

Detailed Analysis – Fund Balance at June 30, 2009



Presentation to the
Butte County Board of
Supervisors
December 14, 2009

What is Fund Balance?

- Expenditures – Revenue
- Reserved
- Unreserved
- Designations
- Available Fund Balance (end-of-year carryover)
- Information from the County's financial system



Fund Balance – 6/30/09

All County Governmental Funds

Fund	Total Fund Balance	Available Fund Balance (Carryover)
General Fund	\$24,464,462	\$9,060,944
Health & Human Svcs	\$18,865,014	(\$549,881)
Road Fund	\$9,190,875	\$5,143,710
Other Operating Funds	\$2,412,200	(\$1,072)
Impact Fees	\$8,438,774	\$224,588
Debt Service	\$7,805,457	\$3,567,843
Capital Proj/Equip Replace	\$5,052,152	\$4,469,962
<u>Other Funds</u>	<u>\$1,465,355</u>	<u>\$1,251,060</u>
TOTAL	\$77,794,288	\$23,167,153

Fund Balance – The Math

Amount	Description
\$77,794,289	Total Fund Balance (see Attachment A)
(\$319,651)	Total Imprest Cash & Inventory (Attachment B)
(\$2,500)	Deposits with Others (Attachment C)
(\$5,502,815)	Debt Payment Reserve (Attachment D)
(\$33,984,389)	Restricted Cash Reserve (Attachment E)
(\$869,018)	Designations (Attachment F)
<u>(\$13,948,762)</u>	Encumbrances (Attachment G)
\$23,167,154	Available Fund Balance – All Govt Funds
<u>(\$14,106,210)</u>	Available Fund Balance – Other Funds
\$9,060,944	Available Fund Balance – General Fund
<u>(\$2,023,643)</u>	Est Available Fund Balance – Gen Fund (April 2009)
\$7,037,301	Unanticipated Add'l Available Fund Bal (Sept 2009)

Restricted Cash Reserve

- Detail provided in Attachment E
- \$33,984,389
- Examples
 - Inmate Welfare restricted cash
 - Recording System restricted cash
 - Social Services – Sales Tax restricted cash
 - Table A Water restricted cash
 - Fire-County Cost Share restricted cash

