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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.
## Most Discretionary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>CAO</td>
<td>GENERAL RESERVE</td>
<td>10</td>
<td>020</td>
<td>000</td>
<td>$28,869,186</td>
<td>Emergency uses only consistent with fund balance reserve policy.</td>
</tr>
<tr>
<td>A2</td>
<td>CAO</td>
<td>ACCUMULATED LEAVE LIQUIDATION</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>$8,294,981</td>
<td>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.</td>
</tr>
<tr>
<td>A3</td>
<td>CAO</td>
<td>TOBACCO DEALLOCATION</td>
<td>10</td>
<td>010</td>
<td>776</td>
<td>$699,723</td>
<td>No Specific purpose for these funds other than to pay for non-capital costs for ADA Transition Plan</td>
</tr>
<tr>
<td>A4</td>
<td>CAO</td>
<td>GENERAL FUND BALANCE</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>$-</td>
<td>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.</td>
</tr>
</tbody>
</table>

**Total Most Discretionary** $37,863,890
### Discretionary but Designated for Programs

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>A5</td>
<td>CAO</td>
<td>OPEB</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>$3M set aside to pay 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.</td>
</tr>
<tr>
<td>A6</td>
<td>CAO</td>
<td>STATE MANDATE DESIGNATIONS</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>Set aside reserves for future SB90 audit, if repayment needed</td>
</tr>
<tr>
<td>A7</td>
<td>CAO/TPW</td>
<td>REFUSE FRANCHISE FEES</td>
<td>10</td>
<td>010</td>
<td>777</td>
<td>Recognize General Fund franchise revenues from Refuse haulers</td>
</tr>
<tr>
<td>A8</td>
<td>CAO/SHERIFF</td>
<td>JMS SYSTEM DESIGNATIONS</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>The fund was set up in FY 08-09 to help with planning and initial work towards implementing a jail management system.</td>
</tr>
<tr>
<td>A9</td>
<td>CAO</td>
<td>ASSESSMENT APPEALS</td>
<td>10</td>
<td>010</td>
<td>779</td>
<td>Set up in FY 11/12 (need to verify) as a one time contribution to assist with the assessment appeal back log.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
</tr>
<tr>
<td>----------------</td>
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<td>--------------------------------------------------------</td>
</tr>
<tr>
<td>A10</td>
<td>CAO/ County Counsel/ PRMD</td>
<td>MEDICAL MARIJUANA</td>
<td>10</td>
<td>010</td>
<td>778</td>
<td>$224,026</td>
</tr>
<tr>
<td>A11</td>
<td>TPW</td>
<td>P.W.-DISTRICT FORMATION</td>
<td>10</td>
<td>010</td>
<td>370</td>
<td>$107,993</td>
</tr>
<tr>
<td>A12</td>
<td>TPW</td>
<td>P.W.-DISTRICT FORMATION</td>
<td>10</td>
<td>010</td>
<td>370</td>
<td>$29,445</td>
</tr>
<tr>
<td>A13</td>
<td>ISD</td>
<td>TECHNOLOGY INVESTMENT FUND</td>
<td>10</td>
<td>010</td>
<td>072</td>
<td>$14,457</td>
</tr>
</tbody>
</table>

<p>| Total Discretionary but Designated for Programs | $ 5,658,065 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department</th>
<th>Managing Fund</th>
<th>Title</th>
<th>Fund Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>A14</td>
<td>CAO/Various</td>
<td>TRIBAL DEVELOP IMPACT MITIGATION</td>
<td>$3,500,000</td>
<td>10</td>
<td>010</td>
<td>775</td>
<td>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.</td>
</tr>
<tr>
<td>A15</td>
<td>CAO</td>
<td>RETIREMENT PREPAYS</td>
<td>$1,749,211</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>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.</td>
</tr>
<tr>
<td>A16</td>
<td>TPW</td>
<td>P.W.-WATER SYSTEMS</td>
<td>$547,325</td>
<td>10</td>
<td>010</td>
<td>371</td>
<td>Loans to small public water systems.</td>
</tr>
<tr>
<td>A17</td>
<td>PRMD</td>
<td>PRMD Tech Enhancement Fees</td>
<td>$292,000</td>
<td>10</td>
<td>010</td>
<td>000</td>
<td>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.</td>
</tr>
<tr>
<td>A18</td>
<td>PRMD</td>
<td>AGREGATE RESOURCE MITIGATION (ARM)-MITIGATION FUND</td>
<td>$244,165</td>
<td>10</td>
<td>010</td>
<td>251</td>
<td>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.</td>
</tr>
<tr>
<td>A19</td>
<td>GENERAL SVCS</td>
<td>COUNTY CENTER PARKING ENFORCEMENT</td>
<td>$171,124</td>
<td>10</td>
<td>010</td>
<td>110</td>
<td>Set up to accumulate dollars for capital projects identified in the 5 year plan to improve parking conditions at the County Center.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
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</tr>
<tr>
<td>A20</td>
<td>GENERAL SVCS</td>
<td>SONOMA COUNTY ENERGY WATCH</td>
<td>10</td>
<td>010</td>
<td>120</td>
<td>$146,731</td>
<td>Contract program with PG&amp;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.</td>
</tr>
<tr>
<td>A21</td>
<td>TPW</td>
<td>P.W.-WATER SYSTEMS</td>
<td>10</td>
<td>010</td>
<td>371</td>
<td>$62,808</td>
<td>Loans to small public water systems. One time set aside to add in the formation of the Freestone Water District.</td>
</tr>
</tbody>
</table>

Total Some Discretion but Restricted by Source $6,713,364
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department</th>
<th>Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>A22</td>
<td>ISD</td>
<td>INFORMATION SYSTEMS REPLACEMENT-A</td>
<td>10</td>
<td>010</td>
<td>070</td>
<td></td>
<td>$2,244,242</td>
<td>Some Discretion but with Program Liability and some Source Restriction</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>A23</td>
<td>GENERAL SVCS</td>
<td>COUNTY CAR-ACCUMULATED CAPITAL OUTLAY</td>
<td>10</td>
<td>065</td>
<td>100</td>
<td></td>
<td>$1,657,476</td>
<td>Set up to manage the replacement of county owned vehicles.</td>
</tr>
<tr>
<td>A24</td>
<td>SHERIFF</td>
<td>SHERIFF-RADIO INFRASTRUCTURE</td>
<td>10</td>
<td>010</td>
<td>403</td>
<td></td>
<td>$953,367</td>
<td>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.</td>
</tr>
<tr>
<td>A25</td>
<td>GENERAL SVCS</td>
<td>COUNTY FACILITIES ACCUMULATED CAPITAL OUTLAY</td>
<td>10</td>
<td>065</td>
<td>500</td>
<td></td>
<td>$850,386</td>
<td>Set aside for replacement of facilities, currently set aside is for animal shelter.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department</td>
<td>Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
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</tr>
<tr>
<td>A26</td>
<td>ISD</td>
<td>INFORMATION SYSTEMS REPLACEMENT-B</td>
<td>10</td>
<td>010</td>
<td>071</td>
<td>$587,333</td>
<td>To accumulate funds in anticipation of equipment replacement for Special Revenues, Enterprise and Outside Agencies</td>
<td></td>
</tr>
<tr>
<td>A27</td>
<td>PROBATION</td>
<td>PROBATION-Supervised Adult Crews Operations &amp; REPLACEMENT</td>
<td>10</td>
<td>010</td>
<td>440</td>
<td>$512,780</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>A28</td>
<td>ISD</td>
<td>RECORDS-ACO</td>
<td>10</td>
<td>065</td>
<td>600</td>
<td>$366,341</td>
<td>Set up to accumulate dollars for capital projects identified in the 5 year plan for the mail handler machines.</td>
<td></td>
</tr>
<tr>
<td>A29</td>
<td>ISD</td>
<td>COMMUNICATIONS-ACCUMULATED CAPITAL OUTLAY</td>
<td>10</td>
<td>065</td>
<td>400</td>
<td>$317,274</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>A30</td>
<td>SHERIFF</td>
<td>SHERIFF RADIO REPLACEMENT</td>
<td>10</td>
<td>010</td>
<td>400</td>
<td>$220,818</td>
<td>Set up to manage the maintenance and replacement of hand held radios for Sheriff Law enforcement Deputies and Detention staff.</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department</td>
<td>Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
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<td>---------------</td>
<td>-------</td>
<td>------</td>
<td>---------</td>
<td>---------</td>
<td>------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>A31</td>
<td>REGIONAL PARKS</td>
<td>EQUIPMENT REPLACEMENT FUND</td>
<td>10 010 320</td>
<td>$171,124</td>
<td>Est. in 1999 to develop a fund to replace large equipment. Annual contribution of $23,000 from departmental target budget.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A32</td>
<td>ISD</td>
<td>REPROGRAPHICS-ACCUMULATED CAPITAL OUTLAY</td>
<td>10 065 200</td>
<td>$1,999</td>
<td>Set up to accumulate dollars for capital projects identified in the 5 year plan for reprographics projects and equipment.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Some Discretion but with Program Liability and some Source Restriction $7,883,140

Total General Fund $58,118,459
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$28,369,186</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,294,981</td>
<td>$8,294,981</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$6,300,508</td>
<td>$699,723</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$14,219,103</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$3,000,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$782,215</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,906,657</td>
<td>$749,929</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$500,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$750,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$224,026</td>
<td>$224,026</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$113,037</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td>$107,993</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
</tr>
<tr>
<td>$29,445</td>
<td>$29,445</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$851,769</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,500,000</td>
<td>$3,500,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,749,211</td>
<td>$1,749,211</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$573,564</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
</tr>
<tr>
<td>$104,411</td>
<td>$292,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$243,065</td>
<td>$244,165</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$76,165</td>
<td>$171,124</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$143,159</td>
<td>$146,731</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$62,808</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$4,766,465</td>
</tr>
</tbody>
</table>
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:

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,042,601</td>
<td>$1,657,476</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,322,819</td>
<td>$953,367</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$772,898</td>
<td>$850,386</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$590,597</td>
<td>$587,333</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$512,780</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$364,109</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td></td>
<td>$366,341</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,155,571</td>
<td>$317,274</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$218,818</td>
<td>$220,818</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$181,974</td>
<td>$171,124</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,999</td>
<td>$1,999</td>
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</table>
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.
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1</td>
<td>AGRICULTURAL COMM</td>
<td>FISH AND WILDLIFE</td>
<td>11</td>
<td>140</td>
<td>000</td>
<td>$110,164</td>
<td>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.</td>
</tr>
<tr>
<td>B2</td>
<td>AGRICULTURAL COMM</td>
<td>ABALONE PRESERVATION FUND</td>
<td>11</td>
<td>140</td>
<td>100</td>
<td>$354</td>
<td>Under the administration of the Fish and Wildlife Commission, enhance the abalone population on the North Coast. Established per court case.</td>
</tr>
<tr>
<td>B3</td>
<td>AGRICULTURAL COMM</td>
<td>WEIGHTS &amp; MEASURES TRANSACTION VERIFICATION</td>
<td>11</td>
<td>300</td>
<td>701</td>
<td>$17,112</td>
<td>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&amp;M investigation needs.</td>
</tr>
</tbody>
</table>

<p>| Total Ag Comm Restricted by Source for Dept/Program | $ | 127,630 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
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<th>Project</th>
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<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B4</td>
<td>CAO</td>
<td>ADVERTISING</td>
<td>11</td>
<td>110</td>
<td>000</td>
<td>$313,659</td>
<td>Economic uncertainty set aside to be able to fulfill agreement obligations of contracts should collections be lower than budgeted.</td>
</tr>
<tr>
<td>B5</td>
<td>CAO</td>
<td>ADVERTISING</td>
<td>11</td>
<td>110</td>
<td>000</td>
<td>$1,152,490</td>
<td>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.</td>
</tr>
<tr>
<td>B6</td>
<td>CAO</td>
<td>PENALTY ASSESSMENT</td>
<td>11</td>
<td>300</td>
<td>463</td>
<td>$11,965</td>
<td>Purpose was to record municipal court penalty assessments and uses.</td>
</tr>
<tr>
<td>B7</td>
<td>CAO</td>
<td>ALTERNATE DISPUTE RESOLUTION</td>
<td>11</td>
<td>300</td>
<td>512</td>
<td>$117,125</td>
<td>The fund was established to receive filing fees to be used specifically for Alternative Dispute Resolution services as alternatives to the formal judicial system.</td>
</tr>
<tr>
<td>B8</td>
<td>CAO</td>
<td>SECURITIZATION/ENDOWMENT A</td>
<td>11</td>
<td>300</td>
<td>770</td>
<td>$10,070,456</td>
<td>Capital improvements as a result of deferred investments when absorbing costs due to tobacco use</td>
</tr>
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**Total CAO Discretionary but Designated for Programs**

