

COUNTY OF SONOMA

DIRECTORY OF FUNDS

DECEMBER 4, 2012





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December 4, 2012

TO: The Board of Supervisors

FROM: Veronica Ferguson, County Administrator

DATE: December 4, 2012

SUBJECT: **Directory of County and Agency Operating Funds**

It is my pleasure to provide for you the first known annual Directory of Sonoma County and Agency Operating Funds. It is my hope that this will serve as a reference for you and the public with respect to the nearly 400 different operating funds currently in use. It will also be helpful for staff as we begin the process of implementing a new enterprise financial system in the new calendar year.

Counties, like all governments, use different funds to account for and segregate monies that have specific restrictions or limitations. This is particularly important for county governments since they can be large and very diverse in the range of services provided to the public. The practice of accounting for monies by fund improves transparency and fiscal responsibility in managing the public's money. It not only provides a clearer relationship between the sources of monies and their uses, but by keeping them separate, prudent reserves can be maintained related to known and unanticipated future needs to protect the ability to continue to provide vital services when the economy declines or in the event of an emergency.

The directory presents each of the 373 funds in five sections according to the type of fund: 32 County General Funds, 111 Special Revenue Funds, 26 Enterprise Funds, 18 Internal Service Funds, and 186 Special District Funds. At the beginning of each section there is a description of the fund type and then a summary listing of all of the funds in the section. The summary listing shows the department that manages each fund, its estimated remaining balance at the end of the current budget year and a brief statement of its purpose. The summary categorizes the funds according to the relative amount of discretion the Board has over any available balances. Together these funds are expected to have a total FY 12-13 ending balance of just over \$692 million, ranging from \$37.9 million available to the Board with the greatest amount of discretion over their use, to \$35.7 million over which the Board has no discretion to use other than the prescribed purpose. Of the remaining \$618.5 million, \$34.1 million has been previously designated for a particular purpose, and \$584.5 million is restricted by its source to either a broad departmental program or to a more narrow specific project or projects and as a result the Board has limited discretion over its uses.

The directory contains a single page for each fund in each of the five sections with additional information such as beginning fund balance, any restrictions on use, legal or policy authority for the fund or any

restrictions to it, annual growth, and the applicable classification for each fund under Government Accounting Standards Board (GASB) Standard #54.

The directory also includes definitions for the terms used in government accounting, the levels of discretion identified and the GASB 54 classification as well as a listing of policies used by staff for managing these funds and the setting aside of reserves.

We wish to thank the Auditor Controller Treasurer Tax Collector staff and the fiscal staff of all of the operating departments, districts, and agencies that you govern who have assisted in the preparation of this directory. Assistant County Administrator Chris Thomas and all the County Administrator's office staff worked diligently to compile the information.

VAF:jml

Exhibit A



General Funds Summary

General Fund is the main operating fund of the County, including all financial resources except those required to be accounted for in other funds. Examples include: General Fund Reserve, Retirement Deposits to set aside funds to meet employer contribution obligations; Replacement Funds for equipment such as Fleet needs, Information Services, radio infrastructure, etc.; Other Post Employment Benefits contributions (OPEB), and other smaller funds such as district formation funds.

There are currently 32 unique General Funds with a combined total of \$58.1 million in available fund balance after the budgeted uses in the adopted FY 12-13 budget. The largest of these is the County's General Reserve for emergencies at \$29 million. A summary of all 32 funds is included as Attachment A and is divided into four categories reflecting the level of discretion the Board has with respect to the uses of these funds. The first category contains 4 funds and has a total expected available fund balance of \$37.9 million. These are the funds over which the Board has the widest discretion, they can be used for any lawful purpose. The second category also can be used for any purpose but the Board has previously designated these funds for a specific program or purpose. There are 9 funds in this category totaling \$5.7 million. The total of these two most discretionary funds, \$43.6 million, is what staff tracks each year with respect to the Board's policy target of 15% of total General Fund Revenues for discretionary funds. For FY 12-13, the 15% goal equals \$52 million. It should also be noted that the \$43.6 million total in discretionary funds currently includes all \$8.3 million set aside for the increased accumulated leave cash out activity expected in the current year due to the end of the Mandatory Time Off program. While none of this \$8.3 million has been transferred to departments at this time, staff will not know how much may be needed until the mid-year estimates have been provided by all departments in January 2013. The remaining two categories of General Funds are those funds where there is some discretion over specific uses but these uses are restricted in some way associated with the original source of the funds (8 separate funds, totaling \$6.7 million); and those funds that have been set aside to pay for a future liability and to spend them for something other than the purpose would create an immediate or imminent liability that for which some other source of financing would have to be found. In addition, some of this last category (10 funds totaling \$7.9 million) also have restrictions based on the original source of the funds.



Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
Most Discretionary							
A1	CAO	GENERAL RESERVE	10	020	000	\$ 28,869,186	Emergency uses only consistent with fund balance reserve policy.
A2	CAO	ACCUMULATED LEAVE LIQUIDATION	10	010	000	\$ 8,294,981	Available General Fund balance at close of FY 11/12 books set aside to assist departments pay for the anticipated increase in vacation and other accrued leave payments for retirees and others before pension reform changes occur in FY 12/13.
A3	CAO	TOBACCO DEALLOCATION	10	010	776	\$ 699,723	No Specific purpose for these funds other than to pay for non-capital costs for ADA Transition Plan
A4	CAO	GENERAL FUND BALANCE	10	010	000	\$ -	The unreserved and undesignated amount of carryover fund balance at the end of FY 11-12, all of which was used to finance FY 12-13 budget.
Total Most Discretionary						\$ 37,863,890	

Attachment A - General Fund Summary

Fund Identifier	County Department		Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
	Managing Fund	Title					
Discretionary but Designated for Programs							
A5	CAO	OPEB	10	010	000	\$ 3,000,000	\$3M set aside to pay for obligations for non-pension post employment benefits, mostly employer contributions to retiree medical premiums, particularly in the first few years after the initial valuations as retiree medical premium costs on a cash basis might exceed the 7.5% of payroll the Board established for pre-funding this obligation.
A6	CAO	STATE MANDATE DESIGNATIONS	10	010	000	\$ 782,215	Set aside reserves for future SB90 audit, if repayment needed
A7	CAO/TPW	REFUSE FRANCHISE FEES	10	010	777	\$ 749,929	Recognize General Fund franchise revenues from Refuse haulers
A8	CAO/SHERIFF	JMS SYSTEM DESIGNATIONS	10	010	000	\$ 500,000	The fund was set up in FY 08-09 to help with planning and initial work towards implementing a jail management system.
A9	CAO	ASSESSMENT APPEALS	10	010	779	\$ 250,000	Set up in FY 11/12 (need to verify) as a one time contribution to assist with the assessment appeal back log.

Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
A10	CAO/ County Counsel/ PRMD	MEDICAL MARIJUANA	10	010	778	\$	224,026	Set aside by Board to accomplish Ad Hoc Goals to reimburse departments for shortages resulting from work on this project.
A11	TPW	P.W.-DISTRICT FORMATION	10	010	370	\$	107,993	The initial contribution was intended to assist with the formation of water districts.
A12	TPW	P.W.-DISTRICT FORMATION	10	010	370	\$	29,445	One-time set aside. This portion which originated from Cal American Water franchise fees was set aside by Board direction for assistance to a Mark West Springs Water District formation.
A13	ISD	TECHNOLOGY INVESTMENT FUND	10	010	072	\$	14,457	Established as a one-time contribution for priority technology projects (\$2 M) in FY 01-02. as approved by BOS.

Total Discretionary but Designated for Programs						\$	5,658,065	
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Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
Some Discretion but Restricted by Source								
A14	CAO/Various	TRIBAL DEVELOP IMPACT MITIGATION	10	010	775	\$	3,500,000	Mitigate the impacts from the Dry Creek Rancheria Casino and other future Tribal Development Projects, annually committed to current on-going costs for existing mitigation efforts, to the extent this grows in the future, additional impacts could be mitigated.
A15	CAO	RETIREMENT PREPAYS	10	010	000	\$	1,749,211	Setup in 1993 with the first Pension Obligation Bond issuance. Accounting of those pre-payments of employer retirement contributions which are used to address fluctuations in payroll and earn interest for the County General Fund at retirement discount rate
A16	TPW	P.W.-WATER SYSTEMS	10	010	371	\$	547,325	Loans to small public water systems
A17	PRMD	PRMD Tech Enhancement Fees	10	010	000	\$	292,000	Set up to deposit the new tech enhancement fee collections to replace the permit software system. Enhancement Fee collections, to be used for technology upgrades within PRMD.
A18	PRMD	AGREGATE RESOURCE MITIGATION (ARM)- MITIGATION FUND	10	010	251	\$	244,165	Fund activities designed to mitigate negative environmental effects of gravel mining. Set up to accumulate mitigation fees. Some are passed through to other departments (i.e. Road Mit. Fees passed to TPW). PRMD keeps mining mitigation fees for future use.
A19	GENERAL SVCS	COUNTY CENTER PARKING ENFORCEMENT	10	010	110	\$	171,124	Set up to accumulate dollars for capital projects identified in the 5 year plan to improve parking conditions at the County Center.

Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
A20	GENERAL SVCS	SONOMA COUNTY ENERGY WATCH	10	010	120	\$ 146,731	Contract program with PG&E, started in 2009. Have a 2-3 year program cycle, will come to Board on 12/11/12 with newest agreement. Funds pay for some program staffing, energy audits and program incentives.
A21	TPW	P.W.-WATER SYSTEMS	10	010	371	\$ 62,808	Loans to small public water systems. One time set aside to add in the formation of the Freestone Water District.
Total Some Discretion but Restricted by Source						\$ 6,713,364	

Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
Some Discretion but with Program Liability and some Source Restriction								
A22	ISD	INFORMATION SYSTEMS REPLACEMENT-A	10	010	070	\$	2,244,242	The fund was set up to accumulate funds in anticipation of general fund department's computer equipment replacement as needed with predictable general fund investments.
A23	GENERAL SVCS	COUNTY CAR-ACCUMULATED CAPITAL OUTLAY	10	065	100	\$	1,657,476	Set up to manage the replacement of county owned vehicles.
A24	SHERIFF	SHERIFF-RADIO INFRASTRUCTURE	10	010	403	\$	953,367	Set up as a capital fund within the Sheriff's budget to manage contributions for the maintenance and replacement of radio towers and other radio infrastructure replacement for the County radio system.
A25	GENERAL SVCS	COUNTY FACILITIES ACCUMULATED CAPITAL OUTLAY	10	065	500	\$	850,386	Set aside for replacement of facilities, currently set aside is for animal shelter.

Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
A26	ISD	INFORMATION SYSTEMS REPLACEMENT-B	10	010	071	\$	587,333	To accumulate funds in anticipation of equipment replacement for Special Revenues, Enterprise and Outside Agencies
A27	PROBATION	PROBATION-Supervised Adult Crews Operations & REPLACEMENT	10	010	440	\$	512,780	Fund established to accumulate and carry over proceeds from year to year for the purpose of maintaining and replacing equipment used by the Boys camp and Supervised Adult Crew programs. Provides working capital for Camp products and SAC jobs. Acts as an equipment replacement fund for Camp, SAC and Probation Radios.
A28	ISD	RECORDS-ACO	10	065	600	\$	366,341	Set up to accumulate dollars for capital projects identified in the 5 year plan for the mail handler machines.
A29	ISD	COMMUNICATIONS-ACCUMULATED CAPITAL OUTLAY	10	065	400	\$	317,274	To fund future equipment and infrastructure replacement for Communications. Set up to accumulate dollars for capital projects identified in the 5 year plan for telephone switch equipment.
A30	SHERIFF	SHERIFF RADIO REPLACEMENT	10	010	400	\$	220,818	Set up to manage the maintenance and replacement of hand held radios for Sheriff Law enforcement Deputies and Detention staff.

Attachment A - General Fund Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
A31	REGIONAL PARKS	EQUIPMENT REPLACEMENT FUND	10	010	320	\$ 171,124	Est. in 1999 to develop a fund to replace large equipment. Annual contribution of \$23,000 from departmental target budget.
A32	ISD	REPROGRAPHICS-ACCUMULATED CAPITAL OUTLAY	10	065	200	\$ 1,999	Set up to accumulate dollars for capital projects identified in the 5 year plan for reprographics projects and equipment.
Total Some Discretion but with Program Liability and some Source Restriction						\$ 7,883,140	
Total General Fund						\$ 58,118,459	

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GENERAL RESERVE
Department: CAO
Fund/SubFund/Project: 10/020/000

Purpose:

Emergency uses only consistent with fund balance reserve policy.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Policy

Annual Growth or Contribution:

Growth varies per fund balance target policy.

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$28,369,186	\$28,869,186

**County of Sonoma
2012**

Fund Balance Report

Fund Title: ACCUMULATED LEAVE LIQUIDATION

Department: CAO

Fund/SubFund/Project: 10/010/000

Purpose:

Available General Fund balance at close of FY 11/12 books set aside to assist departments pay for the anticipated increase in vacation and other accrued leave payments for retirees and others before pension reform changes occur in FY 12/13.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

None. Lump sum set aside only for FY 12/13, will be used to some degree in FY as needed.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,294,981	\$8,294,981

**County of Sonoma
2012
Fund Balance Report**

Fund Title: TOBACCO DEALLOCATION
Department: CAO
Fund/SubFund/Project: 10/010/776

Purpose:

No Specific purpose for these funds other than to pay for non-capital costs for ADA Transition Plan

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Accumulates funds only as securitization bond holders are paid from tobacco sales. Then only as a shift from the endowment fund balance in the special revenue group. Unlikely to see any more growth in this deallocated fund for several years.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,300,508	\$699,723

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GENERAL FUND BALANCE
Department: CAO
Fund/SubFund/Project: 10/010/000

Purpose:

The unreserved and undesignated amount of carryover fund balance at the end of FY 11-12, all of which was used to finance FY 12-13 budget.

Restrictions on Use of Fund Balance:

No restrictions on use but planned each year to contribute to the costs of the following year.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

Does not accumulate funds except at close of books each year as a result of savings from expenses under budget and revenues over budget.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$14,219,103	\$

**County of Sonoma
2012
Fund Balance Report**

Fund Title: OPEB
Department: CAO
Fund/SubFund/Project: 10/010/000

Purpose:

\$3M set aside to pay for obligations for non-pension post employment benefits, mostly employer contributions to retiree medical premiums, particularly in the first few years after the initial valuations as retiree medical premium costs on a cash basis might exceed the 7.5% of payroll the Board established for pre-funding this obligation.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

Contributed \$3 M. in June 2008. No annual growth.

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,000,000	\$3,000,000

**County of Sonoma
2012
Fund Balance Report**

Fund Title: STATE MANDATE DESIGNATIONS
Department: CAO
Fund/SubFund/Project: 10/010/000

Purpose:

Set aside reserves for future SB90 audit, if repayment needed

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

Growth fluctuates. Set aside is 25% of outstanding approved but unaudited reimbursement claims with the state.

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$782,215	\$782,215

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: REFUSE FRANCHISE FEES
Department: CAO/TPW
Fund/SubFund/Project: 10/010/777**

Purpose:

Recognize General Fund franchise revenues from Refuse haulers

Restrictions on Use of Fund Balance:

No restrictions on fund balance but adopted Board policy to use for Roads

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget and existing budget policies

Annual Growth or Contribution:

Growth expected per the franchise agreements, monthly fee payments based on percentage of revenue.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,906,657	\$749,929

**County of Sonoma
2012
Fund Balance Report**

Fund Title: JMS SYSTEM DESIGNATIONS
**Department: CAO/
SHERIFF**
Fund/SubFund/Project: 10/010/000

Purpose:

The fund was set up in FY 08-09 to help with planning and initial work towards implementing a jail management system.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals according to fund balance policy. Board goal of 15% would equal \$52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

One time contribution of \$500,000 set aside to help fund the estimated implementation cost of \$2.5 Million.

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$500,000	\$500,000

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ASSESSMENT APPEALS
Department: CAO
Fund/SubFund/Project: 10/010/779**

Purpose:

Set up in FY 11/12 (need to verify) as a one time contribution to assist with the assessment appeal back log.

Restrictions on Use of Fund Balance:

No restrictions on fund balance but adopted Board direction, could be redirected

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

None, will only decrease with use.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$750,000	\$250,000

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MEDICAL MARIJUANA
Department: CAO/
County Counsel/
PRMD
Fund/SubFund/Project: 10/010/778

Purpose:

Set aside by Board to accomplish Ad Hoc Goals to reimburse departments for shortages resulting from work on this project.

Restrictions on Use of Fund Balance:

No restrictions on fund balance but adopted Board direction, could be redirected

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

No growth. Lump sum set aside.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$224,026	\$224,026

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: P.W.-DISTRICT FORMATION
Department: TPW
Fund/SubFund/Project: 10/010/370**

Purpose:

The initial contribution was intended to assist with the formation of water districts.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance. To be returned to the GF when no longer needed for the established purpose.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso. # 87-2000

Annual Growth or Contribution:

Once funds are loaned or granted the proceeds of the loan are returned to the fund. If a district is not formed the funds are not repayed and ultimately reduce available financing of future requests.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$113,037	\$107,993

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: P.W.-DISTRICT FORMATION
Department: TPW
Fund/SubFund/Project: 10/010/370**

Purpose:

One-time set aside. This portion which originated from Cal American Water franchise fees was set aside by Board direction for assistance to a Mark West Springs Water District formation.

Restrictions on Use of Fund Balance:

Board could redirect these funds for any other purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso. # 87-2000

Annual Growth or Contribution:

None, one time contribution.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$29,445	\$29,445

**County of Sonoma
2012**

Fund Balance Report

Fund Title: TECHNOLOGY INVESTMENT FUND

Department: ISD

Fund/SubFund/Project: 10/010/072

Purpose:

Established as a one-time contribution for priority technology projects (\$2 M) in FY 01-02. as approved by BOS.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance, considered discretionary and included in discretionary funds totals for established fund balance policy. Board goal of 15% would equal \$ 52.5M. Board could direct a different use at any time

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

None. Initial sum was set aside and drawn down, no plans to grow.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$851,769	\$14,457

**County of Sonoma
2012**

Fund Balance Report

Fund Title: TRIBAL DEVELOP IMPACT MITIGATION

Department: CAO/Various

Fund/SubFund/Project: 10/010/775

Purpose:

Mitigate the impacts from the Dry Creek Rancheria Casino and other future Tribal Development Projects, annually committed to current on-going costs for existing mitigation efforts, to the extent this grows in the future, additional impacts could be mitigated.

Restrictions on Use of Fund Balance:

No restrictions on fund balance but Board adopted policy to accrue each year to finance next years costs and monies provided under agreement with tribes so nexus to mitigating impacts is sought

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget and existing budget policies

Annual Growth or Contribution:

Potential future growth if the tribe expands their projects and must pay additional amounts per agreement, but not currently growing.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,500,000	\$3,500,000

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RETIREMENT PREPAYS
Department: CAO
Fund/SubFund/Project: 10/010/000

Purpose:

Setup in 1993 with the first Pension Obligation Bond issuance. Accounting of those pre-payments of employer retirement contributions which are used to address fluctuations in payroll and earn interest for the County General Fund at retirement discount rate.

Restrictions on Use of Fund Balance:

Since funds already on deposit at retirement, can only be used to make annual contributions to retirement costs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget action

Annual Growth or Contribution:

Growth varies, depends on payroll estimated compared to actual figures.

GASB 54 Classification:

Nonspendable

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,749,211	\$1,749,211

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: P.W.-WATER SYSTEMS
Department: TPW
Fund/SubFund/Project: 10/010/371**

Purpose:

Loans to small public water systems

Restrictions on Use of Fund Balance:

Fund balance can only be used for water system loans. Interest earnings used for grants.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso 92-1009/ Reso. 92-1010, Agreement with SCWA

Annual Growth or Contribution:

No growth anticipated. Repayment of loans will mostly reimburse fund.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$573,564	\$547,325

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PRMD Tech Enhancement Fees

Department: PRMD

Fund/SubFund/Project: 10/010/000

Purpose:

Set up to deposit the new tech enhancement fee collections to replace the permit software system. Enhancement Fee collections, to be used for technology upgrades within PRMD.

Restrictions on Use of Fund Balance:

Per the fee, dedicated to technology enhancements and upgrades.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Fee established in FY 06/07 and amended in by the Board in 4/24/12 to replace Permit System. Funds were set aside per the increased fee, pending setting up a project fund for ongoing allocations.

Annual Growth or Contribution:

Growth from tech enhancement fee, expected to grow approx. \$188K in FY 12/13.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$104,411	\$292,000

**County of Sonoma
2012**

Fund Balance Report

Fund Title: AGREGATE RESOURCE MITIGATION (ARM)-MITIGATION FUND

Department: PRMD

Fund/SubFund/Project: 10/010/251

Purpose:

Fund activities designed to mitigate negative environmental effects of gravel mining. Set up to accumulate mitigation fees. Some are passed through to other departments (i.e. Road Mit. Fees passed to TPW). PRMD keeps mining mitigation fees for future use.

Restrictions on Use of Fund Balance:

Nexus to Mitigation of Gravel Extraction impacts

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 95-0450 dated 4/11/95 and Resolution Number 09-1077a dated 11/10/09

Annual Growth or Contribution:

Some/small growth. Some fees are collected and passed to other departments, so no growth. PRMD mitigation fees grow very slowly.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$243,065	\$244,165

**County of Sonoma
2012**

Fund Balance Report

Fund Title: COUNTY CENTER PARKING ENFORCEMENT

Department: GENERAL SVCS

Fund/SubFund/Project: 10/010/110

Purpose:

Set up to accumulate dollars for capital projects identified in the 5 year plan to improve parking conditions at the County Center.

Restrictions on Use of Fund Balance:

Treated as restricted to the purpose of the fund, likely some discretion, further research needed

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution

Annual Growth or Contribution:

Varies. Funding results from parking fines and averages \$50,000 to \$150,000 per year; used on projects as determined.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$76,165	\$171,124

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SONOMA COUNTY ENERGY WATCH

Department: GENERAL SVCS

Fund/SubFund/Project: 10/010/120

Purpose:

Contract program with PG&E, started in 2009. Have a 2-3 year program cycle, will come to Board on 12/11/12 with newest agreement. Funds pay for some program staffing, energy audits and program incentives.

Restrictions on Use of Fund Balance:

Restricted to the purpose of the fund

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution

Annual Growth or Contribution:

Growth varies depending on deposit schedule in agreement with PGE and when projects and cost are expended from the fund.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$143,159	\$146,731

**County of Sonoma
2012
Fund Balance Report**

Fund Title: P.W.-WATER SYSTEMS
Department: TPW
Fund/SubFund/Project: 10/010/371

Purpose:

Loans to small public water systems. One time set aside to add in the formation of the Freestone Water District.

Restrictions on Use of Fund Balance:

Funds set aside as an advance for Freestone Water District part of larger fund restricted to water system uses

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso 92-1009/ Reso. 92-1010, Agreement with SCWA

Annual Growth or Contribution:

None, one time contribution.

GASB 54 Classification:

Nonspendable

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$62,808	\$62,808

**County of Sonoma
2012**

Fund Balance Report

Fund Title: INFORMATION SYSTEMS REPLACEMENT-A

Department: ISD

Fund/SubFund/Project: 10/010/070

Purpose:

The fund was set up to accumulate funds in anticipation of general fund department's computer equipment replacement as needed with predictable general fund investments.

Restrictions on Use of Fund Balance:

The Board could choose to redirect these funds for other purposes but to the extent that state and federal programs contributed toward the replacement of equipment or infrastructure, they would net to have their contributions credited toward the new purpose per an approved allocation or rebated. Would create a future funding problem when IS equipment and infrastructure needed replacement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Annual contributions made by general fund departments pursuant to a rate structure developed by ISD based on existing equipment to be replaced and estimated useful life of equipment. Purchases of replacement equipment are made through this fund.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,766,465	\$2,244,242

**County of Sonoma
2012**

Fund Balance Report

Fund Title: COUNTY CAR-ACCUMULATED CAPITAL OUTLAY

Department: GENERAL SVCS

Fund/SubFund/Project: 10/065/100

Purpose:

Set up to manage the replacement of county owned vehicles.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future vehicle replacement and state and federal funds may have to be credited per an approved allocation or rebated.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

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Annual Growth or Contribution:

Departments contribute to the fund based on a rate structure developed by General Services and charged by vehicle. Interest earnings and sale of used vehicles also provide funds.

GASB 54 Classification:

assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,042,601	\$1,657,476

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SHERIFF-RADIO INFRASTRUCTURE

Department: SHERIFF

Fund/SubFund/Project: 10/010/403

Purpose:

Set up as a capital fund within the Sheriff's budget to manage contributions for the maintenance and replacement of radio towers and other radio infrastructure replacement for the County radio system.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future equipment or infrastructure replacement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Annual contributions are made through the capital projects budget based on maintenance and replacement needs identified in a given year. About \$1.4 M has been contributed in the last few years.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,322,819	\$953,367

**County of Sonoma
2012**

Fund Balance Report

Fund Title: COUNTY FACILITIES ACCUMULATED CAPITAL OUTLAY

Department: GENERAL SVCS

Fund/SubFund/Project: 10/065/500

Purpose:

Set aside for replacement of facilities, currently set aside is for animal shelter.

Restrictions on Use of Fund Balance:

Per agreement with the City of Santa Rosa

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution? Research needed to find original date.

Annual Growth or Contribution:

Annual contributions from the City of Santa Rosa based on agreement.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$772,898	\$850,386

**County of Sonoma
2012**

Fund Balance Report

Fund Title: INFORMATION SYSTEMS REPLACEMENT-B

Department: ISD

Fund/SubFund/Project: 10/010/071

Purpose:

To accumulate funds in anticipation of equipment replacement for Special Revenues, Enterprise and Outside Agencies

Restrictions on Use of Fund Balance:

Board could choose to redirect each separate entity's funds to other purposes for that entity (e.g. Open Space \$ for Open Space purposes) and would create problem in future when IS equipment needed to be replaced.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Annual contributions made by non-general fund departments pursuant to a on rate structure developed by ISD based on existing equipment to be replaced and estimated useful life of equipment.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$590,597	\$587,333

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PROBATION-Supervised Adult Crews Operations & REPLACEMENT

Department: PROBATION

Fund/SubFund/Project: 10/010/440

Purpose:

Fund established to accumulate and carry over proceeds from year to year for the purpose of maintaining and replacing equipment used by the Boys camp and Supervised Adult Crew programs. Provides working capital for Camp products and SAC jobs. Acts as an equipment replacement fund for Camp, SAC and Probation Radios.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future equipment replacement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Annual contributions based on activities in any given year based on Board Policy to recover 85% of costs. Cost recovery in excess of 85% are reserved in fund.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$512,780	\$512,780

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RECORDS-ACO
Department: ISD
Fund/SubFund/Project: 10/065/600

Purpose:

Set up to accumulate dollars for capital projects identified in the 5 year plan for the mail handler machines.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future equipment or infrastructure replacement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Growth rate varies, based on fees/user charges.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$364,109	\$366,341

**County of Sonoma
2012**

Fund Balance Report

Fund Title: COMMUNICATIONS-ACCUMULATED CAPITAL OUTLAY

Department: ISD

Fund/SubFund/Project: 10/065/400

Purpose:

To fund future equipment and infrastructure replacement for Communications. Set up to accumulate dollars for capital projects identified in the 5 year plan for telephone switch equipment.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future equipment or infrastructure replacement and state and federal funds would have to be credited per an approved allocation or rebated.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Growth rate varies, based on per line charges paid by user departments.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,155,571	\$317,274

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHERIFF RADIO REPLACEMENT

Department: SHERIFF

Fund/SubFund/Project: 10/010/400

Purpose:

Set up to manage the maintenance and replacement of hand held radios for Sheriff Law enforcement Deputies and Detention staff.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future equipment replacement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Minimal contributions have been made in recent years as other service priorities were identified.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$218,818	\$220,818

**County of Sonoma
2012
Fund Balance Report**

Fund Title: EQUIPMENT REPLACEMENT FUND

Department: REGIONAL PARKS

Fund/SubFund/Project: 10/010/320

Purpose:

Est. in 1999 to develop a fund to replace large equipment. Annual contribution of \$23,000 from departmental target budget.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance but could create future equipment replacement problems if redirected

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Approved fund purpose through Budget Policy workshop FY 99-2000 (10-5-99)

Annual Growth or Contribution:

The development of the plan assumed an annual contribution from Regional Parks GF budget.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$181,974	\$171,124

County of Sonoma
2012

Fund Balance Report

Fund Title: REPROGRAPHICS-ACCUMULATED CAPITAL OUTLAY

Department: ISD

Fund/SubFund/Project: 10/065/200

Purpose:

Set up to accumulate dollars for capital projects identified in the 5 year plan for reprographics projects and equipment.

Restrictions on Use of Fund Balance:

No restrictions on use of fund balance though could create problems for future vehicle replacement and state and federal funds would have to be credited per an approved allocation or rebated.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Budget

Annual Growth or Contribution:

Growth rate varies, grows based on replacement fees earned from copy print jobs.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,999	\$1,999

Exhibit B



Special Revenue Funds Summary

Special Revenue Funds are proceeds of specific revenue sources that are restricted or committed for specific purposes and expenditures. Examples include: Advertising, First 5 Program funds to provide sustainability from fluctuating program revenue, Roads Funds including developer fees for capacity improvement projects; Recorder Modernization surcharge funds to set aside for future projects, and other similar initiatives.

This group of funds (111 separate funds totaling \$148.6 million) is divided into three categories related to discretion of use: most discretionary -- previously designated for a particular purpose by the Board but could be used more broadly (7 funds, \$12.3 million); some discretion but restricted by the source of funds to a particular department or broad program use (56 funds, \$129 million); and limited discretion, restricted by source of funds to a specific purpose (48 funds, \$7.3 million). The attachment shows each of these funds first by the department that manages the funds because often the uses are associated with a particular department's functions and services and then by the category of discretionary use.



Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
AGRICULTURAL COMM							
Restricted by Source for Dept/Program							
B1	AGRICULTURAL COMM	FISH AND WILDLIFE	11	140	000	\$ 110,164	For the protection, conservation, propagation, and preservation of fish and wildlife in Sonoma County. Set per Game Code for fish and wildlife protection and functions; funds the Fish and Wildlife Committee efforts.
B2	AGRICULTURAL COMM	ABALONE PRESERVATION FUND	11	140	100	\$ 354	Under the administration of the Fish and Wildlife Commission, enhance the abalone population on the North Coast. Established per court case.
B3	AGRICULTURAL COMM	WEIGHTS & MEASURES TRANSACTION VERIFICATION	11	300	701	\$ 17,112	The Fund will be used to pay certain extra ordinary expenses for investigations conducted by the Division of Weights and Measures. Original amount of \$25,000 from court case; used to pay for extra W&M investigation needs.
Total Ag Comm Restricted by Source for Dept/Program						\$ 127,630	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CAO Discretionary but Designated for Programs							
B4	CAO	ADVERTISING	11	110	000	\$ 313,659	Economic uncertainty set aside to be able to fulfill agreement obligations of contracts should collections be lower than budgeted.
B5	CAO	ADVERTISING	11	110	000	\$ 1,152,490	Fund balance for the Advertising and Economic development Budgets. Accumulated fund balance used to reach annual budget needs to fund projects throughout the year as decided by the Board.
B6	CAO	PENALTY ASSESSMENT	11	300	463	\$ 11,965	Purpose was to record municipal court penalty assessments and uses.
B7	CAO	ALTERNATE DISPUTE RESOLUTION	11	300	512	\$ 117,125	The fund was established to receive filing fees to be used specifically for Alternative Dispute Resolution services as alternatives to the formal judicial system.
B8	CAO	SECURITIZATION/EN DOWMENT A	11	300	770	\$ 10,070,456	Capital improvements as a result of deferred investments when absorbing costs due to tobacco use
Total CAO Discretionary but Designated for Programs						\$ 11,665,695	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CAO Restricted by Source for Dept/Program							
B9	CAO/ACTTC	OPEN SP SPEC TAX ACCT-MEAS F	11	300	774	60,719,306	Established to receive transfer of measure C funding and sales tax revenues from Measure F. Authority when it "sunset" on 3/31/11 at the same time Measure C expired. Fund finances the Open Space District's operations and capital acquisition activities and is administered by the Auditor's Office.
Total CAO Restricted by Source for Dept/Program						\$ 60,719,306	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CAO Restricted by Source for Purpose							
B10	CAO/FISCAL	OPEN SP SPEC TAX ACCT-MEAS F	11	300	774	\$ 256,791	This fund contains donations from property owners for specific future construction projects that will improve public access to the property.
Total CAO Restricted by Source for Purpose						\$ 256,791	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CRA Restricted by Source for Dept/Program							
B11	CRA	RECORDER-MODERNIZATION	11	300	240	\$ 7,494,561	To support a modernized system of recorded documents
B12	CRA	RECORDER OPERATIONS FUND	11	300	245	\$ 669,695	For recording and indexing every instrument, paper, or notice required or permitted by law
Total CRA Restricted by Source for						\$ 8,164,256	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CRA Restricted by Source for Purpose							
B13	CRA	ASSESSOR-PROP CHAR DATA	11	300	210	\$ 548,864	Support and maintain property characteristics information sources and systems
B14	CRA	PROPERTY TAX ADMIN PROGRAM P	11	300	211	\$ 83,945	Supplemental resources for the enhancement of the property tax administration system
B15	CRA	RECORDER-MICROGRAPHICS P	11	300	241	\$ 844,051	To support the micrographics program in the Recorder's office
B16	CRA	CLERK/RECORDER VRIP	11	300	242	\$ 403,094	To support the vital records improvement program
B17	CRA	SOCIAL SECURITY TRUNCATION PROG	11	300	243	\$ 320,880	Truncate social security numbers in public records to protect against identity theft
Total CRA Restricted by Source for Purpose						\$ 2,200,834	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
DCSS							
Restricted by Source for Dept/Program							
B18	DCSS	DCSS-CHILD SUPPORT ENFORCEMENT	11	600	020	\$ -	Child Support Program Activities
Total DCSS Restricted by Source for Dept/Program						\$ -	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
DISTRICT ATTORNEY Restricted by Source for Dept/Program							
B19	DISTRICT ATTORNEY	D A-AUTO INSURANCE FRAUD	11	300	421	\$ 61,824	Funds activities related to investigation and prosecution of auto insurance fraud.
B20	DISTRICT ATTORNEY	D.A.-CONSUMER PROTECTION FUND	11	300	422	\$ 951,543	Funds are designated for the exclusive use by the District Attorney for the enforcement of consumer protection laws.
B21	DISTRICT ATTORNEY	D.A.-ASSET FORFEITURE-JUSTICE	11	300	425	\$ 1,083	Funds are utilized for staff training and noticing requirements when assets are forfeited.
B22	DISTRICT ATTORNEY	D.A.-TREASURY FORFEITURE FUND	11	300	427	\$ 18	Used to support activities related to general narcotic law enforcement efforts.
Total DA Restricted by Source for Dept/Program						\$ 1,014,468	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
DISTRICT ATTORNEY Restricted by Source for Purpose							
B23	DISTRICT ATTORNEY	D.A.-SONOMA COUNTY AUTO THEFT TASKFORCE (SCATT)	11	300	423	\$ 203,222	Funds Prosecutor and support staff assigned to auto theft task force.
B24	DISTRICT ATTORNEY	D.A.-FAMILY JUSTICE CENTER	11	300	424	\$ 180,670	Support operational activities of the Family Justice Center including community based organization partners.
B25	DISTRICT ATTORNEY	D.A.-FAMILY JUSTICE CENTER	11	300	424	\$ 21,924	Support operational activities of the Family Justice Center including CBO partners. Encumbrance
B26	DISTRICT ATTORNEY	D.A.-FAMILY JUSTICE CENTER-SB635	11	300	426	\$ 35,985	Used for operational needs of the Family Justice Center.
B27	DISTRICT ATTORNEY	DISTRICT ATTORNEY REVOCATION	11	400	300	\$ 51,098	Used exclusively to fund District Attorney costs associated with revocation proceedings for realigned individuals.
Total DA Restricted by Source for Purpose						\$ 492,899	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
EMERGENCY SVCS							
Restricted by Source for Dept/Program							
B28	EMERGENCY SVCS	HAZARDOUS MATERIALS FUND	11	300	790	\$ 104,394	Hazardous Materials Enforcement and Mitigation
Total ES Restricted by Source for Dept/Program						\$ 104,394	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
GENERAL SVCS							
Restricted by Source for Dept/Program							
B29	GENERAL SVCS	MUNI CT-JUST TEMP CONST	11	300	461	\$ 2,493,663	Establish adequate criminal justice facilities
Total GS Restricted by Source for Dept/Program						\$ 2,493,663	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
GENERAL SVCS							
Restricted by Source for Purpose							
B30	GENERAL SVCS	TIDELANDS LEASES FUND	11	300	100	\$ 12,777	Facility construction and improvements necessary or convenient for the promotion and accommodation of commerce and navigation of the Bodega Harbor area. Established to retain lease payments from lessees. Funds projects that benefit commerce in the area.
B31	GENERAL SVCS	MUNI CT-TEMP CONST	11	300	460	\$ 796,491	Establish adequate Court facilities
Total GS Restricted by Source for Purpose						\$ 809,268	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
HEALTH SERVICES Restricted by Source for Dept/Program							
B32	HEALTH SERVICES	MEDICAL SYSTEM EXPANSION	11	300	655	\$ 7,881,656	To expand services to support the local safety net through improved coordination and integration improving health services for Medi-Cal beneficiaries and other underserved populations.
B33	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS- JUSTICE ASSISTANCE GRANT FUNDS	11	300	678	\$ -	Treatment for non-violent drug offenders
B34	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS-OTP	11	300	679	\$ -	Treatment for non-violent drug offenders
B35	HEALTH SERVICES	PUBLIC HEALTH - FIRST 5 DEDICATED FUND	11	300	680	\$ 15,597,098	Funding for programs that serve and support children age 0-5
B36	HEALTH SERVICES	PUBLIC HEALTH - FIRST 5	11	300	681	\$ 2,920,535	Funding for programs that serve and support children age 0-5
B37	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS- RESIDENTIAL TX & DETOX	11	300	685	\$ -	Fines collected by courts for AODS treatment
B38	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS- ALCOHOL ABUSE EDUCATION/PREVENTION	11	300	686	\$ -	Fines collected by courts for AODS treatment/prev
B39	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS- DRUG ABUSE EDUC/PREV	11	300	687	\$ 1	Fines collected by courts for AODS treatment/prev
B40	HEALTH SERVICES	ADM-MAA/TCM AUDIT RESERVE	11	300	696	\$ 1,375,598	Medicaid program; County has contracted with State
B41	HEALTH SERVICES	HEALTH SERVICES- DRUG MEDICAL; NON-DMC; DRUG COURT	11	400	610	\$ 468,512	2011 Realignment Funds for Mental Health Svcs and Non-Drug MediCal and Drug Court.
B42	HEALTH SERVICES	HEALTH SVCS ADMINISTRATION	11	610	100	\$ 17,262	Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS
B43	HEALTH SERVICES	HEALTH SVCS ADMINISTRATION	11	610	100	\$ 46,766	Health Services
B44	HEALTH SERVICES	HEALTH REALIGNMENT- OPERATIONS	11	640	710	\$ 3,516,777	1991 Realignment Funds for Public Health Svcs

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
B45	HEALTH SERVICES	MENTAL HEALTH REALIGNMENT- OPERATING FUND	11	650	810	\$ 1,814,472	1991 Realignment Funds for Mental Health Svcs
B46	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT-CSS	11	660	420	\$ -	Funding for programs for Community Service & Support
B47	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT-CAPITAL	11	660	430	\$ -	Funding for Capital Projects- and Technology
B48	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT- EARLY INTERVENTION	11	660	440	\$ -	Funding for Prevention & Early Intervention
B49	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT- ED/TRAINING	11	660	450	\$ -	Funding for Workforce Education & Training
B50	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT-INNOVATION	11	660	460	\$ 6,011	Funding for new Innovative Programs
B51	HEALTH SERVICES	MENTAL HEALTH SERVICES ACT- PRUDENT RESERVE	11	660	470	\$ -	Reserve Fund for MHSA programs
Total Health Restricted by Source for Dept/Program						\$ 33,644,688	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
HEALTH SERVICES		Restricted by Source for Purpose					
B52	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS - MEMORIAL FUND	11	300	610	\$ -	Donations to be used for Orenda Center client's care. Used to help clients with living expenses when they are released from treatment
B53	HEALTH SERVICES	MENTAL HEALTH - INTERIM FUND	11	300	650	\$ 27,525	Donations. To be used as described by donor. Used to help clients with living exp on an interim basis
B54	HEALTH SERVICES	PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING	11	300	653	\$ 237	Hospital Preparedness Grant
B55	HEALTH SERVICES	PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING-H1N1	11	300	654	\$ -	Hospital Preparedness Grant
B56	HEALTH SERVICES	PUBLIC HEALTH-EMERGENCY MEDICAL SERVICES FUND	11	300	682	\$ 149,327	Funds to reimburse physicians for indigent emergency medical care patients.
B57	HEALTH SERVICES	ENVIRONMENTAL HEALTH-SOLID WASTE- EAG	11	300	683	\$ -	To protect public health, safety and the environment with regard to solid waste facilities.
B58	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS-DRIVING UNDER THE INFLUENCE EDUCATION PROGRAM	11	300	689	\$ -	Client paid fee for service - DUI program (Self-supporting pgm)
B59	HEALTH SERVICES	ALCOHOL AND OTHER DRUGS-ASSEMENT FEES (AB 1916)	11	300	691	\$ -	Fines collected by courts for AODS treatment
B60	HEALTH SERVICES	AODS-SUBSTANCE ABUSE AND CRIME PREVENTION ACT	11	300	692	\$ -	Treatment for non-violent drug offenders
B61	HEALTH SERVICES	PUBLIC HEALTH-VITAL STATISTICS FUND	11	300	693	\$ 7,122	Fees for a certified copy of a fetal death or death record to be paid to the county's Children's Trust or the states' Children's Trust

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
B62	HEALTH SERVICES	PUBLIC HEALTH-SB 1773	11	300	698	\$ 168,582	Maddy Emergency Medical services Fund to be used to reimburse physicians and hospitals for indigent emergency medical services patients.
B63	HEALTH SERVICES	ACC-PUBLIC EDUCATION FUND	11	300	700	\$ 78,003	Donations (used in the manner prescribed by the donor). Used for eventual replacement of MAC truck.
B64	HEALTH SERVICES	ACC-PUBLIC EDUCATION FUND	11	300	700	\$ 98,289	Donations (used in the manner prescribed by the donor). Used for Medical need, Media, Advertising, Medical Supplies.
B65	HEALTH SERVICES	ANIMAL WELFARE FUND	11	300	702	\$ 161,048	BOS authorized ACC to solicit and accept donations. Some donations must be spend in the manner prescribed by the donor.
Total Health Restricted by Source for Purpose						\$ 690,133	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
	HUMAN SERVICES						
	Discretionary but Designated for Programs						
B66	HUMAN SERVICES	WELFARE PROGRAMS-FEDERAL ASSISTANCE RESERVE	11	590	110	\$ 156,126	Results of Federal Medical Assistance Payments from the ARRA funds that were provided to Human Services to offset the increases in welfare program service demands during the recession
	Total Human Discretionary but Designated for Programs					\$ 156,126	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
HUMAN SERVICES		Restricted by Source for Dept/Program					
B67	HUMAN SERVICES	CHILDRENS FUND	11	300	699	\$ 40,322	This came to us when Human Services Commission came to Human Services. This is birth certificate \$ and donations that is then transferred to 159121 to pay for CBO contracts
B68	HUMAN SERVICES	HUMAN SERVICES REALIGNMENT- OPERATING FUND	11	580	010	\$ 18,084	Realignment 1991 \$'s
B69	HUMAN SERVICES	HUMAN SERVICES- CALWORKS MAINTENANCE OF EFFORT	11	580	020	\$ 24,282	Funds the CalWORKS assistance program.
B70	HUMAN SERVICES	WELFARE PROGRAMS- REALIGNMENT	11	590	100	\$ 409,089	Used for matching purposes for 1991 realignment.
Total Human Services Restricted by Source for Dept/Program						\$ 491,777	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
HUMAN SERVICES							
Restricted by Source for Purpose							
B71	HUMAN SERVICES	DEPENDENT CHILD FUND	11	300	594	\$ 62,518	Used for items for Valley of the Moon Children's Home kids
B72	HUMAN SERVICES	HUMAN SERVICES AB 118	11	400	200	\$ 11,879	Realignment 2011 \$'s
Total Human Services Restricted by Source for Purpose						\$ 74,397	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
PRMD Restricted by Source for Dept/Program							
B73	PRMD	PRMD PLANNING ADMIN FUND	11	300	251	\$ 417,048	Fund a portion of costs to maintain required general plan and affiliated programs for work performed by PRMD staff and consultants. Created to accumulate fees for future General Plan work.
Total PRMD Restricted by Source for Dept/Program						\$ 417,048	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
PRMD							
Restricted by Source for Purpose							
B74	PRMD	SURVEY MONUMENT PRESERVATION	11	300	250	\$ 45,902	Fund retracement or remonument survey of major historical and division lines as authorized by the County Surveyor. Created to accumulate user fee for survey work projects.
Total PRMD Restricted by Source for Purpose						\$ 45,902	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
PROBATION							
Restricted by Source for Dept/Program							
B75	PROBATION	PROBATION SERVICES AB 109	11	400	100	\$ 550,847	Realignment funding for local services in order to reduce the State Prison population. Local services funded include custody for non-violent, non-serious, non-sex offenders; local post-release supervision; and local planning.
B76	PROBATION	PROBATION-YOUTHFUL OFFENDER BLOCK GRANT	11	400	110	\$ 544,384	Youthful Offender Block Grant funding for development and implementation of treatment programs and services for non-707(b) offenders who will no longer be sent to State facilities.
B77	PROBATION	PROBATION-JUVENILE PROBATION & CAMP FUNDING	11	400	120	\$ 318,242	Juvenile Probation Funding for specified probation services for at-risk youth, juvenile offenders, and their families; and Camp Funding for operation of Juvenile camps/ranches.
B78	PROBATION	PROB-JUVENILE JUSTICE CRIME PREVENT ACT	11	400	130	\$ 261,848	Juvenile Justice Crime Prevention Act funds projects that have been proven to be effective in reducing crime and delinquency amount at-risk youth and young offenders.
B79	PROBATION	PROBATION-COMMUNITY CORRECTIONS PERFORMANCE INCENTIVE FUND (CCPIF)	11	300	433	\$ 142,819	Community Corrections Performance Incentives Fund (SB 678) for the purpose of improving local probation supervision practices (evidence-based practices) and capacities in order to reduce State Prison population.
Total Probation Restricted by Source for Dept/Program						\$ 1,818,140	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
PUBLIC DEFENDER		Restricted by Source for Purpose					
B80	PUBLIC DEFENDER	PUBLIC DEFENDER REVOCATION	11	400	400	\$ 51,098	Public Defender cost related to defense of state parole and post-release community supervision clients.
Total Public Defender Restricted by Source for Purpose						\$ 51,098	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
REGIONAL PARKS							
Restricted by Source for Dept/Program							
B81	REGIONAL PARKS	REG PARKS RESTRICTED DONATIONS	11	300	320	\$ 157,778	Developed for specific revenue sources dedicated to specific dept projects, programs or purposes
Total Regional Parks Restricted by Source for Dept/Program						\$ 157,778	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
REGIONAL PARKS							
Restricted by Source for Purpose							
B82	REGIONAL PARKS	SONOMA/GUAL PARK MITIGATION	11	300	321	\$ 17,402	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.
B83	REGIONAL PARKS	CLOVERDALE/HEAL DSBURG PARK MITIGATION	11	300	322	\$ 85,946	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.
B84	REGIONAL PARKS	RUSS RIV/SEB PARK MITIGATION	11	300	323	\$ 182,878	The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.
B85	REGIONAL PARKS	SANTA ROSA PARK MITIGATION	11	300	324	\$ 42,118	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.
B86	REGIONAL PARKS	ROHNERT PARK-COTATI/PETALUMA PARK MITIGATION	11	300	325	\$ 329,276	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.
B87	REGIONAL PARKS	SONOMA VALLEY PARK MITIGATION	11	300	326	\$ 2,502	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
B88	REGIONAL PARKS	LARKFIELD-WIKKIUP SPEC PLAN PARK MITIGATION	11	300	327	\$ 853	Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Total Regional Parks Restricted by Source for Purpose						\$ 660,975	
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Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
SHERIFF							
Restricted by Source for Dept/Program							
B89	SHERIFF	SHERIFF-AB 1109 FEES	11	300	400	\$ 758,466	The special fund shall be expended to supplement the county's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations. Established based on code to support and enhance the Sheriff civil programs.
B90	SHERIFF	SHERIFF-FEDERAL FORFEITURE-DEPARTMENT OF JUSTICE	11	300	402	\$ 919,495	Fund was established to accumulate equitably shared funds that are restricted to use law enforcement activities. Typically funds are expended for one time project needs such as deputy housing, large equipment, transportation busses, command center replacement. LE training, drug education and awareness. Asset tracking and accounting.
B91	SHERIFF	SHERIFF-FEDERAL FORFEITURE-U.S. TREASURY	11	300	403	\$ 5,411	Fund was established to accumulate equitably shared funds that are restricted to use law enforcement activities. Typically funds are expended for one time project needs such as deputy housing, large equipment, transportation busses, command center replacement. LE training, drug education and awareness. Asset tracking and accounting.
B92	SHERIFF	ASSET FORFEITURE FUND	11	300	405	\$ 835,501	Exclusive to support LE efforts. More broad use compared to other asset forfeiture funds. Used for projects that can not be funded by more restricted funds. No supplantation.
B93	SHERIFF	SHERIFF LOCAL LAW ENFORCEMENT-BOOKING FEES	11	400	510	\$ 792,031	Fund set up to receive revenues from the state. Funds are transferred to General Fund to reduce general fund contribution for the cost of detention services.
B94	SHERIFF	SHF LOCAL COMM CORR AB 109 -LAW ENFORCEMENT DIVISION	11	400	550	\$ 113,921	Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
B95	SHERIFF	SHF LOCAL COMM CORR AB 109 DETENTION DIVISION	11	400	560	\$ 134,770	Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.
Total Sheriff Restricted by Source for Dept/Program						\$ 3,559,595	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
SHERIFF							
Restricted by Source for Purpose							
B96	SHERIFF	SHERIFF-AB 709 FEES	11	300	401	\$ 182,493	For purchase and maintenance of equipment and furnishings of civil Bureau. 5% can be used for department administration of the civil bureau. Established based on code to support and enhance the Sheriff civil programs.
B97	SHERIFF	SHERIFF-DMV ID FEE	11	300	404	\$ (69,215)	Rand board determines use of funds (used for automated mobile and fixed identification devices and finger print identification).
B98	SHERIFF	JUSTICE ASSISTANCE GRANT (JAG)	11	300	406	\$ 1	Set up to receive grant funding for various criminal justice based projects.
B99	SHERIFF	DETENTION-JAIL INDUSTRIES	11	300	410	\$ 193,888	Fund was developed to receive and separate receipts from sale of commissary items to inmates. Funding used to provide services to inmates in detention facilities.
B100	SHERIFF	SHERIFF TRIAL COURT SECURITY	11	400	500	\$ 871,691	State revenue specifically allocated for the purpose of providing court security services to the Superior Court.
B101	SHERIFF	SHERIFF LOCAL LAW ENFORCEMENT-CAL-EMA	11	400	540	\$ 23,828	Narcotics related activities specific to grant funding application.
Total Sheriff Restricted by Source for Purpose						\$ 1,202,686	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
TPW							
Discretionary but Designated for Programs							
B102	TPW	PUB LIC EDUCATION GOVT ACCESS FEES (PEG)	11	300	371	\$ 447,402	To promote broader public access to cable television infrastructure and public media content.
Total TPW Discretionary but Designated for Programs						\$ 447,402	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
TPW							
Restricted by Source for Dept/Program							
B103	TPW	ROAD	11	160	000	\$ 3,918,357	Road Fund General Operations
B104	TPW	BRIDGES	11	160	020	\$ 384,087	Bridge Capital Infrastructure
B105	TPW	OVERLAYS/ROAD IMPROVEMENTS	11	160	030	\$ 2,860,568	Roads Capital Infrastructure
B106	TPW	MAINTENANCE DIVISION	11	160	060	\$ 8,951,516	Roads Maintenance Operations
B107	TPW	CO-OPERATIVE CAPITAL PROJECTS	11	160	080	\$ 281,111	Aid to Others -Capital Infrastructure their assets
B108	TPW	STATE TRIBAL CASINO FUND	11	160	090	\$ 49,643	State Tribal Funds
Total TPW Restricted by Source for Dept/Program						\$ 16,445,282	

Attachment B - Special Revenue Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
TPW							
Restricted by Source for Purpose							
B109	TPW	SONOMA VLY DEVELOPMENT FEE	11	160	403	\$ 157,004	Traffic Mitigations-interest bearing account. To finance road projects that increase daily average trip vehicle capacity.
B110	TPW	MOORLAND AVE DEVELOPMENT FEE	11	160	404	\$ 71	Traffic Mitigations-interest bearing account
B111	TPW	COUNTYWIDE DEVELOPMENT FEE	11	160	409	\$ 555,655	Traffic Mitigations-interest bearing account
Total TPW Restricted by Source for Purpose						\$ 712,730	
Total Special Revenue Funds						\$ 148,624,961	

**County of Sonoma
2012
Fund Balance Report**

Fund Title: FISH AND WILDLIFE
Department: AGRICULTURAL COMM
Fund/SubFund/Project: 11/140/000

Purpose:

For the protection, conservation, propagation, and preservation of fish and wildlife in Sonoma County. Set per Game Code for fish and wildlife protection and functions; funds the Fish and Wildlife Committee efforts.

Restrictions on Use of Fund Balance:

Benefit fish and wildlife in Sonoma County. Funds are used for Habitat Restoration, Protection/Conservation (including Enforcement), Public Education, Studies/Research, Propagation, Rehabilitation, Scholarships, and reasonable administrative expenses.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

The California Fish and Game Code Section 13100 established the county fish and wildlife propagation fund. County of Sonoma Resolution No. 46215 established the Advisory Committee.

Annual Growth or Contribution:

Slow growth from fines; used annually for program needs, fluctuates year to year depending on revenues and expenditures.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$121,314	\$110,164

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ABALONE PRESERVATION FUND
Department: AGRICULTURAL COMM
Fund/SubFund/Project: 11/140/100**

Purpose:

Under the administration of the Fish and Wildlife Commission, enhance the abalone population on the North Coast. Established per court case.

Restrictions on Use of Fund Balance:

Restoring the abalone fisheries on the North coast.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Beginning in January 1996, the District Attorney prosecuted a series of abalone poaching cases. Court No. SCR-22423.

Annual Growth or Contribution:

Slow growth from fines; used annually for program needs, fluctuates year to year depending on revenues and expenditures.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 354	\$ 354

**County of Sonoma
2012**

Fund Balance Report

Fund Title: WEIGHTS & MEASURES TRANSACTION VERIFICATION

Department: AGRICULTURAL COMM

Fund/SubFund/Project: 11/300/701

Purpose:

The Fund will be used to pay certain extra ordinary expenses for investigations conducted by the Division of Weights and Measures. Original amount of \$25,000 from court case; used to pay for extra W&M investigation needs.

Restrictions on Use of Fund Balance:

The Fund will be used for investigations determined by Weights and Measures to have a strong possibility of widespread consumer harm.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

The original source of money in the Fund is a \$25,000 judgment from Superior Court Case 233008, People v Safeway, settled by the District Attorney's Environmental and Consumer Law division.

Annual Growth or Contribution:

Original amount of \$25,000 from court case; used to pay for extra W&M investigation needs. Occasional growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$20,562	\$17,112

County of Sonoma
2012
Fund Balance Report

Fund Title: ADVERTISING
Department: CAO
Fund/SubFund/Project: 11/110/000

Purpose:

Economic uncertainty set aside to be able to fulfill agreement obligations of contracts should collections be lower than budgeted.

Restrictions on Use of Fund Balance:

Withdrawals by County Administrator or rep; for program budget as approved by the Board.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso #41445, 7/17/73; #41231, 6/27/73; #85-1768, 8/13/85. Gov Code 25252.

Annual Growth or Contribution:

Stable growth, is 5% of the total Advertising budget, so fluctuates with budget.

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$313,659	\$313,659

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ADVERTISING
Department: CAO
Fund/SubFund/Project: 11/110/000

Purpose:

Fund balance for the Advertising and Economic development Budgets. Accumulated fund balance used to reach annual budget needs to fund projects throughout the year as decided by the Board.

Restrictions on Use of Fund Balance:

Withdrawals by County Administrator or rep; for program budget as approved by the Board.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Reso #41445, 7/17/73; #41231, 6/27/73; #85-1768, 8/13/85. Gov Code 25252.

Annual Growth or Contribution:

Annual growth depending on prior year collections and expenditures.

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,930,419	\$1,152,490

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: PENALTY ASSESSMENT
Department: CAO
Fund/SubFund/Project: 11/300/463**

Purpose:

Purpose was to record municipal court penalty assessments and uses.

Restrictions on Use of Fund Balance:

Subject the transfer of court operations to the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

No annual contributions or growth other than interest earnings since late 1990's. To be transferred to Court Support.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,965	\$11,965

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ALTERNATE DISPUTE RESOLUTION
Department: CAO
Fund/SubFund/Project: 11/300/512

Purpose:

The fund was established to receive filing fees to be used specifically for Alternative Dispute Resolution services as alternatives to the formal judicial system.

Restrictions on Use of Fund Balance:

Can only be used for alternative dispute resolution programs that potentially reduce impact of claims on the civil courts.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Business & Professions code section 469, The total amount to be distributed for the support of dispute resolution programs under this section may not exceed eight dollars (\$8) per filing fee.

Annual Growth or Contribution:

The funds accumulate as a result of \$8 charge on the filing of first paper or petitions in civil matters. Fund balance may grow based on filing activities and contract costs of ADR program. The Superior Court manages the fund activity and contracts. About \$150,000 is generated annually and used to support the ADR program. Unspent revenues and appropriations are carried forward.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$162,687	\$117,125

County of Sonoma
2012
Fund Balance Report

Fund Title: SECURITIZATION/ENDOWMENT A
Department: CAO
Fund/SubFund/Project: 11/300/770

Purpose:

Capital improvements as a result of deferred investments when absorbing costs due to tobacco use

Restrictions on Use of Fund Balance:

Capital improvements only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 00-0066

Annual Growth or Contribution:

One-time deposit of proceeds of bonds to be paid by tobacco sales revenues due from class action lawsuit settlement

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$18,601,172	\$10,070,456

**County of Sonoma
2012**

Fund Balance Report

Fund Title: OPEN SP SPEC TAX ACCT-MEAS F

Department: CAO/ACTTC

Fund/SubFund/Project: 11/300/774

Purpose:

Established to receive transfer of measure C funding and sales tax revenues from Measure F. Authority when it "sunset" on 3/31/11 at the same time Measure C expired. Fund finances the Open Space District's operations and capital acquisition activities and is administered by the Auditor's Office.

Restrictions on Use of Fund Balance:

Sales tax revenues generated from Measure F - per the Measure, proceeds are eligible only for uses approved by the Expenditure Plan - these include operating and capital acquisition activities of the Open Space District. This restriction also applies to the residual Measure C monies.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Tax Measures C & F

Annual Growth or Contribution:

Growth in this fund is the result of new sales tax revenues, sales tax revenues in excess of projections and/or unspent appropriations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$60,719,306	\$60,719,306

County of Sonoma
2012
Fund Balance Report

Fund Title: OPEN SP SPEC TAX ACCT-MEAS F
Department: CAO/FISCAL
Fund/SubFund/Project: 11/300/774

Purpose:

This fund contains donations from property owners for specific future construction projects that will improve public access to the property.

Restrictions on Use of Fund Balance:

These funds represent donations from property owners upon the sale of their property to the District to be used for specific purposes (Generally for improvements to the properties)

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

This was a one time contribution for 3 specific projects. No additional funding is anticipated but will earn interest revenues.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$256,791	\$256,791

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RECORDER-MODERNIZATION
Department: CRA
Fund/SubFund/Project: 11/300/240**

Purpose:

To support a modernized system of recorded documents

Restrictions on Use of Fund Balance:

Solely to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

27361 (c) Government Code

Annual Growth or Contribution:

Fee revenue from recorded documents support this program.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$7,289,225	\$7,494,561

County of Sonoma
2012
Fund Balance Report

Fund Title: RECORDER OPERATIONS FUND
Department: CRA
Fund/SubFund/Project: 11/300/245

Purpose:

For recording and indexing every instrument, paper, or notice required or permitted by law

Restrictions on Use of Fund Balance:

Recording operations and reimbursement costs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

SB 676/27361 Government Code/Resolution No. 10-0081; 10-0082

Annual Growth or Contribution:

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$678,212	\$669,695

County of Sonoma
2012
Fund Balance Report

Fund Title: ASSESSOR-PROP CHAR DATA
Department: CRA
Fund/SubFund/Project: 11/300/210

Purpose:

Support and maintain property characteristics information sources and systems

Restrictions on Use of Fund Balance:

Solely for the purpose of providing Assessor property characteristics data to the public

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

408.3 Revenue and Taxation Code

Annual Growth or Contribution:

Slow growth based on the sale of property data to the real estatate industry.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$538,072	\$548,864

County of Sonoma
2012

Fund Balance Report

Fund Title: PROPERTY TAX ADMIN PROGRAM P
Department: CRA
Fund/SubFund/Project: 11/300/211

Purpose:

Supplemental resources for the enhancement of the property tax administration system

Restrictions on Use of Fund Balance:

Approved expenditures, including positions and automation improvements, per resolution to participate in the Property Tax Admin Grant Program

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

95.31 Revenue and Taxation Code/Resolution No. 02-0942

Annual Growth or Contribution:

Suspended; growing only by interest earnings.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$83,113	\$83,945

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RECORDER-MICROGRAPHICS
Department: CRA
Fund/SubFund/Project: 11/300/241**

Purpose:

To support the micrographics program in the Recorder's office

Restrictions on Use of Fund Balance:

To defray cost of converting the recorder's document storage system to micrographics

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

27361.4 (a) Government Code/Ordinance 2709

Annual Growth or Contribution:

Fee revenue from recorded documents support this program.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$806,106	\$844,051

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CLERK/RECORDER VRIP
Department: CRA
Fund/SubFund/Project: 11/300/242**

Purpose:

To support the vital records improvement program

Restrictions on Use of Fund Balance:

Improvement in the collection and analysis of health-related birth and death certificate information, and other community health data collection and analysis.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

103625 (f) - (g) Health and Safety Code/Resolution 88-2217

Annual Growth or Contribution:

Fee revenues generated by related vital records services support this program.
Slow growth

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$391,594	\$403,094

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SOCIAL SECURITY TRUNCATION PROG

Department: CRA

Fund/SubFund/Project: 11/300/243

Purpose:

Truncate social security numbers in public records to protect against identity theft

Restrictions on Use of Fund Balance:

Only for the purpose implementing the Social Security Truncation Program

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB 1168/27301 Government Code/Resolution 07-1038

Annual Growth or Contribution:

Slow growth of revenue. Based on fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$198,225	\$320,880

County of Sonoma
2012

Fund Balance Report

Fund Title: DCSS-CHILD SUPPORT ENFORCEMENT

Department: DCSS

Fund/SubFund/Project: 11/600/020

Purpose:

Child Support Program Activities

Restrictions on Use of Fund Balance:

Activities related to the Child Support Program (Operating Fund)

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

OMB Circular A-87 Child Support Program

Annual Growth or Contribution:

This zeroes out each fiscal year.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,832	\$

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: D A-AUTO INSURANCE FRAUD
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/421**

Purpose:

Funds activities related to investigation and prosecution of auto insurance fraud.

Restrictions on Use of Fund Balance:

Restricted to auto insurance fraud investigation and prosecution activities.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

California Insurance Code § 1872.8 and SB 953 (1988)

Annual Growth or Contribution:

Annual growth based on one dollar fee assessed

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$119,710	\$61,824

**County of Sonoma
2012
Fund Balance Report**

Fund Title: D.A.-CONSUMER PROTECTION FUND
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/422

Purpose:

Funds are designated for the exclusive use by the District Attorney for the enforcement of consumer protection laws.

Restrictions on Use of Fund Balance:

Used exclusively to support and enhance investigation and prosecution of violations of consumer and environmental laws.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CA Business and Professions Code § 17206 and § 17536

Annual Growth or Contribution:

Funds recovered from successful fines and fees recovered from successful prosecution efforts. Percent of proceeds and actual cases determine amount received.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,209,455	\$951,543

**County of Sonoma
2012
Fund Balance Report**

Fund Title: D.A.-ASSET FORFEITURE-JUSTICE
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/425

Purpose:

Funds are utilized for staff training and noticing requirements when assets are forfeited.

