

COUNTY OF YOLO
Fund Balance Report
FY2023-24

Attachment A

Infor Fund	Fund/ Account Title	PRELIMINARY Fund Balance 6/30/23	Fund Balance Used for 23-24 Adopted Budget	Available Fund Balance FY 23-24 After Adoption of 23-24 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
AGRICULTURE						
4012	BUILDING REPLACEMENT ISF	1,280,358	-	1,280,358	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
4013	EQUIPMENT REPLACEMENT ISF	324,801	70,866	253,935	Locally established per Government Accounting Standards to accumulate funds to acquire capital assets.	Unrestricted
CHILD SUPPORT SERVICES						
0160	CHILD SUPPORT SERVICES	5,893	5,893	-	Locally segregated fund to track revenue, expenditures and fund balance.	Restricted
COMMUNITY SERVICES						
0130	ENVIRONMENTAL HEALTH	541,014	20,530	520,484	CUPA Fees	Restricted
0161	GENERAL PLAN COST RECOVERY FEE	493,857	(24,715)	518,572	Fees collected to recover the cost of the general plan.	Restricted
0170	MARIJUANA CULTIVATION REGULATION	4,117,850	1,911,791	2,206,059	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Unassigned
0170	MARIJUANA CULTIVATION REGULATION	507,101	-	507,101	Fund created to separate and regulate Cannabis program pursuant to BOS Interim Ordinance.	Restricted
0301	ROAD FUND	23,103,545	3,172,607	19,930,938	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	-	-	-	Encumbrance account	Assigned
0303	HWY 16 FLOOD CONTROL IMPROVE	914,265	-	914,265	Funds accumulated to upgrade the flood control of Highway 16 near Madison.	Restricted
0305	MONUMENT PRESERVATION FUND	165,563	-	165,563	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	12,198	-	12,198	Funds restricted for the use in road maintenance for district 1.	Restricted
0322	ROAD DISTRICT #2	29,718	-	29,718	Funds restricted for the use in road maintenance for district 2.	Restricted
0330	TRANSPORTATION	123,925	2,638	121,287	Fund created to separately account for the receipt of State Transit assistance funds and 1/4% sales tax collected for transportation activities.	Restricted
1210	CACHE CREEK RESOURCE MGMT	5,810,858	(421,006)	6,231,864	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	2,964,915	(101,138)	3,066,053	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	1,544,117	483,538	1,060,579	Locally established fund to track revenue and expenditures related to the Off Channel Mining Plan (Gravel Mining Ordinance).	Committed
1260	AG CONSERVATION EASEMENT PROG	477,559	74,111	403,448	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	(7,581)	-	(7,581)	Fees collected to recover the cost of technology upgrades.	Committed