$11,665,695
<table>
<thead>
<tr>
<th>Fund Identifier</th>
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<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAO B9</td>
<td>CAO/ACTTC</td>
<td>OPEN SP SPEC TAX ACCT-MEAS F</td>
<td>11</td>
<td>300</td>
<td>774</td>
<td>60,719,306</td>
<td>Established to receive transfer of measure C funding and sales tax revenues from Measure F. Authority when it &quot;sunset&quot; 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.</td>
</tr>
<tr>
<td>Total CAO Restricted by Source for Dept/Program</td>
<td>$60,719,306</td>
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<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
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<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
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<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>B10</td>
<td>CAO/FISCAL</td>
<td>OPEN SP SPEC TAX ACCT-MEAS F</td>
<td>11</td>
<td>300</td>
<td>774</td>
<td>$256,791</td>
<td>This fund contains donations from property owners for specific future construction projects that will improve public access to the property.</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Total CAO Restricted by Source for Purpose</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$256,791</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
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<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
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</tr>
<tr>
<td>CRA B11</td>
<td>CRA RECORDER-MODERNIZATION</td>
<td>11 300 240</td>
<td></td>
<td></td>
<td></td>
<td>$7,494,561</td>
<td>To support a modernized system of recorded documents</td>
</tr>
<tr>
<td>CRA B12</td>
<td>CRA RECORDER OPERATIONS FUND</td>
<td>11 300 245</td>
<td></td>
<td></td>
<td></td>
<td>$669,695</td>
<td>For recording and indexing every instrument, paper, or notice required or permitted by law</td>
</tr>
<tr>
<td>Total CRA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$8,164,256</td>
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<td>Fund Identifier</td>
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<tr>
<td>B13</td>
<td>CRA</td>
<td>ASSESSOR-PROP CHAR DATA</td>
<td>11</td>
<td>300</td>
<td>210</td>
<td>$548,864</td>
<td>Support and maintain property characteristics information sources and systems</td>
</tr>
<tr>
<td>B14</td>
<td>CRA</td>
<td>PROPERTY TAX ADMIN PROGRAM P</td>
<td>11</td>
<td>300</td>
<td>211</td>
<td>$83,945</td>
<td>Supplemental resources for the enhancement of the property tax administration system</td>
</tr>
<tr>
<td>B15</td>
<td>CRA</td>
<td>RECORDER-MICROGRAPHICS P</td>
<td>11</td>
<td>300</td>
<td>241</td>
<td>$844,051</td>
<td>To support the micrographics program in the Recorder’s office</td>
</tr>
<tr>
<td>B16</td>
<td>CRA</td>
<td>CLERK/RECORDER VRIP</td>
<td>11</td>
<td>300</td>
<td>242</td>
<td>$403,094</td>
<td>To support the vital records improvement program</td>
</tr>
<tr>
<td>B17</td>
<td>CRA</td>
<td>SOCIAL SECURITY TRUNCATION PROG</td>
<td>11</td>
<td>300</td>
<td>243</td>
<td>$320,880</td>
<td>Truncate social security numbers in public records to protect against identity theft</td>
</tr>
<tr>
<td><strong>Total CRA Restricted by Source for Purpose</strong></td>
<td><strong>CRA</strong></td>
<td><strong>Social Security Truncation Program</strong></td>
<td><strong>11</strong></td>
<td><strong>300</strong></td>
<td><strong>243</strong></td>
<td><strong>$2,200,834</strong></td>
<td><strong>Truncate social security numbers in public records to protect against identity theft</strong></td>
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<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
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<tr>
<td></td>
<td>DCSS</td>
<td>Restricted by Source for Dept/Program</td>
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<tr>
<td></td>
<td>DCSS</td>
<td>DCSS-CHILD SUPPORT ENFORCEMENT</td>
<td>11</td>
<td>600</td>
<td>020</td>
<td>$</td>
<td></td>
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<tr>
<td></td>
<td>Total DCSS Restricted by Source for Dept/Program</td>
<td></td>
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<td></td>
<td></td>
<td>$</td>
<td></td>
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<td>Fund Identifier</td>
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</tr>
<tr>
<td>B19</td>
<td>DISTRICT ATTORNEY</td>
<td>D A-AUTO INSURANCE FRAUD</td>
<td>11</td>
<td>300</td>
<td>421</td>
<td>$61,824</td>
<td>Funds activities related to investigation and prosecution of auto insurance fraud.</td>
</tr>
<tr>
<td>B20</td>
<td>DISTRICT ATTORNEY</td>
<td>D.A.-CONSUMER PROTECTION FUND</td>
<td>11</td>
<td>300</td>
<td>422</td>
<td>$951,543</td>
<td>Funds are designated for the exclusive use by the District Attorney for the enforcement of consumer protection laws.</td>
</tr>
<tr>
<td>B21</td>
<td>DISTRICT ATTORNEY</td>
<td>D.A.-ASSET FORFEITURE-JUSTICE</td>
<td>11</td>
<td>300</td>
<td>425</td>
<td>$1,083</td>
<td>Funds are utilized for staff training and noticing requirements when assets are forfeited.</td>
</tr>
<tr>
<td>B22</td>
<td>DISTRICT ATTORNEY</td>
<td>D.A.-TREASURY FORFEITURE FUND</td>
<td>11</td>
<td>300</td>
<td>427</td>
<td>$18</td>
<td>Used to support activities related to general narcotic law enforcement efforts.</td>
</tr>
</tbody>
</table>

Total DA Restricted by Source for Dept/Program: $1,014,468
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B23</td>
<td>DISTRICT ATTORNEY</td>
<td>11 300 423</td>
<td>$203,222</td>
<td>Funds Prosecutor and support staff assigned to auto theft task force.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B24</td>
<td>DISTRICT ATTORNEY</td>
<td>11 300 424</td>
<td>$180,670</td>
<td>Support operational activities of the Family Justice Center including community based organization partners.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>B25</td>
<td>DISTRICT ATTORNEY</td>
<td>11 300 424</td>
<td>$21,924</td>
<td>Support operational activities of the Family Justice Center including CBO partners. Encumbrance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B26</td>
<td>DISTRICT ATTORNEY</td>
<td>11 300 426</td>
<td>$35,985</td>
<td>Used for operational needs of the Family Justice Center.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B27</td>
<td>DISTRICT ATTORNEY</td>
<td>11 400 300</td>
<td>$51,098</td>
<td>Used exclusively to fund District Attorney costs associated with revocation proceedings for realigned individuals.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total DA Restricted by Source for Purpose</strong></td>
<td></td>
<td></td>
<td></td>
<td>$492,899</td>
<td></td>
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<td>Fund Identifier</td>
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<td>Title</td>
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<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
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<td>----------------</td>
</tr>
<tr>
<td>B28</td>
<td>EMERGENCY SVCS</td>
<td>HAZARDOUS MATERIALS FUND</td>
<td>11</td>
<td>300</td>
<td>790</td>
<td>$104,394</td>
<td>Hazardous Materials Enforcement and Mitigation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$104,394</td>
<td>Total ES Restricted by Source for Dept/Program</td>
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</table>

Restricted by Source for Dept/Program
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<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
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<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B29</td>
<td>GENERAL SVCS</td>
<td>MUNI CT-JUST TEMP CONST</td>
<td>11</td>
<td>300</td>
<td>461</td>
<td>$2,493,663</td>
<td>Establish adequate criminal justice facilities</td>
</tr>
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</table>

Total GS Restricted by Source for Dept/Program $2,493,663
<table>
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<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B30</td>
<td>GENERAL SVCS</td>
<td>TIDELANDS LEASES FUND</td>
<td>11</td>
<td>300</td>
<td>100</td>
<td>$12,777</td>
<td>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.</td>
</tr>
<tr>
<td>B31</td>
<td>GENERAL SVCS</td>
<td>MUNI CT-TEMP CONST</td>
<td>11</td>
<td>300</td>
<td>460</td>
<td>$796,491</td>
<td>Establish adequate Court facilities</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$809,268</td>
<td>Total GS Restricted by Source for Purpose</td>
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<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
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</thead>
<tbody>
<tr>
<td>B32</td>
<td>HEALTH SERVICES</td>
<td>MEDICAL SYSTEM EXPANSION</td>
<td>11</td>
<td>300</td>
<td>655</td>
<td>$7,881,656</td>
<td>To expand services to support the local safety net through improved coordination and integration improving health services for Medi-Cal beneficiaries and other underserved populations.</td>
</tr>
<tr>
<td>B33</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS- JUSTICE ASSISTANCE GRANT FUNDS</td>
<td>11</td>
<td>300</td>
<td>678</td>
<td>$-</td>
<td>Treatment for non-violent drug offenders</td>
</tr>
<tr>
<td>B34</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS-OTP</td>
<td>11</td>
<td>300</td>
<td>679</td>
<td>$-</td>
<td>Treatment for non-violent drug offenders</td>
</tr>
<tr>
<td>B35</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH - FIRST 5 DEDICATED FUND</td>
<td>11</td>
<td>300</td>
<td>680</td>
<td>$15,597,098</td>
<td>Funding for programs that serve and support children age 0-5</td>
</tr>
<tr>
<td>B36</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH - FIRST 5</td>
<td>11</td>
<td>300</td>
<td>681</td>
<td>$2,920,535</td>
<td>Funding for programs that serve and support children age 0-5</td>
</tr>
<tr>
<td>B37</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS- RESIDENTIAL TX &amp; DETOX</td>
<td>11</td>
<td>300</td>
<td>685</td>
<td>$-</td>
<td>Fines collected by courts for AODS treatment</td>
</tr>
<tr>
<td>B38</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS- ALCOHOL ABUSE EDUCATION/PREVENTION</td>
<td>11</td>
<td>300</td>
<td>686</td>
<td>$-</td>
<td>Fines collected by courts for AODS treatment/prev</td>
</tr>
<tr>
<td>B39</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS- DRUG ABUSE EDUC/PREV</td>
<td>11</td>
<td>300</td>
<td>687</td>
<td>$1</td>
<td>Fines collected by courts for AODS treatment/prev</td>
</tr>
<tr>
<td>B40</td>
<td>HEALTH SERVICES</td>
<td>ADM-MAA/TCM AUDIT RESERVE</td>
<td>11</td>
<td>300</td>
<td>696</td>
<td>$1,375,598</td>
<td>Medicaid program; County has contracted with State</td>
</tr>
<tr>
<td>B41</td>
<td>HEALTH SERVICES</td>
<td>HEALTH SERVICES-DRUG MEDI-CAL; NON-DMC; DRUG COURT</td>
<td>11</td>
<td>400</td>
<td>610</td>
<td>$468,512</td>
<td>2011 Realignment Funds for Mental Health Svcs and Non-Drug MediCal and Drug Court.</td>
</tr>
<tr>
<td>B42</td>
<td>HEALTH SERVICES</td>
<td>HEALTH SVCS ADMINISTRATION</td>
<td>11</td>
<td>610</td>
<td>100</td>
<td>$17,262</td>
<td>Grant Proceeds, State &amp; Federal Statutes, fees collected for services approved by BOS, assigned amounts for a given activity delegated by the BOS</td>
</tr>
<tr>
<td>B43</td>
<td>HEALTH SERVICES</td>
<td>HEALTH SVCS ADMINISTRATION</td>
<td>11</td>
<td>610</td>
<td>100</td>
<td>$46,766</td>
<td>Health Services</td>
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<td>B44</td>
<td>HEALTH SERVICES</td>
<td>HEALTH REALIGNMENT- OPERATIONS</td>
<td>11</td>
<td>640</td>
<td>710</td>
<td>$3,516,777</td>
<td>1991 Realignment Funds for Public Health Svcs</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
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<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>B45</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH REALIGNMENT-OPERATING FUND</td>
<td>11</td>
<td>650</td>
<td>810</td>
<td>$1,814,472</td>
<td>1991 Realignment Funds for Mental Health Svcs</td>
</tr>
<tr>
<td>B46</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-CSS</td>
<td>11</td>
<td>660</td>
<td>420</td>
<td>$</td>
<td>Funding for programs for Community Service &amp; Support</td>
</tr>
<tr>
<td>B47</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-CAPITAL</td>
<td>11</td>
<td>660</td>
<td>430</td>
<td>$</td>
<td>Funding for Capital Projects- and Technology</td>
</tr>
<tr>
<td>B48</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-EARLY INTERVENTION</td>
<td>11</td>
<td>660</td>
<td>440</td>
<td>$</td>
<td>Funding for Prevention &amp; Early Intervention</td>
</tr>
<tr>
<td>B49</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-ED/TRAINING</td>
<td>11</td>
<td>660</td>
<td>450</td>
<td>$</td>
<td>Funding for Workforce Education &amp; Training</td>
</tr>
<tr>
<td>B50</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-INNOVATION</td>
<td>11</td>
<td>660</td>
<td>460</td>
<td>$6,011</td>
<td>Funding for new Innovative Programs</td>
</tr>
<tr>
<td>B51</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH SERVICES ACT-PRUDENT RESERVE</td>
<td>11</td>
<td>660</td>
<td>470</td>
<td>$</td>
<td>Reserve Fund for MHSA programs</td>
</tr>
</tbody>
</table>

<p>| Total Health Restricted by Source for Dept/Program | $33,644,688 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B52</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS - MEMORIAL FUND</td>
<td>11</td>
<td>300</td>
<td>610</td>
<td>$</td>
<td>Donations to be used for Orenda Center client’s care. Used to help clients with living expenses when they are released from treatment</td>
</tr>
<tr>
<td>B53</td>
<td>HEALTH SERVICES</td>
<td>MENTAL HEALTH - INTERIM FUND</td>
<td>11</td>
<td>300</td>
<td>650</td>
<td>$27,525</td>
<td>Donations. To be used as described by donor. Used to help clients with living expenses on an interim basis</td>
</tr>
<tr>
<td>B54</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING</td>
<td>11</td>
<td>300</td>
<td>653</td>
<td>$237</td>
<td>Hospital Preparedness Grant</td>
</tr>
<tr>
<td>B55</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH - HEALTH PREPAREDNESS PLANNING-H1N1</td>
<td>11</td>
<td>300</td>
<td>654</td>
<td>$</td>
<td>Hospital Preparedness Grant</td>
</tr>
<tr>
<td>B56</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH - EMERGENCY MEDICAL SERVICES FUND</td>
<td>11</td>
<td>300</td>
<td>682</td>
<td>$149,327</td>
<td>Funds to reimburse physicians for indigent emergency medical care patients.</td>
</tr>
<tr>
<td>B57</td>
<td>HEALTH SERVICES</td>
<td>ENVIRONMENTAL HEALTH-SOLID WASTE-EAG</td>
<td>11</td>
<td>300</td>
<td>683</td>
<td>$</td>
<td>- To protect public health, safety and the environment with regard to solid waste facilities.</td>
</tr>
<tr>
<td>B58</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS-DRIVING UNDER THE INFLUENCE EDUCATION PROGRAM</td>
<td>11</td>
<td>300</td>
<td>689</td>
<td>$</td>
<td>- Client paid fee for service - DUI program (Self-supporting pgm)</td>
</tr>
<tr>
<td>B59</td>
<td>HEALTH SERVICES</td>
<td>ALCOHOL AND OTHER DRUGS-ASSESSMENT FEES (AB 1916)</td>
<td>11</td>
<td>300</td>
<td>691</td>
<td>$</td>
<td>- Fines collected by courts for AODS treatment</td>
</tr>
<tr>
<td>B60</td>
<td>HEALTH SERVICES</td>
<td>AODS-SUBSTANCE ABUSE AND CRIME PREVENTION ACT</td>
<td>11</td>
<td>300</td>
<td>692</td>
<td>$</td>
<td>- Treatment for non-violent drug offenders</td>
</tr>
<tr>
<td>B61</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH-VITAL STATISTICS FUND</td>
<td>11</td>
<td>300</td>
<td>693</td>
<td>$7,122</td>
<td>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</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department</td>
<td>Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
</tr>
<tr>
<td>-----------------</td>
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<td>--------------------------------------------------------</td>
</tr>
<tr>
<td>B62</td>
<td>HEALTH SERVICES</td>
<td>PUBLIC HEALTH-SB 1773</td>
<td>11 300 698</td>
<td>$168,582</td>
<td>Maddy Emergency Medical services Fund to be used to reimburse physicians and hospitals for indigent emergency medical services patients.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B63</td>
<td>HEALTH SERVICES</td>
<td>ACC-PUBLIC EDUCATION FUND</td>
<td>11 300 700</td>
<td>$78,003</td>
<td>Donations (used in the manner prescribed by the donor). Used for eventual replacement of MAC truck.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B64</td>
<td>HEALTH SERVICES</td>
<td>ACC-PUBLIC EDUCATION FUND</td>
<td>11 300 700</td>
<td>$98,289</td>
<td>Donations (used in the manner prescribed by the donor). Used for Medical need, Media, Advertising, Medical Supplies.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B65</td>
<td>HEALTH SERVICES</td>
<td>ANIMAL WELFARE FUND</td>
<td>11 300 702</td>
<td>$161,048</td>
<td>BOS authorized ACC to solicit and accept donations. Some donations must be spend in the manner prescribed by the donor.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<p>| Total Health Restricted by Source for Purpose | $690,133 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B66</td>
<td>HUMAN SERVICES</td>
<td>WELFARE PROGRAMS- FEDERAL ASSISTANCE RESERVE</td>
<td>11</td>
<td>590</td>
<td>110</td>
<td>$156,126</td>
<td>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</td>
</tr>
</tbody>
</table>