Restrictions on Use of Fund Balance:

Funds shall not be used for (a) salaries, except in limited circumstances; (b) use of forfeited property by non-law enforcement personnel; (c) payment of education-related costs; (d) uses contrary to the laws of the state or local jurisdiction; (e) non-official government use of shared assets; (f) purchase of food or beverages; and (f) extravagant expenditures.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

21 U.S.C. § 881(e)(1)(A) and (e)(3), 18 U.S.C. § 981(e)(2), and 19 U.S.C. § 1616a

Annual Growth or Contribution:

Funding is the result of distribution of assets to law enforcement agencies who assisted in the investigation and prosecution of narcotic convictions. Revenues are not predictable and are based on participation from the DA office.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$15,217	\$1,083

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: D.A.-TREASURY FORFEITURE FUND
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/427**

Purpose:

Used to support activities related to general narcotic law enforcement efforts.

Restrictions on Use of Fund Balance:

Use restricted to the purpose of funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CA Health and Safety Code § 11493

Annual Growth or Contribution:

Funding is the result of distribution of assets to law enforcement agencies who assisted in the investigation and prosecution of narcotic convictions. Revenues are not predictable and are based on participation from the DA office.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,912	\$ 18

**County of Sonoma
2012**

Fund Balance Report

Fund Title: D.A.-SONOMA COUNTY AUTO THEFT TASKFORCE (SCATT)

Department: DISTRICT ATTORNEY

Fund/SubFund/Project: 11/300/423

Purpose:

Funds Prosecutor and support staff assigned to auto theft task force.

Restrictions on Use of Fund Balance:

Money shall not be expended to offset a reduction in any other source of funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CA Vehicle Code § 9250.14; Senate Bill 2139 (1990)

Annual Growth or Contribution:

State grant funds to support program. Varies from year to year based on application and participants.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$190,349	\$203,222

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: D.A.-FAMILY JUSTICE CENTER
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/424**

Purpose:

Support operational activities of the Family Justice Center including community based organization partners.

Restrictions on Use of Fund Balance:

Restricted to use for activities of the Family Justice Center and partners.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Memorandum of understanding with Community Foundation for private donation funds.

Annual Growth or Contribution:

Funds are not expected to accumulate. Operational financing is based on donations and grant awards.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$158,746	\$180,670

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: D.A.-FAMILY JUSTICE CENTER
Department: DISTRICT ATTORNEY
Fund/SubFund/Project: 11/300/424**

Purpose:

Support operational activities of the Family Justice Center including CBO partners.

Restrictions on Use of Fund Balance:

Designated for Family Justice Center Sonoma County.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Grant agreement with Department of Justice for Office for Violence Against Women grant funds.

Annual Growth or Contribution:

Funds are not expected to accumulate. Operational financing is based on donations and grant awards.

GASB 54 Classification:

non-spendable

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$20,609	\$21,924

**County of Sonoma
2012**

Fund Balance Report

Fund Title: D.A.-FAMILY JUSTICE CENTER-SB635

Department: DISTRICT ATTORNEY

Fund/SubFund/Project: 11/300/426

Purpose:

Used for operational needs of the Family Justice Center.

Restrictions on Use of Fund Balance:

Funds are restricted for purposes relating to domestic violence prevention, intervention, and prosecution.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Senate Bill 635 (2009).

Annual Growth or Contribution:

Revenue is generated from the proceeds from a fee assessed to copying and recording of birth certificates.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$55,844	\$35,985

**County of Sonoma
2012**

Fund Balance Report

Fund Title: DISTRICT ATTORNEY REVOCATION

Department: DISTRICT ATTORNEY

Fund/SubFund/Project: 11/400/300

Purpose:

Used exclusively to fund District Attorney costs associated with revocation proceedings for realigned individuals.

Restrictions on Use of Fund Balance:

Use restricted to the purpose of funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Assembly Bill 118 (2011)

Annual Growth or Contribution:

Funds come directly from a portion of state sales tax to fund revocation activities. Not expected to carry a fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$51,098	\$51,098

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HAZARDOUS MATERIALS FUND
Department: EMERGENCY SVCS
Fund/SubFund/Project: 11/300/790

Purpose:

Hazardous Materials Enforcement and Mitigation

Restrictions on Use of Fund Balance:

Restricted to use for Hazardous Materials Enforcement and Mitigation

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CUPA Program Regulations Chapter 6.95 of the CA Health and Safety Code and per Settlement/Restitution Agreements

Annual Growth or Contribution:

Results of fee collection and hazardous materials clean-up or abatement action cost recovery slow growth

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$104,394	\$104,394

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MUNI CT-JUST TEMP CONST
Department: GENERAL SVCS
Fund/SubFund/Project: 11/300/461

Purpose:

Establish adequate criminal justice facilities

Restrictions on Use of Fund Balance:

Can only be used for capital costs associated with criminal justice facilities

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution #70858 and #75362

Annual Growth or Contribution:

Funding fluctuates on activities related to crime, prosecution, court order of fines and fees, and ability to collect on the order.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,969,632	\$2,493,663

**County of Sonoma
2012
Fund Balance Report**

Fund Title: TIDELANDS LEASES FUND
Department: GENERAL SVCS
Fund/SubFund/Project: 11/300/100

Purpose:

Facility construction and improvements necessary or convenient for the promotion and accommodation of commerce and navigation of the Bodega Harbor area. Established to retain lease payments from lessees. Funds projects that benefit commerce in the area.

Restrictions on Use of Fund Balance:

Can only be used for tidelands properties per the stated purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Chapter 1064 of the Statutes of California, 1959.

Annual Growth or Contribution:

Contributions to the fund are generally lease payments and interest earnings. Lease agreements developed by General Services.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$354,027	\$12,777

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MUNI CT-TEMP CONST
Department: GENERAL SVCS
Fund/SubFund/Project: 11/300/460

Purpose:

Establish adequate Court facilities

Restrictions on Use of Fund Balance:

Can only be used for capital costs related to Court facilities and with Court approval

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution #84-224

Annual Growth or Contribution:

Funding fluctuates on activities related to crime, prosecution, court order of fines and fees, and ability to collect on the order.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,065,370	\$796,491

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MEDICAL SYSTEM EXPANSION
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/655

Purpose:

To expand services to support the local safety net through improved coordination and integration improving health services for Medi-Cal beneficiaries and other underserved populations.

Restrictions on Use of Fund Balance:

To be used to expand and improve services to Medi-Cal beneficiaries.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution No 11-0270, Welfare & Institutions Code section 14087.3, contract 09-86381 between County of Sonoma and North Sonoma County Healthcare District

Annual Growth or Contribution:

Slow to moderate growth. Revenue based primarily on assorted sales taxes, court fines, and surcharges.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,546,893	\$7,881,656

County of Sonoma
2012

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-JUSTICE ASSISTANCE GRANT FUNDS

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/678

Purpose:

Treatment for non-violent drug offenders

Restrictions on Use of Fund Balance:

To be used to provide treatment to non-violent drug offenders.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Health & Safety Code Section 11999.30

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$7,791	\$

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ALCOHOL AND OTHER DRUGS-OTP
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/679**

Purpose:

Treatment for non-violent drug offenders

Restrictions on Use of Fund Balance:

To be used to provide treatment to non-violent drug offenders.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

FY 06-07 State Budget Act and trailer bill established OTP

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,759	\$

County of Sonoma
2012

Fund Balance Report

Fund Title: PUBLIC HEALTH - FIRST 5 DEDICATED FUND

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/680

Purpose:

Funding for programs that serve and support children age 0-5

Restrictions on Use of Fund Balance:

To be used for programs that support children age 0-5.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

State Prop 10 Sec 130105 (2A)

Annual Growth or Contribution:

Slow growth based on sales taxes charged on purchase of cigarettes and tobacco products.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$25,779,841	\$15,597,098

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: PUBLIC HEALTH - FIRST 5
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/681**

Purpose:

Funding for programs that serve and support children age 0-5

Restrictions on Use of Fund Balance:

To be used for programs that support children age 0-5.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

State Prop 10

Annual Growth or Contribution:

Slow growth based on sales taxes charged on purchase of cigarettes and tobacco products.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,920,535	\$2,920,535

**County of Sonoma
2012**

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-RESIDENTIAL TX & DETOX

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/685

Purpose:

Fines collected by courts for AODS treatment

Restrictions on Use of Fund Balance:

To be used to provide alcohol and other drug treatment.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Penal Code 1463.16

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,126	\$

County of Sonoma
2012

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-ALCOHOL ABUSE EDUCATION/PREVENTION

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/686

Purpose:

Fines collected by courts for AODS treatment/prev

Restrictions on Use of Fund Balance:

To be used to provide alcohol and other drug treatment and prevention.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Penal Code 1463.25

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$7,654	\$

County of Sonoma
2012

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-DRUG ABUSE EDUC/PREV

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/687

Purpose:

Fines collected by courts for AODS treatment/prev

Restrictions on Use of Fund Balance:

To be used to provide alcohol and other drug treatment and prevention.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Penal code 1463.13

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 1	\$ 1

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ADM-MAA/TCM AUDIT RESERVE
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/696

Purpose:

Medicaid program; County has contracted with State

Restrictions on Use of Fund Balance:

To be used for MediCal Administrative and Targeted Case Management Activities.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Audit reserve held for 5 years (or based on audit schedule) - prudent business practice- small portion belongs to CBO's

Annual Growth or Contribution:

Slow growth. Revenues based on reimbursement from the state for Medi-Cal related activities.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,307,987	\$1,375,598

County of Sonoma
2012

Fund Balance Report

Fund Title: HEALTH SERVICES-DRUG MEDI-CAL; NON-DMC; DRUG COURT

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/400/610

Purpose:

2011 Realignment Funds for Mental Health Svcs and Non-Drug MediCal and Drug Court.

Restrictions on Use of Fund Balance:

Only for 2011 Realignment eligible expenses in the selected programs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

FY 11-12 State Budget Plan, AB 118

Annual Growth or Contribution:

Moderate growth based on sales tax and vehicle license fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$468,512	\$468,512

**County of Sonoma
2012**

Fund Balance Report

Fund Title: HEALTH SVCS ADMINISTRATION

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/610/100

Purpose:

Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS

Restrictions on Use of Fund Balance:

To be used for the administration of Health Services in accordance with the reimbursement guidelines allowed by the various funding sources.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS

Annual Growth or Contribution:

Operating fund with nearly zero growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$17,262	\$17,262

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: HEALTH SVCS ADMINISTRATION
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/610/100**

Purpose:

Health Services

Restrictions on Use of Fund Balance:

To be used for the administration of Health Services in accordance with the reimbursement guidelines allowed by the various funding sources.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Grant Proceeds, State & Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS

Annual Growth or Contribution:

Operating fund with nearly zero growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$183,673	\$46,766

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: HEALTH REALIGNMENT-OPERATIONS
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/640/710**

Purpose:

1991 Realignment Funds for Public Health Svcs

Restrictions on Use of Fund Balance:

To be used for providing health services specified by the state.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CA Chptr 89 (1991) (AB1288 Bronzan); WIC 17609

Annual Growth or Contribution:

Moderate growth based on sales tax and vehicle license fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,989,733	\$3,516,777

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MENTAL HEALTH REALIGNMENT-OPERATING FUND

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/650/810

Purpose:

1991 Realignment Funds for Mental Health Svcs

Restrictions on Use of Fund Balance:

To be used for providing health services specified by the state.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

CA Chptr 89 (1991) (AB1288 Bronzan); WIC 17609

Annual Growth or Contribution:

Moderate growth based on sales tax and vehicle license fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,354,930	\$1,814,472

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MENTAL HEALTH SERVICES ACT-CSS
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/660/420

Purpose:

Funding for programs for Community Service & Support

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$39,833	\$

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MENTAL HEALTH SERVICES ACT-CAPITAL

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/660/430

Purpose:

Funding for Capital Projects- and Technology

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$38,506	\$

County of Sonoma
2012

Fund Balance Report

Fund Title: MENTAL HEALTH SERVICES ACT-EARLY INTERVENTION

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/660/440

Purpose:

Funding for Prevention & Early Intervention

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$39,261	\$

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MENTAL HEALTH SERVICES ACT-ED/TRAINING

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/660/450

Purpose:

Funding for Workforce Education & Training

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$12,629	\$

County of Sonoma
2012

Fund Balance Report

Fund Title: MENTAL HEALTH SERVICES ACT-INNOVATION

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/660/460

Purpose:

Funding for new Innovative Programs

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,011	\$6,011

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MENTAL HEALTH SERVICES ACT-PRUDENT RESERVE

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/660/470

Purpose:

Reserve Fund for MHTSA programs

Restrictions on Use of Fund Balance:

To be used in accordance with the approved MHTSA plan submitted to the State

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 63 -- restricted to approved MHTSA programs

Annual Growth or Contribution:

This particular fund is no longer being funded. MHTSA revenues no longer segregated into these activity specific funds.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$24,148	\$ 0

**County of Sonoma
2012**

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS - MEMORIAL FUND

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/610

Purpose:

Donations to be used for Orenda Center client's care. Used to help clients with living expenses when they are released from treatment

Restrictions on Use of Fund Balance:

Must be used in a manner prescribed by donor.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Orenda Memorial Fund policy established 9/15/09 established by community advisory group for a means for family & friends to donate to Orenda Center directly for clients.

Annual Growth or Contribution:

Slow growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$25,430	\$ 0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MENTAL HEALTH - INTERIM FUND
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/650

Purpose:

Donations. To be used as described by donor. Used to help clients with living exp on an interim basis

Restrictions on Use of Fund Balance:

Can only be used to help with client living expenses on an interim basis.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

PC Section 1026 or WIC 702.3

Annual Growth or Contribution:

Slow growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$35,225	\$27,525

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/653

Purpose:

Hospital Preparedness Grant

Restrictions on Use of Fund Balance:

Funds must be used for disaster preparedness at healthcare facilities. Activities and expenses include: purchase of disaster supplies or equipment, trainings, exercises, and development of plans.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution 09-1064, agreement with Calif. Dept. Public Health Supplemental Funds Agreement No. EPO 09-49

Annual Growth or Contribution:

No growth. Revenues are received based on cost.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 313	\$ 237

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING-H1N1

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/654

Purpose:

Hospital Preparedness Grant

Restrictions on Use of Fund Balance:

Funds were awarded specifically for healthcare facility disaster response efforts for the H1N1 influenza pandemic. All of the funds were spent on personal protective equipment for healthcare workers and on care and treatment supplies.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution 09-1064, agreement with Calif. Dept. Public Health Supplemental Funds Agreement No. EPO 09-49

Annual Growth or Contribution:

No growth. Revenues are received based on cost.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 82	\$ 0

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PUBLIC HEALTH-EMERGENCY MEDICAL SERVICES FUND

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/682

Purpose:

Funds to reimburse physicians for indigent emergency medical care patients.

Restrictions on Use of Fund Balance:

To be used to reimburse physicians who provide treatment to indigent emergency medical care patients.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Health & Safety Code Section 1797.98a- 1797.98g

Annual Growth or Contribution:

Slow to no growth based on court fines received.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$149,327	\$149,327

**County of Sonoma
2012**

Fund Balance Report

Fund Title: ENVIRONMENTAL HEALTH-SOLID WASTE-EAG

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/683

Purpose:

To protect public health, safety and the environment with regard to solid waste facilities.

Restrictions on Use of Fund Balance:

Used for costs associated with Solid Waste Facility inspections.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Public Resources Code Section 43230

Annual Growth or Contribution:

No growth. Grant revenues based on actual cost of providing service.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$27,257	\$ 0

County of Sonoma
2012

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-DRIVING UNDER THE INFLUENCE EDUCATION PROGRAM

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/689

Purpose:

Client paid fee for service - DUI program (Self-supporting pgm)

Restrictions on Use of Fund Balance:

Used for operations of the DUI program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Health & Safety Code Section 11836 - 11838.11 (see 11837.3)

Annual Growth or Contribution:

No growth. Based on fees paid by clients.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,690	\$ 0

County of Sonoma
2012

Fund Balance Report

Fund Title: ALCOHOL AND OTHER DRUGS-ASSEMENT FEES (AB 1916)

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/691

Purpose:

Fines collected by courts for AODS treatment

Restrictions on Use of Fund Balance:

Used to provide Alcohol and other drug treatment services.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB 1916

Annual Growth or Contribution:

Slow to no growth based on court fines received.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$19,386	\$ 0

County of Sonoma
2012

Fund Balance Report

Fund Title: AODS-SUBSTANCE ABUSE AND CRIME PREVENTION ACT

Department: HEALTH SERVICES

Fund/SubFund/Project: 11/300/692

Purpose:

Treatment for non-violent drug offenders

Restrictions on Use of Fund Balance:

Used to provide alcohol and other drug treatment services to non-violent drug offenders.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

State Prop 36

Annual Growth or Contribution:

No growth. Act no longer being funed by state.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$22,781	\$ 0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PUBLIC HEALTH-VITAL STATISTICS FUND
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/693

Purpose:

Fees for a certified copy of a fetal death or death record to be paid to the county's Children's Trust or the states' Children's Trust

Restrictions on Use of Fund Balance:

Health & Safety Code allows funds to be used for defraying costs of collecting & reporting Vital Stats. Each year, these funds offset the cost of a partial FTE Vital Stats position, and use of these funds is reported in an Annual Report to the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

H&S Code Section 103625-103660

Annual Growth or Contribution:

No growth. Revenues are based on fees paid for copies of death records.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$10,735	\$7,122

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: PUBLIC HEALTH-SB 1773
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/698**

Purpose:

Maddy Emergency Medical services Fund to be used to reimburse physicians and hospitals for indigent emergency medical services patients.

Restrictions on Use of Fund Balance:

Used to reimburse physicians who provide treatment to indigent emergency medical care patients.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

SB 1773 Legislation

Annual Growth or Contribution:

Slow to moderate growth. Revenue based on court fines

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$187,250	\$168,582

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ACC-PUBLIC EDUCATION FUND
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/700**

Purpose:

Donations (used in the manner prescribed by the donor). Used for eventual replacement of MAC truck.

Restrictions on Use of Fund Balance:

Must be used in the manner prescribed by the donor. Replacement Fund for MAC Truck.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Replacement Fund for MAC Truck.

Annual Growth or Contribution:

Slow growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$69,336	\$78,003

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ACC-PUBLIC EDUCATION FUND
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/700

Purpose:

Donations (used in the manner prescribed by the donor). Used for Medical need, Media, Advertising, Medical Supplies.

Restrictions on Use of Fund Balance:

Must be used in the manner prescribed by the donor.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established in FY01/02 via budgetary process. Sonoma County BOS Reso #03-1268 (Donation of MAC Truck)

Annual Growth or Contribution:

Slow growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$177,789	\$98,289

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ANIMAL WELFARE FUND
Department: HEALTH SERVICES
Fund/SubFund/Project: 11/300/702**

Purpose:

BOS authorized ACC to solicit and accept donations. Some donations must be spend in the manner prescribed by the donor.

Restrictions on Use of Fund Balance:

Must be used in the manner prescribed by the donor.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Sonoma County BOS Reso #09-0323

Annual Growth or Contribution:

Slow growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$152,748	\$161,048

**County of Sonoma
2012**

Fund Balance Report

Fund Title: WELFARE PROGRAMS-FEDERAL ASSISTANCE RESERVE

Department: HUMAN SERVICES

Fund/SubFund/Project: 11/590/110

Purpose:

Results of Federal Medical Assistance Payments from the ARRA funds that were provided to Human Services to offset the increases in welfare program service demands during the recession

Restrictions on Use of Fund Balance:

Can be used for any purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

One time funds which will not grow or reoccur

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$156,126	\$156,126

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CHILDRENS FUND
Department: HUMAN SERVICES
Fund/SubFund/Project: 11/300/699**

Purpose:

This came to us when Human Services Commission came to Human Services. This is birth certificate \$ and donations that is then transferred to 159121 to pay for CBO contracts

Restrictions on Use of Fund Balance:

Restricted to use on child abuse prevention contracts.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB 2994

Annual Growth or Contribution:

No significant growth in recent years. Revenues are based on birth certificate fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$40,322	\$40,322

**County of Sonoma
2012**

Fund Balance Report

Fund Title: HUMAN SERVICES REALIGNMENT-OPERATING FUND

Department: HUMAN SERVICES

Fund/SubFund/Project: 11/580/010

Purpose:

Realignment 1991 \$'s

Restrictions on Use of Fund Balance:

Realigned \$'s for Human Services programs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB 948 Chapter 91, Statutes of 1991 & AB 1288 Chapter 89 Statutes of 1991

Annual Growth or Contribution:

Moderate growth. Based on sales tax and vehicle license fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$18,084	\$18,084

County of Sonoma
2012

Fund Balance Report

Fund Title: HUMAN SERVICES- CALWORKS MAINTENANCE OF EFFORT

Department: HUMAN SERVICES

Fund/SubFund/Project: 11/580/020

Purpose:

Funds the CalWORKS assistance program.

Restrictions on Use of Fund Balance:

Restricted to Human Services programs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

County Fiscal Letter (CFL) 11/12-18 & AB 118

Annual Growth or Contribution:

Revenues based on realignment sales tax.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$24,282	\$24,282

County of Sonoma
2012

Fund Balance Report

Fund Title: WELFARE PROGRAMS-REALIGNMENT

Department: HUMAN SERVICES

Fund/SubFund/Project: 11/590/100

Purpose:

Used for matching purposes for 1991 realignment.

Restrictions on Use of Fund Balance:

Restricted to Human Services programs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Welfare and Institutions code section 17602-17602.1.

Annual Growth or Contribution:

No growth. This fund is used for matching purposes for 1991 Realignment.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$409,089	\$409,089

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: DEPENDENT CHILD FUND
Department: HUMAN SERVICES
Fund/SubFund/Project: 11/300/594**

Purpose:

Used for items for Valley of the Moon Children's Home kids

Restrictions on Use of Fund Balance:

Only to be used for Valley of the Moon Children's Home children

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Originally established as a trust fund prior to 1980 and converted to Special Revenue Fund upon implementation of GASB standard 34

Annual Growth or Contribution:

Moderate growth. Based on donations to the VOMCH.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$62,518	\$62,518

County of Sonoma
2012
Fund Balance Report

Fund Title: HUMAN SERVICES AB 118
Department: HUMAN SERVICES
Fund/SubFund/Project: 11/400/200

Purpose:

Realignment 2011 \$'s

Restrictions on Use of Fund Balance:

Funds must be spent of Health and Human Services subaccount programs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

County Fiscal Letter (CFL) 11/12-18 & AB 118

Annual Growth or Contribution:

Results of annual allocation statewide

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,879	\$11,879

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PRMD PLANNING ADMIN FUND
Department: PRMD
Fund/SubFund/Project: 11/300/251

Purpose:

Fund a portion of costs to maintain required general plan and affiliated programs for work performed by PRMD staff and consultants. Created to accumulate fees for future General Plan work.

Restrictions on Use of Fund Balance:

General Plan and affiliated programs only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Ordinance 5777 dated April 15, 2008

Annual Growth or Contribution:

Slow growth from building permit fees.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$414,048	\$417,048

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SURVEY MONUMENT PRESERVATION

Department: PRMD

Fund/SubFund/Project: 11/300/250

Purpose:

Fund retracement or remonument survey of major historical and division lines as authorized by the County Surveyor. Created to accumulate user fee for survey work projects.

Restrictions on Use of Fund Balance:

County Survey Work

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Ordinance No. 4182 dated 4/10/89

Annual Growth or Contribution:

Slow growth from fees charged on maps filed with the Recorder's Office.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$45,502	\$45,902

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PROBATION SERVICES AB 109
Department: PROBATION
Fund/SubFund/Project: 11/400/100

Purpose:

Realignment funding for local services in order to reduce the State Prison population. Local services funded include custody for non-violent, non-serious, non-sex offenders; local post-release supervision; and local planning.

Restrictions on Use of Fund Balance:

Shall be used exclusively to fund provisions of AB 109 Realignment (2011). SB 87 one-time funds shall only be used for CCP-approved hiring, training, data mgmt, and planning.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Assembly Bill 118 (2011); Senate Bill 87 (2011)

Annual Growth or Contribution:

Results of annual allocation statewide

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$550,847	\$550,847

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PROBATION-YOUTHFUL OFFENDER BLOCK GRANT

Department: PROBATION

Fund/SubFund/Project: 11/400/110

Purpose:

Youthful Offender Block Grant funding for development and implementation of treatment programs and services for non-707(b) offenders who will no longer be sent to State facilities.

Restrictions on Use of Fund Balance:

Shall be used to enhance the capacity of county probation, mental health, drug and alcohol, and other county departments to provide appropriate rehabilitative and supervision services to youthful offenders.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Senate Bill 81 (Chapter 175, Statutes of 2007); Amended in 2009 by SBX4 13, Chapter 22, Statutes of 2009

Annual Growth or Contribution:

Grant funds based on SC proportional share of funds. Minimal growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$956,001	\$544,384

County of Sonoma
2012

Fund Balance Report

Fund Title: PROBATION-JUVENILE PROBATION & CAMP FUNDING

Department: PROBATION

Fund/SubFund/Project: 11/400/120

Purpose:

Juvenile Probation Funding for specified probation services for at-risk youth, juvenile offenders, and their families; and Camp Funding for operation of Juvenile camps/ranches.

Restrictions on Use of Fund Balance:

Shall be used to target at-risk juvenile offenders and their families, and for juvenile camps.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Assembly Bill 139 (2005), Chapter 74

Annual Growth or Contribution:

Grant funds based on costs. Minimal growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$618,242	\$318,242

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PROB-JUVENILE JUSTICE CRIME PREVENT ACT

Department: PROBATION

Fund/SubFund/Project: 11/400/130

Purpose:

Juvenile Justice Crime Prevention Act funds projects that have been proven to be effective in reducing crime and delinquency amount at-risk youth and young offenders.

Restrictions on Use of Fund Balance:

Shall be used to implement programs targeted at prevention, intervention and suppression of juvenile criminal activity.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Assembly Bill 1913 (2000), Chapter 353

Annual Growth or Contribution:

Grant funds based on SC proportional share of funds. Minimal growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$532,350	\$261,848

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PROBATION-COMMUNITY CORRECTIONS PERFORMANCE INCENTIVE FUND (CCPIF)

Department: PROBATION

Fund/SubFund/Project: 11/300/433

Purpose:

Community Corrections Performance Incentives Fund (SB 678) for the purpose of improving local probation supervision practices (evidence-based practices) and capacities in order to reduce State Prison population.

Restrictions on Use of Fund Balance:

Funds allocated shall be used to provide supervision and rehabilitative services for adult felony probationers and be spent on evidence-based practices and programs.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Senate Bill 678 (2009); GC § 30025(e)(6)

Annual Growth or Contribution:

Revenues deposited to the Fund proceeds of state block grants based on the county's successful practices as compared to other counties in reducing the prison population by way of Evidence Based Practices that reduce recidivism.

GASB 54 Classification:

restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$364,648	\$142,819

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PUBLIC DEFENDER REVOCATION
Department: PUBLIC DEFENDER
Fund/SubFund/Project: 11/400/400

Purpose:

Public Defender cost related to defense of state parole and post-release community supervision clients.

Restrictions on Use of Fund Balance:

Use restricted to the purpose of funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Assembly Bills 109 & 118 (2011)

Annual Growth or Contribution:

Funds come directly from a portion of state sales tax to fund revocation activities. Not expected to carry a fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$51,098	\$51,098

**County of Sonoma
2012
Fund Balance Report**

Fund Title: REG PARKS RESTRICTED DONATIONS
Department: REGIONAL PARKS
Fund/SubFund/Project: 11/300/320

Purpose:

Developed for specific revenue sources dedicated to specific dept projects, programs or purposes

Restrictions on Use of Fund Balance:

Each category of funding has restrictions based on revenue source

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$263,781	\$157,778

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA/GUAL PARK MITIGATION
Department: REGIONAL PARKS
Fund/SubFund/Project: 11/300/321

Purpose:

The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$75,931	\$17,402

**County of Sonoma
2012**

Fund Balance Report

Fund Title: CLOVERDALE/HEALDSBURG PARK MITIGATION

Department: REGIONAL PARKS

Fund/SubFund/Project: 11/300/322

Purpose:

The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$178,941	\$85,946

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RUSS RIV/SEB PARK MITIGATION
Department: REGIONAL PARKS
Fund/SubFund/Project: 11/300/323

Purpose:

The intent of Park Mitigation Fees is to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$236,931	\$182,878

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SANTA ROSA PARK MITIGATION

Department: REGIONAL PARKS

Fund/SubFund/Project: 11/300/324

Purpose:

Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$142,658	\$42,118

**County of Sonoma
2012**

Fund Balance Report

Fund Title: ROHNERT PARK-COTATI/PETALUMA PARK MITIGATION

Department: REGIONAL PARKS

Fund/SubFund/Project: 11/300/325

Purpose:

Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$284,050	\$329,276

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SONOMA VALLEY PARK MITIGATION

Department: REGIONAL PARKS

Fund/SubFund/Project: 11/300/326

Purpose:

Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$203,381	\$2,502

**County of Sonoma
2012**

Fund Balance Report

Fund Title: LARKFIELD-WIKKIUP SPEC PLAN PARK MITIGATION

Department: REGIONAL PARKS

Fund/SubFund/Project: 11/300/327

Purpose:

Park Mitigation Fees to establish a funding mechanism to acquire and develop new parks in order to keep pace with the growing population. Set up to accumulate fees to be spent in the mitigation zone for park and/or recreation related capital projects.

Restrictions on Use of Fund Balance:

Can only be used on Capital Projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Government Code Section 66000-66008 and Article VI. Public Improvements, Section 25-58 of the Sonoma County Code. In addition, AB1600 provides annual reporting requirements and case law provide additional restrictions and legal parameters.

Annual Growth or Contribution:

Funding based on development fees generated in a particular zone.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$22,550	\$ 853

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SHERIFF-AB 1109 FEES
Department: SHERIFF
Fund/SubFund/Project: 11/300/400

Purpose:

The special fund shall be expended to supplement the county's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations. Established based on code to support and enhance the Sheriff civil programs.

Restrictions on Use of Fund Balance:

The special fund shall be expended to supplement the county's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Govt. code 26746

Annual Growth or Contribution:

Funding includes interest earnings and fine and fee revenues. Slow growth

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$692,941	\$758,466

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHERIFF-FEDERAL FORFITURE-DEPARTMENT OF JUSTICE

Department: SHERIFF

Fund/SubFund/Project: 11/300/402

Purpose:

Fund was established to accumulate equitably shared funds that are restricted to use law enforcement activities. Typically funds are expended for one time project needs such as deputy housing, large equipment, transportation busses, command center replace

Restrictions on Use of Fund Balance:

Equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

US Code Section 881 (e)(3) of Title 21.

Annual Growth or Contribution:

Growth based on unspent prior funds and new case activities.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,098,195	\$919,495

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHERIFF-FEDERAL FORFITURE-U.S. TREASURY

Department: SHERIFF

Fund/SubFund/Project: 11/300/403

Purpose:

Fund was established to accumulate equitably shared funds that are restricted to use law enforcement activities. Typically funds are expended for one time project needs such as deputy housing, large equipment, transportation busses, command center replace

Restrictions on Use of Fund Balance:

Equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

US Code Section 881 (e)(3) of Title 21.

Annual Growth or Contribution:

Growth based on unspent prior funds and new case activities.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,411	\$5,411

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ASSET FORFEITURE FUND
Department: SHERIFF
Fund/SubFund/Project: 11/300/405**

Purpose:

Exclusive to support LE efforts. More broad use compared to other asset forfeiture funds. Used for projects that can not be funded by more restricted funds. No supplantation.

Restrictions on Use of Fund Balance:

Proceeds distributed pursuant to section 11489, "shall not supplant any state or local funds that would [otherwise] be made available" to the agency. This limitation is an expression of legislative intent that forfeiture proceeds should enhance law enforcement and prosecution resources.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

H&S Code 11489

Annual Growth or Contribution:

Growth based on unspent prior funds and new case activities.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$835,501	\$835,501

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHERIFF LOCAL LAW ENFORCEMENT-BOOKING FEES

Department: SHERIFF

Fund/SubFund/Project: 11/400/510

Purpose:

Fund set up to receive revenues from the state. Funds are transferred to General Fund to reduce general fund contribution for the cost of detention services.

Restrictions on Use of Fund Balance:

Restricted to operational activities for detention of inmates.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB118 Public Safety Realignment Govt. Code 29553(b)

Annual Growth or Contribution:

State Law required the separation of realignment funds. These revenues are based on a state formula and will not accumulate but will be used annually to support the cost of jail operations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$792,031	\$792,031

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHF LOCAL COMM CORR AB 109 -LAW ENFORCEMENT DIVISION

Department: SHERIFF

Fund/SubFund/Project: 11/400/550

Purpose:

Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.