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1910	CLARKSBURG LIGHTING DISTRICT	(5,243)	(490)	(4,753)	Legally separate entity used to account for Prop 218 assessments.	Restricted
1915	CSA #9 GARCIA BEND	21,294	(950)	22,244	Fund to account for fire protection for the specified community service area	Restricted
1920	CSA AREA NO 6-SNOWBALL	284,160	1,977	282,183	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	-	-	-	Legally separate entity used to account for Prop 218 assessments.	Restricted
1950	DUNNIGAN CSA	47,367	-	47,367	Fund to account for the specified community service area.	Restricted
1961	WILLOWBANK CSA	10,214	(1,335)	11,549	Fund to account for the specified community service area.	Restricted
1962	NORTH DAVIS MEADOWS CSA	1,159,304	(355,257)	1,514,561	Fund to account for the specified community service area.	Restricted
1963	NORTH DAVIS MEADOWS CSA SEWER	116,130	(10,655)	126,785	Fund to account for the specified community service area.	Restricted
1964	NORTH DAVIS MEADOWS DRAINAGE	7,889	-	7,889	Fund to account for the specified community service area.	Restricted
1965	NORTH DAVIS MEADOWS LIGHTING	8,415	(285)	8,700	Fund to account for the specified community service area.	Restricted
1966	NORTH DAVIS MEADOWS LANDSCAPE	26,542	-	26,542	Fund to account for the specified community service area.	Restricted
1970	WILD WINGS CSA GOLF COURSE	158,226	68,992	89,234	Legally separate entity used to account for Prop 218 assessments.	Restricted
1971	WILD WINGS CSA SEWER	875,572	(169,835)	1,045,407	Fund to account for the specified community service area.	Restricted
1972	WILDING WINGS CSA WATER	1,729,029	16,086	1,712,943	Fund to account for the specified community service area.	Restricted
1980	EL MACERO CSA-GENERAL	(385,745)	(91,000)	(294,745)	Fund to account for the specified community service area.	Restricted
1981	EL MACERO CSA-STREETS	442,535	32,290	410,245	Fund to account for the specified community service area.	Restricted
1982	EL MACERO CSA-WATER	330,645	(8,000)	338,645	Fund to account for the specified community service area.	Restricted
1983	EL MACERO CSA-SEWER	349,813	4,000	345,813	Fund to account for the specified community service area.	Restricted
3701	ESPARTO PARK IMP CPF	42,977	-	42,977	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	403,146	177,000	226,146	Internal services fund per Government Accounting Standards to account for county owned vehicles.	Unrestricted
5021/ 5026	IWM ENTERPRISE FUND/IWM CLOSURE-POSTCLOSURE	(4,793,422)	(644,048)	(4,149,374)	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	3,040,041	2,551,732	488,309	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	1,123,685	(39,367)	1,163,052	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	-	-	-	Separated from Closure/Postclosure per CalRecycle	Restricted
5028	IWM 2019 REVENUE BOND DEBT	12,956	(1,500)	14,456	2019 Waste Bond unspent proceeds	Restricted
COUNTY ADMINISTRATORS OFFICE						
0101	RUMSEY TRIBAL MITIGATION	1,409,935	-	1,409,935	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	55,713	-	55,713	Funding set aside for the specific Esparto Main Street Revitalization Plan.	Assigned

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0101	RUMSEY TRIBAL MITIGATION - SR16 CORR IMP	234,509	-	234,509	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	386,657	-	386,657	Part of new Tribal agreement funding set aside specifically for Rural Initiatives program pursuant to BOS.	Assigned
0101	RUMSEY TRIBAL MITIGATION - MATCHING CONT	45,950	-	45,950	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 expended 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	166,891	-	166,891	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	861,416	(14,826)	876,242	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	37,693	21,000	16,693	To support dispute resolution programs	Restricted
1420	COVID-19 OPERATIONS	(18,218)	-	(18,218)	Federal grant funding.	Restricted
1501	INCLUSIONARY HSG ESP MH PROJ II	193,293	(21,500)	214,793	Community Development Block Grant Esparto II Project long-term loans receivable	Committed
1501	INCLUSIONARY HSG PRG BAL SHEET	-	-	-	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	1,995,255	(34,000)	2,029,255	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	180,608	27,500	153,108	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	298,559	7,486	291,073	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	58,467	-	58,467	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	8,037,624	-	8,037,624	Funds received for Housing Programs pursuant to requirements of Federal and State HOME Investment Partnership Funding.	Restricted
1508	MISC CDBG REV BAL SHEET	237,739	(15,500)	253,239	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	6,157	-	6,157	Private donations to build a memorial for steel girder from the World Trade Center.	Restricted
1702	OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	31,723	-	31,723	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	2,564	59,998	(57,434)	Fund to administer Gibson House Capital Improvement fund required by contract with Yolo Arts.	Restricted
4051	YOLO ELECTRIC ISF	(1,899,319)	-	(1,899,319)	Internal Service Fund to collect and pay for electricity.	Unrestricted
COUNTY CLERK/RECORDER						
1230	VITAL AND HEALTH STATISTICS FD	312,882	(15,500)	328,382	To defray cost of modernizing the collection and reporting of birth and death certificate information.	Restricted
1231	RECORDER MICROGRAPHICS CONVER	87,836	76,888	10,948	To defray cost of converting recorder's document storage system.	Restricted
1232	RECORDER UPGRADE FUND	811,689	493,610	318,079	To support, maintain, improve and modernize the creation, retention and retrieval of recorded documents.	Restricted
1233	RECORDER SSN TRUNCATION PROG	354,637	12,500	342,137	To implement the truncation of social security numbers.	Restricted
COUNTY COUNSEL						
1220	SMALL CLAIMS ADVISORY PROGRAM	7,483	-	7,483	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	5,873,373	-	5,873,373	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	500,000	-	500,000	Loans to VCEA and North Davis Meadows approved by BOS.	Nonspendable

