CACHE CREEK RESOURCE MGMT	4,467,777	(53,266)	4,521,043	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	2,719,328	(90,982)	2,810,310	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	1,262,904	384,841	878,063	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed
1420	COVID-19 OPERATIONS	-	-	-	Federal grant funding.	Restricted
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	172,256	(21,500)	193,756	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	1,895,161	(39,000)	1,934,161	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	182,070	27,500	154,570	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	289,989	7,486	282,503	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

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1505	FIRST TIME HOMEBUYER ADMIN	58,585	-	58,585	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	239,346	-	239,346	Funds received for Housing Programs pursuant to requirements of Federal and State HOME Investment Partnership Funding.	Restricted
1508	MISC CDBG REV BAL SHEET	207,904	(15,500)	223,404	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	6,044	-	6,044	Private donations to build a memorial for steel girder from the World Trade Center.	Restricted
1702	OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	30,639	-	30,639	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	31,963	30,000	1,963	Fund to administer Gibson House Capital Improvement fund required by contract with Yolo Arts.	Restricted
4051	YOLO ELECTRIC ISF	(3,633,374)	-	(3,633,374)	Internal Service Fund to collect and pay for electricity.	Unrestricted
5001	AVIATION ENTERPRISE FUND	-	268,643	(268,643)	Enterprise fund required by Governmental Accounting Standards to account for revenue and expenses for the County airport.	Restricted
5010	AVIATION DWR LOAN RESERVE	15,264	-	15,264	Cash set asides required by loans	Restricted
COUNTY CLERK/RECORDER						
1230	VITAL AND HEALTH STATISTICS FD	270,805	-	270,805	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
1231	RECORDER MICROGRAPHICS CONVER	136,001	-	136,001	To defray cost of converting recorder's document storage system.	Restricted
1232	RECORDER UPGRADE FUND	907,303	710,650	196,653	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
1233	RECORDER SSN TRUNCATION PROG	326,981	-	326,981	To implement the truncation of social security numbers.	Restricted
COUNTY COUNSEL						
1220	SMALL CLAIMS ADVISORY PROGRAM	10,717	-	10,717	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	2,931,712	-	2,931,712	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	3,002,496	-	3,002,496	Loans to VCEA and North Davis Meadows approved by BOS.	Nonspendable

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0152	CERES ENDOWMENT FUND	6,722,150	235,000	6,487,150	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	3,054,642	2,511,167	543,475	Fund created to separate and regulate Cannabis tax revenues under County Ordinance.	Unassigned
0502	CLRF 2011 ENH LAW ENF ACT	2,092		2,092	Funds allocated to COPS, booking fees, small and rural law enforcement assistance, Cal-EMA and <u>juvenile probation activities.</u>	Restricted
1101	BOARD CONTROLLED PENALTY ASSM	125,060	-	125,060	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and <u>emergency medical services.</u>	Restricted
1102	DEVELOPMENT IMPACT FEES	21,920,374	-	21,920,374	Amounts collected from planning permit fees for specific purposes as directed by the BOS and must <u>be related to demonstrated growth.</u>	Committed
1201	CRIMINAL JUSTICE FACIL CONSTR	74,676	(22,000)	96,676	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	531,459	-	531,459	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	695,476	78,099	617,377	To reimburse law enforcement for the collection <u>and processing of DNA specimens.</u>	Restricted
1401	YSA LEAD REMEDIATION	76,449	(3,000)	79,449	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 <u>term of the current 30-yr lease.</u>	Restricted
3101	ACCUMULATIVE CAPITAL OUTLAY FU	4,688,724	2,173,555	2,515,169	For capital outlays. Also known as the ACO fund.	Restricted
3120	FACILITIES CAPITAL PROJECT FD	3,001,791	1,767,870	1,233,921	Fund created for capital improvement projects.	Committed
3201	JAIL EXPANSION CPF CONSTRUCTIO	1,775,418	-	1,775,418	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 <u>function.</u>	Committed
3202	JUVENILE DETENTION CPF CONSTR	-	-	-	SB 81 state grant for the architectural, construction management and engineering cost for construction <u>of a new facility.</u>	Committed
3203	LEINBERGER CPF CONSTRUCTION	3,010,096	1,393,488	1,616,608	SB 863 state grant funds for the acquisition, design and construction of adult local criminal justice <u>facilities.</u>	Committed
4041	UNEMPLOYMENT SELF INS ISF	129,602	-	129,602	Internal Service Fund to collect and pay for <u>unemployment benefits.</u>	Unrestricted
4042	DENTAL SELF INS ISF	794,210	-	794,210	Internal Service Fund required by Government Accounting Standard to collect and pay for dental <u>benefits.</u>	Unrestricted
4043	PENSION FUNDING ISF	1,800,557	-	1,800,557	Internal Service Fund created for the Irrevocable Pension Trust to accumulate resources for purpose of stabilizing pension funding obligation	Unrestricted