Restrictions on Use of Fund Balance:

Funds used to implement Community Corrections Partnership plan as approved by the Board of Supervisors.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB109 & AB118

Annual Growth or Contribution:

Funds may show minimal growth if costs are less than appropriated. The ending fund balance will be used to offset costs in the following year. Funding is transferred into this SRF from a trust fund based on approved realignment plan and related budget.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$113,921	\$113,921

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SHF LOCAL COMM CORR AB 109 DETENTION DIVISION

Department: SHERIFF

Fund/SubFund/Project: 11/400/560

Purpose:

Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.

Restrictions on Use of Fund Balance:

Funds used to implement Community Corrections Partnership plan as approved by the Board of Supervisors.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

AB109 & AB118

Annual Growth or Contribution:

Funds may show minimal growth if costs are less than appropriated. Funding is transferred into this SRF from a trust fund based on approved realignment plan and related budget.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$134,770	\$134,770

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SHERIFF-AB 709 FEES
Department: SHERIFF
Fund/SubFund/Project: 11/300/401

Purpose:

For purchase and maintenance of equipment and furnishings of civil Bureau. 5% can be used for department administration of the civil bureau. Established based on code to support and enhance the Sheriff civil programs.

Restrictions on Use of Fund Balance:

Ninety-five percent of funds shall be expended to supplement the costs of implementation, maintenance, and purchase of equipment and furnishings the sheriff's civil program. Five percent of the moneys used for administrative costs for managing the civil

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Govt. Code 26731

Annual Growth or Contribution:

Funding includes interest earnings and fine and fee revenues. Slow growth

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 5	\$182,493

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SHERIFF-DMV ID FEE
Department: SHERIFF
Fund/SubFund/Project: 11/300/404**

Purpose:

Rand board determines use of funds (used for automated mobile and fixed identification devices and finger print identification).

Restrictions on Use of Fund Balance:

Money allocated to a county shall be expended exclusively to fund programs that enhance the capacity of local law enforcement to provide automated mobile and fixed location fingerprint identification of individuals who may be involved in driving under the influence.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Vehicle Code Section 9250.19

Annual Growth or Contribution:

Fee Revenues designated by jurisdiction. Do not accumulate.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,720,303	\$-69,215

**County of Sonoma
2012
Fund Balance Report**

Fund Title: JUSTICE ASSISTANCE GRANT (JAG)
Department: SHERIFF
Fund/SubFund/Project: 11/300/406

Purpose:

Set up to receive grant funding for various criminal justice based projects.

Restrictions on Use of Fund Balance:

Bureau of Justice Assistance supports law enforcement, courts, corrections, treatment, victim services, technology, and prevention initiatives that strengthen the nation’s criminal justice system. Limited to the grant approved use.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

No built in growth. Funding from JAG successful application and award within a given FY. May be minimal carry forward funds to be used on grant projects as approved.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,178	\$ 1

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: DETENTION-JAIL INDUSTRIES
Department: SHERIFF
Fund/SubFund/Project: 11/300/410**

Purpose:

Fund was developed to receive and separate receipts from sale of commissary items to inmates. Funding used to provide services to inmates in detention facilities.

Restrictions on Use of Fund Balance:

Funds in a Jail Industries Fund restricted for operation or expansion of the jail industry program or to cover operating and construction costs of county detention facilities, and operating and construction costs of county detention facilities.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

SB262 & Penal Code 4328

Annual Growth or Contribution:

Growth of funds are tied to commissary sales and other sale activities.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$217,463	\$193,888

County of Sonoma
2012

Fund Balance Report

Fund Title: SHERIFF TRIAL COURT SECURITY
Department: SHERIFF
Fund/SubFund/Project: 11/400/500

Purpose: State revenue specifically allocated for the purpose of providing court security services to the Superior Court.

Restrictions on Use of Fund Balance: Trial Court Security Account which shall be used exclusively for Bailiff and security services provided to the Superior Court of Sonoma County.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: AB118 Public Safety Realignment Penal Code 30027 (c) (1)

Annual Growth or Contribution: State funds based on historical costs. Used in year received. Minimal carry forward balances but not expected to accumulate.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$871,691	\$871,691

County of Sonoma
2012

Fund Balance Report

Fund Title: SHERIFF LOCAL LAW ENFORCEMENT-CAL-EMA
Department: SHERIFF
Fund/SubFund/Project: 11/400/540

Purpose: Narcotics related activities specific to grant funding application.

Restrictions on Use of Fund Balance: Funds shall be used exclusively for Public Safety Services, as defined, and for specific services, by creating a state-mandated local program. For narcotics enforcement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: AB118 Public Safety Realignment Penal Code 13821 (b)

Annual Growth or Contribution: Funds are not expected to accumulate and will be used for purposes specified in the grant application.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$23,828	\$23,828

County of Sonoma
2012

Fund Balance Report

Fund Title: PUB LIC EDUCATION GOVT ACCESS FEES (PEG)
Department: TPW
Fund/SubFund/Project: 11/300/371

Purpose:

To promote broader public access to cable television infrastructure and public media content.

Restrictions on Use of Fund Balance:

Can only be used for expenses to support public, education, and government uses of cable television infrastructure.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Ordinance 5851 ref. to Federal Law

Annual Growth or Contribution:

Funding from cable provider revenues grows slowly

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$629,210	\$447,402

County of Sonoma
2012
Fund Balance Report

Fund Title: ROAD
Department: TPW
Fund/SubFund/Project: 11/160/000

Purpose: Road Fund General Operations

Restrictions on Use of Fund Balance: Must be used for Roads, bridges and related purposes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Highway tax code sections 2103-2106

Annual Growth or Contribution: Results of savings from expenditures under budget and revenues over budget

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,380,249	\$3,918,357

County of Sonoma
2012
Fund Balance Report

Fund Title: BRIDGES
Department: TPW
Fund/SubFund/Project: 11/160/020

Purpose: Bridge Capital Infrastructure

Restrictions on Use of Fund Balance: Must be used for Roads, bridges and related purposes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Highway tax code sections 2103-2106

Annual Growth or Contribution: Funds are used to receive operating transfers to separate roads projects into types.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$384,087	\$384,087

County of Sonoma
2012

Fund Balance Report

Fund Title: OVERLAYS/ROAD IMPROVEMENTS
Department: TPW
Fund/SubFund/Project: 11/160/030

Purpose: Roads Capital Infrastructure

Restrictions on Use of Fund Balance: Must be used for Roads, bridges and related purposes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Highway tax code sections 2103-2106

Annual Growth or Contribution: Funds are used to receive operating transfers to separate roads projects into types.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,860,568	\$2,860,568

County of Sonoma
2012
Fund Balance Report

Fund Title: MAINTENANCE DIVISION
Department: TPW
Fund/SubFund/Project: 11/160/060

Purpose: Roads Maintenance Operations

Restrictions on Use of Fund Balance: Must be used for Roads, bridges and related purposes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Highway tax code sections 2103-2106

Annual Growth or Contribution: Funds are used to receive operating transfers to separate roads projects into types.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$10,581,804	\$8,951,516

County of Sonoma
2012

Fund Balance Report

Fund Title: CO-OPERATIVE CAPITAL PROJECTS
Department: TPW
Fund/SubFund/Project: 11/160/080

Purpose: Aid to Others -Capital Infrastructure their assets

Restrictions on Use of Fund Balance: Must be used for Roads, bridges and related purposes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Highway tax code sections 2103-2106

Annual Growth or Contribution: Funds are used to receive operating transfers to separate roads projects into types.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$231,111	\$281,111

County of Sonoma
2012

Fund Balance Report

Fund Title: STATE TRIBAL CASINO FUND
Department: TPW
Fund/SubFund/Project: 11/160/090

Purpose:

State Tribal Funds

Restrictions on Use of Fund Balance:

to offset impacts of tribal gaming on county roads around the casinos

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Govt Code 12710-12718

Annual Growth or Contribution:

Stable growth. Based on agreements between tribal gaming institutions and the state.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$49,643	\$49,643

County of Sonoma
2012

Fund Balance Report

Fund Title: SONOMA VLY DEVELOPMENT FEE
Department: TPW
Fund/SubFund/Project: 11/160/403

Purpose: Traffic Mitigations-interest bearing account. To finance road projects that increase daily average trip vehicle capacity.

Restrictions on Use of Fund Balance: Road improvement projects needed due to development. If money is not earmarked or used on a specific project within 5 years it must be returned to the Developer

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: County Ordinance 5877, Govt Code 6606(a), County Code 26-98-010

Annual Growth or Contribution: Grows from fees on development activity in the area per the ordinance

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$959,239	\$157,004

County of Sonoma
2012

Fund Balance Report

Fund Title: MOORLAND AVE DEVELOPMENT FEE
Department: TPW
Fund/SubFund/Project: 11/160/404

Purpose: Traffic Mitigations-interest bearing account

Restrictions on Use of Fund Balance: Road improvement projects needed due to development. If money is not earmarked or used on a specific project within 5 years it must be returned to the Developer

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: No longer collecting developer fees to this fund

Annual Growth or Contribution: Grows from fees on development activity in the area per the ordinance

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 71	\$ 71

County of Sonoma
2012

Fund Balance Report

Fund Title: COUNTYWIDE DEVELOPMENT FEE
Department: TPW
Fund/SubFund/Project: 11/160/409

Purpose: Traffic Mitigations-interest bearing account

Restrictions on Use of Fund Balance: Road improvement projects needed due to development. If money is not earmarked or used on a specific project within 5 years it must be returned to the Developer

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: County Ordinance 5877, Govt Code 6606(a), County Code 26-98-605(b)

Annual Growth or Contribution: Grows from fees on development activity countywide per the ordinance

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,341,389	\$555,655



Exhibit C



Enterprise Funds Summary

Enterprise Funds include proprietary funds and are operated in a manner similar to a private business enterprise. Examples of these fund sources include initiatives where fees are charged, such as the landfill, franchise fees, and other enterprise programs such as the airport, Spud Point Marina, Sonoma County Energy Independence Program (SCEIP), and others.

This group of funds (26 separate funds totaling \$16.7 million) is limited with respect to discretion of use. The 2 funds with most discretion of use were related to mitigating costs associated with the lease of Community Hospital to Sutter from the proceeds of the lease agreement, but the last remaining funds from the 1996 lease and Health Care Access agreement are anticipated to be used for the designated mitigation purposes in this FY 12-13 budget year. Of the remaining 24 funds, 20 with a total available fund balance of \$11.2 million are restricted for specific purposes based upon the source of the funds, generally reflecting some fee for service and 4 with a total of \$5.6 million are pledged as revenue against various closed landfill leak clean-up obligations. The attachment shows each of these funds by managing department and category of discretionary use.



Attachment C - Enterprise Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
ACTTC							
Restricted by Source for Purpose							
C1	ACTTC	SCEIP PROGRAM FUND	15	590	010	\$ (125,791)	Operating Fund
C2	ACTTC	SCEIP - CEC	15	590	020	\$ 62,040	CEC Grant Activities (through FY 11-12)
C3	ACTTC	SCEIP REVOLVING FUND	15	590	030	\$ 9,385	CEC Revolving Fund
Total ACCTC Restricted by Source for Purpose						\$ (54,367)	
HEALTH SERVICES							
Discretionary but Designated for Programs							
C4	HEALTH SERVICES	HOSPITAL ENTERPRISE CLOSURE	15	580	000	\$ -	Funded administrative costs to support the affiliation agreement
C5	HEALTH SERVICES	HOSPITAL CLOSEOUT- RETIREE MEDICAL	15	580	003	\$ -	Funded to pay for future health insurance premiums
Total Health Services Discretionary but Designated for Programs						\$ -	
REGIONAL PARKS							
Restricted by Source for Purpose							
C6	REGIONAL PARKS	MASON'S MARINA	15	500	100	\$ 1,251,906	This fund accounts for the operations of Mason's Marina.
C7	REGIONAL PARKS	SPUD PT MARINA ENT	15	540	000	\$ (146,045)	This fund accounts for the operations of Spud Point Marina.
C8	REGIONAL PARKS	SPUD PT MARINA ENT	15	540	000	\$ 188,296	This fund accounts for the operations of Spud Point Marina.
C9	REGIONAL PARKS	SPORT FISHING CENTER	15	570	000	\$ 161,886	This fund accounts for the operations of the Sport Fishing Center.
Total Regional Parks Restricted by Source for Purpose						\$ 1,456,043	
TPW							
Restricted by Source for Purpose							
C10	TPW	INTEGRATED WASTE	15	520	000	\$ 4,355,376	Primary Administrative operating Fund for Refuse Enterprise
C11	TPW	SOLID WASTE OPERATIONS	15	520	100	\$ (94,372)	To segregate operational activities related to transfer stations, buildings, landfill, and power plant
C12	TPW	REFUSE-ENVIRON COMP	15	520	200	\$ 32,508	To segregate funds related to Environmental Compliance requirements for closed landfills

Attachment C - Enterprise Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
C13	TPW	AIRPORT ENTERPRISE	15	550	000	\$	150,945	Primary Operating Fund for Airport Enterprise
C14	TPW	AIRPORT-PASSENGER FACILITY CHARGES	15	550	150	\$	26,304	To segregate activity related to Passenger Facility Charges as required by FAA Regulations
C15	TPW	NON AERONAUTICAL OPERATIONS	15	550	250	\$	147,317	To segregate activity not related to Airport Operations
C16	TPW	AIRPORT-INDUSTRIAL PK-ENT	15	550	300	\$	103,473	To segregate activity related to Airport Office Buildings
C17	TPW	AIRPORT-WETLANDS MITIGATION	15	550	500	\$	9,053	To segregate activity related to Wetlands
C18	TPW	AIRPORT-LAND ACQUISITION	15	550	640	\$	-	To segregate activity related to Land Acquisition
C19	TPW	AIRPORT-STORAGE HANGARS	15	550	650	\$	-	To segregate activity related to Storage Hangars
C20	TPW	AIRPORT-1988 AIRFIELD IMPLEMENTATION	15	550	700	\$	1,618,430	To segregate activity related to Airfield Improvement Projects not recorded within other Airport funds
C21	TPW	TRANSIT-GENERAL ADMINISTRATION-ART 4/ARTICLE 8	15	560	100	\$	1,269,907	To fund County supported fixed-route transit services (Operations and Capital) and ADA paratransit services.
						\$	7,618,941	
Total TPW Restricted by Source for Purpose								
TPW Non-spendable/ No Discretion								
C22	TPW	REF-ENVIRONMENTAL RESPONSE	15	520	300	\$	3,313	In compliance with GASB 18 a non-cash accounting liability is recognized to account for landfill's closure and post-closure potential costs.
C23	TPW	REF-HEALDSBURG LEAK FUND	15	520	870	\$	2,567,504	For cleanup of potential landfill leaks that may pollute water sources
C24	TPW	REF-ANNAPOLIS LEAK FUND	15	520	880	\$	704,490	For cleanup of potential landfill leaks that may pollute water sources
C25	TPW	REF-SONOMA LEAK FUND	15	520	900	\$	2,170,837	For cleanup of potential landfill leaks that may pollute water sources
C26	TPW	REF-CENTRAL LEAK FUND	15	520	890	\$	2,306,347	For cleanup of potential landfill leaks that may pollute water sources
						\$	7,752,491	
Total TPW Non-spendable/No Discretion								
						\$	16,773,108	
Total Enterprise Funds								

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SCEIP PROGRAM FUND
Department: ACTTC
Fund/SubFund/Project: 15/590/010**

Purpose:

Operating Fund

Restrictions on Use of Fund Balance:

SCEIP Program only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Based on program use, project assessment repayments and fees

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-30,059	\$-125,791

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SCEIP - CEC
Department: ACTTC
Fund/SubFund/Project: 15/590/020

Purpose:

CEC Grant Activities (through FY 11-12)

Restrictions on Use of Fund Balance:

CEC Grant Activities only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

one-time grant only

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$91,567	\$62,040

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SCEIP REVOLVING FUND
Department: ACTTC
Fund/SubFund/Project: 15/590/030**

Purpose:

CEC Revolving Fund

Restrictions on Use of Fund Balance:

Energy Rebates, disbursements to property owners (meeting specific requirements), certain admin related expenses

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

California Energy Commission

Annual Growth or Contribution:

Based on program use, revolving fund, limited growth from interest income

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,385	\$9,385

**County of Sonoma
2012**

Fund Balance Report

Fund Title: HOSPITAL ENTERPRISE CLOSURE

Department: HEALTH SERVICES

Fund/SubFund/Project: 15/580/000

Purpose:

Funded administrative costs to support the affiliation agreement

Restrictions on Use of Fund Balance:

Designated for this purpose but could be used elsewhere

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Health Care Access Agreement(HCAA)

Annual Growth or Contribution:

One-time deposit from Health Care Acces agreement used annually

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$898,425	\$

**County of Sonoma
2012**

Fund Balance Report

Fund Title: HOSPITAL CLOSEOUT-RETIREE MEDICAL

Department: HEALTH SERVICES

Fund/SubFund/Project: 15/580/003

Purpose:

Funded to pay for future health insurance premiums

Restrictions on Use of Fund Balance:

Designated for this purpose but could be used elsewhere

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Health Care Access Agreement(HCAA)

Annual Growth or Contribution:

One-time deposit from Health Care Acces agreement used annually

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-12,754	\$

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: MASON'S MARINA
Department: REGIONAL PARKS
Fund/SubFund/Project: 15/500/100**

Purpose:

This fund accounts for the operations of Mason's Marina.

Restrictions on Use of Fund Balance:

Operations of Marina

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

No growth, marina usage revenues spent for operations

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,251,906	\$1,251,906

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SPUD PT MARINA ENT
Department: REGIONAL PARKS
Fund/SubFund/Project: 15/540/000**

Purpose:

This fund accounts for the operations of Spud Point Marina.

Restrictions on Use of Fund Balance:

This fund balance was reserved for the replacement of the ice machine.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

slow accumulation for replacement

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$65,000	\$-146,045

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SPUD PT MARINA ENT
Department: REGIONAL PARKS
Fund/SubFund/Project: 15/540/000**

Purpose:

This fund accounts for the operations of Spud Point Marina.

Restrictions on Use of Fund Balance:

Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

No growth, marina usage revenues spent for operations

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$399,342	\$188,296

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SPORT FISHING CENTER
Department: REGIONAL PARKS
Fund/SubFund/Project: 15/570/000**

Purpose:

This fund accounts for the operations of the Sport Fishing Center.

Restrictions on Use of Fund Balance:

Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

No growth, center usage revenues spent for operations

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$315,985	\$161,886

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: INTEGRATED WASTE
Department: TPW
Fund/SubFund/Project: 15/520/000**

Purpose:

Primary Administrative operating Fund for Refuse Enterprise

Restrictions on Use of Fund Balance:

Refuse Enterprise costs only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Limited growth from user fees and interest income, devoted to operations costs

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,955,363	\$4,355,376

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SOLID WASTE OPERATIONS
Department: TPW
Fund/SubFund/Project: 15/520/100**

Purpose:

To segregate operational activities related to transfer stations, buildings, landfill, and power plant

Restrictions on Use of Fund Balance:

None.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from power sales and operation revenues, devoted to operations costs

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-1,308,244	\$-94,372

**County of Sonoma
2012
Fund Balance Report**

Fund Title: REFUSE-ENVIRON COMP
Department: TPW
Fund/SubFund/Project: 15/520/200

Purpose:

To segregate funds related to Environmental Compliance requirements for closed landfills

Restrictions on Use of Fund Balance:

None.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

no growth, contributions as needed from refuse operations

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-861,921	\$32,508

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: AIRPORT ENTERPRISE
Department: TPW
Fund/SubFund/Project: 15/550/000**

Purpose:

Primary Operating Fund for Airport Enterprise

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from airport usage revenues devoted to operations costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$657,243	\$150,945

**County of Sonoma
2012**

Fund Balance Report

Fund Title: AIRPORT-PASSENGER FACILITY CHARGES

Department: TPW

Fund/SubFund/Project: 15/550/150

Purpose:

To segregate activity related to Passenger Facility Charges as required by FAA Regulations

Restrictions on Use of Fund Balance:

Funding may only be used for projects meeting specific criteria established by the FAA

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Aviation Safety and Capacity Expansion Act (1990)

Annual Growth or Contribution:

Slow growth from fees accumulated for project use

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$233,268	\$26,304

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: NON AERONAUTICAL OPERATIONS
Department: TPW
Fund/SubFund/Project: 15/550/250**

Purpose:

To segregate activity not related to Airport Operations

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from non-aeronautical airport usage revenues devoted to operations costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$456,940	\$147,317

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: AIRPORT-INDUSTRIAL PK-ENT
Department: TPW
Fund/SubFund/Project: 15/550/300**

Purpose:

To segregate activity related to Airport Office Buildings

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from airport office building revenues devoted to operations costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$137,502	\$103,473

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: AIRPORT-WETLANDS MITIGATION
Department: TPW
Fund/SubFund/Project: 15/550/500**

Purpose:

To segregate activity related to Wetlands

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from airport wetlands revenues devoted to operations costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,553	\$9,053

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: AIRPORT-LAND ACQUISITION
Department: TPW
Fund/SubFund/Project: 15/550/640**

Purpose:

To segregate activity related to Land Acquisition

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

occasional deposits from operations and grants for projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$	\$

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: AIRPORT-STORAGE HANGARS
Department: TPW
Fund/SubFund/Project: 15/550/650**

Purpose:

To segregate activity related to Storage Hangars

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Inactive

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$	\$

**County of Sonoma
2012**

Fund Balance Report

Fund Title: AIRPORT-1988 AIRFIELD IMPLEMENTATION

Department: TPW

Fund/SubFund/Project: 15/550/700

Purpose:

To segregate activity related to Airfield Improvement Projects not recorded within other Airport funds

Restrictions on Use of Fund Balance:

Restricted to use on Airport Enterprise.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

occasional deposits from operations and grants for projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,476,994	\$1,618,430

**County of Sonoma
2012**

Fund Balance Report

Fund Title: TRANSIT-GENERAL ADMINISTRATION-ART 4/ARTICLE 8

Department: TPW

Fund/SubFund/Project: 15/560/100

Purpose:

To fund County supported fixed-route transit services (Operations and Capital) and ADA paratransit services.

Restrictions on Use of Fund Balance:

Funds can only be used for fixed-route transit operations and capital purposes and ADA paratransit services.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Funds provided under Transit - Article 4 include Local, State and Federal transit funds specifically designated and restricted to fixed-route transit and capital purposes.

Annual Growth or Contribution:

limited growth from fares and state and federal transit funds used for operations

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,269,907	\$1,269,907

**County of Sonoma
2012
Fund Balance Report**

Fund Title: REF-ENVIRONMENTAL RESPONSE
Department: TPW
Fund/SubFund/Project: 15/520/300

Purpose:

In compliance with GASB 18 a non-cash accounting liability is recognized to account for landfill's closure and post-closure potential costs.

Restrictions on Use of Fund Balance:

Non-cash balance to account for potential liability

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

This index was established in the event the County needs to comply with CERCLA (Comprehensive Environmental Response, Compensation and Liability Act, commonly know as Superfund) regulations. U.S. Code, Title 42.

Annual Growth or Contribution:

Non-cash accounting entries adjusting to estimated liabilities

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,313	\$3,313

County of Sonoma
2012
Fund Balance Report

Fund Title: REF-HEALDSBURG LEAK FUND
Department: TPW
Fund/SubFund/Project: 15/520/870

Purpose:

For cleanup of potential landfill leaks that may pollute water sources

Restrictions on Use of Fund Balance:

Funds are maintained to meet unanticipated costs of landfill leaks

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Pledges of revenue as needed to meet estimated liabilities

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,567,504	\$2,567,504

County of Sonoma
2012
Fund Balance Report

Fund Title: REF-ANNAPOLIS LEAK FUND
Department: TPW
Fund/SubFund/Project: 15/520/880

Purpose:

For cleanup of potential landfill leaks that may pollute water sources

Restrictions on Use of Fund Balance:

Funds are maintained to meet unanticipated costs of landfill leaks

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Pledges of revenue as needed to meet estimated liabilities

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$704,490	\$704,490

County of Sonoma
2012
Fund Balance Report

Fund Title: REF-SONOMA LEAK FUND
Department: TPW
Fund/SubFund/Project: 15/520/900

Purpose:

For cleanup of potential landfill leaks that may pollute water sources

Restrictions on Use of Fund Balance:

Funds are maintained to meet unanticipated costs of landfill leaks

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Pledges of revenue as needed to meet estimated liabilities

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,170,837	\$2,170,837

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: REF-CENTRAL LEAK FUND
Department: TPW
Fund/SubFund/Project: 15/520/890**

Purpose:

For cleanup of potential landfill leaks that may pollute water sources

Restrictions on Use of Fund Balance:

Funds are maintained to meet unanticipated costs of landfill leaks

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Pledges of revenue as needed to meet estimated liabilities

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,306,347	\$2,306,347

Exhibit D



Internal Service Funds Summary

Internal Service Funds include resources for goods and services provided between County departments, such as Human Resources services provided to and paid for between departments. Examples include human resource service, workers compensation, heavy equipment replacement, and other purposes.

This group of funds (18 separate funds totaling \$55.2 million) is divided into three categories related to discretion of use: most discretionary -- previously designated for a particular purpose by the Board but could be used more broadly (3 funds, \$308,000); some discretion but restricted by the source of funds in some way to a particular department or broad program use (10 funds, \$45 million); and limited discretion, restricted by source of funds to a specific purpose (5 funds, \$9.9 million). The attachment shows each of these funds first by the department that manages the funds because often the uses are associated with a particular department's functions and services and then by the category of discretionary use.



Attachment D - Internal Service Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
ACTTC							
Restricted by Source for Dept/Program							
D1	ACTTC	ERP-HRMS SYSTEM ADMINISTRATION	16	640	100	\$ 0	To annually collect fees sufficient to pay for the operations of HRMS
	ACTTC	SCERA POB	16	650	020	\$ 25,553,056	Represents the amount that the Board Approved for Future Year Deposit from 1993 and 2003 POB Normal Cost advances
D2	ACTTC	SCERA POB	16	650	020	\$ 2,775,815	Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates
D3	ACTTC	POB DEBT SVS RATE NORMALIZATION	16	650	070	\$ 1,825,896	Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates
D4						\$ 30,154,767	
Total ACCTC Restricted by Source for Dept/Program							
ACTTC							
Restricted by Source for Purpose							
D5	ACTTC	UNEMPLOYMENT INS-INTERNAL SERVICE FUND	16	630	010	\$ 860,295	To collect sufficient revenue via payroll to facilitate unemployment insurance benefits
						\$ 860,295	
Total ACCTC Restricted by Source for Purpose							
Human Resources Discretionary but Designated for Programs							
D6	HUMAN RESOURCES	Video Display Terminal (VDT)- INTERNAL SERVICE FUND	16	620	150	\$ 30,268	Video Display Terminal (VDT) vision plan was terminated effective FY 10/11 as coverage was included in medical plan benefits. Remaining balance to pay for any outstanding claims
D7	HUMAN RESOURCES	PROPERTY INSURANCE DEDUCTABLE-INTERNAL SERVICE FUND	16	620	160	\$ 200,000	\$200k balance to pay for property insurance premium deductibles. Amt is reimbursed annually from General Insurance 006304.
D8	HUMAN RESOURCES	LONG TERM DISABILITY-SAFETY	16	620	180	\$ 77,884	Self funded Disability Program related to safety members.
						\$ 308,151	
Total Discretionary but Designated for Programs							

Attachment D - Internal Service Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
Human Resources Restricted by Source for Dept/Program							
	HUMAN RESOURCES	SELF FUNDED INSURANCE PROG-ADMIN	16	620	020	\$ 970	Administration costs for self-funded insurance programs.
D9	HUMAN RESOURCES	BENEFITS	16	620	030	\$ (144,253)	Benefits administration rates for HR to administer for departments, somewhat new (3-4 years); set it up in ISF as net zero cost, but assumptions were off, allocated more costs to that so made it negative, but have it set up to recover over two years.
D10	HUMAN RESOURCES	DISABILITY INURANCE-INTERNAL SERVICE FUND P	16	620	110	\$ 342,932	Self-funded Disability Program General Members (discontinued effective 6/30/10)
D11	HUMAN RESOURCES	CHP EUR	16	620	200	\$ 11,589,777	County Health Plan Economic Uncertainty Reserve - comprised of employer contributions for health benefits.
D12	Total Restricted by Source for Dept/Program					\$ 11,789,426	
Human Resources Restricted by Source for Purpose							
	HUMAN RESOURCES	HEALTH INSURANCE-INTERNAL SERVICE FUND	16	620	100	\$ 3,340,994	County Health Plan - Self-funded insurance medical plan
D13	HUMAN RESOURCES	WORKERS' COMP-INTERNAL SERVICE FUND	16	620	120	\$ 1,728,137	Self-funded insurance Workers' Compensation program
D14							

Attachment D - Internal Service Funds Summary

Fund Identifier	County Department		Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)		Purpose of Fund
	Managing Fund	Title						
	HUMAN RESOURCES	MALPRACTICE INSURANCE-INTERNAL SERVICE FUND	16	620	130	\$	4,366,456	Self-funded insurance expense and prior years deductible expense for medical malpractice and general liability matters for Community Hospital.
D15	HUMAN RESOURCES	GENERAL LIABILITY-INTERNAL SERVICE FUND	16	620	140	\$	(409,113)	Self-funded Liability Program.
D16	Total Restricted by Source for Purpose					\$	9,026,474	
	TPW Restricted by Source for Dept/Program							
	TPW	HEAVY EQUIP-OPERATIONS	16	610	000	\$	99,336	Internal Service fund-Heavy Equipment operations; fixing and fueling equipment
D17	TPW	HEAVY EQUIP-REPLACEMENT	16	610	020	\$	2,913,086	Internal Service fund-Heavy Equipment Replacement; fund build up until equipment is needed to replace.
D18	Total Restricted by Source for Dept/Program					\$	3,012,423	
TOTAL INTERNAL SERVICE AND DEBT SERVICE FUNDS						\$	55,151,535	



County of Sonoma
2012

Fund Balance Report

Fund Title: ERP-HRMS SYSTEM ADMINISTRATION

Department: ACTTC

Fund/SubFund/Project: 16/640/100

Purpose:

To annually collect fees sufficient to pay for the operations of HRMS

Restrictions on Use of Fund Balance:

Amounts for HRMS only

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

County Policy/ GAAP

Annual Growth or Contribution:

Intended to zero out each year

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 0	\$ 0

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SCERA POB
Department: ACTTC
Fund/SubFund/Project: 16/650/020**

Purpose:

Represents the amount that the Board Approved for Future Year Deposit from 1993 and 2003 POB Normal Cost advances

Restrictions on Use of Fund Balance:

Funds Reserved for Future Year Deposit with SCERA

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution

Annual Growth or Contribution:

Grows only by Board policy decision to increase or decrease amount on deposit with SCERA earning interest for the County

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$25,553,056	\$25,553,056

County of Sonoma
2012
Fund Balance Report

Fund Title: SCERA POB
Department: ACTTC
Fund/SubFund/Project: 16/650/020

Purpose:

Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates

Restrictions on Use of Fund Balance:

Funds Reserved for Future Year Deposit with SCERA

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution

Annual Growth or Contribution:

Grows or decreases based on differences between actual and estimated payroll upon which retirement rates are contributed.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,775,815	\$2,775,815

**County of Sonoma
2012**

Fund Balance Report

Fund Title: POB DEBT SVS RATE NORMALIZATION

Department: ACTTC

Fund/SubFund/Project: 16/650/070

Purpose:

Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates

Restrictions on Use of Fund Balance:

Funds restricted for payment of Debt Service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Resolution 12-0357/GAAP

Annual Growth or Contribution:

Grows or decreases based on differences between actual and estimated payroll upon which retirement rates are contributed.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,825,896	\$1,825,896

**County of Sonoma
2012**

Fund Balance Report

Fund Title: UNEMPLOYMENT INS- INTERNAL SERVICE FUND

Department: ACTTC

Fund/SubFund/Project: 16/630/010

Purpose:

To collect sufficient revenue via payroll to facilitate unemployment insurance benefits

Restrictions on Use of Fund Balance:

For use of unemployment insurance benefits

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Unemployment insurance rates are adopted annually by the Board.

Annual Growth or Contribution:

Grows or decreases annually reflecting premium income and claims expenses

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,291,295	\$860,295

**County of Sonoma
2012**

Fund Balance Report

Fund Title: Video Display Terminal (VDT)- INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/150

Purpose:

Video Display Terminal (VDT) vision plan was terminated effective FY 10/11 as coverage was included in medical plan benefits. Remaining balance to pay for any outstanding claims

Restrictions on Use of Fund Balance:

Since Program has been discontinued for more than 1 year, remaining balance now available.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1988-BOS Authority

Annual Growth or Contribution:

No longer growing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$30,268	\$30,268

**County of Sonoma
2012**

Fund Balance Report

Fund Title: PROPERTY INSURANCE DEDUCTABLE-INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/160

Purpose:

\$200k balance to pay for property insurance premium deductibles. Amt is reimbursed annually from General Insurance 006304.