**Total Human Discretionary but Designated for Programs**

$156,126
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B67</td>
<td>HUMAN SERVICES Restricted by Source for Dept/Program</td>
<td>CHILDRENS FUND</td>
<td>11</td>
<td>300</td>
<td>699</td>
<td>$40,322</td>
<td>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</td>
</tr>
<tr>
<td>B68</td>
<td>HUMAN SERVICES Restricted by Source for Dept/Program</td>
<td>HUMAN SERVICES REALIGNMENT-OPERATING FUND</td>
<td>11</td>
<td>580</td>
<td>010</td>
<td>$18,084</td>
<td>Realignment 1991 $’s</td>
</tr>
<tr>
<td>B69</td>
<td>HUMAN SERVICES Restricted by Source for Dept/Program</td>
<td>HUMAN SERVICES-CALWORKS MAINTENANCE OF EFFORT</td>
<td>11</td>
<td>580</td>
<td>020</td>
<td>$24,282</td>
<td>Funds the CalWORKS assistance program.</td>
</tr>
<tr>
<td>B70</td>
<td>HUMAN SERVICES Restricted by Source for Dept/Program</td>
<td>WELFARE PROGRAMS-REALIGNMENT</td>
<td>11</td>
<td>590</td>
<td>100</td>
<td>$409,089</td>
<td>Used for matching purposes for 1991 realignment.</td>
</tr>
</tbody>
</table>

<p>| Total Human Services Restricted by Source for Dept/Program | $491,777 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B71</td>
<td>HUMAN SERVICES</td>
<td>DEPENDENT CHILD FUND</td>
<td>11</td>
<td>300</td>
<td>594</td>
<td>$62,518</td>
<td>Used for items for Valley of the Moon Children's Home kids</td>
</tr>
<tr>
<td>B72</td>
<td>HUMAN SERVICES</td>
<td>HUMAN SERVICES AB 118</td>
<td>11</td>
<td>400</td>
<td>200</td>
<td>$11,879</td>
<td>Realignment 2011 $’s</td>
</tr>
<tr>
<td></td>
<td>Total Human Services Restricted by Source for Purpose</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$74,397</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
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<td>--------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>B73</td>
<td>PRMD</td>
<td>PRMD PLANNING ADMIN FUND</td>
<td>11</td>
<td>300</td>
<td>251</td>
<td>$417,048</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total PRMD Restricted by Source for Dept/Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$417,048</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
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<td>---------</td>
<td>---------</td>
<td>--------------------------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>PRMD</td>
<td>SURVEY MONUMENT PRESERVATION</td>
<td>11</td>
<td>300</td>
<td>250</td>
<td></td>
<td>$45,902</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$45,902</td>
<td>Total PRMD Restricted by Source for Purpose</td>
</tr>
</tbody>
</table>

Attachment B - Special Revenue Funds Summary
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
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<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROBATION</td>
<td>PROBATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$550,847</td>
<td>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.</td>
</tr>
<tr>
<td>B75</td>
<td>PROBATION</td>
<td>PROBATION SERVICES AB 109</td>
<td>11</td>
<td>400</td>
<td>100</td>
<td>$544,384</td>
<td>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.</td>
</tr>
<tr>
<td>B76</td>
<td>PROBATION</td>
<td>PROBATION-YOUTHFUL OFFENDER BLOCK GRANT</td>
<td>11</td>
<td>400</td>
<td>110</td>
<td>$318,242</td>
<td>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.</td>
</tr>
<tr>
<td>B77</td>
<td>PROBATION</td>
<td>PROBATION-JUVENILE PROBATION &amp; CAMP FUNDING</td>
<td>11</td>
<td>400</td>
<td>120</td>
<td>$261,848</td>
<td>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.</td>
</tr>
<tr>
<td>B78</td>
<td>PROBATION</td>
<td>PROB-JUVENILE JUSTICE CRIME PREVENT ACT</td>
<td>11</td>
<td>400</td>
<td>130</td>
<td>$142,819</td>
<td>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.</td>
</tr>
<tr>
<td>B79</td>
<td>PROBATION</td>
<td>PROBATION-COMMUNITY CORRECTIONS PERFORMANCE INCENTIVE FUND (CCPIF)</td>
<td>11</td>
<td>300</td>
<td>433</td>
<td>$1,818,140</td>
<td>Total Probation Restricted by Source for Dept/Program</td>
</tr>
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</table>

Total Probation Restricted by Source for Dept/Program $1,818,140
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B80</td>
<td>PUBLIC DEFENDER</td>
<td>PUBLIC DEFENDER</td>
<td>11</td>
<td>400</td>
<td>400</td>
<td>$51,098</td>
<td>Public Defender cost related to defense of state parole and post-release community supervision clients.</td>
</tr>
</tbody>
</table>

**Total Public Defender Restricted by Source for Purpose**

$51,098
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B81</td>
<td>REGIONAL PARKS</td>
<td>11 300 320 $157,778</td>
<td>Developed for specific revenue sources dedicated to specific dept projects, programs or purposes</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<p>| Total Regional Parks Restricted by Source for Dept/Program | $157,778 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B82</td>
<td>REGIONAL PARKS</td>
<td>SONOMA/GUAL PARK MITIGATION</td>
<td>11 300 321</td>
<td>$17,402</td>
<td>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.</td>
</tr>
<tr>
<td>B83</td>
<td>REGIONAL PARKS</td>
<td>CLOVERDALE/HEALDSBURG PARK MITIGATION</td>
<td>11 300 322</td>
<td>$85,946</td>
<td>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.</td>
</tr>
<tr>
<td>B84</td>
<td>REGIONAL PARKS</td>
<td>RUSS RIV/SEB PARK MITIGATION</td>
<td>11 300 323</td>
<td>$182,878</td>
<td>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.</td>
</tr>
<tr>
<td>B85</td>
<td>REGIONAL PARKS</td>
<td>SANTA ROSA PARK MITIGATION</td>
<td>11 300 324</td>
<td>$42,118</td>
<td>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.</td>
</tr>
<tr>
<td>B86</td>
<td>REGIONAL PARKS</td>
<td>ROHNERT PARK-COTATI/PETALUMA PARK MITIGATION</td>
<td>11 300 325</td>
<td>$329,276</td>
<td>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.</td>
</tr>
<tr>
<td>B87</td>
<td>REGIONAL PARKS</td>
<td>SONOMA VALLEY PARK MITIGATION</td>
<td>11 300 326</td>
<td>$2,502</td>
<td>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.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
</tr>
<tr>
<td>-----------------</td>
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<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td>B88</td>
<td>REGIONAL PARKS</td>
<td></td>
<td>11</td>
<td>300</td>
<td>327</td>
</tr>
</tbody>
</table>

<p>| Total Regional Parks Restricted by Source for Purpose | $ | 660,975 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B89</td>
<td>SHERIFF</td>
<td>SHERIFF-AB 1109 FEES</td>
<td>11</td>
<td>300</td>
<td>400</td>
<td>$758,466</td>
<td>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.</td>
</tr>
<tr>
<td>B90</td>
<td>SHERIFF</td>
<td>SHERIFF-FEDERAL FORFITURE-DEPARTMENT OF JUSTICE</td>
<td>11</td>
<td>300</td>
<td>402</td>
<td>$919,495</td>
<td>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.</td>
</tr>
<tr>
<td>B91</td>
<td>SHERIFF</td>
<td>SHERIFF-FEDERAL FORFITURE-U.S. TREASURY</td>
<td>11</td>
<td>300</td>
<td>403</td>
<td>$5,411</td>
<td>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.</td>
</tr>
<tr>
<td>B92</td>
<td>SHERIFF</td>
<td>ASSET FORFEITURE FUND</td>
<td>11</td>
<td>300</td>
<td>405</td>
<td>$835,501</td>
<td>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.</td>
</tr>
<tr>
<td>B93</td>
<td>SHERIFF</td>
<td>SHERIFF LOCAL LAW ENFORCEMENT-BOOKING FEES</td>
<td>11</td>
<td>400</td>
<td>510</td>
<td>$792,031</td>
<td>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.</td>
</tr>
<tr>
<td>B94</td>
<td>SHERIFF</td>
<td>SHF LOCAL COMM CORR AB 109 -LAW ENFORCEMENT DIVISION</td>
<td>11</td>
<td>400</td>
<td>550</td>
<td>$113,921</td>
<td>Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
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</tr>
<tr>
<td>B95</td>
<td>SHERIFF</td>
<td>SHF LOCAL COMM CORR AB 109 DETENTION DIVISION</td>
<td>11</td>
<td>400</td>
<td>560</td>
<td>$134,770</td>
<td>Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.</td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td></td>
<td>Total Sheriff Restricted by Source for Dept/Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,559,595</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
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<td>----------------</td>
</tr>
<tr>
<td>B96</td>
<td>SHERIFF</td>
<td>SHERIFF-AB 709 FEES</td>
<td>11</td>
<td>300</td>
<td>401</td>
<td>$182,493</td>
<td>For purchase and maintenance of equipment and furnishings of civil Bureau. 5% can be used for department administration of the civil bureau. Established based on code to support and enhance the Sheriff civil programs.</td>
</tr>
<tr>
<td>B97</td>
<td>SHERIFF</td>
<td>SHERIFF-DMV ID FEE</td>
<td>11</td>
<td>300</td>
<td>404</td>
<td>$(69,215)</td>
<td>Rand board determines use of funds (used for automated mobile and fixed identification devices and finger print identification).</td>
</tr>
<tr>
<td>B98</td>
<td>SHERIFF</td>
<td>JUSTICE ASSISTANCE GRANT (JAG)</td>
<td>11</td>
<td>300</td>
<td>406</td>
<td>$1</td>
<td>Set up to receive grant funding for various criminal justice based projects.</td>
</tr>
<tr>
<td>B99</td>
<td>SHERIFF</td>
<td>DETENTION-JAIL INDUSTRIES</td>
<td>11</td>
<td>300</td>
<td>410</td>
<td>$193,888</td>
<td>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.</td>
</tr>
<tr>
<td>B100</td>
<td>SHERIFF</td>
<td>SHERIFF TRIAL COURT SECURITY</td>
<td>11</td>
<td>400</td>
<td>500</td>
<td>$871,691</td>
<td>State revenue specifically allocated for the purpose of providing court security services to the Superior Court.</td>
</tr>
<tr>
<td>B101</td>
<td>SHERIFF</td>
<td>SHERIFF LOCAL LAW ENFORCEMENT-CAL-EMA</td>
<td>11</td>
<td>400</td>
<td>540</td>
<td>$23,828</td>
<td>Narcotics related activities specific to grant funding application.</td>
</tr>
</tbody>
</table>

**Total Sheriff Restricted by Source for Purpose**: $1,202,686
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>TPW</td>
<td>PUB LIC EDUCATION</td>
<td>11</td>
<td>300</td>
<td>371</td>
<td>$</td>
<td>447,402</td>
<td>To promote broader public access to cable television infrastructure and public media content.</td>
</tr>
<tr>
<td>Total</td>
<td>TPW Discretionary but Designated for Programs</td>
<td>$</td>
<td>447,402</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Purpose of Fund</td>
<td></td>
</tr>
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<td>------</td>
<td>---------</td>
<td>---------</td>
<td>----------------</td>
<td></td>
</tr>
<tr>
<td>B103 TPW</td>
<td>ROAD</td>
<td>11</td>
<td>160</td>
<td>000</td>
<td>$3,918,357</td>
<td>Road Fund General Operations</td>
<td></td>
</tr>
<tr>
<td>B104 TPW</td>
<td>BRIDGES</td>
<td>11</td>
<td>160</td>
<td>020</td>
<td>$384,087</td>
<td>Bridge Capital Infrastructure</td>
<td></td>
</tr>
<tr>
<td>B105 TPW</td>
<td>OVERLAYS/ROAD IMPROVEMENTS</td>
<td>11</td>
<td>160</td>
<td>030</td>
<td>$2,860,568</td>
<td>Roads Capital Infrastructure</td>
<td></td>
</tr>
<tr>
<td>B106 TPW</td>
<td>MAINTENANCE DIVISION</td>
<td>11</td>
<td>160</td>
<td>060</td>
<td>$8,951,516</td>
<td>Roads Maintenance Operations</td>
<td></td>
</tr>
<tr>
<td>B107 TPW</td>
<td>CO-OPERATIVE CAPITAL PROJECTS</td>
<td>11</td>
<td>160</td>
<td>080</td>
<td>$281,111</td>
<td>Aid to Others -Capital Infrastructure their assets</td>
<td></td>
</tr>
<tr>
<td>B108 TPW</td>
<td>STATE TRIBAL CASINO FUND</td>
<td>11</td>
<td>160</td>
<td>090</td>
<td>$49,643</td>
<td>State Tribal Funds</td>
<td></td>
</tr>
<tr>
<td><strong>Total TPW Restricted by Source for Dept/Program</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$16,445,282</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
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<td>TPW</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>B109</td>
<td>TPW</td>
<td>SONOMA VLY DEVELOPMENT FEE</td>
<td>11</td>
<td>160</td>
<td>403</td>
<td>$157,004</td>
<td>Traffic Mitigations-interest bearing account. To finance road projects that increase daily average trip vehicle capacity.</td>
</tr>
<tr>
<td>B110</td>
<td>TPW</td>
<td>MOORLAND AVE DEVELOPMENT FEE</td>
<td>11</td>
<td>160</td>
<td>404</td>
<td>$71</td>
<td>Traffic Mitigations-interest bearing account</td>
</tr>
<tr>
<td>B111</td>
<td>TPW</td>
<td>COUNTYWIDE DEVELOPMENT FEE</td>
<td>11</td>
<td>160</td>
<td>409</td>
<td>$555,655</td>
<td>Traffic Mitigations-interest bearing account</td>
</tr>
<tr>
<td></td>
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<td></td>
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<tr>
<td><strong>Total TPW Restricted by Source for Purpose</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$712,730</td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Total Special Revenue Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$148,624,961</td>
<td></td>
</tr>
</tbody>
</table>
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:  

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$121,314</td>
<td>$110,164</td>
</tr>
</tbody>
</table>
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:
Restroring 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
</tr>
<tr>
<td>$ 354</td>
<td>$ 354</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$20,562</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$313,659</td>
<td>$313,659</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,930,419</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$11,965</td>
</tr>
</tbody>
</table>
The fund was established to receive filing fees to be used specifically for Alternative Dispute Resolution services as alternatives to the formal judicial system.

