

Item 15  
2-7-17

County of Fresno  
Balance Sheet  
Governmental Funds  
June 30, 2016  
(amounts expressed in thousands)

	General Fund	Debt Service	Behavioral Health -MH	Social Services	Local Health and Welfare	2011 Realignment	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and investments	198,173	\$ 48,487	\$ 92,740	\$ 40,534	\$ 35,119	\$ 62,121	\$ 177,282	\$ 654,456
Restricted cash and investments	-	13,508	-	-	-	-	-	13,508
Receivables, net:								
Accounts	46,243	-	4,730	33,649	34,609	28,618	11,985	159,834
Taxes	28,577	-	-	-	-	-	1,228	29,805
Interest	542	140	314	112	142	209	579	2,038
Loans	43,974	-	-	-	-	-	-	43,974
Due from other funds	360	-	-	-	-	-	213	573
Due from other governmental units	-	-	-	-	-	-	690	690
Advances to other funds	118	-	-	-	-	-	-	118
Inventory of supplies	2,894	-	-	-	-	-	798	3,692
Total assets	\$ 320,881	\$ 62,135	\$ 97,784	\$ 74,295	\$ 69,870	\$ 90,948	\$ 192,775	\$ 908,688
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 44,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,417	\$ 49,716
Salaries and benefits payable	19,916	-	-	-	-	-	1,228	21,144
Due to other governmental units	623	-	-	-	-	-	3,743	4,366
Due to other funds	5,848	-	-	-	-	-	887	6,735
Deposits and other liabilities	43	-	-	-	-	-	-	43
Unearned revenue	256	-	-	9,845	-	-	120	10,221
Total liabilities	70,985	-	-	9,845	-	-	11,395	92,225
<b>Deferred inflows of resources:</b>								
Unavailable property taxes	28,287	-	-	-	-	-	-	28,287
Other unavailable	21,438	-	-	-	-	-	1	21,439
Total deferred inflows of resources	49,725	-	-	-	-	-	1	49,726
<b>Fund balances:</b>								
Nonspendable	47,208	-	-	-	-	-	816	48,024
Restricted	9,398	62,135	97,784	64,450	69,870	90,948	144,003	538,588
Committed	21,024	-	-	-	-	-	-	21,024
Assigned	83,021	-	-	-	-	-	36,560	119,581
Unassigned	39,520	-	-	-	-	-	-	39,520
Total fund balances	200,171	62,135	97,784	64,450	69,870	90,948	181,379	766,737
Total liabilities, deferred inflows of resources, and fund balances	\$ 320,881	\$ 62,135	\$ 97,784	\$ 74,295	\$ 69,870	\$ 90,948	\$ 192,775	\$ 908,688

The notes to the financial statements are an integral part of this statement.

**County of Fresno**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**  
**(amounts expressed in thousands)**

**NOTE 13 - Fund Balance**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2016, fund balance for government funds are made up of the following:

- **Nonspendable Fund Balance** – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- **Restricted Fund Balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed Fund Balance** – includes amounts that can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority, the County’s Board. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally.
- **Assigned Fund Balance** – comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the County’s Board or (b) a body (for example: a budget or finance committee) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes. Per County policy, the County’s Administrative Officer and Auditor-Controller/Treasurer-Tax Collector can establish, modify, or rescind fund balance assignments through the encumbrance process.
- **Unassigned Fund Balance** – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned and unassigned.

**County of Fresno**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**  
(amounts expressed in thousands)

Fund balances for all the major and non-major governmental funds as of June 30, 2016, were distributed as follows:

	General Fund	Debt Service	Behavioral Health - MH	Social Services	Local Health and Welfare	2011 Realignment Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>								
Inventory	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798	\$ 3,692
Prepaid items/postage/impress cash	340	-	-	-	-	-	18	358
Low-income housing	41,974	-	-	-	-	-	-	41,974
SJVA loan	2,000	-	-	-	-	-	-	2,000
Subtotal	47,208	-	-	-	-	-	816	48,024
<b>Restricted for:</b>								
General government:								
Administration	1,264	-	-	-	-	-	36,288	37,552
Public protection	3,946	-	-	-	-	90,948	25,171	120,065
Public ways and facilities	-	-	-	-	-	-	33,797	33,797
Health, sanitation and public assistance	4,188	-	97,784	64,450	69,870	-	32,294	268,586
Education	-	-	-	-	-	-	5,052	5,052
Capital projects	-	-	-	-	-	-	11,401	11,401
Debt service	-	62,135	-	-	-	-	-	62,135
Subtotal	9,398	62,135	97,784	64,450	69,870	90,948	144,003	538,588
<b>Committed to:</b>								
General government	21,024	-	-	-	-	-	-	21,024
Subtotal	21,024	-	-	-	-	-	-	21,024
<b>Assigned to:</b>								
General government:								
Compensated leave & absences	3,898	-	-	-	-	-	-	3,898
Teeter buy out & ITSD depreciation	707	-	-	-	-	-	-	707
Third party payer	28,958	-	-	-	-	-	-	28,958
Annual budget	28,968	-	-	-	-	-	-	28,968
Post budget mitigation	4,015	-	-	-	-	-	-	4,015
Services & supplies	1,991	-	-	-	-	-	-	1,991
Public protection:								
Sheriff services & supplies	2,169	-	-	-	-	-	-	2,169
Probation services & supplies	2,097	-	-	-	-	-	-	2,097
Jail modifications	1,000	-	-	-	-	-	-	1,000
Sheriff vehicle replacement	1,300	-	-	-	-	-	-	1,300
Public ways and facilities:								
County Service Area	118	-	-	-	-	-	-	118
Road projects	-	-	-	-	-	-	23,901	23,901
Health, sanitation and public assistance	2,800	-	-	-	-	-	-	2,800
Education	-	-	-	-	-	-	12,659	12,659
Culture and recreation	-	-	-	-	-	-	-	-
Capital projects	5,000	-	-	-	-	-	-	5,000
Debt service	-	-	-	-	-	-	-	-
Subtotal	83,021	-	-	-	-	-	36,560	119,581
<b>Unassigned</b>	39,520	-	-	-	-	-	-	39,520
<b>Total</b>	<u>\$ 200,171</u>	<u>\$ 62,135</u>	<u>\$ 97,784</u>	<u>\$ 64,450</u>	<u>\$ 69,870</u>	<u>\$ 90,948</u>	<u>\$ 181,379</u>	<u>\$ 766,737</u>

**NOTE 14 – Net Position**

The government-wide and proprietary fund financial statements utilize a net position presentation. Net positions are categorized as invested in capital assets (net of related debt), restricted, and unrestricted.

- Net Investment in Capital Assets groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted Net Position reflects net position that is subject to constraints either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (2)