Restrictions on Use of Fund Balance:

\$200k balance maintained in index.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOS Authority

Annual Growth or Contribution:

Only sees income when baseline amount needs to be replenished

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$200,000	\$200,000

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: LONG TERM DISABILITY-SAFETY
Department: HUMAN RESOURCES
Fund/SubFund/Project: 16/620/180**

Purpose:

Self funded Disability Program related to safety members.

Restrictions on Use of Fund Balance:

In discussion with CAO regarding disbursement of fund balance.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1999- Board authority

Annual Growth or Contribution:

No longer growing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$77,292	\$77,884

**County of Sonoma
2012**

Fund Balance Report

Fund Title: SELF FUNDED INSURANCE PROG-ADMIN

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/020

Purpose:

Administration costs for self-funded insurance programs.

Restrictions on Use of Fund Balance:

To be used for administration costs only or returned to departments in rebate of insurance program rates

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOS Authority

Annual Growth or Contribution:

Intended to zero out each year

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-20,449	\$ 970

**County of Sonoma
2012
Fund Balance Report**

Fund Title: BENEFITS
Department: HUMAN RESOURCES
Fund/SubFund/Project: 16/620/030

Purpose:

Benefits administration rates for HR to administer for departments, somewhat new (3-4 years); set it up in ISF as net zero cost, but assumptions were off, allocated more costs to that so made it negative, but have it set up to recover over two years.

Restrictions on Use of Fund Balance:

To be used for administration costs only or returned to departments in benefits administration rate rebates.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOS Authority

Annual Growth or Contribution:

Intended to zero out each year; currently negative but will recover in two years and then net zero.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-242,651	\$-144,253

County of Sonoma
2012

Fund Balance Report

Fund Title: DISABILITY INURANCE-INTERNAL SERVICE FUND P

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/110

Purpose:

Self-funded Disability Program General Members (discontinued effective 6/30/10)

Restrictions on Use of Fund Balance:

Used to cover incurred but not reported claims which may occur over time from period of self insurance or to rebate purchased insurance rates

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1976 - BOS authority. Discontinued 6/30/10.

Annual Growth or Contribution:

No longer growing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$327,102	\$342,932

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CHP EUR
Department: HUMAN RESOURCES
Fund/SubFund/Project: 16/620/200

Purpose:

County Health Plan Economic Uncertainty Reserve - comprised of employer contributions for health benefits.

Restrictions on Use of Fund Balance:

To cover expenses when available sources of revenue develop at less than projected levels due to country and state recession or other changes to expected revenues.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOS Authority

Annual Growth or Contribution:

Not anticipated to grow

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,488,262	\$11,589,777

**County of Sonoma
2012**

Fund Balance Report

Fund Title: HEALTH INSURANCE-INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/100

Purpose:

County Health Plan - Self-funded insurance medical plan

Restrictions on Use of Fund Balance:

Fund balance is comprised of employee and employer contributions and has been reduced for incurred claims that have not been paid as of 6/30/12. The Plan actuary also recommends an additional reserve (of 7.7 mil for 11/12) for claims fluctuations.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1976 - BOS authority.

Annual Growth or Contribution:

Grows or decreases annually reflecting premium income and claims expenses

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,477,544	\$3,340,994

**County of Sonoma
2012**

Fund Balance Report

Fund Title: WORKERS' COMP-INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/120

Purpose:

Self-funded insurance Workers' Compensation program

Restrictions on Use of Fund Balance:

Only for outstanding liability in worker's compensation claims costs and future rate rebates should claims result in lower cost than estimated

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1976 - BOS authority.

Annual Growth or Contribution:

Grows or decreases annually reflecting premium income and claims expenses

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,915,805	\$1,728,137

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MALPRACTICE INSURANCE-INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/130

Purpose:

Self-funded insurance expense and prior years deductible expense for medical malpractice and general liability matters for Community Hospital.

Restrictions on Use of Fund Balance:

Reserve to be maintained to fund open and IBNR claims incurred prior to changes in the program through liability period (2016).

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established 1988, changes effective 6/21/92 and 7/1/96. BOS Authority.

Annual Growth or Contribution:

No longer growing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,542,558	\$4,366,456

**County of Sonoma
2012**

Fund Balance Report

Fund Title: GENERAL LIABILITY-INTERNAL SERVICE FUND

Department: HUMAN RESOURCES

Fund/SubFund/Project: 16/620/140

Purpose:

Self-funded Liability Program.

Restrictions on Use of Fund Balance:

Only for outstanding liability in overall liability insurance program costs and future rate rebates should claims result in lower cost than estimated

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOS Authority

Annual Growth or Contribution:

Grows or decreases annually reflecting premium income and claims expenses

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,194,116	\$-409,113

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HEAVY EQUIP-OPERATIONS
Department: TPW
Fund/SubFund/Project: 16/610/000

Purpose:

Internal Service fund-Heavy Equipment operations; fixing and fueling equipment

Restrictions on Use of Fund Balance:

Roads Equipment Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Department policy

Annual Growth or Contribution:

Limited growth based upon usage rates charged on equipment for future replacement

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$319,409	\$99,336

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: HEAVY EQUIP-REPLACEMENT
Department: TPW
Fund/SubFund/Project: 16/610/020**

Purpose:

Internal Service fund-Heavy Equipment Replacement; fund build up until equipment is needed to replace.

Restrictions on Use of Fund Balance:

Roads Equipment Replacement

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Department policy

Annual Growth or Contribution:

Limited growth based upon usage rates charged on equipment for future replacement

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,673,871	\$2,913,086

Exhibit E



Special District Funds Summary

Special District Funds are independent units of government, where the Board typically has no discretion over funds, except when acting as another authority, such as the Board of Directors of the Water Agency; the County acts as the fiscal treasurer/agent with no authority. Examples include Community Development Commission funds, Library funds, Open Space District funds, and other similar entities.

This group of funds (186 funds totaling \$413.4 million) is divided into five categories with respect to discretion the Board or the governing body of the district or agency has regarding the use of the funds. The first category reflects that there is some discretion though the funds have previously been designated by the Board of Supervisors or the district or agency's governing board for a particular purpose (11 funds, \$15.8 million). The second category is for those funds where some discretion over the use of the funds is possible but due to the source of funds this discretion is restricted to within an agency or broad program area (20 funds, \$217.3 million). The third category of funds includes those over which there is very limited discretion within a purpose associated with the source of funds (124 funds, \$150.2 million). The fourth category is for those funds over which there is a specific legal obligation and there is no discretion in the use (31 funds, \$30.1 million). The attachment shows each of these funds first by the department, district or agency that manages them and then by the category of discretionary use.



Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
CDC Discretionary but Designated for Programs							
E1	COM DEV COMM	HOUSING ELEMENT/OTHER COUNTY PROG	65	110	060	0	To implement County Housing Element programs, and support programs that affordable housing/community development objectives but does not provide adequate administrative funding for viability. Comprised of the annual County GF contribution.
E2	COM DEV COMM	COUNTY FUND FOR HOUSING	65	110	070	\$ 584,436	To create, preserve, or promote affordable housing within Sonoma County. Funds are used for new housing rehabilitation loans as eligible applications are received, and for administrative costs to implement the program.
Total CDC Discretionary but Designated for Programs						\$ 584,436	
CDC Restricted by Source for Dept/Program							
E3	COM DEV COMM	CDC HOUSING FUND	65	110	020	\$ 3,085,138	To administer local housing programs such as Density Bonus monitoring, 1st Time Homebuyer, and other Deferred-Payment loan programs. Funds are used for home buyer loans as eligible units are resold, and to pay admin costs.
E4	COM DEV COMM	HMIS	65	130	040	\$ 166,571	To operate the Homeless Information Management System (HMIS) for the local Continuum of Care. Funds are used for administration, management, and data collection for the HMIS.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E5	COM DEV COMM	CDC HOUSING FUND	65	110	020	\$ 560,392	To administer local housing programs such as Density Bonus monitoring, 1st Time Homebuyer, and other Deferred-Payment loan programs. Funds are used for home buyer loans as eligible units are resold, and to pay admin costs.
Total CDC Restricted by Source for Dept/Program						\$ 3,812,101	
CDC Restricted by Source for Purpose							
E6	COM DEV COMM	CALHOME REHAB	65	120	070	\$ 65,952	provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County. funds committed to projects prior to the start of the FY; fund balance reserved for the specific projects committed, and for admin costs.
E7	COM DEV COMM	MCC PROGRAM	65	110	030	\$ 9,397	To administer a County-wide Mortgage Credit Certificate Program. Funds are used for the administration of the MCC Program as administrative costs are incurred.
E8	COM DEV COMM	VOUCHERS	65	130	030	\$ 130,312	HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E9	COM DEV COMM	VOUCHERS	65	130	030	\$ 3,055,621	HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.
E10	COM DEV COMM	CDC GENERAL ADMIN	65	110	010	\$ 6,565	To collect expenditures for CDC and then apply the costs in accordance with current allocation schedules.
E11	COM DEV COMM	MOBILE HOME PROGRAMS	65	110	040	\$ 310,209	To administer the Mobile Home Space Rent Ordinance in the unincorporated County and in several local cities. Funds are used to pay administrative and legal costs as they are incurred to implement the MHRSO ordinances in the County and several cities.
E12	COM DEV COMM	HAC	65	110	050	\$ 25,363	To administer "penny per hour" housing assistance programs for County, Agency, and Special District employees represented by SEIU, Local 1021. Funds are used to pay administrative and legal costs incurred to implement the HAC trust fund programs.
E13	COM DEV COMM	CDBG	65	120	010	\$ (610,669)	To provide loans and grants to eligible sub recipients for affordable housing, community development, economic development, and public services for lower income persons and lower-income neighborhoods.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E14	COM DEV COMM	HOME	65	120	020	\$ 281,429	loans to developers and sub recipients for affordable housing. funds are committed to projects prior to the start of the fiscal year; the fund balance is reserved for the specific projects for which funds were committed and for admin costs to implement.
E15	COM DEV COMM	FESG	65	120	040	\$ (15,770)	provide grants to sub recipients for homeless prevention and assistance. funds are committed to projects prior to the start of the fiscal year; fund balance is reserved for the specific projects for which funds were committed and for admin costs.
E16	COM DEV COMM	FLOOD ELEVATION	65	120	050	\$ (64,985)	To provide grants to elevate flood-prone structures, particularly in the lower Russian River area.
E17	COM DEV COMM	CALHOME REHAB	65	120	070	\$ -	To provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County.
E18	COM DEV COMM	SHELTER PLUS CARE	65	130	010	\$ 43,864	To provide rental assistance in connection with supportive services for homeless people with disabilities. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.
E19	COM DEV COMM	VOUCHERS	65	130	030	\$ 1,380,385	HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E20	COM DEV COMM	LMIHAF - SONOMA CITY	65 140	010		\$ (20,695)	Low-Mod Income Housing Asset Fund for assets transferred from the City of Sonoma by act of law.
E21	COM DEV COMM	LMIHAF - ROSELAND	65 140	030		\$ 97,080	Low-Mod Income Housing Asset Fund for assets transferred from the Roseland RDA by act of law.
E22	COM DEV COMM	LMIHAF - SONOMA VALLEY	65 140	040		\$ 543,233	Low-Mod Income Housing Asset Fund for assets transferred from the Springs RDA by act of law.
E23	COM DEV COMM	LMIHAF - RUSSIAN RIVER	65 140	050		\$ 121,305	Low-Mod Income Housing Asset fund for assets transferred from the Russian River RDA by act of law.

Total CDC Restricted by Source for Purpose						\$ 5,358,596	
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CDC No Discretion							
E24	COM DEV COMM	ROSELAND-REDEVELOPMENT	66 200	010		\$ -	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E25	COM DEV COMM	SONOMA VALLEY-SET ASIDE	66 210	020		\$ 14	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E26	COM DEV COMM	ROSELAND	81 450	010		\$ 244,988	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E27	COM DEV COMM	ROSELAND DEBT SERVICE	81 450	020		\$ 639,148	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E28	COM DEV COMM	ROSELAND UNENCUMBERED LMIHF	81 450	030		\$ 262,272	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E29	COM DEV COMM	SONOMA VALLEY	81 460	010		\$ 8,199,433	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E30	COM DEV COMM	SONOMA VALLEY DEBT SERVICE	81 460	020		\$ 1,305,152	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E31	COM DEV COMM	SONOMA VALLEY UNENCUMBERED LMIHF	81 460	030		\$ 2,833,559	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E32	COM DEV COMM	RUSSIAN RIVER	81	470	010	\$ 5,874,465	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
E33	COM DEV COMM	RUSSIAN RIVER UNENCUMBERED LMIHF		81 470	020	\$ 1,002,015	To close former Sonoma County Community Redevelopment Agency effective 1/31/2012
Total CDC No Discretion						\$ 20,361,046	
EMERGENCY SVCS							
Restricted by Source for Purpose							
E34	EMERGENCY SVCS	CSA #40 FIRE SERVICES		50 049	100	\$ 2,052,493	For Fire Protection within CSA#40
E35	EMERGENCY SVCS	CSA #40-FS-DRY CREEK		50 049	200	\$ 144,821	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)
E36	EMERGENCY SVCS	CSA #40-FS-SEA RANCH		50 049	300	\$ 237,466	For Enhanced Fire Protection in the CSA#40 FS-Sea Ranch
E37	EMERGENCY SVCS	CSA #40-FS-FITCH MTN		50 049	400	\$ 126,006	For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain
E38	EMERGENCY SVCS	CSA #40-FS-WILMAR		50 049	700	\$ 53,877	For Enhanced Fire Protection in the CSA#40 FS-Wilmar
E39	EMERGENCY SVCS	CFD #7-MAYACAMAS		50 084	001	\$ 37,758	For Enhanced Fire Protection in the CSA#40 FS-Mayacamas
E40	EMERGENCY SVCS	CFD #4-WILMAR		50 082	001	\$ 10,424	For Enhanced Fire Protection in the CSA#40 FS-Wilmar
E41	EMERGENCY SVCS	CFD #5-DRY CREEK		50 083	001	\$ 10,832	For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)
Total Emergency Services Restricted by Source for Purpose						\$ 2,673,677	
HUMAN SERVICES							
Restricted by Source for Dept/Purpose							
E42	HUMAN SERVICES	IN HOME SUPPORT SERVICES PUBLIC AUTHORITY		50 930	000	\$ -	Established to be employer of record for in-home supportive services
Total Human Services Restricted by Source for Dept/Purpose						\$ -	
LIBRARY							
Restricted by Source for Dept/Program							
E43	LIBRARY	TC/TR-SONOMA CO LIBRARY-JT PWRS		50 950	010	\$ 4,142,696	Payment for Services
Total Library Restricted by Source for Dept/Program						\$ 4,142,696	

LIBRARY

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
Restricted by Source for Purpose							
E44	LIBRARY	GIFTS & DONATIONS	50 950	120		\$ 710,624	Various Programs & Services
E45	LIBRARY	LIBRARY & BRANCH PROJECTS	50 950	130		\$ 1,863,281	Bequest funds to be used for the enrichment of various libraries
E46	LIBRARY	CROMWELL BEQUEST	50 950	140		\$ 713,477	Funds to be used for substantial enrichment of the Petaluma Library
E47	LIBRARY	WINE LIBRARY	50 950	150		\$ 3,585	Funds to be used for enrichment of the Healdsburg Wine Library
E48	LIBRARY	LIBRARY-BUILDING IMPROVEMENT	50 950	200		\$ 10,445	Expansion and/or improvement of buildings/facilities
Total Library Restricted by Source for Purpose						\$ 3,301,412	
PRMD Restricted by Source for Purpose							
E49	PRMD	CSA #41-SAN-SEA RANCH-Z2	56 006	300		\$ 335,692	Fund ongoing monitoring, maintenance and inspection of septic waste water treatment systems in Sea Ranch Zone2 serving properties that are not connected to sewer. Operations and management of septic waste water treatment systems
Total PRMD Restricted by Source for Purpose						\$ 335,692	
REGIONAL PARKS Restricted by Source for Dept/Program							
E50	REGIONAL PARKS	CSA #41-PK-SONOMA VLY	51 035	000		\$ 250,435	Offset operational and maintenance expense at five Sonoma Valley Parks.
Total Regional Parks Restricted by Source for Dept/Program						\$ 250,435	
REGIONAL PARKS Restricted by Source for Purpose							
E51	REGIONAL PARKS	CSA #41-PK-SV-ERNIE SMITH	51 035	210		\$ 11,570	Capital improvements at Ernie Smith
E52	REGIONAL PARKS	CSA #41-PK-SV-LARSON	51 035	220		\$ 408	Capital improvements at Larson
Total Regional Parks Restricted by Source for Purpose						\$ 11,978	

SAPOSD

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
Discretionary but Designated for Programs							
E53	SAPOSD	SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-INSTALLMENT PYMTS	50 960		040	\$ 1,564	Remaining funds after close of installment acquisition.
E54	SAPOSD	SANTA ROSA CREEK SPEC FUND	50 960		050	\$ 49,379	Remaining funds after close of acquisition.
Total SAPOSD Discretionary but Designated for Programs						\$ 50,943	
SAPOSD Restricted by Source for Dept/Program							
E55	SAPOSD	SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-STEWARDSHIP RESERVE	50 960		070	\$ 9,717,176	Established prior to June of 1998 for the stewardship of conservation easements and fee lands not yet opened for public recreation, which are held by the District beyond the District's lifespan. This index is for enforcement of CE and fee land management unrelated to operations and maintenance of recreational lands.
E56	SAPOSD	SCAPOSD COOLEY RESERVE	50 960		080	\$ 157,474	Established for public recreational outings on Cooley Ranch. Last transfer from Authority in January 2002. Donation from seller at closing for the purpose of educational outings.
E57	SAPOSD	LAND ACQUISITIONS	50 960		100	\$ 181,871	The index is for acquisitions using Measure C sales tax revenue. Measure C expired on March 31, 2011.
E58	SAPOSD	OSD LAND ACQUISITIONS-MEASURE F	50 960		300	\$ 73,654	The index was used for land acquisitions using Measure F bond proceeds. Measure F Bond proceeds were exhausted during FY 2009-10.
Total SAPOSD Restricted by Source for Dept/Program						\$ 10,130,175	
SAPOSD Restricted by Source for Purpose							

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E59	SAPOSD	SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-ACQUISITIONS	50 960		010	\$ 2,729,282	The purpose of the fund is for District operations and acquisitions.
E60	SAPOSD	MOORE GRANT-CONSERVATION BENEFITS	50 960		090	\$ -	Began on 12/1/11: The grant is to be used to support an initiative in Sonoma and Santa Cruz Counties that will evaluate the economic benefits of conservation and educate decision-makers and community leaders about these economic benefits in order to enhance and expand investment in conservation. One of the grant requirements is to calculate and apply interest earnings towards the grant efforts. To ease the financial reporting and the interest apportionment, a separate index was established. The grant has a three-year term with a final financial report due on January 15, 2015. The \$750K check arrived at the County Treasury on December 15, 2011 (AU1205587).
Total SAPOSD Restricted by Source for Purpose						\$ 2,729,282	
SCWA Discretionary but Designated for Programs							
E61	SCWA	GENERAL FUND	52 720		100	\$ 3,742,550	Provide for general Agency overhead expenses; all Agency Labor; and ultimate emergency reserve for the Agency. Levels and uses set per Dec 18, 2003 memo to CAO and Auditor-Controller.
E62	SCWA	SONOMA VALLEY-EXP	55 513		200	\$ 8,664,746	expansion/improvement of sewer systems & facilities
E63	SCWA	SUSTAINABILITY-RENEWABLE ENERGY	52 720		800	\$ 155,823	Investigate and implement renewable energy projects for the Water Agency
E64	SCWA	RECYCLED WATER FUND	57 740		520	\$ 1,110,562	Transfer from the General Fund. In the past this fund was used to promote recycled water projects.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E65	SCWA	SAN ZONE-PENNGROVE CONST	57 800	300		\$ 375,351	expansion/improvement of sewer systems & facilities
E66	SCWA	SAN ZONE-GEYSERVILLE	57 810	100		\$ 920,549	collection treatment and disposal of effluent in geographic region
Total WA Discretionary but Designated for Programs						\$ 14,969,581	
SCWA Restricted by Source for Dept/Program							
E67	SCWA	SONOMA VALLEY SAN-GEN	55 513	001		\$ 55,845,104	collection treatment and disposal of effluent in geographic region
E68	SCWA	SPRING LAKE PARK	52 720	300		\$ 1,362,052	Provide for the maintenance, operations, and capital expenses associated with Spring Lake Park. County Parks operates the park and Water Agency owns it as a flood control project.
E69	SCWA	WASTE/RECYCLED WATER LOAN	52 720	500		\$ 583,137	To provide interim financing for Waste/Recycled water projects
E70	SCWA	AGENCY-WATER TRANS SYSTEM	57 750	100		\$ 116,900,887	Operate and Maintain the water production and distribution systems. Capital projects associated with the water production and distribution system. Wholesale water charges, sale of hydro-electric power, and bond financing.
E71	SCWA	STORAGE FACILITIES	57 750	400		\$ 685,916	Finance capital projects for Storage Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.
E72	SCWA	EQUIPMENT FUND	60 870	100		\$ 3,657,816	Charges for equipment usage. Internal service fund to consolidate and socialize equipment purchases, management overhead, and associated capital project expenditures for equipment used within the Water Agency and its enterprises.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E73	SCWA	FACILITIES FUND	60 870	200		\$ 19,326,659	Charges for facility rents. Internal service fund to consolidate and socialize facility debt service, overhead, maintenance and services purchases, for buildings used by the Water Agency and its enterprises.
Total WA Restricted by Source for Dept/Program						\$ 198,361,570	
SCWA Restricted by Source for Purpose							
E74	SCWA	OCCIDENTAL SAN-GEN	55 511	001		\$ 2,770,837	collection treatment and disposal of effluent in geographic region
E75	SCWA	OCCIDENTAL SAN-GEN	55 511	001		\$ 52,969	These funds were contributed to the District from the Water Agency to fund the District's Conservation Program. This balance is adjusted each year based upon actual conservation expenses incurred by the District offset by any additional Agency contributions.
E76	SCWA	OCCIDENTAL-EXP CONST	55 511	100		\$ 784,058	expansion/improvement of sewer systems & facilities
E77	SCWA	RUSSIAN RIVER SAN-GEN	55 512	001		\$ 16,520,700	collection treatment and disposal of effluent in geographic region
E78	SCWA	RUSSIAN RIVER EXP	55 512	200		\$ 5,752,262	expansion/improvement of sewer systems & facilities
E79	SCWA	SOUTH PARK SAN-GEN	55 514	001		\$ 12,904,653	collection treatment and disposal of effluent in geographic region
E80	SCWA	SOUTH PARK EXP	55 514	200		\$ 4,406,080	expansion/improvement of sewer systems & facilities
E81	SCWA	ZONE 1A LAGUNA MARK	53 730	200		\$ 3,710,377	flood control in specified geographic region
E82	SCWA	ZONE 2A PETALUMA	53 730	300		\$ 5,079,957	flood control in specified geographic region
E83	SCWA	ZONE 3A VLY MOON	53 730	400		\$ 2,003,304	flood control in specified geographic region

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E84	SCWA	ZONE 5A LOW RUSS RIV	53 730	500		\$ 1,414,575	flood control in specified geographic region
E85	SCWA	ZONE 7A NO COAST	53 730	600		\$ 63,009	flood control in specified geographic region
E86	SCWA	ZONE 8A SO COAST	53 730	700		\$ 1,772,938	flood control in specified geographic region
E87	SCWA	WARM SPRINGS DAM	53 730	800		\$ 8,051,333	operation and maintenance portion of Warm Springs Dam and the Dry Creek channel immediately below the dam for both water supply and flood control
E88	SCWA	RUSSIAN RIVER PROJECTS	57 740	510		\$ (1,224,198)	Charges to Marin Municipal Water and North Marin Water in lieu of property taxes paid by Sonoma County for construction of Warm Springs Dam.
E89	SCWA	SR AQUEDUCT CAPITAL	57 750	200		\$ 2,434,806	Financing and prefunding of capital projects associated with the Santa Rosa Aqueduct as defined by the Restructured Agreement.
E90	SCWA	PETALUMA AQUED CAPITAL	57 750	210		\$ 4,821,928	Financing and prefunding of capital projects associated with the Petaluma Aqueduct as defined by the Restructured Agreement.
E91	SCWA	SONOMA AQUED CAPITAL	57 750	230		\$ 249,045	Financing and prefunding of capital projects associated with the Sonoma Aqueduct as defined by the Restructured Agreement.
E92	SCWA	PIPELINE FACILITIES	57 750	410		\$ 4,567,613	Finance capital projects for Pipeline Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund and various Aqueduct Capital Funds, and grants.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E93	SCWA	COMMON FACILITIES	57 750	420		\$ 18,020,483	Finance capital projects for Common Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.
E94	SCWA	NORTH MARIN WTR DEPOSIT	57 750	510		\$ 12,775	North Marin deposit of funds in lieu of participation in debt service for financing Common Facility capital projects
E95	SCWA	WATER MGMT PLANNING	57 750	710		\$ 300,369	Water sales revenue for fund expenses associated with Water Planning, including the Urban Water Management Plan.
E96	SCWA	WATERSHED PLANNING/RESTORATION	57 750	720		\$ 525,011	Water sales revenue for fund expenses associated with Watershed Planning and Restoration for which the Water Contractors are responsible, including compliance with parts of the Biological Opinion .
E97	SCWA	RECYCLED WATER & LOCAL SUPPLY	57 750	730		\$ 1,556,057	Water sales revenue for fund expenses associated with development of Recycled Water use programs and improvements to Local Water Supply for which the Water Contractors are responsible.
E98	SCWA	RECYCLED WATER & LOCAL SUPPLY	57 750	730		\$ 116,488	Water sales revenue for fund expenses associated with development of Recycled Water use programs and improvements to Local Water Supply for which the Water Contractors are responsible.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E99	SCWA	WATER CONSERVATION	57 750	740		\$ 31,943	Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.
E100	SCWA	WATER CONSERVATION	57 750	740		\$ 329,803	Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.
E101	SCWA	SAN ZONE 1-SEA RANCH	57 780	100		\$ 757,649	collection treatment and disposal of effluent in geographic region
E102	SCWA	SAN ZONE 1-SEA RANCH CONST	57 780	300		\$ 143,595	expansion/improvement of sewer systems & facilities
E103	SCWA	SAN ZONE-PENNGROVE	57 800	100		\$ 1,097,668	collection treatment and disposal of effluent in geographic region
E104	SCWA	SAN ZONE-GEYSERVILLE CONST	57 810	300		\$ 257,431	expansion/improvement of sewer systems & facilities
E105	SCWA	SAN ZONE-A.L.W.	57 820	100		\$ 20,281,047	collection treatment and disposal of effluent in geographic region
E106	SCWA	SAN ZONE-A.L.W. CONST	57 820	300		\$ 629,527	expansion/improvement of sewer systems & facilities
E107	SCWA	FACILITIES FUND	60 870	200		1,671,000	Accumulation of resources for balloon payment on capital lease due in FY 15-16
E108	SCWA	POWER RESOURCES	60 870	400		\$ 7,942,711	Internal service fund to consolidate and socialize all electrical power purchases, management overhead, and associated capital project expenditures for power used within the Water Agency and its enterprises.

Total WA Restricted by Source for Purpose	\$ 129,809,802
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SCWA No Discretion

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E109	SCWA	RUSSIAN RIVER BONDS	55 512		301	\$ (537,011)	accumulate and disburse funds for repayment of 1979 general obligation bonds
E110	SCWA	RUSSIAN RIVER REV BONDS	55 512		300	\$ (334,035)	accumulate and disburse funds for repayment of 1981 revenue bonds
E111	SCWA	RUSS RIV REV BDS-RES	55 512		350	\$ 121,250	required reserve per State funding agreement
E112	SCWA	RUSS RIVER-ST LOAN RESERVE	55 512		410	\$ 127,943	required reserve per loan documents with State Water Resources Control Board
E113	SCWA	SONOMA VLY-OUTFALL LINE	55 513		211	\$ (77,944)	payment of State loan which financed construction of the SV outfall line
E114	SCWA	SONOMA VLY-GLEN ELLEN BDS	55 513		304	\$ (42,602)	Accumulate and disburse funds for payment of general obligation bonds
E115	SCWA	SONOMA VLY-1998 REV BONDS	55 513		305	\$ (15,706,587)	Accumulate and disburse funds for payment of 1998 and 2005 revenue bonds
E116	SCWA	SONOMA VLY-SRF LOAN	55 513		410	\$ (5,079,905)	payment of State loan which financed tertiary treatment upgrades at SV treatment plant
E117	SCWA	SONOMA VLY-SRF LOAN RESERVE	55 513		420	\$ 214,455	accumulation of required loan reserve amount
E118	SCWA	SONOMA VLY-ST LOAN RESERVE	55 513		430	\$ 375,830	required reserve per loan documents with State Water Resources Control Board
E119	SCWA	SOUTH PARK SAN-2000 REV BDS	55 514		300	\$ (5,660,525)	accumulate and disburse funds for payment of 2005 refunding revenue bonds
E120	SCWA	WARM SPRINGS DAM DEBT SERVICE	54 740		200	\$ 72,908,442	debt service for funding of Warm Springs Dam payments to US Army Corp of Engineers
E121	SCWA	SCWA-ST DWR-DEBT CX107	57 750		430	\$ (17,923,328)	Water sales revenue. Debt service for State Loan for Collector 6
E122	SCWA	SCWA-ST DWR-RES CX107	57 750		440	\$ 1,235,857	accumulation of required loan reserve amount
E123	SCWA	COMMON FACILITIES REV BONDS	57 750		450	\$ (4,740,228)	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.
E124	SCWA	STORAGE FACILITIES REV BONDS	57 750		460	\$ (3,239,608)	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E125	SCWA	SONOMA AQUEDUCT REV BONDS	57 750	470		\$ (2,629,158)	Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.
E126	SCWA	STORAGE FACILITIES REV BD 2006	57 750	480		\$ (4,824,449)	Water sales revenue for 2006 Revenue Bond debt service.
E127	SCWA	COMMON FACILITIES REV BD 2006	57 750	490		\$ (4,352,067)	Water sales revenue for 2006 Revenue Bond debt service.
E128	SCWA	SAN ZONE-PENNGROVE BONDS	57 800	200		\$ (66,215)	accumulate and disburse funds for repayment of general obligation bonds
E129	SCWA	2005-1 SCWA ACQUISITION FUND	60 870	300		\$ 1,566	distribute proceeds of lease funding of photovoltaic system @ 404 Aviation Blvd

Total WA No Discretion						\$ 9,771,678	
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TPW Discretionary but Designated for Programs

E130	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-COMMUNITY PROGRAMS FUND	50 045	300		\$ 149,393	This fund was created by the Board as a mechanism to address community concerns related to air pollution. Its revenues derive from penalties assessed against facilities that have violated District regulations, and from grants.
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Total TPW Discretionary but Designated for Programs						\$ 149,393	
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TPW Restricted by Source for Dept/Program

E131	TPW	RIO NIDO GHAD	50 043	000		\$ 99,274	Geological Hazardous Abatement Dist. Improv-Maint
E132	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT	50 045	000		\$ 200	Petty cash
E133	TPW	CANON MANOR MAINT/OPERATIONS	50 097	000		\$ 518,441	Road Maint. /Operations-Private Roads

Total TPW Restricted by Source for Dept/Program						\$ 617,915	
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TPW Restricted by Source for Purpose

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E134	TPW	CSA #41-LIGHT-ROSELAND	51	003	000	\$ 124,547	Lighting District
E135	TPW	CSA #41-LIGHT-MEADOWLARK	51	004	000	\$ 17,212	Lighting Assessment District
E136	TPW	CSA #41-WAT-FITCH MTN	56	024	001	\$ 2,069,118	Water District
E137	TPW	CSA #41-WAT-FITCH MTN-D.S.	56	024	400	\$ (700,123)	Water District
E138	TPW	CSA #41-WAT-FITCH MTN-CONST	56	024	200	\$ 7,253	Water District
E139	TPW	CSA #41-WAT-FITCH MTN-RES	56	024	500	\$ 127,574	Water District
E140	TPW	CSA #41-LIGHT-A.L.W. ZN 5	51	031	310	\$ (16,048)	Lighting District
E141	TPW	CSA #41-WAT-SALMON CRK	56	032	001	\$ 646,422	Water District
E142	TPW	CSA #41-WAT-SALMON CRK D.S.	56	032	400	\$ (113,901)	Water District
E143	TPW	CSA #41-WAT-SALMON CRK-CONST	56	032	200	\$ 53,912	Water District
E144	TPW	CSA #41-WAT-SALMON CRK-RES	56	032	500	\$ 32,536	Water District
E145	TPW	CSA #41-WAT-FREESTONE	56	033	001	\$ 378,493	Water District
E146	TPW	CSA #41-WAT-FREESTONE-D.S.	56	033	400	\$ 4,116	Water District
E147	TPW	CSA #41-WAT-FREESTONE-CONST	56	033	200	\$ 7	Water District
E148	TPW	CSA #41-WAT-FREESTONE-RES	56	033	500	\$ (0)	Water District
E149	TPW	CSA #41-WAT-JENNER	56	034	001	\$ 1,145,551	Water District
E150	TPW	CSA #41-JENNER-D.S. FUND #2	56	034	410	\$ (96,704)	Water District

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E151	TPW	CSA #41-JENNER-RESERVE FUND #2	56 034	510		\$ 3,033	Water District
E152	TPW	CSA #41-WAT-JENNER-D.S.	56 034	400		\$ (295,316)	Water District
E153	TPW	CSA #41-WAT-JENNER-CONST	56 034	200		\$ 10,924	Water District
E154	TPW	CSA #41-WAT-JENNER-RES	56 034	500		\$ 52,571	Water District
E155	TPW	CSA #41-LIGHT-ABC	51 036	010		\$ 67,804	Lighting District
E156	TPW	SO SR LIGHT/LANDSCAPING	55 610	010		\$ 93,090	Lighting District
E157	TPW	BELMONT TERRACE LTG DIST	50 060	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E158	TPW	CARMET LTG DIST	50 062	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E159	TPW	CINNABAR LTG DIST	50 063	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E160	TPW	COUNTRYSIDE MANOR LTG DIST	50 064	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E161	TPW	FORESTVILLE LTG DIST	50 065	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E162	TPW	GEYSERVILLE LTG DIST	50 066	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E163	TPW	GRATON LTG DIST	50 067	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E164	TPW	GUERNEVILLE LTG DIST	50 068	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E165	TPW	GUERNEVILLE LTG DIST	50 068	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E166	TPW	JENNER LTG DIST	50 069	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E167	TPW	MADRONE ACRES LTG DIST	50 070	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E168	TPW	MONTE RIO LTG DIST	50 071	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E169	TPW	PACIFIC VIEW LTG DIST	50 072	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E170	TPW	PENNGROVE LTG DIST	50 073	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E171	TPW	RIO NIDO LTG DIST	50 074	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E172	TPW	SOUTH PARK LTG DIST	50 075	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E173	TPW	SUMMER HOME PARK LTG DIST	50 077	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E174	TPW	VALLEY MOON LTG DIST	50 078	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E175	TPW	WEST SIDE LTG DIST	50 079	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E176	TPW	WOODSIDE CLUB LTG DIST	50 080	000		\$ -	Lighting Maintenance - Consolidated into one CSA in FY 11-12
E177	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT	50 045	000		\$ 989,361	This is the District's operational fund, out of which the majority of air district programs are implemented, including costs for personnel, facilities, and materials.