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0152	CERES ENDOWMENT FUND	6,114,202	85,000	6,029,202	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	2,093,899	3,484,549	(1,390,650)	Fund created to separate and regulate Cannabis tax revenues under County Ordinance.	Unassigned
0502	CLRF 2011 ENH LAW ENF ACT	(1,333)	-	(1,333)	Funds allocated to COPS, booking fees, small and rural law enforcement assistance, Cal-EMA and juvenile probation activities.	Restricted
1101	BOARD CONTROLLED PENALTY ASSM	167,131	-	167,131	Funds the Board apportions to criminal justice, court house construction, fingerprint ID and emergency medical services.	Restricted
1102	DEVELOPMENT IMPACT FEES	24,190,152	3,250,000	20,940,152	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	125,591	(25,000)	150,591	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	4,357	-	4,357	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	436,054	77,594	358,460	To reimburse law enforcement for the collection and processing of DNA specimens.	Restricted
1401	YSA LEAD REMEDIATION	77,881	-	77,881	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	6,377,355	1,219,045	5,158,310	For capital outlays. Also known as the ACO fund.	Restricted
3120	FACILITIES CAPITAL PROJECT FD	2,545,468	3,154,799	(609,331)	Fund created for capital improvement projects.	Committed
3201	JAIL EXPANSION CPF CONSTRUCTIO	1,841,065	-	1,841,065	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	(2,571,405)	1,947,664	(4,519,069)	SB 863 state grant funds for the acquisition, design and construction of adult local criminal justice facilities.	Committed

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3801	KNIGHTS LANDING PARK CAPITAL PROJECT FUND	-	5,688,000	(5,688,000)	Funding for capital improvements at the Knights Landing Park	Committed
4041	UNEMPLOYMENT SELF INS ISF	6,212,268	-	6,212,268	Internal Service Fund to collect and pay for unemployment benefits.	Unrestricted
4042	DENTAL SELF INS ISF	1,478,001	-	1,478,001	Internal Service Fund required by Government Accounting Standard to collect and pay for dental benefits.	Unrestricted
4043	PENSION FUNDING ISF	3,548,178	-	3,548,178	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	-	-	-	Used to accumulate funds to pay debt on DA building.	Assigned
2002	DAVIS LIBRARY CFD#1 DEBT SVC	289,809	1,600	288,209	Community Facilities District #1989-1, voter approved assessment to repay bonds.	Restricted
2003	2017 CAP IMP DEBT SVC	(6,506)	-	(6,506)	Used to repay bonds on the 2017 County Lease Revenue Bonds.	Assigned
2004	2019 CAP IMP DEBT SVC	119,387	-	119,387	Used to repay bonds on the 2019 County Lease Revenue Bonds.	Assigned
2005	2020 TRAN ENG SVC PRO	(17,217)	-	(17,217)	Used to repay financing on 2020 Trane Improvement project	Assigned
2006	2020 CAP IMP DEBT SVC	503,711	-	503,711	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	794,638	120,641	673,997	Funds from the Local Law Enforcement Services account to assist the methamphetamine enforcement team.	Restricted
0525	COPS-DA PROSECUTION BAL SHEET	80,565	-	80,565	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	359,001	110,140	248,861	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	10,007,049	-	10,007,049	Penalties collected from violators for exclusive used by the DA for the enforcement of consumer protection laws.	Restricted
1253	REAL ESTATE FRAUD PROSEC	1,826,999	-	1,826,999	Amounts from recording fees used to enhance local police and prosecutors to deter, investigate and prosecute real estate fraud.	Restricted
1254	TOBACCO ENFORMENT	143,946	-	143,946	Tobacco Retailer's Permit fees fund the total cost of permit administration and enforcement.	Committed
1255	DA SIEZED FUNDS	411,582	(4,000)	415,582	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	462,353	(86,540)	548,893	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	57,376	-	57,376	Fees collected from marriage licenses for development or expansion of domestic violence shelter based programs.	Restricted
GENERAL SERVICES						
1711	GRASSLANDS PK BURROWING OWL MI	17,384	-	17,384	Funds for ongoing maintenance costs, City's cost of initial improvements, maintenance of City Mitigation Property and maintenance of Additional Habitat Property.	Restricted