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

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.

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.

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
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</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$162,687</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$18,601,172</td>
<td>$10,070,456</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$60,719,306</td>
<td>$60,719,306</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$256,791</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,289,225</td>
<td>$7,494,561</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
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</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$678,212</td>
</tr>
</tbody>
</table>
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 estate industry.

GASB 54 Classification:
Restricted

Available Fund Balances

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$538,072</td>
<td>$548,864</td>
</tr>
<tr>
<td>Ending Balance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$83,113</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$806,106</td>
<td>$844,051</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$391,594</td>
<td>$403,094</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$198,225</td>
<td>$320,880</td>
</tr>
</tbody>
</table>
Country 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$8,832</td>
</tr>
</tbody>
</table>
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:

Annual Growth or Contribution:
Annual growth based on one dollar fee assessed

GASB 54 Classification: Restricted

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$119,710</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,209,455</td>
<td>$951,543</td>
</tr>
</tbody>
</table>
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:

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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund Balances</td>
<td>$15,217</td>
<td>$1,083</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$2,912</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$190,349</td>
<td>$203,222</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$158,746</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
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</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$20,609</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$55,844</td>
<td>$35,985</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$51,098</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$104,394</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$1,969,632</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$354,027</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,065,370</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$6,546,893</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$7,791</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$11,759</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$25,779,841</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,920,535</td>
<td>$2,920,535</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,126</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,654</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 1</td>
<td>$ 1</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,307,987</td>
<td>$1,375,598</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$468,512</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$17,262</td>
<td>$17,262</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$183,673</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td></td>
<td>$46,766</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,989,733</td>
<td>$3,516,777</td>
</tr>
</tbody>
</table>
**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**

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,354,930</td>
<td>$1,814,472</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$39,833</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$38,506</td>
</tr>
</tbody>
</table>
Fund Balance Report

County of Sonoma
2012
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$39,261</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$12,629</td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,011</td>
<td>$6,011</td>
</tr>
</tbody>
</table>
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 MHSA 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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$24,148</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,430</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
Purpose: Donations. To be used as described by donor. Used to help clients with living expenses 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
<td></td>
</tr>
<tr>
<td>$35,225</td>
<td>$27,525</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 313</td>
<td>$ 237</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 82</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$149,327</td>
<td>$149,327</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$27,257</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,690</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$19,386</td>
<td>$ 0</td>
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</tbody>
</table>
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 funded by state.

GASB 54 Classification:
Restricted

Available Fund Balances

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,781</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$10,735</td>
<td>$7,122</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$187,250</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$69,336</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$177,789</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$152,748</td>
<td>$161,048</td>
</tr>
</tbody>
</table>
### 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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Available Fund</strong></td>
<td>$156,126</td>
<td>$156,126</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$40,322</td>
<td>$40,322</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning</td>
<td>Balance</td>
<td>$18,084</td>
</tr>
<tr>
<td>06/30/2013 – Ending</td>
<td>Balance</td>
<td>$18,084</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$24,282</td>
<td>$24,282</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$409,089</td>
<td>$409,089</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$62,518</td>
<td>$62,518</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Realignment 2011 $'s</strong></td>
<td>$11,879</td>
<td>$11,879</td>
</tr>
</tbody>
</table>


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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$414,048</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$45,502</td>
<td>$45,902</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$550,847</td>
<td>$550,847</td>
</tr>
</tbody>
</table>
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, Statues of 2007); Amended in 2009 by SBX4 13, Chapter 22, Statues of 2009

Annual Growth or Contribution:
Grant funds based on SC proportional share of funds. Minimal growth.

GASB 54 Classification: Restricted

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$956,001</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$618,242</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$532,350</td>
<td>$261,848</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$364,648</td>
<td>$142,819</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$51,098</td>
<td>$51,098</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$263,781</td>
<td>$157,778</td>
</tr>
</tbody>
</table>
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.

Can only be used on Capital Projects.

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.

Funding based on development fees generated in a particular zone.

Available Fund Balances

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$75,931</td>
<td>$17,402</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$178,941</td>
<td>$85,946</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$236,931</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$142,658</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$284,050</td>
<td>$329,276</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$203,381</td>
<td>$2,502</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,550</td>
<td>$ 853</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$692,941</td>
<td>$758,466</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,098,195</td>
</tr>
</tbody>
</table>
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.

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

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

Growth based on unspent prior funds and new case activities.

| GASB 54 Classification: | Restricted |

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$5,411</td>
</tr>
</tbody>
</table>
Available Fund Balances

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012</td>
<td>$835,501</td>
<td>$835,501</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$792,031</td>
</tr>
</tbody>
</table>
Local Community Corrections Account which shall be used exclusively for Public Safety Services and programming.

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

AB109 & AB118

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.

Restricted

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$113,921</td>
</tr>
</tbody>
</table>
### 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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012</td>
<td>$134,770</td>
<td></td>
</tr>
<tr>
<td>06/30/2013</td>
<td>$134,770</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$5</td>
</tr>
</tbody>
</table>
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 fingerprint 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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,720,303</td>
<td>$-69,215</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$2,178</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$217,463</td>
<td>$193,888</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning</td>
<td>$871,691</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending</td>
<td>$871,691</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012</td>
<td>$23,828</td>
<td>$23,828</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$629,210</td>
</tr>
</tbody>
</table>
 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$4,380,249</td>
<td>$3,918,357</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$384,087</td>
<td>$384,087</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,860,568</td>
<td>$2,860,568</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$10,581,804</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$231,111</td>
<td>$281,111</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$49,643</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$959,239</td>
<td>$157,004</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$ 71</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$9,341,389</td>
</tr>
</tbody>
</table>
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 $5.6 million are pledged as revenue against various closed landfill leak clean-up obligations. The attachment shows each of these funds by managing department and category of discretionary use.
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1</td>
<td>ACTTC</td>
<td>SCEIP PROGRAM FUND</td>
<td>15</td>
<td>590</td>
<td>010</td>
<td>$ (125,791) Operating Fund</td>
<td></td>
</tr>
<tr>
<td>C2</td>
<td>ACTTC</td>
<td>SCEIP - CEC</td>
<td>15</td>
<td>590</td>
<td>020</td>
<td>$ 62,040 CEC Grant Activities (through FY 11-12)</td>
<td></td>
</tr>
<tr>
<td>C3</td>
<td>ACTTC</td>
<td>SCEIP REVOLVING FUND</td>
<td>15</td>
<td>590</td>
<td>030</td>
<td>$ 9,385 CEC Revolving Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ (54,367)</td>
<td></td>
</tr>
<tr>
<td>C4</td>
<td>HEALTH SERVICES</td>
<td>HOSPITAL ENTERPRISE CLOSURE</td>
<td>15</td>
<td>580</td>
<td>000</td>
<td>- Funded administrative costs to support the affiliation agreement</td>
<td></td>
</tr>
<tr>
<td>C5</td>
<td>HEALTH SERVICES</td>
<td>HOSPITAL CLOSEOUT- RETIREE MEDICAL</td>
<td>15</td>
<td>580</td>
<td>003</td>
<td>- Funded to pay for future health insurance premiums</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>C6</td>
<td>REGIONAL PARKS</td>
<td>MASON'S MARINA</td>
<td>15</td>
<td>500</td>
<td>100</td>
<td>$ 1,251,906 This fund accounts for the operations of Mason's Marina.</td>
<td></td>
</tr>
<tr>
<td>C7</td>
<td>REGIONAL PARKS</td>
<td>SPUD PT MARINA ENT</td>
<td>15</td>
<td>540</td>
<td>000</td>
<td>$ (146,045) This fund accounts for the operations of Spud Point Marina.</td>
<td></td>
</tr>
<tr>
<td>C8</td>
<td>REGIONAL PARKS</td>
<td>SPUD PT MARINA ENT</td>
<td>15</td>
<td>540</td>
<td>000</td>
<td>$ 188,296 This fund accounts for the operations of Spud Point Marina.</td>
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</tr>
<tr>
<td>C9</td>
<td>REGIONAL PARKS</td>
<td>SPORT FISHING CENTER</td>
<td>15</td>
<td>570</td>
<td>000</td>
<td>$ 161,886 This fund accounts for the operations of the Sport Fishing Center.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 1,456,043</td>
<td></td>
</tr>
<tr>
<td>C10</td>
<td>TPW</td>
<td>INTEGRATED WASTE</td>
<td>15</td>
<td>520</td>
<td>000</td>
<td>$ 4,355,376 Primary Administrative operating Fund for Refuse Enterprise</td>
<td></td>
</tr>
<tr>
<td>C11</td>
<td>TPW</td>
<td>SOLID WASTE OPERATIONS</td>
<td>15</td>
<td>520</td>
<td>100</td>
<td>$ (94,372) To segregate operational activities related to transfer stations, buildings, landfill, and power plant</td>
<td></td>
</tr>
<tr>
<td>C12</td>
<td>TPW</td>
<td>REFUSE-ENVIRON COMP</td>
<td>15</td>
<td>520</td>
<td>200</td>
<td>$ 32,508 To segregate funds related to Environmental Compliance requirements for closed landfills</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------------------------</td>
<td>-------</td>
<td>------</td>
<td>---------</td>
<td>---------</td>
<td>-------------------------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>C13</td>
<td>TPW</td>
<td>AIRPORT ENTERPRISE</td>
<td>15</td>
<td>550</td>
<td>000</td>
<td>$150,945</td>
<td>Primary Operating Fund for Airport Enterprise</td>
</tr>
<tr>
<td>C14</td>
<td>TPW</td>
<td>AIRPORT-PASSENGER FACILITY CHARGES</td>
<td>15</td>
<td>550</td>
<td>150</td>
<td>$26,304</td>
<td>To segregate activity related to Passenger Facility Charges as required by FAA Regulations</td>
</tr>
<tr>
<td>C15</td>
<td>TPW</td>
<td>NON AERONAUTICAL OPERATIONS</td>
<td>15</td>
<td>550</td>
<td>250</td>
<td>$147,317</td>
<td>To segregate activity not related to Airport Operations</td>
</tr>
<tr>
<td>C16</td>
<td>TPW</td>
<td>AIRPORT-INDUSTRIAL PK-ENT</td>
<td>15</td>
<td>550</td>
<td>300</td>
<td>$103,473</td>
<td>To segregate activity related to Airport Office Buildings</td>
</tr>
<tr>
<td>C17</td>
<td>TPW</td>
<td>AIRPORT-WETLANDS MITIGATION</td>
<td>15</td>
<td>550</td>
<td>500</td>
<td>$9,053</td>
<td>To segregate activity related to Wetlands</td>
</tr>
<tr>
<td>C18</td>
<td>TPW</td>
<td>AIRPORT-LAND ACQUISITION</td>
<td>15</td>
<td>550</td>
<td>640</td>
<td>$-</td>
<td>To segregate activity related to Land Acquisition</td>
</tr>
<tr>
<td>C19</td>
<td>TPW</td>
<td>AIRPORT-STORAGE HANGARS</td>
<td>15</td>
<td>550</td>
<td>650</td>
<td>$-</td>
<td>To segregate activity related to Storage Hangars</td>
</tr>
<tr>
<td>C20</td>
<td>TPW</td>
<td>AIRPORT-1988 AIRFIELD IMPLEMENTATION</td>
<td>15</td>
<td>550</td>
<td>700</td>
<td>$1,618,430</td>
<td>To segregate activity related to Airfield Improvement Projects not recorded within other Airport funds</td>
</tr>
<tr>
<td>C21</td>
<td>TPW</td>
<td>TRANSIT-GENERAL ADMINISTRATION-ART 4/ARTICLE 8</td>
<td>15</td>
<td>560</td>
<td>100</td>
<td>$1,269,907</td>
<td>To fund County supported fixed-route transit services (Operations and Capital) and ADA paratransit services.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total TPW Restricted by Source for Purpose</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$7,618,941</td>
<td>$ 7,618,941</td>
</tr>
<tr>
<td></td>
<td>TPW</td>
<td>REF-ENVIRONMENTAL RESPONSE</td>
<td>15</td>
<td>520</td>
<td>300</td>
<td>$3,313</td>
<td>In compliance with GASB 18 a non-cash accounting liability is recognized to account for landfill's closure and post-closure potential costs.</td>
</tr>
<tr>
<td>C22</td>
<td>TPW</td>
<td>REF-HEALDSBURG LEAK FUND</td>
<td>15</td>
<td>520</td>
<td>870</td>
<td>$2,567,504</td>
<td>For cleanup of potential landfill leaks that may pollute water sources</td>
</tr>
<tr>
<td>C23</td>
<td>TPW</td>
<td>REF-ANNAPOLIS LEAK FUND</td>
<td>15</td>
<td>520</td>
<td>880</td>
<td>$704,490</td>
<td>For cleanup of potential landfill leaks that may pollute water sources</td>
</tr>
<tr>
<td>C24</td>
<td>TPW</td>
<td>REF-SONOMA LEAK FUND</td>
<td>15</td>
<td>520</td>
<td>900</td>
<td>$2,170,837</td>
<td>For cleanup of potential landfill leaks that may pollute water sources</td>
</tr>
<tr>
<td>C25</td>
<td>TPW</td>
<td>REF-CENTRAL LEAK FUND</td>
<td>15</td>
<td>520</td>
<td>890</td>
<td>$2,306,347</td>
<td>For cleanup of potential landfill leaks that may pollute water sources</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total TPW Non-spendable/No Discretion</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$7,752,491</td>
<td>$ 7,752,491</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Total Enterprise Funds</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$16,773,108</td>
<td>$ 16,773,108</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-30,059</td>
<td>$-125,791</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$91,567</td>
<td>$62,040</td>
</tr>
</tbody>
</table>
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
<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,385</td>
<td>$9,385</td>
</tr>
</tbody>
</table>
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 Access agreement used annually

GASB 54 Classification: Assigned

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$898,425</td>
</tr>
</tbody>
</table>
### 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 Access agreement used annually

---

**GASB 54 Classification:**  
Assigned

---

### Available Fund Balances

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-12,754</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund Balances</td>
<td>$1,251,906</td>
<td>$1,251,906</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$65,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$399,342</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$315,985</td>
<td>$161,886</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012</strong> – Beginning Balance</td>
</tr>
<tr>
<td>$9,955,363</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$-1,308,244</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-861,921</td>
<td>$32,508</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$657,243</td>
<td>$150,945</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td></td>
<td>$233,268</td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td></td>
<td>$26,304</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$456,940</td>
<td>$147,317</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$137,502</td>
<td>$103,473</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$11,553</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,476,994</td>
<td>$1,618,430</td>
</tr>
</tbody>
</table>
To fund County supported fixed-route transit services (Operations and Capital) and ADA paratransit services.