Attachment E - Special Districts Funds Summary

Fund Identifier	County Department Managing Fund	Title	Fund	Subfund	Project	Ending Fund Balance (Est. per Budgeted as of 07/01/2013)	Purpose of Fund
E178	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-VPMP	50 045		010	\$ 582,385	This fund supports the District's air monitoring program for smog and particle pollution, and provides grants for projects that reduce motor vehicle related emissions, consistent with state guidelines.
E179	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-DMV MOYER FUND	50 045		040	\$ 528,486	This is a single-purpose fund, revenues derive from a \$2 surcharge on motor vehicle registration to fund reductions in emissions from eligible heavy-duty diesel engines.
E180	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-CARL MOYER FUND	50 045		050	\$ 4,871	This is a single-purpose fund, revenues derive from State grants to fund reductions in emissions from eligible heavy-duty diesel engines.
E181	TPW	NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-GAMP	50 045		100	\$ 145,906	This is a single-purpose fund that supports the air monitoring network in the Geysers.
E182	TPW	BITTNER LN PERM RD	50 090		000	\$ 10,314	Road maintenance on non-county road
E183	TPW	MILL CREEK LN PERM RD	50 091		000	\$ 99,399	Road maintenance on non-county road
E184	TPW	MIRABEL HEIGHTS PERM RD	50 092		000	\$ 10,948	Road maintenance on non-county road
E185	TPW	MONTE ROSA DIV #1 PERM RD	50 093		000	\$ 14,666	Road maintenance on non-county road
E186	TPW	PEAKS PIKE PERM RD	50 094		000	\$ 14,498	Road maintenance on non-county road
Total TPW Restricted by Source for Purpose						\$ 6,012,906	
Total Special Districts						\$ 413,435,315	

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HOUSING ELEMENT/OTHER COUNTY PROG
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/060

Purpose:

To implement County Housing Element programs, and support programs that affordable housing/community development objectives but does not provide adequate administrative funding for viability. Comprised of the annual County GF contribution.

Restrictions on Use of Fund Balance:

Restricted by Board and Commission Policy and CDC Executive Decisions

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Commissioners and Board of Supervisor Policy Decisions. Annual budget approval process.

Annual Growth or Contribution:

No fund balance carry overs. Any fund balance at the end of the year is absorbed by the County for the next year's revenue.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-116,023	\$ 0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: COUNTY FUND FOR HOUSING
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/070

Purpose:

To create, preserve, or promote affordable housing within Sonoma County. Funds are used for new housing rehabilitation loans as eligible applications are received, and for administrative costs to implement the program.

Restrictions on Use of Fund Balance:

Restricted to loans to developments providing affordable housing opportunities that either increase or preserve the affordable housing stock in the County.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors and Board of Commissioners Policy Decisions regarding program and CDC loan policies. CAO authority letter in database.

Annual Growth or Contribution:

The fund balance increases and decreases from year to year as new CalHome grant funds are received and as housing rehabilitation loans are made.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$584,436	\$584,436

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CDC HOUSING FUND
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/020

Purpose:

To administer local housing programs such as Density Bonus monitoring, 1st Time Homebuyer, and other Deferred-Payment loan programs. Funds are used for home buyer loans as eligible units are resold, and to pay admin costs.

Restrictions on Use of Fund Balance:

Restricted by Commission Policy for affordable housing programs as authorized by the Board of Commissioners.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Commissioner Policy Decisions; See Resolutions: 87-0163; 94-0518; 98-1106; 03-0002; 04-0810

Annual Growth or Contribution:

The fund balance increases and decreases from year to year, depending on level of loan activity and admin costs that are charged for related housing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,180,756	\$3,085,138

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HMIS
Department: COM DEV COMM
Fund/SubFund/Project: 65/130/040

Purpose:

To operate the Homeless Information Management System (HMIS) for the local Continuum of Care. Funds are used for administration, management, and data collection for the HMIS.

Restrictions on Use of Fund Balance:

Restricted to data collection and management of the HMIS

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

24 CFR Par 583; Resolution: 07-0440

Annual Growth or Contribution:

The fund balance increases or decreases from year to year as new grant funds are received and administrative costs are incurred.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$86,571	\$166,571

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CDC HOUSING FUND
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/020

Purpose:

To administer local housing programs such as Density Bonus monitoring, 1st Time Homebuyer, and other Deferred-Payment loan programs. Funds are used for home buyer loans as eligible units are resold, and to pay admin costs.

Restrictions on Use of Fund Balance:

Restricted by Commission Policy for affordable housing programs as authorized by the Board of Commissioners.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Commissioner Policy Decisions; See Resolutions: 87-0163; 94-0518; 98-1106; 03-0002; 04-0810

Annual Growth or Contribution:

The fund balance increases and decreases from year to year, depending on level of loan activity and admin costs that are charged for related housing

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$671,982	\$560,392

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CALHOME REHAB
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/070

Purpose:

provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County. funds committed to projects prior to the start of the FY; fund balance reserved for the specific projects committed, and for admin costs.

Restrictions on Use of Fund Balance:

Restricted to providing loans to qualified State of California Housing and Community Development Funding Restrictions and local program design.

homeowners to complete health and safety modification and repairs to their homes.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

State of California Housing and Community Development Funding Restrictions and local program design.

Annual Growth or Contribution:

The fund balance increases or decreases from year to year depending on how quickly funded projects are completed.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$65,952	\$65,952

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MCC PROGRAM
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/030

Purpose:

To administer a County-wide Mortgage Credit Certificate Program. Funds are used for the administration of the MCC Program as administrative costs are incurred.

Restrictions on Use of Fund Balance:

Restricted to administration of the Sonoma County Mortgage Credit Certificate Program

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Cooperative Agreement between CDC and 9 incorporated municipalities in the County. Subject to tax code. See Resolutions: 94-1439; 94-1440; 94-1441.

Annual Growth or Contribution:

The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,397	\$9,397

**County of Sonoma
2012
Fund Balance Report**

Fund Title: VOUCHERS
Department: COM DEV COMM
Fund/SubFund/Project: 65/130/030

Purpose:

HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Restrictions on Use of Fund Balance:

Restricted to use for the Housing Choice Voucher (Section 8) rental assistance program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Housing and Urban Development Funding Regulations. Health and Safety Code sections; 24 CFR Part 982. See Resolutions:

09-0003; 11-0166

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on the level of funds received and the number, size, income level & rents charged for assisted households changes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$370,583	\$130,312

**County of Sonoma
2012
Fund Balance Report**

Fund Title: VOUCHERS
Department: COM DEV COMM
Fund/SubFund/Project: 65/130/030

Purpose:

HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Restrictions on Use of Fund Balance:

Restricted to use for the Housing Choice Voucher (Section 8) rental assistance program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Housing and Urban Development Funding Regulations. Health and Safety Code sections; 24 CFR Part 982. See Resolutions:

09-0003; 11-0166

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on the level of funds received and the number, size, income level & rents charged for assisted households changes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,055,621	\$3,055,621

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CDC GENERAL ADMIN
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/010**

Purpose:

To collect expenditures for CDC and then apply the costs in accordance with current allocation schedules.

Restrictions on Use of Fund Balance:

Restricted to all uses of other CDC funds

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

See all other CDC funds.

Annual Growth or Contribution:

This is a "clearing" fund to which expenses are initially charged, and from which they are subsequently distributed to other CDC funds as appropriate.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,565	\$6,565

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MOBILE HOME PROGRAMS
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/040

Purpose:

To administer the Mobile Home Rent Stabilization Ordinance (MHRSO) in the unincorporated County and in several local cities. Funds are used to pay administrative and legal costs as they are incurred to implement the MHRSO ordinances in the County and several cities.

Restrictions on Use of Fund Balance:

Restricted to administration of MHRSO.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors Mobile Home Rent Stabilization Ordinances, and Service Agreements to administer city MHRSOs for incorporated jurisdictions (currently under contract with Windsor, Petaluma, Sebastopol, and Cotati); See Ordinance 4565.

Annual Growth or Contribution:

The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$310,209	\$310,209

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HAC
Department: COM DEV COMM
Fund/SubFund/Project: 65/110/050

Purpose:

To administer "penny per hour" housing assistance programs for County, Agency, and Special District employees represented by SEIU, Local 1021. Funds are used to pay administrative and legal costs incurred to implement the HAC trust fund programs.

Restrictions on Use of Fund Balance:

Restricted to administration of the Housing Assistance Committee loan programs for SEIU employees.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors policy decision to fund the "penny per hour" program; SEIU MOU; HAC Labor/ Management Committee policy decisions. See Resolution: 95-0806; and MOU between CDC, Auditor-Controller, & Treasurer-Tax Collector

Annual Growth or Contribution:

The fund balance increases or decreases from year to year as administrative costs are either less than or more than revenues and fees collected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$25,363	\$25,363

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CDBG
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/010

Purpose:

To provide loans and grants to eligible sub recipients for affordable housing, community development, economic development, and public services for lower income persons and lower-income neighborhoods.

Restrictions on Use of Fund Balance:

Restricted to specified target populations, geographic areas, and eligible uses pursuant to federal regulation.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

24 CFR, Part 570; Joint Powers Agreement amongst County and the 7 incorporated jurisdictions of Cloverdale, Cotati, Healdsburg, Rohnert Park, Sebastopol, Sonoma, and Windsor. See Resolution: 05-0568; Board Item from 5/8/12.

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(610,669)	\$(610,669)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: HOME
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/020

Purpose:

loans to developers and sub recipients for affordable housing. funds are committed to projects prior to the start of the fiscal year; the fund balance is reserved for the specific projects for which funds were committed and for admin costs to implement.

Restrictions on Use of Fund Balance:

Restricted to specified target populations, geographic areas, and eligible uses pursuant too federal regulation. housing within the community.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

24 CFR Part 92. Joint Powers Agreement amongst County and the 7 incorporated jurisdictions of Cloverdale, Cotati, Healdsburg, Rohnert Park, Sebastopol, Sonoma and Windsor. See Resolution: 05-0568; See Joint Powers Agreement; Board Item from 5/8/12.

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$281,429	\$281,429

**County of Sonoma
2012
Fund Balance Report**

Fund Title: FESG
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/040

Purpose:

provide grants to sub recipients for homeless prevention and assistance. funds are committed to projects prior to the start of the fiscal year; fund balance is reserved for the specific projects for which funds were committed and for admin costs.

Restrictions on Use of Fund Balance:

Restricted to general administration and program delivery via grants to local non-profit homeless services agencies.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

24 CFR, Part 576;

 Joint Powers Agreement amongst County and the 7 incorporated jurisdictions of Cloverdale, Cotati, Healdsburg, Rohnert Park, Sebastopol, Sonoma, and Windsor. See Resolution: 05-0568; See Joint Powers Agreement; Board Item from 5/8/12.

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-15,770	\$(15,770)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: FLOOD ELEVATION
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/050

Purpose:

To provide grants to elevate flood-prone structures, particularly in the lower Russian River area.

Restrictions on Use of Fund Balance:

Restricted to assist pre-approved structures at-risk of future riverine flood damage.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

FEMA and CalEMA regulations and program guidebook policy. Resolutions: 97-0320; 97-0321

Annual Growth or Contribution:

The fund balance increases and decreases from year to year depending on how quickly funded projects are completed.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-64,985	\$(64,985)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CALHOME REHAB
Department: COM DEV COMM
Fund/SubFund/Project: 65/120/070

Purpose:

To provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County.

Restrictions on Use of Fund Balance:

Restricted to providing loans to qualified homeowners to complete health and safety modification and repairs to their homes.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

State of California Housing and Community Development Funding Restrictions and local program design.

Annual Growth or Contribution:

The fund increases or decreases based on loan activity

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-74,338	\$-

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SHELTER PLUS CARE
Department: COM DEV COMM
Fund/SubFund/Project: 65/130/010**

Purpose:

To provide rental assistance in connection with supportive services for homeless people with disabilities. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Restrictions on Use of Fund Balance:

Use of funding is restricted to Shelter Plus Care program administration.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

24 CFR Part 582; Resolution: 07-0440

Annual Growth or Contribution:

The fund balance increases or decreases over time as grants are received and the number, size, & income level, and rents charge for assisted households changes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$43,864	\$43,864

**County of Sonoma
2012
Fund Balance Report**

Fund Title: VOUCHERS
Department: COM DEV COMM
Fund/SubFund/Project: 65/130/030

Purpose:

HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.

Restrictions on Use of Fund Balance:

Restricted to use for the Housing Choice Voucher (Section 8) rental assistance program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Housing and Urban Development Funding Regulations. Health and Safety Code sections; 24 CFR Part 982. See Resolutions:

09-0003; 11-0166

Annual Growth or Contribution:

The fund balance increases or decreases over time as grants are received and the number, size, & income level, and rents charge for assisted households changes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,620,656	\$1,380,385

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LMIHAF - SONOMA CITY
Department: COM DEV COMM
Fund/SubFund/Project: 65/140/010

Purpose:

Low-Mod Income Housing Asset Fund for assets transferred from the City of Sonoma by act of law.

Restrictions on Use of Fund Balance:

Loans, grants, and administration of affordable housing programs in specified geographic area.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars

Annual Growth or Contribution:

Unknown, new fund, subject to ongoing legal disputes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-20,695	\$(20,695)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LMIHAF - ROSELAND
Department: COM DEV COMM
Fund/SubFund/Project: 65/140/030

Purpose:

Low-Mod Income Housing Asset Fund for assets transferred from the Roseland RDA by act of law.

Restrictions on Use of Fund Balance:

Loans, grants, and administration of affordable housing programs in specified geographic area.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars

Annual Growth or Contribution:

Unknown, new fund, subject to ongoing legal disputes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$97,080	\$97,080

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LMIHAF - SONOMA VALLEY
Department: COM DEV COMM
Fund/SubFund/Project: 65/140/040

Purpose:

Low-Mod Income Housing Asset Fund for assets transferred from the Springs RDA by act of law.

Restrictions on Use of Fund Balance:

Loans, grants, and administration of affordable housing programs in specified geographic area.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars

Annual Growth or Contribution:

Unknown, new fund, subject to ongoing legal disputes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$543,233	\$543,233

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LMIHAF - RUSSIAN RIVER
Department: COM DEV COMM
Fund/SubFund/Project: 65/140/050

Purpose:

Low-Mod Income Housing Asset fund for assets transferred from the Russian River RDA by act of law.

Restrictions on Use of Fund Balance:

Loans, grants, and administration of affordable housing programs in specified geographic area.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484 and CA Community Redevelopment Law sections related to Low-Mod Housing Dollars

Annual Growth or Contribution:

Unknown, new fund, subject to ongoing legal disputes.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$121,305	\$121,305

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ROSELAND-REDEVELOPMENT
Department: COM DEV COMM
Fund/SubFund/Project: 66/200/010

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,404,764	\$-

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SO VLY-SET ASIDE
Department: COM DEV COMM
Fund/SubFund/Project: 66/210/020**

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 14	\$ 14

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ROSELAND
Department: COM DEV COMM
Fund/SubFund/Project: 81/450/010**

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$244,988	\$244,988

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ROSELAND DEBT SERVICE
Department: COM DEV COMM
Fund/SubFund/Project: 81/450/020**

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$639,148	\$639,148

**County of Sonoma
2012
Fund Balance Report**

Fund Title: ROSELAND UNENCUMBERED LMIHF
Department: COM DEV COMM
Fund/SubFund/Project: 81/450/030

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$262,272	\$262,272

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VALLEY
Department: COM DEV COMM
Fund/SubFund/Project: 81/460/010

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,199,433	\$8,199,433

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VALLEY DEBT SERVICE
Department: COM DEV COMM
Fund/SubFund/Project: 81/460/020

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,305,152	\$1,305,152

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VALLEY UNENCUMBERED LMIHF
Department: COM DEV COMM
Fund/SubFund/Project: 81/460/030

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,833,559	\$2,833,559

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RUSSIAN RIVER
Department: COM DEV COMM
Fund/SubFund/Project: 0/470/010

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,874,465	\$5,874,465

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RUSSIAN RIVER UNENCUMBERED LMIHF
Department: COM DEV COMM
Fund/SubFund/Project: 81/470/020

Purpose:

To close former Sonoma County Community Redevelopment Agency effective 1/31/2012

Restrictions on Use of Fund Balance:

Restricted to enforceable obligations per the State.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ABx1 26, AB1484, CA CRL

Annual Growth or Contribution:

Will decrease as obligations are met.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,002,015	\$1,002,015

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #40 FIRE SERVICES
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/049/100**

Purpose:

For Fire Protection within CSA#40

Restrictions on Use of Fund Balance:

For Fire Protection within CSA#40

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 93-0827/ Prop 13 allocations

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,378,557	\$2,052,493

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #40-FS-DRY CREEK
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/049/200**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 97-0268

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$144,821	\$144,821

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #40-FS-SEA RANCH
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/049/300**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Sea Ranch

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Sea Ranch

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 93-0827

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$321,242	\$237,466

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #40-FS-FITCH MTN
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/049/400**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 93-0827

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$156,456	\$126,006

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #40-FS-WILMAR
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/049/700**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Wilmar

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Wilmar

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 97-0267

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$53,877	\$53,877

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CFD #7-MAYACAMAS
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/084/001**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Mayacamas

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Mayacamas

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 99-1190

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$37,758	\$37,758

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CFD #4-WILMAR
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/082/001**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Wilmar

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Wilmar

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 97-0267

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$10,424	\$10,424

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CFD #5-DRY CREEK
Department: EMERGENCY SVCS
Fund/SubFund/Project: 50/083/001**

Purpose:

For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)

Restrictions on Use of Fund Balance:

For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 97-0268

Annual Growth or Contribution:

Operational fund, limited growth from tax revenues

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$10,832	\$10,832

**County of Sonoma
2012**

Fund Balance Report

Fund Title: IN HOME SUPPORT SERVICES PUBLIC AUTHORITY

Department: HUMAN SERVICES

Fund/SubFund/Project: 50/930/000

Purpose:

Established to be employer of record for in-home supportive services

Restrictions on Use of Fund Balance:

Must be used to provide in-home supportive services

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established under Welfare and Institutions code 12302.25 & Sonoma County Ordinance Article XXIV Sec. 2

Annual Growth or Contribution:

No growth intended to zero out annually. Operational fund.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$453,728	\$ 0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: TC/TR-SONOMA CO LIBRARY-JT PWRS
Department: LIBRARY
Fund/SubFund/Project: 50/950/010

Purpose:

Payment for Services

Restrictions on Use of Fund Balance:

Library Cash Account

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Library Joint Powers Agreement (JPA) requires cash held in County of Sonoma Treasury

Annual Growth or Contribution:

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,050,587	\$4,142,696

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GIFTS & DONATIONS
Department: LIBRARY
Fund/SubFund/Project: 50/950/120

Purpose:

Various Programs & Services

Restrictions on Use of Fund Balance:

Use of funds is designated by the donors

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Library Policy

Annual Growth or Contribution:

Moderate growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$777,524	\$710,624

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LIBRARY & BRANCH PROJECTS
Department: LIBRARY
Fund/SubFund/Project: 50/950/130

Purpose:

Bequest funds to be used for the enrichment of various libraries

Restrictions on Use of Fund Balance:

Some funds are branch specific, others to be used system wide

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Library Policy

Annual Growth or Contribution:

Slow to no growth. Based on donations for specific projects.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,929,381	\$1,863,281

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CROMWELL BEQUEST
Department: LIBRARY
Fund/SubFund/Project: 50/950/140**

Purpose:

Funds to be used for substantial enrichment of the Petaluma Library

Restrictions on Use of Fund Balance:

Funds to be used in the areas of facilities, collections and services

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Library Policy

Annual Growth or Contribution:

Slow to no growth. Based on interest earnings.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$732,477	\$713,477

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WINE LIBRARY
Department: LIBRARY
Fund/SubFund/Project: 50/950/150

Purpose:

Funds to be used for enrichment of the Healdsburg Wine Library

Restrictions on Use of Fund Balance:

Funds provided for books, periodicals, supplies, and resources for the Wine Online project

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Library Policy

Annual Growth or Contribution:

Slow to no growth. Based on donations.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$6,885	\$3,585

**County of Sonoma
2012
Fund Balance Report**

Fund Title: LIBRARY-BUILDING IMPROVEMENT
Department: LIBRARY
Fund/SubFund/Project: 50/950/200

Purpose: Expansion and/or improvement of buildings/facilities

Restrictions on Use of Fund Balance: Funds used for the Sebastopol Library remodel

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Library Policy

Annual Growth or Contribution: No growth. Moneys are transferred into this fund for specific improvement projects.

GASB 54 Classification: Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$79,465	\$10,445

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-SAN-SEA RANCH-Z2
Department: PRMD
Fund/SubFund/Project: 56/006/300

Purpose:

Fund ongoing monitoring, maintenance and inspection of septic waste water treatment systems in Sea Ranch Zone2 serving properties that are not connected to sewer. Operations and management of septic waste water treatment systems

Restrictions on Use of Fund Balance:

Operations and management of septic waste water treatment systems in the zone

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Ordinance 3904 dated August 16, 1988

Annual Growth or Contribution:

Varies, funded by resident charges, expended when appropriate projects and necessities arise.

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$338,810	\$335,692

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-PK-SONOMA VLY
Department: REGIONAL PARKS
Fund/SubFund/Project: 51/035/000**

Purpose:

Offset operational and maintenance expense at five Sonoma Valley Parks.

Restrictions on Use of Fund Balance:

For O & M at Larson, Ernie Smith, Moran Goodman.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

Slow to no growth. Revenues based on property tax receipts.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$288,118	\$250,435

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-PK-SV-ERNIE SMITH
Department: REGIONAL PARKS
Fund/SubFund/Project: 51/035/210

Purpose:

Capital improvements at Ernie Smith

Restrictions on Use of Fund Balance:

Capital Improvements

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

No growth. Fund used to pay for specific capital projects.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-47,340	\$11,570

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-PK-SV-LARSON
Department: REGIONAL PARKS
Fund/SubFund/Project: 51/035/220**

Purpose:

Capital improvements at Larson

Restrictions on Use of Fund Balance:

Capital Improvements

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board of Supervisors

Annual Growth or Contribution:

No discernible growth.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 408	\$ 408

**County of Sonoma
2012**

Fund Balance Report

**Fund Title: SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-
INSTALLMENT PYMTS**

Department: SAPOSD

Fund/SubFund/Project: 50/960/040

Purpose:

Remaining funds after close of installment acquisition.

Restrictions on Use of Fund Balance:

Will be transferred to the Open Space Special Tax Account at year end.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Measure C

Annual Growth or Contribution:

No growth. Revenues are from interest earnings only.

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,564	\$1,564

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SANTA ROSA CREEK SPEC FUND
Department: SAPOSD
Fund/SubFund/Project: 50/960/050**

Purpose:

Remaining funds after close of acquisition.

Restrictions on Use of Fund Balance:

Will be transferred to the Open Space Special Tax Account at year end.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Measure C

Annual Growth or Contribution:

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$49,379	\$49,379

**County of Sonoma
2012**

Fund Balance Report

**Fund Title: SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-
STEWARDSHIP RESERVE**

Department: SAPOSD

Fund/SubFund/Project: 50/960/070

Purpose:

Established prior to June of 1998 for the stewardship of conservation easements and fee lands not yet opened for public recreation, which are held by the District beyond the District's lifespan. This index is for enforcement of CE and fee land management

Restrictions on Use of Fund Balance:

The stewardship of conservation easements and fee lands not yet opened for public recreation, which are held by the District beyond the District's lifespan.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

BOD action on 7/19/05

Annual Growth or Contribution:

Slow growth. Based on interest earnings of fund balance.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$9,032,176	\$9,717,176

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SCAPOSD COOLEY RESERVE
Department: SAPOSD
Fund/SubFund/Project: 50/960/080

Purpose:

Established for public recreational outings on Cooley Ranch. Last transfer from Authority in January 2002. Donation from seller at closing for the purpose of educational outings.

Restrictions on Use of Fund Balance:

Educational field outings on Cooley Ranch in Northern Sonoma County.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Sales agreement with landowner.

Annual Growth or Contribution:

Slow growth. Based on interest earnings of fund balance.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$157,474	\$157,474

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: LAND ACQUISITIONS
Department: SAPOSD
Fund/SubFund/Project: 50/960/100**

Purpose:

The index is for acquisitions using Measure C sales tax revenue. Measure C expired on March 31, 2011.

Restrictions on Use of Fund Balance:

Restricted by Measure C thru March 31, 2011 and now by Measure F.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Measure C, Measure F, Ordinance 5677R

Annual Growth or Contribution:

No growth.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$292,982	\$181,871

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: OSD LAND ACQUISITIONS-MEASURE F
Department: SAPOSD
Fund/SubFund/Project: 50/960/300**

Purpose:

The index was used for land acquisitions using Measure F bond proceeds. Measure F Bond proceeds were exhausted during FY 2009-10.

Restrictions on Use of Fund Balance:

Restricted by Measure C .

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Measure C

Annual Growth or Contribution:

No growth.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$76,354	\$73,654

County of Sonoma
2012

Fund Balance Report

Fund Title: SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-
ACQUISITIONS

Department: SAPOSD

Fund/SubFund/Project: 50/960/010

Purpose:

The purpose of the fund is for District operations and acquisitions.

Restrictions on Use of Fund Balance:

Restricted by Measure F

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Measure F, Ordinance 5677R

Annual Growth or Contribution:

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,961,993	\$2,729,282

**County of Sonoma
2012**

Fund Balance Report

Fund Title: MOORE GRANT-CONSERVATION BENEFITS

Department: SAPOSD

Fund/SubFund/Project: 50/960/090

Purpose:

Began on 12/1/11: The grant is to be used to support an initiative in Sonoma and Santa Cruz Counties that will evaluate the economic benefits of conservation and educate decision-makers and community leaders about these economic benefits in order to enha

Restrictions on Use of Fund Balance:

Grant funds for a conservation valuation program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Funding agreement with the Moore Foundation.

Annual Growth or Contribution:

Moderate growth. Based on interest earnings and donations.

GASB 54 Classification:

Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$738,963	\$-

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GENERAL FUND
Department: SCWA
Fund/SubFund/Project: 52/720/100

Purpose:

Provide for general Agency overhead expenses; all Agency Labor; and ultimate emergency reserve for the Agency. Levels and uses set per Dec 18, 2003 memo to CAO and Auditor-Controller.

Restrictions on Use of Fund Balance:

Property tax allocation is primary source of revenue. Other restrictions only from Agency Charter and general restrictions on uses of government funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Agency Charter - Founding legislation and Government Code. Budget approval, appropriations, adjustments, and agenda items brought to Board of Directors

Annual Growth or Contribution:

Growth dependent on Property Tax Revenues

GASB 54 Classification:

Unassigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,446,987	\$3,742,550

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SONOMA VALLEY-EXP
Department: SCWA
Fund/SubFund/Project: 55/513/200**

Purpose:

expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance:

expansion/improvement of sewer systems & facilities in district

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution:

Fund would temporarily grow if a capital project was being built in Sonoma Valley service area.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,887,713	\$8,664,746

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SUSTAINABILITY-RENEWABLE ENERGY
Department: SCWA
Fund/SubFund/Project: 52/720/800

Purpose:

Investigate and implement renewable energy projects for the Water Agency

Restrictions on Use of Fund Balance:

Property tax allocation transferred to the fund from the Agency General Fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget and Agenda Item / Contract Approval by the Board of Directors

Annual Growth or Contribution:

Fund is dependent on Agency General Fund and will have changes in fund balance based on projects being funded.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$181,226	\$155,823

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RECYCLED WATER FUND
Department: SCWA
Fund/SubFund/Project: 57/740/520**

Purpose:

Transfer from the General Fund. In the past this fund was used to promote recycled water projects.

Restrictions on Use of Fund Balance:

Designated for recycled water projects but could be repurposed

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget approval by Agency Board of Directors.

Annual Growth or Contribution:

Small fund balance maintained

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,949,995	\$1,110,562

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SAN ZONE-PENNGROVE CONST
Department: SCWA
Fund/SubFund/Project: 57/800/300

Purpose:

expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance:

Restricted to construction projects within Penngrove district.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution:

Will depend on projects, but no big projects are anticipated at this time.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$424,251	\$375,351

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SAN ZONE-GEYSERVILLE
Department: SCWA
Fund/SubFund/Project: 57/810/100**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,056,934	\$920,549

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SONOMA VALLEY SAN-GEN
Department: SCWA
Fund/SubFund/Project: 55/513/001**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$70,072,399	\$55,845,104

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SPRING LAKE PARK
Department: SCWA
Fund/SubFund/Project: 52/720/300

Purpose:

Provide for the maintenance, operations, and capital expenses associated with Spring Lake Park. County Parks operates the park and Water Agency owns it as a flood control project.

Restrictions on Use of Fund Balance:

Property taxes, Fees for Services, Concession Revenue for the fund purpose.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Budget approval by Agency Board of Directors.

Annual Growth or Contribution:

The Agency through the flood control zone, owns Spring Lake Park and we pay County Parks to operate it. The fund should be stable at roughly 3 months of expenses per Dec 18, 2003 memo to CAO and Auditor-Controller.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,602,486	\$1,362,052

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WASTE/RECYCLED WATER LOAN
Department: SCWA
Fund/SubFund/Project: 52/720/500

Purpose:

To provide interim financing for Waste/Recycled water projects

Restrictions on Use of Fund Balance:

Used for encumbrances

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Established in FY 98-99 Board approved budget

Annual Growth or Contribution:

In active at this time. If used again it will be funded out of the Agency General Fund.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$579,947	\$583,137

**County of Sonoma
2012
Fund Balance Report**

Fund Title: AGENCY-WATER TRANS SYSTEM
Department: SCWA
Fund/SubFund/Project: 57/750/100

Purpose:

Operate and Maintain the water production and distribution systems. Capital projects associated with the water production and distribution system. Wholesale water charges, sale of hydro-electric power, and bond financing.