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1711	GRASSLANDS PK BURROWING OWL MI	175,937	-	175,937	An endowment fund for the sufficient, permanent and dedicated funding source for ongoing maintenance costs.	Nonspendable
1720	FISH AND GAME	32,797	-	32,797	County registration fees to fund education and the care and maintenance of habitat and wildlife.	Restricted
5001	AVIATION ENTERPRISE FUND	207,553	232,600	(25,047)	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
HEALTH AND HUMAN SERVICES AGENCY						
0120	EMPLOYMENT & SOCIAL SERVICES	118,218	-	118,218	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	(17,949,807)	1,514,393	(19,464,200)	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA.	Unassigned
0120	SOCAL SERVICES ENCUMBRANCES	1,022,772	-	1,022,772	Resources available for local match or funding of Social Services and Employment programs delivered by HHSA - encumbrances	Assigned
0120	WRAPAROUND SERVICES	342,523	-	342,523	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	5,223,921	40,860	5,183,061	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	1,138,422	-	1,138,422	Dedicated funding for the state share of sales tax for Calworks assistance.	Restricted
0125	SS FAMILY SUPPRT SUB ACCT 1991	3,800,609	-	3,800,609	State funds for family support	Restricted
0126	PROTECTIVE SVCS SUB ACCT 2011	3,867,525	2,946,014	921,511	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	6,805,394	925,020	5,880,374	Federal intergovernmental transfer (IGT) funds used to enhance or provide new services to the local Medi-Cal population	Restricted/ Unassigned
0141	MEDICAL SERVICES FUND	1,207,538	-	1,207,538	Locally established to segregate accounting and budgeting for the Health department.	Restricted/ Unassigned
0141	MEDICAL SERVICES FUND	13,371	13,371	-	Locally established to segregate accounting and budgeting for the Health department - encumbrances	Assigned
0142	PUBLIC HEALTH 1991 REALIGNMENT	2,977,217	2,797,628	179,589	Dedicated revenue as a result of state legislation that changed county and state program responsibility in 1992 and 1993.	Restricted
0401	MENTAL HEALTH SERVICES	5,243	-	5,243	State and Federal funds for mental health managed care.	Restricted
0402	ALCOHOL AND DRUG PROGRAMS	773,807	88,241	685,566	Funds restricted to Alcohol and Drug programs.	Unassigned/ Restricted

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0405	MH 1991 REALIGNMENT	120,151	89,161	30,990	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	269,749	-	269,749	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	10,787,814	4,583,509	6,204,305	MSHA for community support services.	Restricted
1410	EMERGENCY MEDICAL SERVICE FUND	4,808,367	(155,272)	4,963,639	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	133,969	27,748	106,221	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	230,982	-	230,982	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	118,254	-	118,254	Funding (deficit) set aside for the Yolo In-Home Supportive Services Public Authority which provides elderly and disabled assistance.	Restricted
INNOVATIVE TECHNOLOGY SERVICES						