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DEBT SERVICE						
2001	DA BLDG DEBT SERVICE	72,083	-	72,083	Used to accumulate funds to pay debt on DA building.	Assigned
2002	DAVIS LIBRARY CFD#1 DEBT SVC	355,179	1,600	353,579	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
2003	2017 CAP IMP DEBT SVC	(1,350)	-	(1,350)	Used to repay bonds on the 2017 County Lease Revenue Bonds.	Assigned
2004	2019 CAP IMP DEBT SVC	83,242	(31,818)	115,060	Used to repay bonds on the 2019 County Lease Revenue Bonds.	Assigned
2005	2020 TRAN ENG SVC PRO	228,502	-	228,502	Used to repay financing on 2020 Trane Improvement project	Assigned
2006	2020 CAP IMP DEBT SVC	299,749	(148,476)	448,225	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	796,495	153,020	643,475	Funds from the Local Law Enforcement Services account to assist the methamphetamine enforcement team.	Restricted
0525	COPS-DA PROSECUTION BAL SHEET	78,029	-	78,029	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	335,089	98,613	236,476	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	9,683,623	-	9,683,623	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
1253	REAL ESTATE FRAUD PROSEC	1,714,636	-	1,714,636	Amounts from recording fees used to enhance local police and prosecutors to deter, investigate and prosecute real estate fraud.	Restricted
1254	TOBACCO ENFORMENT	166,391	-	166,391	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
1255	DA SIEZED FUNDS	342,972	-	342,972	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	268,706	(88,773)	357,479	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	65,248	10,000	55,248	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
GENERAL SERVICES						
1711	GRASSLANDS PK BURROWING OWL MI	15,788	-	15,788	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
1720	FISH AND GAME	18,674	-	18,674	County registration fees to fund education and the care and maintenance of habitat and wildlife.	Restricted

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4011	EQUIPMENT REPLACEMENT ISF	425,730	(102,704)	528,434	Locally established per Government Accounting Standards to accumulate funds to replace computer equipment	Unrestricted
HEALTH AND HUMAN SERVICES AGENCY						
0120	EMPLOYMENT & SOCIAL SERVICES	263,403	230,368	33,035	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	(983,737)	-	(983,737)	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA.	Unassigned
0120	SOCAL SERVICES ENCUMBRANCES	285,826	-	285,826	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA - encumbrances	Assigned
0120	WRAPAROUND SERVICES	338,291	-	338,291	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	72,808	72,808	(0)	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	3,210	(1,947,441)	1,950,651	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
0125	SS FAMILY SUPPRT SUB ACCT 1991	659,898	(855,057)	1,514,955	State funds for family support	Restricted
0126	PROTECTIVE SVCS SUB ACCT 2011	2,890,584	828,407	2,062,177	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	4,738,837	854,655	3,884,182	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted/ Unassigned
0141	MEDICAL SERVICES FUND	1,296,737	60,945	1,235,792	Locally established to segregate accounting and budgeting for the Health department.	Restricted/ Unassigned
0141	MEDICAL SERVICES FUND	60,945	-	60,945	Locally established to segregate accounting and budgeting for the Health department - encumbrances	Assigned
0142	PUBLIC HEALTH 1991 REALIGNMENT	3,785,903	2,156,645	1,629,258	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
0401	MENTAL HEALTH SERVICES	633,942	-	633,942	State and Federal funds for mental health managed care.	Restricted
0402	ALCOHOL AND DRUG PROGRAMS	124,468	34,187	90,281	Funds restricted to Alcohol and Drug programs.	Unassigned/ Restricted
0405	MH 1991 REALIGNMENT	89,161	-	89,161	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	-	-	-	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	17,214,772	2,725,832	14,488,940	MSHA for community support services.	Restricted