Funds can only be used for fixed-route transit operations and capital purposes and ADA paratransit services.

Funds provided under Transit - Article 4 include Local, State and Federal transit funds specifically designated and restricted to fixed-route transit and capital purposes.

limited growth from fares and state and federal transit funds used for operations

Restricted

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$1,269,907</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,313</td>
<td>$3,313</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,567,504</td>
<td>$2,567,504</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$704,490</td>
<td>$704,490</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$2,170,837</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
</table>
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

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>D1</td>
<td>ACTTC</td>
<td>ERP-HRMS SYSTEM ADMINISTRATION</td>
<td>16</td>
<td>640</td>
<td>100</td>
<td>$ 0</td>
<td>To annually collect fees sufficient to pay for the operations of HRMS</td>
</tr>
<tr>
<td></td>
<td>ACTTC</td>
<td>SCERA POB</td>
<td>16</td>
<td>650</td>
<td>020</td>
<td>$ 25,553,056</td>
<td>Represents the amount that the Board Approved for Future Year Deposit from 1993 and 2003 POB Normal Cost advances</td>
</tr>
<tr>
<td>D2</td>
<td>ACTTC</td>
<td>SCERA POB</td>
<td>16</td>
<td>650</td>
<td>020</td>
<td>$ 2,775,815</td>
<td>Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates</td>
</tr>
<tr>
<td>D3</td>
<td>ACTTC</td>
<td>POB DEBT SVS RATE NORMALIZATION</td>
<td>16</td>
<td>650</td>
<td>070</td>
<td>$ 1,825,896</td>
<td>Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates</td>
</tr>
<tr>
<td>D4</td>
<td>ACTTC</td>
<td>UNEMPLOYMENT INS-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>630</td>
<td>010</td>
<td>$ 860,295</td>
<td>To collect sufficient revenue via payroll to facilitate unemployment insurance benefits</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ACCTC</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 30,154,767</td>
<td></td>
</tr>
<tr>
<td>D5</td>
<td>ACTTC</td>
<td>UNEMPLOYMENT INS-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>630</td>
<td>010</td>
<td>$ 860,295</td>
<td></td>
</tr>
<tr>
<td>Total ACCTC</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 860,295</td>
<td></td>
</tr>
</tbody>
</table>

### Human Resources

<table>
<thead>
<tr>
<th>Program</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>D6</td>
<td>HUMAN RESOURCES</td>
<td>Video Display Terminal (VDT)- INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>150</td>
<td>$ 30,268</td>
</tr>
<tr>
<td>D7</td>
<td>HUMAN RESOURCES</td>
<td>PROPERTY INSURANCE DEDUCTABLE-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>160</td>
<td>$ 200,000</td>
</tr>
<tr>
<td>D8</td>
<td>HUMAN RESOURCES</td>
<td>LONG TERM DISABILITY- SAFETY</td>
<td>16</td>
<td>620</td>
<td>180</td>
<td>$ 77,884</td>
</tr>
<tr>
<td>Total Discretionary but Designated for Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 308,151</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------</td>
<td>--------------------------------------------</td>
<td>------</td>
<td>---------</td>
<td>---------</td>
<td>--------------------------------------------------------</td>
</tr>
<tr>
<td>HUMAN RESOURCES</td>
<td>SELF FUNDED INSURANCE PROGRAM ADMIN</td>
<td>16</td>
<td>620</td>
<td>020</td>
<td>$</td>
<td>970</td>
</tr>
<tr>
<td>D9</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(144,253)</td>
</tr>
<tr>
<td>D10</td>
<td>HUMAN RESOURCES</td>
<td>BENEFITS</td>
<td>16</td>
<td>620</td>
<td>030</td>
<td>$</td>
</tr>
<tr>
<td>D11</td>
<td>HUMAN RESOURCES</td>
<td>DISABILITY INSURANCE-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>110</td>
<td>$</td>
</tr>
<tr>
<td>D12</td>
<td>HUMAN RESOURCES</td>
<td>CHP EUR</td>
<td>16</td>
<td>620</td>
<td>200</td>
<td>$</td>
</tr>
<tr>
<td>D13</td>
<td>HUMAN RESOURCES</td>
<td>WORKERS' COMP-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>120</td>
<td>$</td>
</tr>
</tbody>
</table>

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 |

Total Restricted by Source for Dept/Program

|                          | $ | 11,789,426 |

Human Resources Restricted by Source for Purpose
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department</th>
<th>Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>D15</td>
<td>HUMAN RESOURCES</td>
<td>MALPRACTICE INSURANCE-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>130</td>
<td>$4,366,456</td>
<td>Self-funded insurance expense and prior years deductible expense for medical malpractice and general liability matters for Community Hospital.</td>
</tr>
<tr>
<td>D16</td>
<td>HUMAN RESOURCES</td>
<td>GENERAL LIABILITY-INTERNAL SERVICE FUND</td>
<td>16</td>
<td>620</td>
<td>140</td>
<td>$(409,113)</td>
<td>Self-funded Liability Program.</td>
</tr>
<tr>
<td>D17</td>
<td>TPW</td>
<td>HEAVY EQUIP-OPERATIONS</td>
<td>16</td>
<td>610</td>
<td>000</td>
<td>$99,336</td>
<td>Internal Service fund-Heavy Equipment operations; fixing and fueling equipment</td>
</tr>
<tr>
<td>D18</td>
<td>TPW</td>
<td>HEAVY EQUIP-REPLACEMENT</td>
<td>16</td>
<td>610</td>
<td>020</td>
<td>$2,913,086</td>
<td>Internal Service fund-Heavy Equipment Replacement; fund build up until equipment is needed to replace.</td>
</tr>
</tbody>
</table>

**Total Restricted by Source for Purpose**

|                     | $9,026,474 |

**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
Purpose:
Represented 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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$25,553,056</td>
<td>$25,553,056</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$2,775,815</td>
<td>$2,775,815</td>
</tr>
</tbody>
</table>
County of Sonoma
2012
Fund Balance Report

Fund Title: POB DEBT SVS RATE NORMALIZATION
Department: ACTTC
Fund/SubFund/Project: 16/650/070

Purpose:

<table>
<thead>
<tr>
<th>Carryover Balance due to estimation of payroll rates. Funds used for smoothing of future year rates</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$1,825,896</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,291,295</td>
<td>$860,295</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$30,268</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$200,000</td>
<td>$200,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$77,292</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-20,449</td>
<td>$ 970</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-242,651</td>
<td>$-144,253</td>
</tr>
</tbody>
</table>
Self-funded Disability Program  General Members (discontinued effective 6/30/10)

Used to cover incurred but not reported claims which may occur over time from period of self insurance or to rebate purchased insurance rates


No longer growing

 Assigned

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$327,102</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td>$342,932</td>
<td></td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$11,488,262</td>
<td>$11,589,777</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$6,477,544</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$9,915,805</td>
<td>$1,728,137</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
<td></td>
</tr>
<tr>
<td>$4,542,558</td>
<td>$4,366,456</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$3,194,116</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$319,409</td>
<td>$99,336</td>
</tr>
</tbody>
</table>
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:  
Rods 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$3,673,871</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E1</strong></td>
<td>COM DEV COMM</td>
<td>HOUSING ELEMENT/OTHER COUNTY PROG</td>
<td>65 110 060</td>
<td>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.</td>
</tr>
<tr>
<td><strong>E2</strong></td>
<td>COM DEV COMM</td>
<td>COUNTY FUND FOR HOUSING</td>
<td>65 110 070 $584,436</td>
<td>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.</td>
</tr>
<tr>
<td><strong>Total CDC Discretionary but Designated for Programs</strong></td>
<td></td>
<td></td>
<td>$584,436</td>
<td></td>
</tr>
<tr>
<td><strong>E3</strong></td>
<td>COM DEV COMM</td>
<td>CDC HOUSING FUND</td>
<td>65 110 020 $3,085,138</td>
<td>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.</td>
</tr>
<tr>
<td><strong>E4</strong></td>
<td>COM DEV COMM</td>
<td>HMIS</td>
<td>65 130 040 $166,571</td>
<td>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.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title Fund</td>
<td>Fund Subfund</td>
<td>Project</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------------------------</td>
<td>------------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>E5</td>
<td>COM DEV COMM</td>
<td>CDC HOUSING FUND</td>
<td>65 110</td>
<td>020</td>
</tr>
<tr>
<td>E6</td>
<td>COM DEV COMM</td>
<td>CALHOME REHAB</td>
<td>65 120</td>
<td>070</td>
</tr>
<tr>
<td>E7</td>
<td>COM DEV COMM</td>
<td>MCC PROGRAM</td>
<td>65 110</td>
<td>030</td>
</tr>
<tr>
<td>E8</td>
<td>COM DEV COMM</td>
<td>VOUCHERS</td>
<td>65 130</td>
<td>030</td>
</tr>
</tbody>
</table>

Total CDC Restricted by Source for Dept/Program $3,812,101
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E9</td>
<td>COM DEV COMM</td>
<td>VOUCHERS</td>
<td>65 130</td>
<td>030</td>
<td></td>
<td>$3,055,621</td>
<td>HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.</td>
</tr>
<tr>
<td>E10</td>
<td>COM DEV COMM</td>
<td>CDC GENERAL ADMIN</td>
<td>65 110</td>
<td>010</td>
<td></td>
<td>$6,565</td>
<td>To collect expenditures for CDC and then apply the costs in accordance with current allocation schedules.</td>
</tr>
<tr>
<td>E11</td>
<td>COM DEV COMM</td>
<td>MOBILE HOME PROGRAMS</td>
<td>65 110</td>
<td>040</td>
<td></td>
<td>$310,209</td>
<td>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.</td>
</tr>
<tr>
<td>E12</td>
<td>COM DEV COMM</td>
<td>HAC</td>
<td>65 110</td>
<td>050</td>
<td></td>
<td>$25,363</td>
<td>To administer &quot;penny per hour&quot; 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.</td>
</tr>
<tr>
<td>E13</td>
<td>COM DEV COMM</td>
<td>CDBG</td>
<td>65 120</td>
<td>010</td>
<td></td>
<td>($810,669)</td>
<td>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.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------------------------</td>
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<td>---------</td>
<td>----------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>E14</td>
<td>COM DEV COMM</td>
<td>HOME</td>
<td>65</td>
<td>120</td>
<td>020</td>
<td>$281,429</td>
<td>loans to developers and sub recipients for affordable housing. Funds are committed to projects prior to the start of the fiscal year; the fund balance is reserved for the specific projects for which funds were committed and for admin costs to implement.</td>
</tr>
<tr>
<td>E15</td>
<td>COM DEV COMM</td>
<td>FESG</td>
<td>65</td>
<td>120</td>
<td>040</td>
<td>$(15,770)</td>
<td>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.</td>
</tr>
<tr>
<td>E16</td>
<td>COM DEV COMM</td>
<td>FLOOD ELEVATION</td>
<td>65</td>
<td>120</td>
<td>050</td>
<td>$(64,985)</td>
<td>To provide grants to elevate flood-prone structures, particularly in the lower Russian River area.</td>
</tr>
<tr>
<td>E17</td>
<td>COM DEV COMM</td>
<td>CALHOME REHAB</td>
<td>65</td>
<td>120</td>
<td>070</td>
<td>$</td>
<td>To provide health and safety repairs to homes owned by low to moderate income residents of Sonoma County.</td>
</tr>
<tr>
<td>E18</td>
<td>COM DEV COMM</td>
<td>SHELTER PLUS CARE</td>
<td>65</td>
<td>130</td>
<td>010</td>
<td>$43,864</td>
<td>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.</td>
</tr>
<tr>
<td>E19</td>
<td>COM DEV COMM</td>
<td>VOUCHERS</td>
<td>65</td>
<td>130</td>
<td>030</td>
<td>$1,380,385</td>
<td>HUD Housing Choice Voucher Program - Rental Assistance. Funds are used for monthly rental assistance payments to eligible households and for administrative costs.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title Fund Subfund Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td>----------------------------------------------------------</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E20</td>
<td>COM DEV COMM</td>
<td>LMIHAF - SONOMA CITY 65 140 010</td>
<td>$ (20,695)</td>
<td>Low-Mod Income Housing Asset Fund for assets transferred from the City of Sonoma by act of law.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E21</td>
<td>COM DEV COMM</td>
<td>LMIHAF - ROSELAND 65 140 030</td>
<td>$ 97,080</td>
<td>Low-Mod Income Housing Asset Fund for assets transferred from the Roseland RDA by act of law.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E22</td>
<td>COM DEV COMM</td>
<td>LMIHAF - SONOMA VALLEY 65 140 040</td>
<td>$ 543,233</td>
<td>Low-Mod Income Housing Asset Fund for assets transferred from the Springs RDA by act of law.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E23</td>
<td>COM DEV COMM</td>
<td>LMIHAF - RUSSIAN RIVER 65 140 050</td>
<td>$ 121,305</td>
<td>Low-Mod Income Housing Asset fund for assets transferred from the Russian River RDA by act of law.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total CDC Restricted by Source for Purpose $ 5,358,596

<table>
<thead>
<tr>
<th>CDC No Discretion</th>
</tr>
</thead>
<tbody>
<tr>
<td>E24</td>
</tr>
<tr>
<td>E25</td>
</tr>
<tr>
<td>E26</td>
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<td>E27</td>
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<td>E29</td>
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<tr>
<td>E30</td>
</tr>
<tr>
<td>E31</td>
</tr>
<tr>
<td>Fund Identifier</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>E32</td>
</tr>
<tr>
<td>E33</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