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Attachment A

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4011	EQUIPMENT REPLACEMENT ISF	587,213	(5,214)	592,427	Locally established per Government Accounting Standards to accumulate funds to replace computer equipment	Unrestricted
4031	TELECOMMUNICATIONS ISF	1,001,079	7,404	993,675	Locally established per Government Accounting Standards assigned to account for the operation of the County's telecommunications system	Unassigned
LIBRARY						
1601	COUNTY LIBRARY	2,116,515	1,204,888	911,627	Locally established fund to segregate accounting and budgeting for Library operations.	Restricted
1601	COUNTY LIBRARY ENCUMBRANCES	250,000	-	250,000	Funding approved and partially expensed in FY2018/19 to be carried to FY2019/20	Assigned
1601	COUNTY LIBRARY	836,421	-	836,421	Private donations	Restricted
1601	COUNTY LIBRARY	389,692	-	389,692	Locally established fund to segregate capital asset replacement	Assigned
1602	COUNTY LIBRARY MEASURE A	6,181,603	5,849,999	331,604	Fund established by voter approved Measure A to finance extended services at the Davis branch library.	Restricted
3601	YOLO LIBRARY CAPITAL PROJECT FUND	(52,916)	97,121	(150,037)	Locally established fund for construction costs of the Yolo Library. Currently, development impact fees will be utilized on architectural and design work	Committed
3602	YOLO LIBRARY CAPITAL PROJECT FUND - S DAVIS LIB	-	(9,094,348)	9,094,348	Fund to account for capital improvements as it relates to the South Davis Library.	Committed
PROBATION						
0520	YOUTHFUL OFFENDER BLOCK GRANT	2,259,430	476,038	1,783,392	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	1,174,097	433,629	740,468	Fund to account for revenue and expenses to implement comprehensive multiagency juvenile justice plan and admin purposes.	Restricted
0527	JUVENILE JUSTICE REALIGN BLOCK GRANT	1,018,531	(1,063,603)	2,082,134	Fund to account for revenue and expenses for Yolo youth in secured-track placement (DJJ Closure)	Restricted
1270	COMMUNITY CORR PERF INCENTIVE	1,530,872	7,052	1,523,820	Fund to account for revenue and expenses to improve local probation supervision practices and capacities.	Restricted
PUBLIC SAFETY						
0202	PUBLIC SAFETY FUND	2,779,903	1,577,819	1,202,084	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	7,792,005	138,905	7,653,100	Fund to account for Realignment 2011 - Community Corrections Partnership.	Restricted
0503	TRIAL COURT SECURITY	452,635	-	452,635	Fund to account for Court Security	Restricted
0504	DA/PD REVOCATION	568,016	-	568,016	Fund to account for Realignment 2011 - District Attorney & Public Defender	Restricted
SHERIFF						
0523	SMALL & RURAL CO LOC LAW ENF	2,743,699	211,249	2,532,450	Funds used to enhance law enforcement efforts. Funds shall be used to supplement rather than supplant existing law enforcement	Restricted

COUNTY OF YOLO
Fund Balance Report
FY2023-24

Infor Fund	Fund/ Account Title	PRELIMINARY Fund Balance 6/30/23	Fund Balance Used for 23-24 Adopted Budget	Available Fund Balance FY 23-24 After Adoption of 23-24 Budget	Per Statute Unless Otherwise Noted	Level of Restriction
0524	COPS	2,092,255	(94,545)	2,186,800	Fund to account for State Supplemental Law Enforcements Services funds for county jail construction and operations of front line law enforcement	Restricted
0540	ANIMAL CONTROL SERVICES	543,106	314,965	228,141	Fund to account for funding related to operation of the Yolo County Animal Shelter.	Restricted
1280	RAN BOARD FUND	636,877	320,229	316,648	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	91,606	1,880	89,726	Funds to supplement costs of implementation, maintenance and purchase of auxiliary equipment and furnishings for automated systems	Restricted
1282	SHERIFF CIVIL PROCESS VEHICLES	24,449	(70,000)	94,449	Funds used to supplement the cost for vehicle fleet replacement and equipment, maintenance and civil process operation.	Restricted
1283	SHERIFF SIEZED FUNDS	135,981	-	135,981	Forfeited funds distributed to governmental agencies that cannot supplant any state or local funds.	Restricted
1284	INMATE WELFARE FUND	352,080	(12,285)	364,365	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	2,494,224	-	2,494,224	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	29,697,027	-	29,697,027	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	Assigned
0100	GENERAL FUND - Unassigned	17,848,772	17,848,772	-	Available for County operations. Includes uses of fund balance.	Unassigned
TOTAL FUND BALANCES:		247,824,905	57,598,846	190,226,059		

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.

COUNTY OF YOLO
Fund Balance Report
FY2023-24

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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

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.