Restrictions on Use of Fund Balance:

Collection of all wholesale water charges and transfer of revenue to sub-funds per the Restructured Agreement and purpose of the funds.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$127,322,405	\$116,900,887

**County of Sonoma
2012
Fund Balance Report**

Fund Title: STORAGE FACILITIES
Department: SCWA
Fund/SubFund/Project: 57/750/400

Purpose:

Finance capital projects for Storage Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.

Restrictions on Use of Fund Balance:

Finance capital projects for Storage Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds built up via water sales to fund Storage projects.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$723,711	\$685,916

**County of Sonoma
2012
Fund Balance Report**

Fund Title: EQUIPMENT FUND
Department: SCWA
Fund/SubFund/Project: 60/870/100

Purpose:

Charges for equipment usage. Internal service fund to consolidate and socialize equipment purchases, management overhead, and associated capital project expenditures for equipment used within the Water Agency and its enterprises.

Restrictions on Use of Fund Balance:

Internal service fund designated for equipment usage and charges for the agency and various districts, like a pass through/accounting fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Action established the ISF Equipment Fund.

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,316,957	\$3,657,816

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: FACILITIES FUND
Department: SCWA
Fund/SubFund/Project: 60/870/200**

Purpose:

Charges for facility rents. Internal service fund to consolidate and socialize facility debt service, overhead, maintenance and services purchases, for buildings used used by the Water Agency and its enterprises.

Restrictions on Use of Fund Balance:

Internal service fund designated for facilities costs and charges for the agency and various districts, like a pass through/accounting fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Action establishing the ISF Facilities Fund. Subsequent funding resolutions.

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$19,945,995	\$19,326,659

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: OCCIDENTAL SAN-GEN
Department: SCWA
Fund/SubFund/Project: 55/511/001**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

In most years the O&M costs are greater than revenues and the Agency General Fund supports this fund.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$3,297,860	\$2,770,837

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: OCCIDENTAL SAN-GEN
Department: SCWA
Fund/SubFund/Project: 55/511/001**

Purpose:

These funds were contributed to the District from the Water Agency to fund the District's Conservation Program. This balance is adjusted each year based upon actual conservation expenses incurred by the District offset by any additional Agency contributions.

Restrictions on Use of Fund Balance:

Dedicated to expenses Occidental Districts incurs related to the Conservation Program.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

Fluctuates based on expenses.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$52,969	\$52,969

**County of Sonoma
2012
Fund Balance Report**

Fund Title: OCCIDENTAL-EXP CONST
Department: SCWA
Fund/SubFund/Project: 55/511/100

Purpose:

expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance:

for purpose of fund

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution:

Fund would temporarily grow if a capital project was being built in Occidental service area.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$953,665	\$784,058

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RUSSIAN RIVER SAN-GEN
Department: SCWA
Fund/SubFund/Project: 55/512/001**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$22,737,863	\$16,520,700

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RUSSIAN RIVER EXP
Department: SCWA
Fund/SubFund/Project: 55/512/200**

Purpose: expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance: for purpose of fund

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution: Fund would temporarily grow if a capital project was being built in Russian River service area.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,130,811	\$5,752,262

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SOUTH PARK SAN-GEN
Department: SCWA
Fund/SubFund/Project: 55/514/001**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$15,055,341	\$12,904,653

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SOUTH PARK EXP
Department: SCWA
Fund/SubFund/Project: 55/514/200**

Purpose: expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance: sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution: Fund would temporarily grow if a capital project was being built in South Park service area.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,342,344	\$4,406,080

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 1A LAGUNA MARK
Department: SCWA
Fund/SubFund/Project: 53/730/200**

Purpose: flood control in specified geographic region

Restrictions on Use of Fund Balance: property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Board Ordinance? Prop 13 allocation

Annual Growth or Contribution: The fund goes up and down depending on the cost of projects and timing of permits, etc.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,831,836	\$3,710,377

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 2A PETALUMA
Department: SCWA
Fund/SubFund/Project: 53/730/300**

Purpose: flood control in specified geographic region

Restrictions on Use of Fund Balance: property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Board Ordinance? Prop 13 allocation

Annual Growth or Contribution: The fund goes up and down depending on the cost of projects and timing of permits, etc.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,149,608	\$5,079,957

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 3A VLY MOON
Department: SCWA
Fund/SubFund/Project: 53/730/400**

Purpose: flood control in specified geographic region

Restrictions on Use of Fund Balance: property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Prop 13 allocation

Annual Growth or Contribution:

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,862,841	\$2,003,304

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 5A LOW RUSS RIV
Department: SCWA
Fund/SubFund/Project: 53/730/500**

Purpose:

flood control in specified geographic region

Restrictions on Use of Fund Balance:

property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 13 allocation

Annual Growth or Contribution:

The fund goes up and down depending on the cost of projects and timing of permits, etc.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,071,065	\$1,414,575

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 7A NO COAST
Department: SCWA
Fund/SubFund/Project: 53/730/600**

Purpose: flood control in specified geographic region

Restrictions on Use of Fund Balance:

property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 13 allocation

Annual Growth or Contribution:

The fund goes up and down depending on the cost of projects and timing of permits, etc.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$72,734	\$63,009

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: ZONE 8A SO COAST
Department: SCWA
Fund/SubFund/Project: 53/730/700**

Purpose: flood control in specified geographic region

Restrictions on Use of Fund Balance:

property tax allocation for fund purpose

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Prop 13 allocation

Annual Growth or Contribution:

The fund goes up and down depending on the cost of projects and timing of permits, etc.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,967,921	\$1,772,938

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WARM SPRINGS DAM
Department: SCWA
Fund/SubFund/Project: 53/730/800

Purpose:

operation and maintenance portion of Warm Springs Dam and the Dry Creek channel immediately below the dam for both water supply and flood control

Restrictions on Use of Fund Balance:

O & M expenses for WSD and Dry Creek channel - transfer of tax proceeds to debt service fund

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

voter approved measure for construction and funding of dam

Annual Growth or Contribution:

This fund is not growing. It is paying for the Dry Creek Habitat Restoration projects per the Biological Opinion.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$15,396,356	\$8,051,333

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RUSSIAN RIVER PROJECTS
Department: SCWA
Fund/SubFund/Project: 57/740/510

Purpose:

Charges to Marin Municipal Water and North Marin Water in lieu of property taxes paid by Sonoma County for construction of Warm Springs Dam.

Restrictions on Use of Fund Balance:

Management of the Russian River system flows and related projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements.
 1991 and 1996 Agreements for water with Marin Municipal Water District.
 Budget approval by Board of Directors

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo from Water Agency
 General Manager, Auditor – Controller, and County Administrator.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$268,969	\$(1,224,198)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SR AQUEDUCT CAPITAL
Department: SCWA
Fund/SubFund/Project: 57/750/200**

Purpose:

Financing and prefunding of capital projects associated with the Santa Rosa Aqueduct as defined by the Restructured Agreement.

Restrictions on Use of Fund Balance:

Voluntary charges by the water contractors which receive water from the Santa Rosa Aqueduct for the purpose of the fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,885,357	\$2,434,806

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PETALUMA AQUED CAPITAL
Department: SCWA
Fund/SubFund/Project: 57/750/210

Purpose:

Financing and prefunding of capital projects associated with the Petaluma Aqueduct as defined by the Restructured Agreement.

Restrictions on Use of Fund Balance:

Voluntary charges by the water contractors which receive water from the Petaluma Aqueduct for the purpose of the fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,433,916	\$4,821,928

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA AQUED CAPITAL
Department: SCWA
Fund/SubFund/Project: 57/750/230

Purpose:

Financing and prefunding of capital projects associated with the Sonoma Aqueduct as defined by the Restructured Agreement.

Restrictions on Use of Fund Balance:

Voluntary charges by the water contractors which receive water from the Sonoma Aqueduct for the purpose of the fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds built up depending on funding levels set by water contractors and the eventual application of the funds to a pipeline project.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$176,165	\$249,045

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PIPELINE FACILITIES
Department: SCWA
Fund/SubFund/Project: 57/750/410

Purpose:

Finance capital projects for Pipeline Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund and various Aqueduct Capital Funds, and grants.

Restrictions on Use of Fund Balance:

Restricted for purposes of the bond proceeds, s[pecifically for various aqueduct capital projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Build up and spend down should be nearly simultaneous. Fund balances should only be temporary while construction is in progress.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$4,790,359	\$4,567,613

**County of Sonoma
2012
Fund Balance Report**

Fund Title: COMMON FACILITIES
Department: SCWA
Fund/SubFund/Project: 57/750/420

Purpose:

Finance capital projects for Common Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&M Fund, and grants.

Restrictions on Use of Fund Balance:

Restricted for purposes of the bond proceeds, s[specifically for various capital facilities projects per agreement.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds should only be available during construction of Common Facilities projects.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$18,243,229	\$18,020,483

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: NORTH MARIN WTR DEPOSIT
Department: SCWA
Fund/SubFund/Project: 57/750/510**

Purpose:

North Marin deposit of funds in lieu of participation in debt service for financing Common Facility capital projects

Restrictions on Use of Fund Balance:

North Marin's share of Common Facility construction costs

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$12,690	\$12,775

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WATER MGMT PLANNING
Department: SCWA
Fund/SubFund/Project: 57/750/710

Purpose:

Water sales revenue for fund expenses associated with Water Planning, including the Urban Water Management Plan.

Restrictions on Use of Fund Balance:

Restricted to functions related to the Urban Water Management Plan.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds flowing through this will increase as the next Urban Water Management Plan is worked on in about three years.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$382,248	\$300,369

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WATERSHED PLANNING/RESTORATION
Department: SCWA
Fund/SubFund/Project: 57/750/720

Purpose:

Water sales revenue for fund expenses associated with Watershed Planning and Restoration for which the Water Contractors are responsible, including compliance with parts of the Biological Opinion .

Restrictions on Use of Fund Balance:

Restricted to functions for water contractor work on watershed planning and restoration.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Funds and flows through will increase as water contractors pay for the elements of the Biological Opinion which are their responsibility.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,223,756	\$525,011

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RECYCLED WATER & LOCAL SUPPLY
Department: SCWA
Fund/SubFund/Project: 57/750/730

Purpose:

Water sales revenue for fund expenses associated with development of Recycled Water use programs and improvements to Local Water Supply for which the Water Contractors are responsible.

Restrictions on Use of Fund Balance:

Designated for recycled water projects.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

No increases anticipated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,985,188	\$1,556,057

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RECYCLED WATER & LOCAL SUPPLY
Department: SCWA
Fund/SubFund/Project: 57/750/730

Purpose:

Water sales revenue for fund expenses associated with development of Recycled Water use programs and improvements to Local Water Supply for which the Water Contractors are responsible.

Restrictions on Use of Fund Balance:

Projects specific to use of revenues from Town of Windsor for directly diverted water

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements.
 Budget approval by Board of Directors

Annual Growth or Contribution:

No increases anticipated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$116,488	\$116,488

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: WATER CONSERVATION
Department: SCWA
Fund/SubFund/Project: 57/750/740**

Purpose:

Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.

Restrictions on Use of Fund Balance:

Designated to fund conservation projects with water contractors.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements. 1991 and 1996 Agreements for water with Marin Municipal Water District. Budget approval by Board of Directors

Annual Growth or Contribution:

Temporary increases may occur if water contractors start making payments ahead of when they do projects.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$111,075	\$31,943

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: WATER CONSERVATION
Department: SCWA
Fund/SubFund/Project: 57/750/740**

Purpose:

Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.

Restrictions on Use of Fund Balance:

Projects specific to use of revenues from Town of Windsor for directly diverted water

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Restructured Agreement for Water Supply and its predecessor agreements.
Budget approval by Board of Directors

Annual Growth or Contribution:

No increases anticipated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$329,803	\$329,803

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SAN ZONE 1-SEA RANCH
Department: SCWA
Fund/SubFund/Project: 57/780/100**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$908,042	\$757,649

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SAN ZONE 1-SEA RANCH CONST
Department: SCWA
Fund/SubFund/Project: 57/780/300

Purpose: expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance: Restricted to construction projects within Sea Ranch district.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution:

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$143,045	\$143,595

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SAN ZONE-PENNGROVE
Department: SCWA
Fund/SubFund/Project: 57/800/100**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo from to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,261,355	\$1,097,668

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SAN ZONE-GEYSERVILLE CONST
Department: SCWA
Fund/SubFund/Project: 57/810/300

Purpose:

expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance:

Restricted to construction projects within Geyserville district.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution:

Will depend on projects, but no big projects are anticipated at this time.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$316,331	\$257,431

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SAN ZONE-A.L.W.
Department: SCWA
Fund/SubFund/Project: 57/820/100**

Purpose:

collection treatment and disposal of effluent in geographic region

Restrictions on Use of Fund Balance:

sewer service and related in the specified area

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

user fee by ordinance

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$21,398,721	\$20,281,047

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SAN ZONE-A.L.W. CONST
Department: SCWA
Fund/SubFund/Project: 57/820/300

Purpose: expansion/improvement of sewer systems & facilities

Restrictions on Use of Fund Balance: Restricted to construction projects within ALW district.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: ab1600 - connection fees charged must be used only for the system improvements

Annual Growth or Contribution: Will depend on projects, but no big projects are anticipated at this time.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$759,567	\$629,527

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: FACILITIES FUND
Department: SCWA
Fund/SubFund/Project: 60/870/200**

Purpose:

Accumulation of resources for balloon payment on capital lease due in FY 15-16

Restrictions on Use of Fund Balance:

Should be used for balloon payment on capital lease due in FY 15-16 or will create liability

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

internal decision incorporated in Budget Approval by Board

Annual Growth or Contribution:

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,671,000	\$1,671,000

**County of Sonoma
2012
Fund Balance Report**

Fund Title: POWER RESOURCES
Department: SCWA
Fund/SubFund/Project: 60/870/400

Purpose:

Internal service fund to consolidate and socialize all electrical power purchases, management overhead, and associated capital project expenditures for power used within the Water Agency and its enterprises.

Restrictions on Use of Fund Balance:

Internal service fund designated for power costs and charges for the agency and various districts, like a pass through/accounting fund.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Board Action #4 July 15, 2008 establishing the ISF Power Fund. Subsequent funding resolutions.

Annual Growth or Contribution:

Fund balance reserve target set by Dec 18, 2003 memo to CAO and Auditor-Controller. While this fund was not contemplated at the time of the memo, the rationale applies and the guideline has been adopted.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,494,583	\$7,942,711

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RUSSIAN RIVER BONDS
Department: SCWA
Fund/SubFund/Project: 55/512/301**

Purpose: accumulate and disburse funds for repayment of 1979 general obligation bonds

Restrictions on Use of Fund Balance: debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: voter approved general obligation bond

Annual Growth or Contribution: Only used to pay debt service. No growth expected.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-670,759	\$(537,011)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RUSSIAN RIVER REV BONDS
Department: SCWA
Fund/SubFund/Project: 55/512/300

Purpose:

accumulate and disburse funds for repayment of 1981 revenue bonds

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

bond documents and approval by the Board of Directors

Annual Growth or Contribution:

Only used to pay debt service. No growth expected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-415,135	\$(334,035)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RUSS RIV REV BDS-RES
Department: SCWA
Fund/SubFund/Project: 55/512/350**

Purpose: required reserve per State funding agreement

Restrictions on Use of Fund Balance: required reserve

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: State loan agreement

Annual Growth or Contribution: No growth expected once 1 year of debt service has been accumulated.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$121,250	\$121,250

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RUSS RIVER-ST LOAN RESERVE
Department: SCWA
Fund/SubFund/Project: 55/512/410**

Purpose:

required reserve per loan documents with State Water Resources Control Board

Restrictions on Use of Fund Balance:

required reserve

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

loan agreement

Annual Growth or Contribution:

No growth expected once 1 year of debt service has been accumulated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$127,200	\$127,943

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VLY-OUTFALL LINE
Department: SCWA
Fund/SubFund/Project: 55/513/211

Purpose:

payment of State loan which financed construction of the SV outfall line

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

bond documents and approval by the Board of Directors

Annual Growth or Contribution:

Only used to pay debt service. No growth expected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-123,847	\$(77,944)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SONOMA VLY-GLEN ELLEN BDS
Department: SCWA
Fund/SubFund/Project: 55/513/304**

Purpose:

Accumulate and disburse funds for payment of general obligation bonds

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

voter approved general obligation bond

Annual Growth or Contribution:

Only used to pay debt service. No growth expected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-57,578	\$(42,602)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VLY-1998 REV BONDS
Department: SCWA
Fund/SubFund/Project: 55/513/305

Purpose:

Accumulate and disburse funds for payment of 1998 and 2005 revenue bonds

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

bond documents and approval by the Board of Directors

Annual Growth or Contribution:

Only used to pay debt service. No growth expected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-10,309,236	\$(15,706,587)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SONOMA VLY-SRF LOAN
Department: SCWA
Fund/SubFund/Project: 55/513/410**

Purpose:

payment of State loan which financed tertiary treatment upgrades at SV treatment plant

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

bond documents and approval by the Board of Directors

Annual Growth or Contribution:

Only used to pay debt service. No growth expected.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-5,388,599	\$(5,079,905)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VLY-SRF LOAN RESERVE
Department: SCWA
Fund/SubFund/Project: 55/513/420

Purpose: accumulation of required loan reserve amount

Restrictions on Use of Fund Balance: debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: loan agreement

Annual Growth or Contribution: No growth expected once 1 year of debt service has been accumulated.

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$178,536	\$214,455

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA VLY-ST LOAN RESERVE
Department: SCWA
Fund/SubFund/Project: 55/513/430

Purpose:

required reserve per loan documents with State Water Resources Control Board

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

loan agreement

Annual Growth or Contribution:

No growth expected once 1 year of debt service has been accumulated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$150,492	\$375,830

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SOUTH PARK SAN-2000 REV BDS
Department: SCWA
Fund/SubFund/Project: 55/514/300**

Purpose:

accumulate and disburse funds for payment of 2005 refunding revenue bonds

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

loan agreement

Annual Growth or Contribution:

No growth expected once 1 year of debt service has been accumulated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-2,111,030	\$(5,660,525)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WARM SPRINGS DAM DEBT SERVICE
Department: SCWA
Fund/SubFund/Project: 54/740/200

Purpose:

debt service for funding of Warm Springs Dam payments to US Army Corp of Engineers

Restrictions on Use of Fund Balance:

debt service to USACE

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

voter approved measure for construction and financing of Warm Springs Dam

Annual Growth or Contribution:

Fund is declining over time as the USACE is paid for WSD

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$79,152,765	\$72,908,442

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SCWA-ST DWR-DEBT CX107
Department: SCWA
Fund/SubFund/Project: 57/750/430

Purpose:

Water sales revenue. Debt service for State Loan for Collector 6

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Loan agreement

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-12,283,254	\$(17,923,328)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SCWA-ST DWR-RES CX107
Department: SCWA
Fund/SubFund/Project: 57/750/440**

Purpose:

accumulation of required loan reserve amount

Restrictions on Use of Fund Balance:

Required reserves

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Loan agreement

Annual Growth or Contribution:

Only to the required 1 year annual debt service.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,111,730	\$1,235,857

**County of Sonoma
2012
Fund Balance Report**

Fund Title: COMMON FACILITIES REV BONDS
Department: SCWA
Fund/SubFund/Project: 57/750/450

Purpose:

Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Bond terms

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-4,537,580	\$(4,740,228)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: STORAGE FACILITIES REV BONDS

Department: SCWA

Fund/SubFund/Project: 57/750/460

Purpose:

Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Bond terms

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(3,140,261)	\$(3,239,608)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SONOMA AQUEDUCT REV BONDS
Department: SCWA
Fund/SubFund/Project: 57/750/470

Purpose:

Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Bond terms

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$-2,414,292	\$(2,629,158)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: STORAGE FACILITIES REV BD 2006
Department: SCWA
Fund/SubFund/Project: 57/750/480**

Purpose:

Water sales revenue for 2006 Revenue Bond debt service.

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Bond terms

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(4,411,486)	\$(4,824,449)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: COMMON FACILITIES REV BD 2006

Department: SCWA

Fund/SubFund/Project: 57/750/490

Purpose:

Water sales revenue for 2006 Revenue Bond debt service.

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Bond terms

Annual Growth or Contribution:

No significant build up of fund balance.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(4,180,103)	\$(4,352,067)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SAN ZONE-PENNGROVE BONDS

Department: SCWA

Fund/SubFund/Project: 57/800/200

Purpose:

accumulate and disburse funds for repayment of general obligation bonds

Restrictions on Use of Fund Balance:

debt service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

voter approved general obligation bond

Annual Growth or Contribution:

No increases anticipated.

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(79,438)	\$(66,215)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: 2005-1 SCWA ACQUISITION FUND
Department: SCWA
Fund/SubFund/Project: 60/870/300

Purpose:

distribute proceeds of lease funding of photovoltaic system @ 404 Aviation Blvd

Restrictions on Use of Fund Balance:

distribute proceeds for construction - unused amounts to be returned as additional principal payment

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Master Lease and custodian agreements

Annual Growth or Contribution:

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,566	\$1,566

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-COMMUNITY PROGRAMS FUND

Department: TPW

Fund/SubFund/Project: 50/045/300

Purpose:

This fund was created by the Board as a mechanism to address community concerns related to air pollution. Its revenues derive from penalties assessed against facilities that have violated District regulations, and from grants.

Restrictions on Use of Fund Balance:

Funds may be used to measure or otherwise study air pollution in communities, and to implement projects to mitigate the impacts of air pollution on communities.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited accumulation for projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$178,386	\$149,393

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: RIO NIDO GHAD
Department: TPW
Fund/SubFund/Project: 50/043/000**

Purpose: Geological Hazardous Abatement Dist. Improv-Maint

Restrictions on Use of Fund Balance: Yes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Resolution 99-0418

Annual Growth or Contribution: Original funding deposit, now interest only, limited growth

GASB 54 Classification: Committed

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$108,626	\$99,274

County of Sonoma
2012

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT

Department: TPW

Fund/SubFund/Project: 50/045/000

Purpose:

Petty cash

Restrictions on Use of Fund Balance:

Petty cash to be used for small misc. purchases

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

None

Annual Growth or Contribution:

This fund is maintained at \$200 and replenished to that level as necessary.

GASB 54 Classification:

Assigned

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 200	\$ 200

County of Sonoma
2012

Fund Balance Report

Fund Title: CANON MANOR MAINT/OPERATIONS

Department: TPW

Fund/SubFund/Project: 50/097/000

Purpose:

Road Maint. /Operations-Private Roads

Restrictions on Use of Fund Balance:

Yes

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Fee Assessment per parcel Reso. 01-1318 and O/M Fund Establishment Reso. 09-0534

Annual Growth or Contribution:

limited growth from property assessments only

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$518,441	\$518,441

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-LIGHT-ROSELAND
Department: TPW
Fund/SubFund/Project: 51/003/000**

Purpose:

Lighting District

Restrictions on Use of Fund Balance:

lighting maintenance in Roseland area district

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$156,244	\$124,547

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-LIGHT-MEADOWLARK
Department: TPW
Fund/SubFund/Project: 51/004/000

Purpose:

Lighting Assessment District

Restrictions on Use of Fund Balance:

lighting maintenance in Meadowlark area district

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Lighting & Landscaping Act of 1972-Streets & Highway Code 22500 and following, Resolution 05-0266

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$16,991	\$17,212

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-FITCH MTN
Department: TPW
Fund/SubFund/Project: 56/024/001**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Fitch Mountain Water District Maintenance

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 76-54579 created CSA#24 Fitch Mountain. Resolution 93-1589 reorganized CSA#24 into CSA#41

Annual Growth or Contribution:

limited growth from water sales for operational costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,163,157	\$2,069,118

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-FITCH MTN-D.S.
Department: TPW
Fund/SubFund/Project: 56/024/400**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Fitch Mountain Water District Debt Service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-0267 approved a State Water Resources loan and grant to acquire and rehabilitate the Fitch Mountain Water System

Annual Growth or Contribution:

Assessments and liability for debt service

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(792,012)	\$(700,123)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-FITCH MTN-CONST
Department: TPW
Fund/SubFund/Project: 56/024/200

Purpose:

Water District

Restrictions on Use of Fund Balance:

Fitch Mountain Water District Construction

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-0267 approved a State Water Resources loan and grant to acquire and rehabilitate the Fitch Mountain Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$7,193	\$7,253

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-FITCH MTN-RES
Department: TPW
Fund/SubFund/Project: 56/024/500**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Fitch Mountain Water District Reserve Fund

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-0267 approved a State Water Resources loan and grant to acquire and rehabilitate the Fitch Mountain Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$127,574	\$127,574

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-LIGHT-A.L.W.-ZN 5
Department: TPW
Fund/SubFund/Project: 51/031/310**

Purpose:

Lighting District

Restrictions on Use of Fund Balance:

lighting maintenance in Airport Larkfield Wikiup Zone 5

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(6,172)	\$(16,048)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-SALMON CRK
Department: TPW
Fund/SubFund/Project: 56/032/001

Purpose:

Water District

Restrictions on Use of Fund Balance:

Salmon Creek Water District Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 86-2264 created CSA#32 Salmon Creek. Resolution 93-1589 reorganized CSA#32 into CSA#41

Annual Growth or Contribution:

limited growth from water sales for operational costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$681,851	\$646,422

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-SALMON CRK D.S.
Department: TPW
Fund/SubFund/Project: 56/032/400**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Salmon Creek Water District Debt Service

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-1312 accepted a loan and grant from the State Dept of Water Resources to acquire and rehabilitate the Salmon Creek Water System

Annual Growth or Contribution:

Assessments and liability for debt service

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(138,770)	\$(113,901)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-SALMON CRK-CONST
Department: TPW
Fund/SubFund/Project: 56/032/200

Purpose:

Water District

Restrictions on Use of Fund Balance:

Salmon Creek Water District Construction

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-1312 accepted a loan and grant from the State Dept of Water Resources to acquire and rehabilitate the Salmon Creek Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$57,811	\$53,912

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-SALMON CRK-RES
Department: TPW
Fund/SubFund/Project: 56/032/500**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Salmon Creek Water District Reserve

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-1312 accepted a loan and grant from the State Dept of Water Resources to acquire and rehabilitate the Salmon Creek Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$32,536	\$32,536

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-FREESTONE
Department: TPW
Fund/SubFund/Project: 56/033/001

Purpose:

Water District

Restrictions on Use of Fund Balance:

Freestone Water District Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 87-2087 created CSA#33 Freestone. Resolution 93-1589 reorganized CSA#33 into CSA#41

Annual Growth or Contribution:

limited growth from water sales for operational costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$380,977	\$378,493

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-FREESTONE-D.S.
Department: TPW
Fund/SubFund/Project: 56/033/400**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Freestone loan was defeased in 11-12

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Counsel in researching whether funds will be transferred to Freestone Operations or returned to the taxpayer

Annual Growth or Contribution:

Assessments and liability for debt service

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$21,615	\$4,116

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-FREESTONE-CONST
Department: TPW
Fund/SubFund/Project: 56/033/200

Purpose:

Water District

Restrictions on Use of Fund Balance:

Freestone Water District Construction

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 90-1797 approved loan and grant from the State Water Resources Dept to rehabilitate Freestone Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$ 7	\$ 7

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-FREESTONE-RES
Department: TPW
Fund/SubFund/Project: 56/033/500

Purpose:

Water District

Restrictions on Use of Fund Balance:

Freestone loan was defeased in 11-12

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Counsel in researching whether funds will be transferred to Freestone Operations or returned to the taxpayer

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,284	\$(0)

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-JENNER
Department: TPW
Fund/SubFund/Project: 56/034/001**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Operations

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 88-0970 created CSA#34 Jenner. Resolution 93-1589 reorganized CSA#34 into CSA#41

Annual Growth or Contribution:

limited growth from water sales for operational costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,200,857	\$1,145,551

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-JENNER-D.S. FUND #2
Department: TPW
Fund/SubFund/Project: 56/034/410

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Debt Service 2 payments

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 07-0920 approved a loan with the Safe Drinking Water State Revolving fund

Annual Growth or Contribution:

Assessments and liability for debt service

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(101,398)	\$(96,704)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-JENNER-RESERVE FUND #2
Department: TPW
Fund/SubFund/Project: 56/034/510

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Reserve 2 to be held until loan defeasance

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 07-0920 approved a loan with the Safe Drinking Water State Revolving fund

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,280	\$3,033

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-JENNER-D.S.
Department: TPW
Fund/SubFund/Project: 56/034/400**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Debt Service payments

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 89-1327 approved a grant and loan under the 1984 State Safe Drinking Water Bond Act to acquire and rehabilitate the Jenner Water System

Annual Growth or Contribution:

Assessments and liability for debt service

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$(336,456)	\$(295,316)

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CSA #41-WAT-JENNER-CONST
Department: TPW
Fund/SubFund/Project: 56/034/200

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Construction

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 89-1327 approved a grant and loan under the 1984 State Safe Drinking Water Bond Act to acquire and rehabilitate the Jenner Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$10,924	\$10,924

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-WAT-JENNER-RES
Department: TPW
Fund/SubFund/Project: 56/034/500**

Purpose:

Water District

Restrictions on Use of Fund Balance:

Jenner Water District Reserve to be held until loan defeasance

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 89-1327 approved a grant and loan under the 1984 State Safe Drinking Water Bond Act to acquire and rehabilitate the Jenner Water System

Annual Growth or Contribution:

limited growth for occasional projects

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$52,571	\$52,571

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: CSA #41-LIGHT-ABC
Department: TPW
Fund/SubFund/Project: 51/036/010**

Purpose:

Lighting District

Restrictions on Use of Fund Balance:

lighting maintenance in Airport Business Center

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$71,188	\$67,804

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: SO SR LIGHT/LANDSCAPING
Department: TPW
Fund/SubFund/Project: 55/610/010**

Purpose:

Lighting District

Restrictions on Use of Fund Balance:

lighting maintenance

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Resolution 91-1016 formed district, Resolution 93-0969 levied assessment pursuant to Landscaping & Lighting Act of 1972

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$97,246	\$93,090

**County of Sonoma
2012
Fund Balance Report**

Fund Title: BELMONT TERRACE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/060/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Belmont Terrace

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$39,827	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CARMET LTG DIST
Department: TPW
Fund/SubFund/Project: 50/062/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Carmet

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$106,861	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: CINNABAR LTG DIST
Department: TPW
Fund/SubFund/Project: 50/063/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Cinnabar

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$160,725	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: COUNTRYSIDE MANOR LTG DIST
Department: TPW
Fund/SubFund/Project: 50/064/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Countryside Manor

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$13,259	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: FORESTVILLE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/065/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Forestville

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$161,668	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GEYSERVILLE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/066/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Geyserville

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$99,658	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GRATON LTG DIST
Department: TPW
Fund/SubFund/Project: 50/067/000

Purpose: Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance: lighting maintenance in Graton

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution: limited growth from property taxes for operations and replacement costs

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$300,266	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GUERNEVILLE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/068/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Guerneville, purchase order encumbrance

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,835	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: GUERNEVILLE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/068/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Guerneville

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,064,830	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: JENNER LTG DIST
Department: TPW
Fund/SubFund/Project: 50/069/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Jenner

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$200,674	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MADRONE ACRES LTG DIST
Department: TPW
Fund/SubFund/Project: 50/070/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Madrone Acres

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$195,355	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: MONTE RIO LTG DIST
Department: TPW
Fund/SubFund/Project: 50/071/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Monte Rio

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$283,770	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PACIFIC VIEW LTG DIST
Department: TPW
Fund/SubFund/Project: 50/072/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Pacific View

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$5,532	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: PENNGROVE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/073/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Penngrove

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$181,179	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: RIO NIDO LTG DIST
Department: TPW
Fund/SubFund/Project: 50/074/000

Purpose: Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance: lighting maintenance in Rio Nido

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy: Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution: limited growth from property taxes for operations and replacement costs

GASB 54 Classification: Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$492,758	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SOUTH PARK LTG DIST
Department: TPW
Fund/SubFund/Project: 50/075/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in South Park

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$36,438	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: SUMMER HOME PARK LTG DIST
Department: TPW
Fund/SubFund/Project: 50/077/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Summer Home Park

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$60,256	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: VALLEY MOON LTG DIST
Department: TPW
Fund/SubFund/Project: 50/078/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Valley of the Moon

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$2,514,119	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WEST SIDE LTG DIST
Department: TPW
Fund/SubFund/Project: 50/079/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in West Side

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$8,065	\$0

**County of Sonoma
2012
Fund Balance Report**

Fund Title: WOODSIDE CLUB LTG DIST
Department: TPW
Fund/SubFund/Project: 50/080/000

Purpose:

Lighting Maintenance - Consolidated into one CSA in FY 11-12

Restrictions on Use of Fund Balance:

lighting maintenance in Wordside Club

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Streets & Highway Code 19180.1, Ordinance 2639

Annual Growth or Contribution:

limited growth from property taxes for operations and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$49,997	\$0

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT

Department: TPW

Fund/SubFund/Project: 50/045/000

Purpose:

This is the District's operational fund, out of which the majority of air district programs are implemented, including costs for personnel, facilities, and materials.