### EMERGENCY SVCS Restricted by Source for Purpose

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E34</td>
<td>EMERGENCY SVCS</td>
<td>CSA #40 FIRE SERVICES</td>
<td>50</td>
<td>049</td>
<td>100</td>
<td>$2,052,493</td>
<td>For Fire Protection within CSA#40</td>
</tr>
<tr>
<td>E35</td>
<td>EMERGENCY SVCS</td>
<td>CSA #40-FS-DRY CREEK</td>
<td>50</td>
<td>049</td>
<td>200</td>
<td>$144,821</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)</td>
</tr>
<tr>
<td>E36</td>
<td>EMERGENCY SVCS</td>
<td>CSA #40-FS-SEA RANCH</td>
<td>50</td>
<td>049</td>
<td>300</td>
<td>$237,466</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Sea Ranch</td>
</tr>
<tr>
<td>E37</td>
<td>EMERGENCY SVCS</td>
<td>CSA #40-FS-FITCH MTN</td>
<td>50</td>
<td>049</td>
<td>400</td>
<td>$126,006</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Fitch Mountain</td>
</tr>
<tr>
<td>E38</td>
<td>EMERGENCY SVCS</td>
<td>CSA #40-FS-WILMAR</td>
<td>50</td>
<td>049</td>
<td>700</td>
<td>$53,877</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Wilmar</td>
</tr>
<tr>
<td>E39</td>
<td>EMERGENCY SVCS</td>
<td>CFD #7-MAYACAMAS</td>
<td>50</td>
<td>084</td>
<td>001</td>
<td>$37,758</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Mayacamas</td>
</tr>
<tr>
<td>E40</td>
<td>EMERGENCY SVCS</td>
<td>CFD #4-WILMAR</td>
<td>50</td>
<td>082</td>
<td>001</td>
<td>$10,424</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Wilmar</td>
</tr>
<tr>
<td>E41</td>
<td>EMERGENCY SVCS</td>
<td>CFD #5-DRY CREEK</td>
<td>50</td>
<td>083</td>
<td>001</td>
<td>$10,832</td>
<td>For Enhanced Fire Protection in the CSA#40 FS-Dry Creek (aka Sotoyome)</td>
</tr>
<tr>
<td></td>
<td><strong>Total Emergency Services Restricted by Source for Purpose</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$ 2,673,677</strong></td>
<td></td>
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### HUMAN SERVICES Restricted by Source for Dept/Purpose

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E42</td>
<td>HUMAN SERVICES</td>
<td>IN HOME SUPPORT SERVICES PUBLIC AUTHORITY</td>
<td>50</td>
<td>930</td>
<td>000</td>
<td>$</td>
<td>Established to be employer of record for in-home supportive services</td>
</tr>
<tr>
<td></td>
<td><strong>Total Human Services Restricted by Source for Dept/Purpose</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$ -</strong></td>
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</table>

### LIBRARY Restricted by Source for Dept/Program

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E43</td>
<td>LIBRARY</td>
<td>TC/TR-SONOMA CO LIBRARY-JT PWRS</td>
<td>50</td>
<td>950</td>
<td>010</td>
<td>$4,142,696</td>
<td>Payment for Services</td>
</tr>
<tr>
<td></td>
<td><strong>Total Library Restricted by Source for Dept/Program</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$ 4,142,696</strong></td>
<td></td>
</tr>
</tbody>
</table>
# Attachment E - Special Districts Funds Summary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E44</td>
<td>LIBRARY</td>
<td>GIFTS &amp; DONATIONS 50 950 120 $</td>
<td>710,624</td>
<td>Various Programs &amp; Services</td>
</tr>
<tr>
<td>E45</td>
<td>LIBRARY</td>
<td>LIBRARY &amp; BRANCH PROJECTS 50 950 130 $</td>
<td>1,863,281</td>
<td>Bequest funds to be used for the enrichment of various libraries</td>
</tr>
<tr>
<td>E46</td>
<td>LIBRARY</td>
<td>CROMWELL BEQUEST 50 950 140 $</td>
<td>713,477</td>
<td>Funds to be used for substantial enrichment of the Petaluma Library</td>
</tr>
<tr>
<td>E47</td>
<td>LIBRARY</td>
<td>WINE LIBRARY 50 950 150 $</td>
<td>3,585</td>
<td>Funds to be used for enrichment of the Healdsburg Wine Library</td>
</tr>
<tr>
<td>E48</td>
<td>LIBRARY</td>
<td>LIBRARY-BUILDING IMPROVEMENT 50 950 200 $</td>
<td>10,445</td>
<td>Expansion and/or improvement of buildings/facilities</td>
</tr>
</tbody>
</table>

**Restricted by Source for Purpose**

| 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**

<p>| $ | 11,978 |</p>
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E53</td>
<td>SAPOSD</td>
<td>SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-INSTALLMENT PYMTS</td>
<td>50 960</td>
<td>040</td>
<td>$</td>
<td>1,564 Remaining funds after close of installment acquisition.</td>
<td></td>
</tr>
<tr>
<td>E54</td>
<td>SAPOSD</td>
<td>SANTA ROSA CREEK SPEC FUND</td>
<td>50 960</td>
<td>050</td>
<td>$</td>
<td>49,379 Remaining funds after close of acquisition.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total SAPOSD Discretionary but Designated for Programs</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>50,943</td>
<td></td>
</tr>
<tr>
<td>E55</td>
<td>SAPOSD</td>
<td>SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT- STEWARDSHIP RESERVE</td>
<td>50 960</td>
<td>070</td>
<td>$</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>E57</td>
<td>SAPOSD</td>
<td>LAND ACQUISITIONS</td>
<td>50 960</td>
<td>100</td>
<td>$</td>
<td>181,871 The index is for acquisitions using Measure C sales tax revenue. Measure C expired on March 31, 2011.</td>
<td></td>
</tr>
<tr>
<td>E58</td>
<td>SAPOSD</td>
<td>OSD LAND ACQUISITIONS-MEASURE F</td>
<td>50 960</td>
<td>300</td>
<td>$</td>
<td>73,654 The index was used for land acquisitions using Measure F bond proceeds. Measure F Bond proceeds were exhausted during FY 2009-10.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total SAPOSD Restricted by Source for Dept/Program</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>10,130,175</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SAPOSD</td>
<td>Restricted by Source for Purpose</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
</tr>
<tr>
<td>----------------</td>
<td>--------------------------------</td>
<td>-------</td>
<td>------</td>
<td>---------</td>
<td>---------</td>
<td>------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>E59</td>
<td>SAPOS SD</td>
<td>SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT-ACQUISITIONS</td>
<td>50 960</td>
<td>010</td>
<td>$</td>
<td>2,729,282</td>
<td>The purpose of the fund is for District operations and acquisitions.</td>
</tr>
<tr>
<td>E60</td>
<td>SAPOS SD</td>
<td>MOORE GRANT-CONSERVATION BENEFITS</td>
<td>50 960</td>
<td>090</td>
<td>$</td>
<td>-</td>
<td>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).</td>
</tr>
</tbody>
</table>

| Total SAPOS SD Restricted by Source for Purpose | $ | 2,729,282 |

<table>
<thead>
<tr>
<th>SCWA</th>
<th>Discretionary but Designated for Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>E61</td>
<td>SCWA GENERAL FUND</td>
</tr>
<tr>
<td>E62</td>
<td>SCWA SONOMA VALLEY-EXP</td>
</tr>
<tr>
<td>E63</td>
<td>SCWA SUSTAINABILITY-RENEWABLE ENERGY</td>
</tr>
<tr>
<td>E64</td>
<td>SCWA RECYCLED WATER FUND</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
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<tr>
<td>-----------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>E65</td>
<td>SCWA</td>
</tr>
<tr>
<td>E66</td>
<td>SCWA</td>
</tr>
<tr>
<td></td>
<td><strong>Total WA Discretionary but Designated for Programs</strong></td>
</tr>
<tr>
<td>E67</td>
<td>SCWA</td>
</tr>
<tr>
<td>E68</td>
<td>SCWA</td>
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<td>E69</td>
<td>SCWA</td>
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<td>E70</td>
<td>SCWA</td>
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<td>E71</td>
<td>SCWA</td>
</tr>
<tr>
<td>E72</td>
<td>SCWA</td>
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</table>
### Special Districts Funds Summary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E73</td>
<td>SCWA</td>
<td>FACILITIES FUND 60 870 200</td>
<td>$19,326,659</td>
<td>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.</td>
</tr>
<tr>
<td>E74</td>
<td>SCWA</td>
<td>OCCIDENTAL SAN-GEN 55 511 001</td>
<td>$2,770,837</td>
<td>collection treatment and disposal of effluent in geographic region</td>
</tr>
<tr>
<td>E75</td>
<td>SCWA</td>
<td>OCCIDENTAL SAN-GEN 55 511 001</td>
<td>$52,969</td>
<td>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.</td>
</tr>
<tr>
<td>E76</td>
<td>SCWA</td>
<td>OCCIDENTAL-EXP CONST 55 511 100</td>
<td>$784,058</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
</tr>
<tr>
<td>E77</td>
<td>SCWA</td>
<td>RUSSIAN RIVER SAN-GEN 55 512 001</td>
<td>$16,520,700</td>
<td>collection treatment and disposal of effluent in geographic region</td>
</tr>
<tr>
<td>E78</td>
<td>SCWA</td>
<td>RUSSIAN RIVER EXP 55 512 200</td>
<td>$5,752,262</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
</tr>
<tr>
<td>E79</td>
<td>SCWA</td>
<td>SOUTH PARK SAN-GEN 55 514 001</td>
<td>$12,904,653</td>
<td>collection treatment and disposal of effluent in geographic region</td>
</tr>
<tr>
<td>E80</td>
<td>SCWA</td>
<td>SOUTH PARK EXP 55 514 200</td>
<td>$4,406,080</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
</tr>
<tr>
<td>E81</td>
<td>SCWA</td>
<td>ZONE 1A LAGUNA MARK 53 730 200</td>
<td>$3,710,377</td>
<td>flood control in specified geographic region</td>
</tr>
<tr>
<td>E82</td>
<td>SCWA</td>
<td>ZONE 2A PETALUMA 53 730 300</td>
<td>$5,079,957</td>
<td>flood control in specified geographic region</td>
</tr>
<tr>
<td>E83</td>
<td>SCWA</td>
<td>ZONE 3A VLY MOON 53 730 400</td>
<td>$2,003,304</td>
<td>flood control in specified geographic region</td>
</tr>
</tbody>
</table>