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1410	EMERGENCY MEDICAL SERVICE FUND	4,520,754	-	4,520,754	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	130,625	31,092	99,533	Separate fund required by Feds to account for Public Health Emergency Response grant funds.	Restricted

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Attachment A

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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	235,440	(9,948)	245,388	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	(8,913)	-	(8,913)	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	960,650	-	960,650	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system.	Unassigned
LIBRARY						
1601	COUNTY LIBRARY	1,312,599	303,772	1,008,827	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
1601	COUNTY LIBRARY ENCUMBRANCES	278,440	-	278,440	Funding approved and partially expensed in FY2018/19 to be carried to FY2019/20	Assigned
1601	COUNTY LIBRARY	677,987	-	677,987	Private donations	Restricted
1601	COUNTY LIBRARY	381,757	-	381,757	Locally established fund to segregate capital asset replacement	Assigned
1602	COUNTY LIBRARY MEASURE A	5,949,485	125,456	5,824,029	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
3601	YOLO LIBRARY CAPITAL PROJECT FUND	(221,084)	959,345	(1,180,429)	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	YOUTHFUL OFFENDER BLOCK GRANT	2,041,531	927,639	1,113,892	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 JUSTICE CRIME PREV	1,302,922	501,266	801,656	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
0527	JUVENILE JUSTICE REALIGN BLOCK GRANT	269,212	751,129	(481,917)	Fund to account for revenue and expenses for Yolo youth in secured-track placement (DJJ Closure)	Restricted
1270	COMMUNITY CORR PERF INCENTIVE	1,269,306	(6,075)	1,275,381	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
PUBLIC SAFETY						
0202	PUBLIC SAFETY FUND	2,704,233	1,881,750	822,483	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	5,771,063	554,294	5,216,769	Fund to account for Realignment 2011 - Community Corrections Partnership.	Restricted
0503	TRIAL COURT SECURITY	442,095	10,540	431,555	Fund to account for Court Security	Restricted
0504	DA/PD REVOCATION	278,855	-	278,855	Fund to account for Realignment 2011 - District Attorney & Public Defender Revocation.	Restricted
SHERIFF						
0523	SMALL & RURAL CO LOC LAW ENF	2,503,131	446,740	2,056,391	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement resources.	Restricted

COUNTY OF YOLO
Fund Balance Report
FY2020-21

Infor Fund	Fund/ Account Title	PRELIMINARY Fund Balance 6/30/22	Fund Balance Used for 22-23 Adopted Budget	Available Fund Balance FY 22-23 After Adoption of 22-23 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
0524	COPS	1,794,657	(78,704)	1,873,361	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	670,135	303,782	366,353	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	100,110	11,520	88,590	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems.	Restricted
1282	SHERIFF CIVIL PROCESS VEHICLES	4,329	(70,000)	74,329	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
1283	SHERIFF SIEZED FUNDS	133,480	-	133,480	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
1284	INMATE WELFARE FUND	365,426	(12,285)	377,711	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	2,804,715	-	2,804,715	Restricted for external obligations. Includes Assessor SCCAP grant match, ACE Youth Empowerment and 457 Charter Admin funds	Restricted
0100	GENERAL FUND - Committed	-	-	-	Locally established fund for County operations. Includes Employee Health Benefits/OPEB.	Committed
0100	GENERAL FUND - Assigned	24,881,120	-	24,881,120	Locally established fund for County operations. Includes MO87-440 hospital funds, Ag bait clean up, veterans burial, HHS contingency, general reserves, unfunded liabilities, capital improvement plan reserves, audit disallowance reserves and reserves for encumbrances	Assigned
0100	GENERAL FUND - Unassigned	20,185,352	20,185,352	-	Available for County operations. Includes uses of fund balance.	Unassigned
TOTAL FUND BALANCES:		245,629,994	43,142,957	202,487,037		

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 after completion of de-allocation.

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.