Restrictions on Use of Fund Balance:

Revenue is derived from permit fees, state grants and special programs, and state reimbursements. Funds are restricted to NSCAPCD programs.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited growth from taxes and air quality permit fees, operational fund

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$1,178,859	\$989,361

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-VPMP

Department: TPW

Fund/SubFund/Project: 50/045/010

Purpose:

This fund supports the District's air monitoring program for smog and particle pollution, and provides grants for projects that reduce motor vehicle related emissions, consistent with state guidelines.

Restrictions on Use of Fund Balance:

Funds are restricted to programs specifically for vehicle pollution mitigation. It is funded through a \$4 surcharge on motor vehicle registration for specified purposes.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited growth from state funds, interest and air quality permit fees, operational fund

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$821,946	\$582,385

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-DMV MOYER FUND

Department: TPW

Fund/SubFund/Project: 50/045/040

Purpose:

This is a single-purpose fund, revenues derive from a \$2 surcharge on motor vehicle registration to fund reductions in emissions from eligible heavy-duty diesel engines.

Restrictions on Use of Fund Balance:

Funds restricted to programs that focus on reductions in emissions from heavy duty diesel engines.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited growth from state funds and interest, operational fund

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$597,457	\$528,486

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-CARL MOYER FUND

Department: TPW

Fund/SubFund/Project: 50/045/050

Purpose:

This is a single-purpose fund, revenues derive from State grants to fund reductions in emissions from eligible heavy-duty diesel engines.

Restrictions on Use of Fund Balance:

Funds restricted to programs that focus on reductions in emissions from heavy duty diesel engines.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited growth from state funds and interest, operational fund

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$163,370	\$4,871

**County of Sonoma
2012**

Fund Balance Report

Fund Title: NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-GAMP

Department: TPW

Fund/SubFund/Project: 50/045/100

Purpose:

This is a single-purpose fund that supports the air monitoring network in the Geysers.

Restrictions on Use of Fund Balance:

Funds restricted to the monitoring of the Geysers.

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Federal Clean Air Act and California Health and Safety Code

Annual Growth or Contribution:

Limited growth from monitoring fees and interest, operational fund

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$183,030	\$145,906

**County of Sonoma
2012
Fund Balance Report**

Fund Title: BITTNER LN PERM RD
Department: TPW
Fund/SubFund/Project: 50/090/000

Purpose:

Road maintenance on non-county road

Restrictions on Use of Fund Balance:

road maintenance on Bittner Lane

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Street & Hwy code 1160-1197, Resolution 00360-1

Annual Growth or Contribution:

limited growth from property taxes for maintenance and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$11,744	\$10,314

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: MILL CREEK LN PERM RD
Department: TPW
Fund/SubFund/Project: 50/091/000**

Purpose:

Road maintenance on non-county road

Restrictions on Use of Fund Balance:

road maintenance on Mill Creek Lane

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Street & Hwy code 1160-1197, Resolution 11069-1

Annual Growth or Contribution:

limited growth from property taxes for maintenance and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$96,843	\$99,399

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: MIRABEL HEIGHTS PERM RD
Department: TPW
Fund/SubFund/Project: 50/092/000**

Purpose:

Road maintenance on non-county road

Restrictions on Use of Fund Balance:

road maintenance on Mirabel Heights

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Street & Hwy code 1160-1197, Resolution 21665

Annual Growth or Contribution:

limited growth from property taxes for maintenance and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$12,844	\$10,948

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: MONTE ROSA DIV #1 PERM RD
Department: TPW
Fund/SubFund/Project: 50/093/000**

Purpose:

Road maintenance on non-county road

Restrictions on Use of Fund Balance:

road maintenance in Monte Rosa Division #1

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Street & Hwy code 1160-1197, Resolution 19850

Annual Growth or Contribution:

limited growth from property taxes for maintenance and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$16,093	\$14,666

**County of Sonoma
2012
Fund Balance Report**

**Fund Title: PEAKS PIKE PERM RD
Department: TPW
Fund/SubFund/Project: 50/094/000**

Purpose:

Road maintenance on non-county road

Restrictions on Use of Fund Balance:

road maintenance on Peaks Pike Rd

Legal Authority for Restrictions Statute/Ordinance/Resolution/Policy:

Street & Hwy code 1160-1197, Resolution 16402

Annual Growth or Contribution:

limited growth from property taxes for maintenance and replacement costs

GASB 54 Classification:

Restricted

Available Fund Balances

06/30/2012 – Beginning Balance	06/30/2013 – Ending Balance
\$18,867	\$14,498

Exhibit F



SONOMA COUNTY FINANCIAL POLICIES FOR FY 12-13 BUDGET DEVELOPMENT

The adopted financial policies should include any approved direction with respect to the uses of the specified funds. Suggested language has been included and highlighted below in the full financial policies document approved by the Board each year. This document will be updated to reflect Board direction received in the workshop and published in the budget.

Balanced Budget

- The budget must balance resources with expenditure appropriations. The County must live within its own means and avoid disturbing other local jurisdictions' revenue sources to resolve its deficiencies. Furthermore, any deviation from a balanced budget is not permitted by the California State Government Code, which states: "In the recommended and adopted budgets the budgetary requirements shall equal the available financing" (Government Code §29009).
- All County departments/agencies must submit recommended options for reducing their net county costs as part of their annual budget submittal. These reduction options will be the primary source for balancing the County Administrator's recommended budget as submitted to the Board of Supervisors during difficult financial times. Reduction options will be accompanied by each department's analysis of the impact on services. Depending upon state budgetary impacts on Sonoma County, additional reductions may be requested from the County departments.
- County departments and agencies will receive monthly reports that compare actual revenues and expenditures to budget. Mid-year and third quarter reports of actual revenues and expenditures, with projections for the remainder of the year compared to budget, will be submitted by departments to the County Administrator, and on to the Board with recommendations, if necessary, for budget adjustments.

Long Range Planning

- Annual budgets will not be increased or changed to the point that ongoing operating costs become overly reliant on cyclical or unreliable one-time revenues.
- Annual budgets will be compiled with long-term sustainability in mind, except as part of a Board approved plan in response to unilateral state budgeting actions that may include reducing costs, over a specified number of years, to within available ongoing revenues.
- Proposed new services, public facilities, significant technological changes, and major strategy changes should/will be analyzed for their long term impacts on operations, funding, liability and maintenance before seeking Board approval. New programs or services will generally not be recommended unless they further Strategic Plan goals, objectives, or strategies; are provided with a reliable funding stream sufficient to finance their costs; and the Board can be assured that the County can control both the quality and level of services provided.
- The County Administrator's Office, in conjunction with the County Auditor-Controller, will submit a multi-year financial projection and solicit budget policy direction prior to compiling the Recommended Budget.
- Budget growth will be based on 3 to 5 year projections of revenues to anticipate and minimize short-term fluctuations in revenues.
- One-time funding sources (i.e. fund balance, cyclical increases to revenues, grants) will be used to fund one-time expenditures (i.e. fixed assets, infrastructure, grant programs, Economic Uncertainty Reserves, and special one-time needs programs). An exception to this policy will be when reducing ongoing costs in accordance with a Board approved multi-year plan to reach a new reduced ongoing financing base as a result of state budgetary action. This plan will be called out separately in the budget message.

Minimum Fund Balance Policies

- Sonoma County will create and maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Funds will be assigned and balances will be maintained to finance anticipated future one-time expenditure needs and to allow time for the County to respond to major actions of the State of California that materially affect the County's financial position. Consistent with best practice recommendations from the Government Finance Officers Association of the United States and Canada, the County will strive to maintain total General Fund discretionary reserves equal to 5%-15% of annual General Fund operating revenues. This range will be further subdivided into "traffic light" increments where 5-10% represents the red light signaling that no further use of reserves should be made except in dire emergencies or where almost immediate replenishment is assured. Further, priority should be given to increase reserve levels. The 10-15% increment of the range represents the yellow light signaling that caution should be exercised in the use of reserves and only for one-time costs. In addition, consideration should be given to increase reserve levels should resources become available. Above 15%, a green light is given, adequate reserve levels have been achieved. Additional resources need not be set aside at this time for economic uncertainties but used to further other Board goals.
- Fund balance, created as a result of actual revenue and expenditure deviations from the budget, will be used to achieve and maintain the County's reserve goals and to balance the next year's budget. Reliance upon fund balance for budget balancing will be managed judiciously, taking into account its volatility and past actual activity.
- The Tax Loss Reserve Fund (TLRF) shall maintain as a restricted reserve an amount equal to 2% of the levy. The County Administrator in conjunction with the Auditor-Controller-Treasurer-Tax Collector may recommend the use of funds in excess of the established reserve to the Board of Supervisors for the purpose of balancing the budget.
- Tobacco Securitization Proceeds shall be maintained in two separate funds. The first shall contain the portion of the proceeds to be used only for capital improvements and shall be used for those improvements that exceed the normal level of repair and replacement needed to maintain county facilities with a high priority for funding completion of the Americans with Disabilities Act Transition projects. The second shall contain the portion of the proceeds that, once de-allocated, can be used for general government purposes. Given the one-time nature of these funds, the latter shall only be used for one-time investments as opposed to financing any on-going operating costs.
- Refuse Franchise Fees shall be accounted for in the same manner as other franchise fees in the County General Fund. They shall be recorded in a separate account in order to ensure that any fund balance does not roll into County General Fund carryover balance at year-end so that the County can designate use of the funds for solid waste obligations, roads preservation, and other Board priorities. If used for road preservation, these funds are not intended to supplant on-going County General Fund contributions nor are they intended to increase any external maintenance of effort requirements imposed by outside funding sources but may be used to satisfy previously established maintenance of effort levels.
- Tribal Development Impact Mitigation Funds shall be accounted for separately so that when budgeting only those monies received in the current year shall be relied upon for financing costs in the coming budget. The Board shall make a determination, as new tribal developments occur, on the best uses of these funds to mitigate impacts and maintain the high quality of life in the surrounding or affected communities.

Fund Balance Classifications

- Effective beginning in FY 2011-12, the three fund balance classifications previously used for accounting and tracking of reserved, designated and unreserved/undesignated balances will be replaced with five new categories: nonspendable, restricted, committed, assigned and unassigned. These changes are based on the Government Accounting Standards Board (GASB) statement #54, issued to improve the usefulness and understandability of governmental fund balance information. The statement provides more clearly defined categories to make the nature and extent of the constraints

placed on a government's fund balance more transparent. The statement only impacts governmental fund types (General, Special Revenue, Capital Projects and Debt Service). The following more clearly defines the new fund balance classifications and examples of fund balance amounts that would generally be reported within these classifications.

- **Nonspendable Fund Balance** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Examples include Inventory, prepaid amounts, long-term accounts receivable and any other amounts that are not expected to be converted to cash.
- **Restricted Fund Balance** – amounts are restricted by external parties (i.e. creditors, grantors, contributors or laws/regulations of other governments) or restricted by law through constitutional provisions or enabling legislation. The majority of the County's Special Revenue Funds (i.e. Health & Human Services, Child Support Services, Road Fund, etc.) and Debt Service Funds have restricted fund balances.
- **Committed Fund Balance** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. An example of committed fund balance is the Board of Supervisors' commitment to use 75% of Transient Occupancy Tax (TOT) revenues to provide funding to promote county economic development and tourism.
- **Assigned Fund Balance** – amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed. Assigned fund balance can also be used to eliminate the projected budgetary deficit in the subsequent year's budget. The intent can be expressed by a) the governing body itself or b) a body or official to which the governing body has delegated the authority. General Fund carryover fund balance, Accumulated Capital Outlay (ACO) funds and Capital Project Funds are examples of balances that can be assigned for specific purposes.
- **Unassigned Fund Balance** – a residual classification for the general fund. The total fund balance less restricted, committed or assigned equals unassigned fund balance. The general fund is the only fund that should report a positive unassigned fund balance amount. A negative fund balance is possible in other governmental funds. Examples of unassigned fund balance include the general reserve fund and other discretionary general fund economic uncertainty funds.

Asset Inventory/Protection

- Sonoma County will regularly assess the condition of its assets that support delivery of County services (i.e. public facilities, infrastructure, technology, vehicle fleet, etc.) and plan for their maintenance and eventual replacement.
- Assets with an initial cost of more than \$5,000 to \$100,000 will be capitalized as summarized in the table below:

Capital Asset Type	Capitalization Threshold	Depreciation/Amortization Period
Land	All costs	Non-Depreciable
Buildings	\$25,000	50 years
Building Improvements	\$25,000	50 years
Infrastructure	\$100,000	30-50 years
Software	\$100,000	7 years
Non-Amortizable Intangibles	\$5,000	Non-Amortizable
Machinery and Equipment	\$5,000	5 years

- Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Capital assets used in operations will be depreciated or amortized using the straight-line method over the lesser of the capital lease period or their estimated useful lives.

- The Board requires all departments to certify a detailed listing of all fixed asset inventory within their possession no later than December 15 of every other year.
- Capital replacement funds will be used to accumulate financial resources for future replacement of assets (mainly vehicles and equipment) that will be retired from service.

Revenue Management

- Sonoma County will continue to advocate for more discretion over its revenue sources and to diversify and maximize discretionary revenue sources in order to resist state erosion to local revenues and improve the County's ability to manage individual revenue fluctuations.
- Programs financed by charges for services, fees, grants, and special revenue fund sources shall pay their full and fair share of all direct and indirect costs to the extent feasible and legally permitted.
- Departments requesting new or increased revenues from fees, permits and user charges shall submit these requests to the Board of Supervisors for consideration during the Board's annual fee hearing process. Requested fee increases shall include annual service improvement plans to identify efficiency and productivity measures taken or planned to minimize the level of rate increases, while improving customer service. If permissible by law, fees and charges should cover all costs of the services provided, unless otherwise directed by the Board, to provide for public benefit.
- Staff will use conservative but defensible estimates for major revenue sources and not unduly anticipate changes in revenue trends.

Expenditure Management & Control

- Sonoma County, in conjunction with employee groups, will consider temporary salary and benefit cost saving programs (e.g. Mandatory Time Off, Voluntary Time Off) in lieu of service reductions or layoffs when the fiscal problem is of a temporary nature where one can reasonably predict when the fiscal problem will end.
- Federal and state program reductions will not be backfilled with County discretionary revenues except by Board direction. The Board typically does not backfill these programs due to their sheer size and magnitude on the County's financial position.
- Board policy direction is required prior to changing one-time expenses into ongoing expenses. In addition, departments will not engage in internal cost shifting to the County General Fund.

Treasury Management

- Other than amounts held with trustees under bond indenture or other restrictive agreements, the County's cash and investments shall be invested by the County Treasurer. The Treasury Oversight Committee has regulatory oversight for all monies deposited in the Treasury Pool. Such amounts are invested in accordance with investment policy guidelines established by the County Treasurer and reviewed by the Board. The objectives of the policy are, in order of priority, safety of principal, liquidity, and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.
- Debt is incurred for the purpose of spreading capital project costs to the years in which the improvement will benefit. Debt is also incurred to reduce future costs such as refinancing (pension obligation bonds, general obligation bonds, certificates of participation) at lower interest rates.

- Sonoma County will not exceed its legal maximum debt amount. This amount calculated annually based on 2% of the county's total assessed valuation. Sonoma County currently has no debt applicable to the legal maximum debt, leaving a 100% debt margin.
- Debt issuance and management is also subject to a separate set of policies established by the Board of Supervisors and available from the Auditor Controller Treasurer Tax Collector's office.

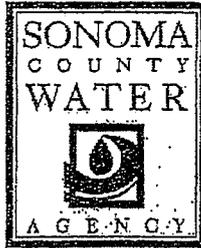


GASB 54 Fund Balance Classifications

Effective beginning in FY 2011-12, the three fund balance classifications previously used for accounting and tracking of reserved, designated and unreserved/undesignated balances were replaced with five new categories: nonspendable, restricted, committed, assigned and unassigned. These changes are based on the Government Accounting Standards Board (GASB) statement #54, issued to improve the usefulness and understandability of governmental fund balance information. The statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following defines the fund balance classifications.

Category	Definition	Examples
Non-spendable	Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.	Typically General Fund accounts. Inventory, prepaid amounts, long-term accounts receivable and any other amounts that are not expected to be converted to cash.
Restricted	Amounts are restricted by externally enforceable restrictions, such as creditors, grantors, contributors or laws/regulations of other governments, or restricted by law through constitutional provisions or enabling legislation.	Typically Special Revenue Funds. Unspent program-specific grant proceeds, debt covenant reserves, gas tax revenues, Road Fund, etc.
Committed	Self-imposed limitations; amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.	Typically Special Revenue Funds. Set asides committed by the Board for a specific function or purpose, Advertising Grant Program, new jail construction, etc.
Assigned	Self-imposed limitations; amounts constrained by the intent to be used for specific purposes that are neither restricted nor committed. Assigned fund balance can be used to eliminate the projected deficit in the subsequent year's budget. The intent can be expressed by the governing body itself or a designee to which the governing body has delegated the authority (such as a committee).	Typically General Fund accounts. Various contract and project encumbrances, General Fund carryover fund balance, Capital Project Funds, etc.

Unassigned	A residual classification, can be freely appropriated. Total fund balance less restricted, committed or assigned equals unassigned fund balance. Only the General Fund may report a positive unassigned fund balance amount. A negative balance is possible in other funds types.	Typically General Fund accounts. General fund reserves, economic uncertainty reserves, etc.
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file:zn/0-0-10 agency budgets

DATE: December 18, 2003
TO: Mike Chrystal, County Administrator
FROM: Randy Poole, General Manager/Chief Engineer
Rod Dole, Auditor-Controller
SUBJECT: Minimum Budgetary Fund Balance Reserve Guidelines for Non-Capital Funds

Representatives of the Sonoma County Water Agency (SCWA), the County Administrator's Office, and the Auditor Controller's office met to discuss the current practices employed by the SCWA in maintaining a prudent level of reserves among the various SCWA funds.

Budgetary fund balance reserves are maintained to insure that an entity has sufficient cash flow(s) to maintain current operational levels during uncertain economic times, as well as providing a hedge against unanticipated contingencies.

Following are the guidelines to be employed by the SCWA:

SCWA General Fund:

General Fund:

The minimum level of prudent reserves for the SCWA general fund will be maintained at a level of 3 months of budgeted net operational expenditures plus 3 months of budgeted operating transfers.

Spring Lake Park:

This fund, utilized to fund the cost of operating and maintaining Spring Lake Park, will maintain a minimum level of reserves consisting of 3 months of operational expenditures.

Waste/Recycled Water Loan:

The waste/recycled water fund grants loans dependent upon the fund possessing available resources. Given the nature of this fund no minimum level of reserve is required.

Special Revenue Funds:

Flood Control Zones:

The minimum level of prudent reserves for the flood control zones will be maintained at 6 months of operational expenditures. The 6 month reserve requirement is due to the timing of the bi-annual collection, and allocation, of revenues through the tax rolls.

Warm Springs Dam Special Revenue fund:

The minimum level of prudent reserves for the Warm Springs Dam Special Revenue fund will be maintained at 6 months of operational expenditures. The 6-month reserve requirement is due to the timing of the bi-annual collection, and allocation, of revenues through the tax rolls.

Enterprise Funds:

Water Transmission:

A sub-committee of the Water Advisory Committee is currently reviewing, analyzing, and preparing a recommendation as to the level of prudent reserves that need to be maintained. The sub-committee is proposing a target reserve level of 4 months of operating expenses for the Water Transmission Operations and Maintenance fund; with a minimum level of reserves representing 3 months of operating expenses. The SCWA intends to incorporate the final recommendation into these minimum reserve guidelines.

Russian River Projects:

This fund receives its funding through the collection of the Russian River Conservation fee and the Russian River Projects charge, as well as annual operating transfers from the SCWA general fund. The Russian River Conservation fee and Projects charge is received from Marin Municipal Water District and North Marin Water District based upon actual deliveries of water. The minimum level of reserves to be maintained by this fund will be equivalent to three months of operating expenses.

Sanitation Districts/Zones:

The minimum level of prudent reserves for the Sanitation Districts/ Zones are intended to be maintained at a level of 6 months of operational expenses. The 6-month reserve requirement is due to the timing of the bi-annual collection, and allocation, of revenues through the tax rolls.

However, given the diverse operational needs of the various Sanitation Districts and Zones, in addition to the operational constraints imposed due to rate setting sensitivities, it is an unrealistic expectation that this level of reserves will be maintained at all times.

Debt Service:

General Obligation Bond Funds:

Resources sufficient to meet all general bond obligations are generated through the calculation, levy, collection, and allocation of property taxes. The tax rates are calculated annually to produce an amount sufficient to cover voter approved bond indebtedness. Additional reserves are not required for general obligation bond funds.

Revenue Bond Funds:

Sufficient reserve levels to meet all obligations for revenue bond funds are currently maintained as outlined in the respective bond covenants

Warm Springs Dam:

This fund is utilized to meet the annual debt service requirements for the Warm Springs Dam. Funding is achieved through an annual transfer from the Warm Spring Dam special revenue fund and therefore no additional reserves are required.

Internal Service Funds:

The SCWA currently maintains two (2) internal service funds; the equipment fund and the facilities fund. Reserve levels for these funds are to be maintained at a minimum level of 3 months of operating expenses.

- c: SCWA Board of Directors
Gayle Goldberg, Deputy County Administrator
Steve Sharpe, Admin Analyst III

Glossary of Budget Terms

A-87 COSTS - Those costs allocated to County departments under the Countywide Cost Allocation Plan to cover central administrative and overhead expenses. (A-87 refers to the federal circular that provides guidelines for these costs.)

ADOPTED BUDGET - The budget approved by the Board of Supervisors as the spending plan for the year. The Board first approves an interim spending plan that relies upon preliminary estimates of available resources until such time as updated estimates or actual available resources are known. At that point, the Board holds a series of public hearings to review the spending plan and to instruct staff to make any adjustments accounting for the updated information or other direction they may wish to provide. The budget as adjusted is then formally adopted. The Board must approve the Adopted Budget by October 2 each year.

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

APPROPRIATION - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year.

APPROPRIATION LIMITS - Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the state, schools, and most local agencies; limit is generally prior year appropriations factored by per capita cost increases and population changes.

APPROPRIATIONS FOR CONTINGENCIES - A budgetary amount, not to exceed 15% of specified appropriations of the fund in which it is appropriated, which is set aside to meet unforeseen expenditure requirements.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

ASSET - Resources owned or held by the County, which have monetary value.

AVAILABLE FINANCING - All the components of financing a budget; primarily fund balance available, revenues, equity transfers, and reductions of reserves.

AVAILABLE FUND BALANCE - The amount of funding available at year-end to finance the next year's budget after deducting encumbrances and reserves.

BASELINE BUDGET - Baseline is generally considered to be the financial and staff resources needed to provide the same level of ongoing services included in the prior year's budget.

BUDGETARY BASIS - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL PROJECTS PLAN (CPP) - A multi-year plan for expenditures related to acquisition, expansion or rehabilitation to meet capital asset needs (e.g., land, buildings, and equipment related to construction).

CAPITAL PROJECTS FUND - Funds that account for the financial resources used for the acquisition or construction of major capital facilities.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CERTIFICATES OF PARTICIPATION (COP) - Certificates issued for the financing of capital assets. COPs represent undivided interests in the rental payments under a tax-exempt lease.

CHARACTER - A major category of appropriation. Example: "Salaries and Employees Benefits" (Character 50) and "Services and Supplies" (Character 60).

COMMUNITY FACILITIES DISTRICT (CFD) - A special financing entity through which a local government is empowered to levy special taxes and issue bonds when authorized by a 2/3 vote.

CONTINGENCY - An amount not to exceed 15% of specified appropriations of the fund in which it is allocated; appropriated for unforeseen expenditure requirements.

CONTRACTED SERVICES - Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST ACCOUNTING - The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST ALLOCATION PLAN - This plan, established under Federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Human Resources, CAO, County Counsel) to those departments performing functions supported by Federal/State funds.

COST-OF-LIVING ADJUSTMENT (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

CURRENT REVENUE - Revenues of a governmental unit that are available to meet expenditures of the current fiscal year.

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

DEPARTMENT - The portion of the total county organization reporting to one individual who has overall management, appointing authority and budgetary responsibility for a specified group of programs and services.

DEPRECIATION - A reduction in value over time of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DESIGNATION - For governmental fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc.

DISCRETIONARY REVENUE - Monies that are not legally earmarked by the state or federal government for a specified program or use. Included in this category are sales and use taxes, business license and utility user taxes, and property taxes.

DIVISION - As used in the County budget, the division is a subset of a department's or agency's budget that is comprised of activities, programs, and services with common objectives but as a whole are distinct from other groups of activities, programs, and services that the department or agency provides.

EARMARKED - Revenues designated by statute or constitution for a specified purpose.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCES - An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

ENTERPRISE FINANCIAL SYSTEM - The County is in the process of implementing a modern, computer-based financial management system to replace the aging system that is currently in use.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges.

EXPENDITURES - Use of appropriation to purchase goods and services necessary to carry out the responsibilities of a department or organization.

EXPENSES - Outflows or other using-up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FISCAL YEAR - Twelve month period for which a budget is prepared. The County's fiscal year is July 1 to June 30.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, improvements and equipment.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be equivalent to .5 of a full-time position.

FUNCTION/FUNCTIONAL AREAS - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Example: "Public Protection" and "Health and Human Services" are examples of functions or functional areas in our state reporting and budget groupings, respectively.

FUND - A legal entity that provides for the segregation of monies or other revenue sources for specific restrictions, or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and surplus (fund balance), as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specified fund income or expenditures.

FUND BALANCE - The excess of assets of a fund over its liabilities. A portion of this balance may be available to finance the succeeding year's budget.

GAAP (Generally Accepted Accounting Principles) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB (Governmental Accounting Standards Board) - The authoritative accounting and financial reporting standard-setting body for government entities.

GENERAL FUND - The fund used to account for all countywide operations except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS - A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

GENERAL RESERVE - A separate fund or equity restriction within a fund to provide for dry period financing.

GOVERNMENTAL FUND TYPES - Funds used to account for acquisitions and other uses of balances of expendable financial resources and related current liabilities, except for transactions and accounted for in proprietary and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GRANT - A contribution from one governmental unit to another, usually made for a specific purpose and time period.

HRMS - Human Resources Management System.

INDIRECT COST - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Includes support services like Budget Preparation, Accounting, Payroll Preparation, Treasury Management, Legal Services, and Human Resources (Personnel). See Cost Allocation Plan for further discussion.

INFRASTRUCTURE - The physical assets of the County (e.g., street, water, sewer, public buildings and parks).

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF EFFORT (MOE) - A requirement that a county use a specific amount of its General Fund, in order to receive a funding from specific state or federal sources.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific state and/or federal law.

MATCH - The term "match" refers to the percentage of local discretionary County monies in the General Fund which, by law, must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments, the County must match every 95 state dollars they receive with 5 dollars from the County's General Fund.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond proceeds) are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available" to finance expenditures of

the current period. All governmental funds, expendable trust funds and agency funds, are accounted for using the modified accrual basis of accounting.

NET COUNTY COST - The amount of the operation financed by discretionary sources, principally property taxes.

OBJECT - A subcategory of a Character. Example: "Salaries" (Object 510) and "Retirement" (Object 520) are Objects under the "Salaries and Benefits" Character (Character 50).

OBJECTIVE - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OBLIGATIONS - Amounts that the County may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING TRANSFERS - Interfund and intrafund transfers, other than residual equity transfers, legally authorized from a fund receiving revenue to the fund through which the resources are to be expended.

OTHER CHARGES - An object of expenditure that reflects costs not directly associated with the daily expenses of running an operation. Includes such things as interest and principal charges, taxes and assessments from other governmental agencies, and litigation settlements.

OTHER FINANCING SOURCES - Long-term debt proceeds, proceeds from the sale of general fixed assets, and incoming operating transfers from another governmental fund.

OTHER POST EMPLOYMENT BENEFITS - Non-pension benefits, such as contributions toward medical insurance that the employer may offer retirees.

OTHER FINANCING USES - Operating transfers out from one governmental fund to another.

PER CAPITA - Amount per individual.

POSITION - A position is an employment slot, an approved job for a person or persons working full-time or part-time. A position is usually listed in terms of its classification.

POSITION ALLOCATION - Documentation depicting the number and classification of regular full-time, regular part-time and limited term positions in the County, by department, as authorized by the Board of Supervisors.

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM REALIGNMENT - Also known simply as "Realignment," refers to a circa 1990 transfer of program funding between the state and the counties to more accurately reflect responsibilities. Realigned programs include mental health, indigent health, foster care, welfare services, In-Home Supportive Services, certain juvenile justice programs, and other miscellaneous programs. Revenue from increased vehicle license fees and sales taxes finances the increased County program shares.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: 1) a 1% tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, 2) assessment restrictions establishing 1975 level values for all property with allowable increase of 2% annually and reappraisal to current value upon change in ownership and new construction, 3) a two-thirds vote requirement to increase state taxes, and 4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

REAL PROPERTY - Land and the structures attached to it.

REIMBURSEMENT - Payment for expenses incurred by one agency/budget unit that are properly applicable to another agency/budget unit within or between certain Government Funds. Reimbursements are recorded as a negative expenditure in the agency/budget unit that initially incurred the expense so that when grand totals of expenditures reported including those of both budget units, the totals are not overstated by doubling counting the same expenses in both units. An example might be a department that chooses to record the salaries and other operating expenses of a group of accounting staff in one distinct budget unit that then charges its services out to other budget units in the same department. The accounting budget unit would record the initial expenses to pay the salaries and other operating expenses. Each of the other units would record their share of the expenses as an accounting services cost and provide a reimbursement to the accounting budget unit.

RESERVE - An account used to earmark a portion of fund equity that is legally or contractually restricted for future use or not available for expenditure.

RESIDUAL EQUITY TRANSFERS - Nonrecurring or non-routine transfers of equity between funds (e.g., contributions of Enterprise or Internal Service Fund capital by the General Fund), subsequent return of all or part of such contributions to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or other fund.

RESOLUTION - An order by the Board of Supervisors requiring less legal formality than an ordinance or statute.

RETAIL SALES TAX - A tax levied on the sale of goods or services to the consumer.

REVENUE - Money received to finance ongoing County services. Examples: property taxes, sales taxes, fees, and state and federal grants.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A listing of financial data in a form and manner prescribed by the state.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the county, which are "secured" by a lien on the properties.

SERVICES AND SUPPLIES - A Character of expenditure reflecting the County's costs for services and supplies necessary for the operations of County departments and programs.

SCERA - Sonoma County Employees Retirement Association.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS - Fees that are charged to property owners in certain geographical areas for public improvements. A fee is levied only to those property owners who receive a direct benefit.

SPECIAL DISTRICTS - An independent unit of local government established to perform a single specified service. The Special Districts listed in this document are governed by the Board of Supervisors.

SPECIAL REVENUE FUND - A revenue fund used to account for the proceeds of specific revenue sources (other than special assessments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The Advertising Fund and Road Fund are examples of special revenue funds.

SUB-OBJECT - A subcategory of appropriations, sometimes referred to as a "line item." Examples of Sub-Objects in the "Salaries and Benefits" Character (Character 50) include "Permanent Positions" (Sub-Object 5100), "Extra-Help" (Sub-Object 5110), and "Overtime" (Sub-Object 5120).

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County (i.e., federal/state payments to the County to offset the cost of providing Health and Welfare services).

SUPPLEMENTAL TAX ROLL - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when change to the status of the property occurs, rather than once a year, as was previously the case.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX LEVY - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TEETER PLAN - A plan whereby 100% of the secured property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSIENT OCCUPANCY TAX - A tax collected by a motel/hotel operator for a percentage of the room rent paid by each transient, which is then due the County. This is sometimes referred to as T.O.T.

TRUST FUND - Used to account for money or other property received by the County in its capacity as trustee or agent to be distributed in accordance with the conditions of the trust.

UNANTICIPATED REVENUE - The amount of revenues which had not been estimated in the budget and which are appropriated for expenditure or applied to the increase of specific reserves during the fiscal period.

UNDESIGNATED/UNRESERVED FUND BALANCE - The portion of a fund's balance that is available for spending or appropriation, not "earmarked" for specified purposes by the legislative body.

UNENCUMBERED BALANCE - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

UNINCORPORATED AREA - The areas of the county outside the city boundaries.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats that are not secured by real property owned by the assessee.