**Total WA Restricted by Source for Dept/Program**: $198,361,570
<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E84</td>
<td>SCWA</td>
<td>ZONE 5A LOW RUSS RIV</td>
<td>53 730</td>
<td>500</td>
<td></td>
<td>$1,414,575</td>
<td>flood control in specified geographic region</td>
</tr>
<tr>
<td>E85</td>
<td>SCWA</td>
<td>ZONE 7A NO COAST</td>
<td>53 730</td>
<td>600</td>
<td></td>
<td>$63,009</td>
<td>flood control in specified geographic region</td>
</tr>
<tr>
<td>E86</td>
<td>SCWA</td>
<td>ZONE 8A SO COAST</td>
<td>53 730</td>
<td>700</td>
<td></td>
<td>$1,772,938</td>
<td>flood control in specified geographic region</td>
</tr>
<tr>
<td>E87</td>
<td>SCWA</td>
<td>WARM SPRINGS DAM</td>
<td>53 730</td>
<td>800</td>
<td></td>
<td>$8,051,333</td>
<td>operation and maintenance portion of Warm Springs Dam and the Dry Creek channel immediately below the dam for both water supply and flood control</td>
</tr>
<tr>
<td>E88</td>
<td>SCWA</td>
<td>RUSSIAN RIVER PROJECTS</td>
<td>57 740</td>
<td>510</td>
<td></td>
<td>$(1,224,198)</td>
<td>Charges to Marin Municipal Water and North Marin Water in lieu of property taxes paid by Sonoma County for construction of Warm Springs Dam.</td>
</tr>
<tr>
<td>E89</td>
<td>SCWA</td>
<td>SR AQUEDUCT CAPITAL</td>
<td>57 750</td>
<td>200</td>
<td></td>
<td>$2,434,806</td>
<td>Financing and prefunding of capital projects associated with the Santa Rosa Aqueduct as defined by the Restructured Agreement.</td>
</tr>
<tr>
<td>E90</td>
<td>SCWA</td>
<td>PETALUMA AQUED CAPITAL</td>
<td>57 750</td>
<td>210</td>
<td></td>
<td>$4,821,928</td>
<td>Financing and prefunding of capital projects associated with the Petaluma Aqueduct as defined by the Restructured Agreement.</td>
</tr>
<tr>
<td>E91</td>
<td>SCWA</td>
<td>SONOMA AQUED CAPITAL</td>
<td>57 750</td>
<td>230</td>
<td></td>
<td>$249,045</td>
<td>Financing and prefunding of capital projects associated with the Sonoma Aqueduct as defined by the Restructured Agreement.</td>
</tr>
<tr>
<td>E92</td>
<td>SCWA</td>
<td>PIPELINE FACILITIES</td>
<td>57 750</td>
<td>410</td>
<td></td>
<td>$4,567,613</td>
<td>Finance capital projects for Pipeline Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&amp;M Fund and various Aqueduct Capital Funds, and grants.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Purpose of Fund</td>
<td></td>
</tr>
<tr>
<td>-----------------</td>
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<td>---------</td>
<td>--------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>E93</td>
<td>SCWA</td>
<td>COMMON FACILITIES</td>
<td>57 750</td>
<td>420</td>
<td></td>
<td>Finance capital projects for Common Facilities as defined by the Restructured Agreement. Bond proceeds, transfers from O&amp;M Fund, and grants.</td>
<td></td>
</tr>
<tr>
<td>E94</td>
<td>SCWA</td>
<td>NORTH MARIN WTR DEPOSIT</td>
<td>57 750</td>
<td>510</td>
<td></td>
<td>North Marin deposit of funds in lieu of participation in debt service for financing Common Facility capital projects</td>
<td></td>
</tr>
<tr>
<td>E95</td>
<td>SCWA</td>
<td>WATER MGMT PLANNING</td>
<td>57 750</td>
<td>710</td>
<td></td>
<td>Water sales revenue for fund expenses associated with Water Planning, including the Urban Water Management Plan.</td>
<td></td>
</tr>
<tr>
<td>E96</td>
<td>SCWA</td>
<td>WATERSHED PLANNING/RESTORATION</td>
<td>57 750</td>
<td>720</td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>E97</td>
<td>SCWA</td>
<td>RECYCLED WATER &amp; LOCAL SUPPLY</td>
<td>57 750</td>
<td>730</td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>E98</td>
<td>SCWA</td>
<td>RECYCLED WATER &amp; LOCAL SUPPLY</td>
<td>57 750</td>
<td>730</td>
<td></td>
<td>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.</td>
<td></td>
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</tbody>
</table>
## Attachment E - Special Districts Funds Summary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title</th>
<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E99</td>
<td>SCWA</td>
<td>WATER</td>
<td>57</td>
<td>750</td>
<td>740</td>
<td>$31,943</td>
<td>Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.</td>
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<tr>
<td>E100</td>
<td>SCWA</td>
<td>WATER</td>
<td>57</td>
<td>750</td>
<td>740</td>
<td>$329,803</td>
<td>Water sales revenue for fund expenses associated with development of water conservation projects for which the Water Contractors are responsible.</td>
</tr>
<tr>
<td>E101</td>
<td>SCWA</td>
<td>SAN ZONE 1-SEA RANCH</td>
<td>57</td>
<td>780</td>
<td>100</td>
<td>$757,649</td>
<td>collection treatment and disposal of effluent in geographic region</td>
</tr>
<tr>
<td>E102</td>
<td>SCWA</td>
<td>SAN ZONE 1-SEA RANCH CONST</td>
<td>57</td>
<td>780</td>
<td>300</td>
<td>$143,595</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
</tr>
<tr>
<td>E103</td>
<td>SCWA</td>
<td>SAN ZONE- PENNGROVE</td>
<td>57</td>
<td>800</td>
<td>100</td>
<td>$1,097,668</td>
<td>collection treatment and disposal of effluent in geographic region</td>
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<tr>
<td>E104</td>
<td>SCWA</td>
<td>SAN ZONE- GEYSERVILLE CONST</td>
<td>57</td>
<td>810</td>
<td>300</td>
<td>$257,431</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
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<td>E105</td>
<td>SCWA</td>
<td>SAN ZONE- A.L.W.</td>
<td>57</td>
<td>820</td>
<td>100</td>
<td>$20,281,047</td>
<td>collection treatment and disposal of effluent in geographic region</td>
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<tr>
<td>E106</td>
<td>SCWA</td>
<td>SAN ZONE- A.L.W. CONST</td>
<td>57</td>
<td>820</td>
<td>300</td>
<td>$629,527</td>
<td>expansion/improvement of sewer systems &amp; facilities</td>
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<tr>
<td>E107</td>
<td>SCWA</td>
<td>FACILITIES FUND</td>
<td>60</td>
<td>870</td>
<td>200</td>
<td>1,671,000</td>
<td>Accumulation of resources for balloon payment on capital lease due in FY 15-16</td>
</tr>
<tr>
<td>E108</td>
<td>SCWA</td>
<td>POWER RESOURCES</td>
<td>60</td>
<td>870</td>
<td>400</td>
<td>$7,942,711</td>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total WA Restricted by Source for Purpose</th>
<th>$</th>
<th>129,809,802</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCWA</td>
<td>No Discretion</td>
<td></td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
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<tr>
<td>-----------------</td>
<td>---------------------------------</td>
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</tr>
<tr>
<td>E109</td>
<td>SCWA</td>
<td>RUSSIAN RIVER BONDS</td>
</tr>
<tr>
<td>E110</td>
<td>SCWA</td>
<td>RUSSIAN RIVER REV BONDS</td>
</tr>
<tr>
<td>E111</td>
<td>SCWA</td>
<td>RUSS RIV REV BDS-RES</td>
</tr>
<tr>
<td>E112</td>
<td>SCWA</td>
<td>RUSS RIVER-ST LOAN RESERVE</td>
</tr>
<tr>
<td>E113</td>
<td>SCWA</td>
<td>SONOMA VLY-OUTFALL LINE</td>
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<tr>
<td>E114</td>
<td>SCWA</td>
<td>SONOMA VLY-GLEN ELLEN BDS</td>
</tr>
<tr>
<td>E116</td>
<td>SCWA</td>
<td>SONOMA VLY-SRF LOAN</td>
</tr>
<tr>
<td>E117</td>
<td>SCWA</td>
<td>SONOMA VLY-SRF LOAN RESERVE</td>
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<tr>
<td>E118</td>
<td>SCWA</td>
<td>SONOMA VLY-ST LOAN RESERVE</td>
</tr>
<tr>
<td>E119</td>
<td>SCWA</td>
<td>SOUTH PARK SAN-2000 REV BDS</td>
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<tr>
<td>E120</td>
<td>SCWA</td>
<td>WARM SPRINGS DAM DEBT SERVICE</td>
</tr>
<tr>
<td>E121</td>
<td>SCWA</td>
<td>SCWA-ST DWR-DEBT CX107</td>
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<tr>
<td>E122</td>
<td>SCWA</td>
<td>SCWA-ST DWR-RES CX107</td>
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<tr>
<td>E123</td>
<td>SCWA</td>
<td>COMMON FACILITIES REV BONDS</td>
</tr>
<tr>
<td>E124</td>
<td>SCWA</td>
<td>STORAGE FACILITIES REV BONDS</td>
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</table>
### Attachment E - Special Districts Funds Summary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E125</td>
<td>SCWA</td>
<td>SONOMA AQUEDUCT REV BONDS</td>
<td>$ (2,629,158)</td>
<td>Water sales revenue for 2003 Revenue Bond debt service. These bonds have been refinanced and retired within the last 6 months.</td>
</tr>
<tr>
<td>E128</td>
<td>SCWA</td>
<td>SAN ZONE-PENNGROVE BONDS</td>
<td>$ (66,215)</td>
<td>accumulate and disburse funds for repayment of general obligation bonds</td>
</tr>
<tr>
<td>E129</td>
<td>SCWA</td>
<td>2005-1 SCWA ACQUISITION FUND</td>
<td>$ 1,566</td>
<td>distribute proceeds of lease funding of photovoltaic system @ 404 Aviation Blvd</td>
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</table>

**Total WA No Discretion** $ 9,771,678

### TPW Discretionary but Designated for Programs

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>E130</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-COMMUNITY PROGRAMS FUND</td>
<td>$ 149,393</td>
<td>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.</td>
</tr>
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</table>

**Total TPW Discretionary but Designated for Programs** $ 149,393

### TPW Restricted by Source for Dept/Program

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
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<tbody>
<tr>
<td>E132</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT</td>
<td>$ 200</td>
<td></td>
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<tr>
<td>E133</td>
<td>TPW</td>
<td>CANON MANOR MAINT/OPERATIONS</td>
<td>$ 518,441</td>
<td>Road Maint. /Operations-Private Roads</td>
</tr>
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</table>

**Total TPW Restricted by Source for Dept/Program** $ 617,915

### TPW Restricted by Source for Purpose

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
<th>Title Fund Subfund Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title Fund Subfund Project Purpose of Fund</td>
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<tr>
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<td></td>
<td></td>
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<tr>
<td>E134</td>
<td>TPW</td>
<td>CSA #41-LIGHT-ROSELAND 51 003 000 $124,547 Lighting District</td>
<td></td>
<td></td>
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<tr>
<td>E135</td>
<td>TPW</td>
<td>CSA #41-LIGHT-MEADOWLARK 51 004 000 $17,212 Lighting Assessment District</td>
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<tr>
<td>E136</td>
<td>TPW</td>
<td>CSA #41-WAT-FITCH MTN 56 024 001 $2,069,118 Water District</td>
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<tr>
<td>E137</td>
<td>TPW</td>
<td>CSA #41-WAT-FITCH MTN-D.S. 56 024 400 $(700,123) Water District</td>
<td></td>
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<tr>
<td>E138</td>
<td>TPW</td>
<td>CSA #41-WAT-FITCH MTN-CONST 56 024 200 $7,253 Water District</td>
<td></td>
<td></td>
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<tr>
<td>E139</td>
<td>TPW</td>
<td>CSA #41-WAT-FITCH MTN-RES 56 024 500 $127,574 Water District</td>
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<tr>
<td>E140</td>
<td>TPW</td>
<td>CSA #41-LIGHT-A.L.W.-ZN 5 51 031 310 $(16,048) Lighting District</td>
<td></td>
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<tr>
<td>E141</td>
<td>TPW</td>
<td>CSA #41-WAT-SALMON CRK 56 032 001 $646,422 Water District</td>
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<tr>
<td>E142</td>
<td>TPW</td>
<td>CSA #41-WAT-SALMON CRK D.S. 56 032 400 $(113,901) Water District</td>
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<tr>
<td>E143</td>
<td>TPW</td>
<td>CSA #41-WAT-SALMON CRK-CONST 56 032 200 $53,912 Water District</td>
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<tr>
<td>E144</td>
<td>TPW</td>
<td>CSA #41-WAT-SALMON CRK-RES 56 032 500 $32,536 Water District</td>
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<tr>
<td>E145</td>
<td>TPW</td>
<td>CSA #41-WAT-FREESTONE 56 033 001 $378,493 Water District</td>
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<tr>
<td>E146</td>
<td>TPW</td>
<td>CSA #41-WAT-FREESTONE-D.S. 56 033 400 $4,116 Water District</td>
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<tr>
<td>E147</td>
<td>TPW</td>
<td>CSA #41-WAT-FREESTONE-CONST 56 033 200 $7 Water District</td>
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<tr>
<td>E148</td>
<td>TPW</td>
<td>CSA #41-WAT-FREESTONE-RES 56 033 500 $(0) Water District</td>
<td></td>
<td></td>
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<tr>
<td>E149</td>
<td>TPW</td>
<td>CSA #41-WAT-JENNER 56 034 001 $1,145,551 Water District</td>
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<tr>
<td>E150</td>
<td>TPW</td>
<td>CSA #41-JENNER-D.S. FUND #2 56 034 410 $(96,704) Water District</td>
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<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
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<tr>
<td>E151</td>
<td>TPW</td>
<td>CSA #41-JENNER-RESERVE FUND #2</td>
<td>56 034</td>
<td>510</td>
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<tr>
<td>E152</td>
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<td>CSA #41-WAT-JENNER-D.S.</td>
<td>56 034</td>
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<tr>
<td>E153</td>
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<td>CSA #41-WAT-JENNER-CONST</td>
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<tr>
<td>E154</td>
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<td>CSA #41-WAT-JENNER-RES</td>
<td>56 034</td>
<td>500</td>
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<tr>
<td>E155</td>
<td>TPW</td>
<td>CSA #41-LIGHT-ABC</td>
<td>51 036</td>
<td>010</td>
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<tr>
<td>E156</td>
<td>TPW</td>
<td>SO SR LIGHT/LANDSCAPING</td>
<td>55 610</td>
<td>010</td>
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<tr>
<td>E157</td>
<td>TPW</td>
<td>BELMONT TERRACE LTG DIST</td>
<td>50 060</td>
<td>000</td>
</tr>
<tr>
<td>E158</td>
<td>TPW</td>
<td>CARMET LTG DIST</td>
<td>50 062</td>
<td>000</td>
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<tr>
<td>E159</td>
<td>TPW</td>
<td>CINNABAR LTG DIST</td>
<td>50 063</td>
<td>000</td>
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<tr>
<td>E160</td>
<td>TPW</td>
<td>COUNTRYSIDE MANOR LTG DIST</td>
<td>50 064</td>
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<td>E161</td>
<td>TPW</td>
<td>FORESTVILLE LTG DIST</td>
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<td>000</td>
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<tr>
<td>E162</td>
<td>TPW</td>
<td>GEYSERVILLE LTG DIST</td>
<td>50 066</td>
<td>000</td>
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<tr>
<td>E163</td>
<td>TPW</td>
<td>GRATON LTG DIST</td>
<td>50 067</td>
<td>000</td>
</tr>
<tr>
<td>E164</td>
<td>TPW</td>
<td>GUERNEVILLE LTG DIST</td>
<td>50 068</td>
<td>000</td>
</tr>
</tbody>
</table>
### Attachment E - Special Districts Funds Summary

<table>
<thead>
<tr>
<th>Fund Identifier</th>
<th>County Department Managing Fund</th>
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<th>Fund</th>
<th>Subfund</th>
<th>Project</th>
<th>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</th>
<th>Purpose of Fund</th>
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<tbody>
<tr>
<td>E165</td>
<td>TPW</td>
<td>GUERNEVILLE LTG DIST</td>
<td>50 068</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
<td></td>
</tr>
<tr>
<td>E166</td>
<td>TPW</td>
<td>JENNER LTG DIST</td>
<td>50 069</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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</tr>
<tr>
<td>E167</td>
<td>TPW</td>
<td>MADRONE ACRES LTG DIST</td>
<td>50 070</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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<tr>
<td>E168</td>
<td>TPW</td>
<td>MONTE RIO LTG DIST</td>
<td>50 071</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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<tr>
<td>E169</td>
<td>TPW</td>
<td>PACIFIC VIEW LTG DIST</td>
<td>50 072</td>
<td>000</td>
<td>$</td>
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<tr>
<td>E170</td>
<td>TPW</td>
<td>PENNGROVE LTG DIST</td>
<td>50 073</td>
<td>000</td>
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<tr>
<td>E171</td>
<td>TPW</td>
<td>RIO NIDO LTG DIST</td>
<td>50 074</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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<tr>
<td>E172</td>
<td>TPW</td>
<td>SOUTH PARK LTG DIST</td>
<td>50 075</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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<tr>
<td>E173</td>
<td>TPW</td>
<td>SUMMER HOME PARK LTG DIST</td>
<td>50 077</td>
<td>000</td>
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<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
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<tr>
<td>E174</td>
<td>TPW</td>
<td>VALLEY MOON LTG DIST</td>
<td>50 078</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
<td></td>
</tr>
<tr>
<td>E175</td>
<td>TPW</td>
<td>WEST SIDE LTG DIST</td>
<td>50 079</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
<td></td>
</tr>
<tr>
<td>E176</td>
<td>TPW</td>
<td>WOODSIDE CLUB LTG DIST</td>
<td>50 080</td>
<td>000</td>
<td>$</td>
<td>- Lighting Maintenance - Consolidated into one CSA in FY 11-12</td>
<td></td>
</tr>
<tr>
<td>E177</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT</td>
<td>50 045</td>
<td>000</td>
<td>$</td>
<td>989,361</td>
<td>This is the District’s operational fund, out of which the majority of air district programs are implemented, including costs for personnel, facilities, and materials.</td>
</tr>
<tr>
<td>Fund Identifier</td>
<td>County Department Managing Fund</td>
<td>Title</td>
<td>Fund</td>
<td>Subfund</td>
<td>Project</td>
<td>Ending Fund Balance (Est. per Budgeted as of 07/01/2013)</td>
<td>Purpose of Fund</td>
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<tr>
<td>-----------------</td>
<td>---------------------------------</td>
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<td>---------</td>
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<td>----------------</td>
</tr>
<tr>
<td>E178</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-VPMP</td>
<td>50 045</td>
<td>010</td>
<td>$</td>
<td>582,385</td>
<td>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.</td>
</tr>
<tr>
<td>E179</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-DMV MOYER FUND</td>
<td>50 045</td>
<td>040</td>
<td>$</td>
<td>528,486</td>
<td>This is a single-purpose fund, revenues derive from a $2 surcharge on motor vehicle registration to fund reductions in emissions from eligible heavy-duty diesel engines.</td>
</tr>
<tr>
<td>E180</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-CARL MOYER FUND</td>
<td>50 045</td>
<td>050</td>
<td>$</td>
<td>4,871</td>
<td>This is a single-purpose fund, revenues derive from State grants to fund reductions in emissions from eligible heavy-duty diesel engines.</td>
</tr>
<tr>
<td>E181</td>
<td>TPW</td>
<td>NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT-GAMP</td>
<td>50 045</td>
<td>100</td>
<td>$</td>
<td>145,906</td>
<td>This is a single-purpose fund that supports the air monitoring network in the Geysers.</td>
</tr>
<tr>
<td>E182</td>
<td>TPW</td>
<td>BITTNER LN PERM RD</td>
<td>50 090</td>
<td>000</td>
<td>$</td>
<td>10,314</td>
<td>Road maintenance on non-county road</td>
</tr>
<tr>
<td>E183</td>
<td>TPW</td>
<td>MILL CREEK LN PERM RD</td>
<td>50 091</td>
<td>000</td>
<td>$</td>
<td>99,399</td>
<td>Road maintenance on non-county road</td>
</tr>
<tr>
<td>E184</td>
<td>TPW</td>
<td>MIRABEL HEIGHTS PERM RD</td>
<td>50 092</td>
<td>000</td>
<td>$</td>
<td>10,948</td>
<td>Road maintenance on non-county road</td>
</tr>
<tr>
<td>E185</td>
<td>TPW</td>
<td>MONTE ROSA DIV #1 PERM RD</td>
<td>50 093</td>
<td>000</td>
<td>$</td>
<td>14,666</td>
<td>Road maintenance on non-county road</td>
</tr>
<tr>
<td>E186</td>
<td>TPW</td>
<td>PEAKS PIKE PERM RD</td>
<td>50 094</td>
<td>000</td>
<td>$</td>
<td>14,498</td>
<td>Road maintenance on non-county road</td>
</tr>
</tbody>
</table>

**Total TPW Restricted by Source for Purpose**

$ 6,012,906

**Total Special Districts**

$ 413,435,315
**Purpose:**
To implement County Housing Element programs, and support programs that afford 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-116,023</td>
<td>$ 0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$584,436</td>
<td>$584,436</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$3,180,756</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$86,571</td>
<td>$166,571</td>
</tr>
</tbody>
</table>
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:
Available Fund Balances

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund Balances</td>
<td>$671,982</td>
<td>$560,392</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$65,952</td>
<td>$65,952</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,397</td>
<td>$9,397</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$370,583</td>
<td>$130,312</td>
</tr>
</tbody>
</table>
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.


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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund</td>
<td>$3,055,621</td>
<td>$3,055,621</td>
</tr>
<tr>
<td>Balances</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$6,565</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$310,209</td>
<td>$310,209</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$25,363</td>
</tr>
</tbody>
</table>
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:  

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$(610,669)</td>
</tr>
</tbody>
</table>
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 to federal regulation. Housing within the community.


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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$281,429</td>
<td>$281,429</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$-15,770</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-64,985</td>
<td>$(64,985)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-74,338</td>
<td>$-</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$43,864</td>
<td>$43,864</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,620,656</td>
<td>$1,380,385</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-20,695</td>
<td>$(20,695)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund Balances</td>
<td>$97,080</td>
<td>$97,080</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$543,233</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$121,305</td>
<td>$121,305</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,404,764</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$ 14</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$244,988</td>
<td>$244,988</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$639,148</td>
<td>$639,148</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$262,272</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,199,433</td>
<td>$8,199,433</td>
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</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,305,152</td>
<td>$1,305,152</td>
<td></td>
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</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,833,559</td>
<td>$2,833,559</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Fund Balances</td>
<td>$5,874,465</td>
<td>$5,874,465</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,002,015</td>
<td>$1,002,015</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,378,557</td>
<td>$2,052,493</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$144,821</td>
<td>$144,821</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$321,242</td>
<td>$237,466</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$156,456</td>
<td>$126,006</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$53,877</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$37,758</td>
<td>$37,758</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$10,424</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
</tr>
<tr>
<td>$10,832</td>
<td>$10,832</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$453,728</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$5,050,587</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$777,524</td>
<td>$710,624</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$1,929,381</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$732,477</td>
<td>$713,477</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$6,885</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>$79,465</td>
<td>$10,445</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$338,810</td>
<td>$335,692</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$288,118</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$-47,340</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$ 408</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,564</td>
</tr>
</tbody>
</table>
**Fund Title:** SANTA ROSA CREEK SPEC FUND  
**Department:** SAPOSĐ  
**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 |

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$49,379</td>
<td>$49,379</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$9,032,176</td>
</tr>
</tbody>
</table>
**County of Sonoma**
**2012**
**Fund Balance Report**

**Fund Title:** SCAPOSD COOLEY RESERVE  
**Department:** SAPOSD  
**Fund/SubFund/Project:** 50/960/080

**Purpose:**

**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$157,474</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
</tr>
<tr>
<td>$292,982</td>
<td>$181,871</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$76,354</td>
<td>$73,654</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,961,993</td>
<td>$2,729,282</td>
</tr>
</tbody>
</table>
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 enhance...  

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 | $738,963 | 06/30/2013 – Ending Balance | $- |
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,446,987</td>
<td>$3,742,550</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,887,713</td>
<td>$8,664,746</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$181,226</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$1,949,995</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$424,251</td>
<td>$375,351</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1,056,934</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>06/30/2013 – Ending Balance</strong></td>
<td></td>
<td>$920,549</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$70,072,399</td>
<td>$55,845,104</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,602,486</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$579,947</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012</strong> – Beginning Balance</td>
</tr>
<tr>
<td>$127,322,405</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$723,711</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$5,316,957</td>
</tr>
</tbody>
</table>
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 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$19,945,995</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,297,860</td>
<td>$2,770,837</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$52,969</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$953,665</td>
<td>$784,058</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,737,863</td>
<td>$16,520,700</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$4,130,811</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$15,055,341</td>
<td>$12,904,653</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$4,342,344</td>
<td>$4,406,080</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,831,836</td>
<td>$3,710,377</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,149,608</td>
<td>$5,079,957</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,862,841</td>
<td>$2,003,304</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$2,071,065</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012</td>
<td>$72,734</td>
<td></td>
</tr>
<tr>
<td>06/30/2013</td>
<td></td>
<td>$63,009</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,967,921</td>
<td>$1,772,938</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$15,396,356</td>
<td>$8,051,333</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$268,969</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,885,357</td>
<td>$2,434,806</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$5,433,916</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$176,165</td>
<td>$249,045</td>
</tr>
</tbody>
</table>
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, specifically 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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$4,790,359</td>
</tr>
</tbody>
</table>
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, 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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – BeginningBalance</th>
<th>06/30/2013 – EndingBalance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$18,243,229</td>
<td>$18,020,483</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$12,690</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$382,248</td>
<td>$300,369</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012</td>
<td>$1,223,756</td>
<td>$525,011</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,985,188</td>
<td>$1,556,057</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$116,488</td>
<td>$116,488</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$111,075</td>
<td>$31,943</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$329,803</td>
<td>$329,803</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$908,042</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$143,045</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012</strong> – Beginning Balance</td>
</tr>
<tr>
<td>$1,261,355</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$316,331</td>
<td>$257,431</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning</td>
<td>$21,398,721</td>
<td>$20,281,047</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$759,567</td>
<td>$629,527</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$1,671,000</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,494,583</td>
<td>$7,942,711</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-670,759</td>
<td>$(537,011)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-415,135</td>
<td>$(334,035)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$121,250</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$127,200</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-123,847</td>
<td>$(77,944)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$-57,578</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-10,309,236</td>
<td>$(-15,706,587)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>-5,388,599</td>
<td>$(5,079,905)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$178,536</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$150,492</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-2,111,030</td>
<td>$(5,660,525)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
</tr>
<tr>
<td>$79,152,765</td>
<td>$72,908,442</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-12,283,254</td>
<td>$(-17,923,328)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,111,730</td>
<td>$1,235,857</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$-4,537,580</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>06/30/2013 – Ending Balance</td>
<td></td>
</tr>
<tr>
<td>$(3,140,261)</td>
<td>$(3,239,608)</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>-2,414,292</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$(4,411,486)</td>
<td>$(4,824,449)</td>
</tr>
</tbody>
</table>
### 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 |

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$(4,180,103)</td>
<td>$(4,352,067)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$(79,438)</td>
<td>$(66,215)</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,566</td>
<td>$1,566</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$178,386</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td></td>
<td>$149,393</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$108,626</td>
<td>$99,274</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 200</td>
<td></td>
<td>$ 200</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$518,441</td>
<td>$518,441</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$156,244</td>
<td>$124,547</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$16,991</td>
<td>$17,212</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$2,163,157</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$(792,012)</td>
<td>$(700,123)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$7,193</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$127,574</td>
<td>$127,574</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$(6,172)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$681,851</td>
<td>$646,422</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$(138,770)</td>
<td>$(113,901)</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$57,811</td>
<td>$53,912</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$32,536</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$380,977</td>
<td>$378,493</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$21,615</td>
<td>$4,116</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$ 7</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$5,284</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Date</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$1,200,857</td>
</tr>
<tr>
<td>06/30/2013 – Ending Balance</td>
<td>$1,145,551</td>
</tr>
</tbody>
</table>
**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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$(101,398)</td>
<td>$(96,704)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,280</td>
<td>$3,033</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$(336,456)</td>
<td>$(295,316)</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$10,924</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012</strong> – Beginning Balance</td>
</tr>
<tr>
<td>$52,571</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
<td><strong>06/30/2013 – Ending Balance</strong></td>
<td></td>
</tr>
<tr>
<td>$71,188</td>
<td>$67,804</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$97,246</td>
<td>$93,090</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$39,827</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$106,861</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$13,259</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$161,668</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$99,658</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$300,266</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$2,835</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,064,830</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$200,674</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$195,355</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$283,770</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,532</td>
<td>$0</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Date/Product</th>
<th>[06/30/2012 – Beginning Balance]</th>
<th>[06/30/2013 – Ending Balance]</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
<td>$181,179</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$492,758</td>
</tr>
</tbody>
</table>
County of Sonoma
2012
Fund Balance Report

Fund Title: SOUTH PARK LTG DIST
Department: TPW
Fund/SubFund/Project: 50/075/000

<table>
<thead>
<tr>
<th>Purpose:</th>
<th>Lighting Maintenance - Consolidated into one CSA in FY 11-12</th>
</tr>
</thead>
</table>

| 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 |
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$60,256</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,514,119</td>
<td>$0</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,065</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$49,997</td>
</tr>
</tbody>
</table>
# County of Sonoma Fund Balance Report

## 2012

**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 Heath 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

<table>
<thead>
<tr>
<th>Date</th>
<th>Beginning Balance</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning</td>
<td>$1,178,859</td>
<td></td>
</tr>
<tr>
<td>06/30/2013 – Ending</td>
<td>$989,361</td>
<td></td>
</tr>
</tbody>
</table>
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 Heath 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

<table>
<thead>
<tr>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$821,946</td>
<td>$582,385</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$597,457</td>
</tr>
</tbody>
</table>
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:

Annual Growth or Contribution:

GASB 54 Classification:

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$163,370</td>
<td>$4,871</td>
</tr>
</tbody>
</table>
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 Heath and Safety Code

Annual Growth or Contribution:
Limited growth from monitoring fees and interest, operational fund

GASB 54 Classification:
Restricted

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$183,030</td>
</tr>
</tbody>
</table>
County of Sonoma
2012
Fund Balance Report

Fund Title: BITTNER LN PERM RD
Department: TPW
Fund/SubFund/Project: 50/090/000

Purpose:

Restrictions on Use of Fund Balance:

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

Annual Growth or Contribution:

GASB 54 Classification:

Available Fund Balances

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$11,744</td>
<td>$10,314</td>
</tr>
</tbody>
</table>
County of Sonoma
2012
Fund Balance Report

Fund Title: MILL CREEK LN PERM RD
Department: TPW
Fund/SubFund/Project: 50/091/000

Purpose: 

Restrictions on Use of Fund Balance: 

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

Annual Growth or Contribution: 

GASB 54 Classification: 

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2012 – Beginning Balance</td>
</tr>
<tr>
<td>$96,843</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$12,844</td>
<td>$10,948</td>
</tr>
</tbody>
</table>
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  

<table>
<thead>
<tr>
<th>Available Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>06/30/2012 – Beginning Balance</strong></td>
</tr>
<tr>
<td>$16,093</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>06/30/2012 – Beginning Balance</th>
<th>06/30/2013 – Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$18,867</td>
<td>$14,498</td>
</tr>
</tbody>
</table>
Exhibit F
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:

<table>
<thead>
<tr>
<th>Capital Asset Type</th>
<th>Capitalization Threshold</th>
<th>Depreciation/Amortization Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>All costs</td>
<td>Non-Depreciable</td>
</tr>
<tr>
<td>Buildings</td>
<td>$25,000</td>
<td>50 years</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>$25,000</td>
<td>50 years</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>$100,000</td>
<td>30-50 years</td>
</tr>
<tr>
<td>Software</td>
<td>$100,000</td>
<td>7 years</td>
</tr>
<tr>
<td>Non-Amortizable Intangibles</td>
<td>$5,000</td>
<td>Non-Amortizable</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>$5,000</td>
<td>5 years</td>
</tr>
</tbody>
</table>

- 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.

<table>
<thead>
<tr>
<th>Category</th>
<th>Definition</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-spendable</td>
<td>Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.</td>
<td>Typically General Fund accounts. Inventory, prepaid amounts, long-term accounts receivable and any other amounts that are not expected to be converted to cash.</td>
</tr>
<tr>
<td>Restricted</td>
<td>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.</td>
<td>Typically Special Revenue Funds. Unspent program-specific grant proceeds, debt covenant reserves, gas tax revenues, Road Fund, etc.</td>
</tr>
<tr>
<td>Committed</td>
<td>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.</td>
<td>Typically Special Revenue Funds. Set asides committed by the Board for a specific function or purpose, Advertising Grant Program, new jail construction, etc.</td>
</tr>
<tr>
<td>Assigned</td>
<td>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).</td>
<td>Typically General Fund accounts. Various contract and project encumbrances, General Fund carryover fund balance, Capital Project Funds, etc.</td>
</tr>
<tr>
<td>Unassigned</td>
<td>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.</td>
<td>Typically General Fund accounts. General fund reserves, economic uncertainty reserves, etc.</td>
</tr>
</tbody>
</table>
DATE: December 18, 2003

TO: Mike Chrostal, County Administrator

FROM: Randy Poole, General Manager/Chief Engineer
Rod Dale, 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 ensure 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, II
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.