



**COUNTY
ADMINISTRATIVE OFFICE
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: August 28, 2018 **REVISED**

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
County Counsel Sign-Off	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Michael C. Spata PHONE: 636-5005				

SUBJECT: Governmental Funds, Fiduciary Funds and General Reserves

REQUEST(S):
That the Board of Supervisors:

- (1) Receive the Report regarding Governmental Funds, Fiduciary Funds and General Reserves; and
- (2) Provide direction to the County Administrative Officer.

SUMMARY:

This report provides a review of Tulare County's Governmental Funds (i.e., Non-Spendable, Restricted, Committed, Assigned and Unassigned), Fiduciary Funds (i.e., Third-Party Trust Funds), and General Reserves (i.e., Strategic Reserves).

What follows is a description of these funds by classification. Attached to this agenda item are various tables which identify the Fund Number, Group and Name; the Cash Balance as of June 30, 2018; the Fund Classification; and Responsible Agency/Department/Office.

I. Classification of Governmental Funds

A. Nonspendable: Amounts not in spendable form (i.e., prepaid items) or amounts legally or contractually required to be maintained intact.

B. Restricted: Amounts restricted (confined) by external parties (i.e.,

SUBJECT: Governmental Funds, Fiduciary Funds and General Reserves

DATE: August 28, 2018

proceeds from granting agencies and laws / regulations of other governmental entities).

- C. Committed:** Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority (e.g., Board of Supervisors). Committed amounts cannot be used for any other purpose unless the government's authority removes or changes the specified use by taking the same type of action it employed to previously commit those funds (e.g., Resolution adopted by the Board of Supervisors). The formal action must occur prior to the end of the reporting period.
- D. Assigned:** Amounts constrained by the government's intent for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by the governing body itself, by a related body (e.g., a Budget or Finance Committee), or by a public official to which the governing body has delegated the authority.
- E. Unassigned:** Resources that are in spendable form and neither restricted, committed or assigned.

For reference, Attachment 1 provides a four-year Summary of the General Fund Balance as of June 30, 2018. Attachment 2 provides a Summary of Governmental and Fiduciary Funds as of June 30, 2018 according to the Classifications by Agency/Department and Office. Attachment 3 provides detail -- as of June 30, 2018 -- regarding the classifications and amounts attributed to the County's Agencies, Departments and Offices. Attachment 4 presents the same information as in Attachment 3 except that it is arranged primarily by Fund Group Number.

II. Fiduciary Funds

Fiduciary Funds are used to account for resources that government holds as a trustee or agent on behalf of an outside or third party and cannot be used to support the government's (i.e., the County's) own programs. Attachments 2, 3 and 4 provide Fiduciary Fund information.

III. General Reserves

According to the County Budget Act (Government Code Section 29130 *et seq.*), the Board of Supervisors at any regular meeting or special meeting may -- by a four-fifths vote -- make available for appropriation any of the following fund balances for which the Board has authority, namely,

- Restricted, Committed, Assigned, and Unassigned Fund Balances, excluding General Reserves and Non-Spendable Fund Balance.

SUBJECT: Governmental Funds, Fiduciary Funds and General Reserves

DATE: August 28, 2018

- Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

Any portion of Fund Balance designated as General Reserves (Strategic Reserves) during the budget process is **inaccessible** until the next annual budget. The **exception** is that after adopting a resolution by a four-fifths vote declaring an emergency at any regular or special meeting, the Board may appropriate and make expenditures necessary to meet that emergency (Government Code Section 29127).

At the present time, the County has \$28 million in General (Strategic) Reserves and it is intended to be recommended that the Board increase these reserves to \$30 million when the budget is proposed next September.

There does not appear to be a firm requirement in law with respect to the amount that must be placed in General Reserves. As a practical matter, the Government Finance Officers Association recommends -- as a Best Practice -- maintaining Unrestricted Fund Balance in the General Fund of no less than two months -- or no less than 15% -- of Operating Revenues or Operating Expenditures. See Government Finance Officers Association, *Best Practice on Appropriating Level of Unrestricted Fund Balance in the General Fund* (2002), cited in Gauthier, Stephen J. *GAAFR, Governmental Accounting, Auditing, and Financial Reporting* (2012 Government Finance Officers Association [GFOA]) p. 805 n. 3.

Applied to Tulare County, the estimated Total Operating Revenues for Fiscal Year 2018/19 are \$581 million and the Total Unrestricted Fund Balance is \$108 million. Therefore, the County has 18.51% of Operating Revenues or \$20.4 million in excess of the GFOA's Best Practice minimum. For reference in terms of this calculation, see Attachment 5 – County of Tulare – Auditor Controller, Estimated Fund Balance Summary of the General Fund for the Last Five Fiscal Years (amounts expressed in thousands).

FISCAL IMPACT/FINANCING:


There is No Net County Cost associated with this Agenda Item.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

Goal No. 4 (Organizational Performance) of Tulare County's Strategic Business Plan endeavors to promote effectiveness and fiscal stability within the County's organizational system; and as such, this agenda item provides a report regarding the nature, extent and status of various funds maintained by the County which are managed prudently, thereby promoting sound budgeting, accounting and financial practices.

SUBJECT: Governmental Funds, Fiduciary Funds and General Reserves
DATE: August 28, 2018

ADMINISTRATIVE SIGN-OFF:



Sophia Almanza, MBA
Deputy CAO – Budget and Finance



Michael C. Spata
County Administrative Officer

cc: Auditor-Controller
County Counsel
County Administrative Office

Attachment(s):
Attachment 1- General Fund Balance Summary
Attachment 2 - Governmental and Fiduciary Funds Summary
Attachment 3 - Governmental and Fiduciary Funds by Agency/Department/Office
Attachment 4 - Governmental and Fiduciary Funds by Fund Number
Attachment 5 - County of Tulare - Auditor Controller, Estimated Fund Balance
Summary of the General Fund for the Last Five Fiscal Years

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF REPORTING)
GENERAL FUND BALANCES, FIDUCIARY) Resolution No. _____
FUNDS AND RESERVES) Agreement No. _____
)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD AUGUST 28, 2018
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: MICHAEL C. SPATA
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

- (1) Received the Report regarding Governmental Funds, Fiduciary Funds and General Reserves; and
- (2) Provided direction to the County Administrative Officer.

Attachment 1
General Fund Balance Summary

General Fund Balance Summary

GASB 54 (1) Classification (2)	2018 Total General Fund (3)	2017 Total General Fund	2016 Total General Fund	2015 Total General Fund
Nonspendable	\$9,287,000	\$6,805,000	\$1,849,000	\$1,672,000
Restricted	\$71,675,000	\$52,072,000	\$45,270,000	\$37,189,000
Committed	\$44,446,000	\$39,359,000	\$14,524,000	\$15,430,000
Assigned	\$13,473,000	\$20,732,000	-	-
Unassigned	\$49,662,000	\$49,238,000	\$84,868,000	\$73,325,000
Total Fund Balance	\$188,543,000	\$168,206,000	\$146,511,000	\$127,616,000

(1) GASB Statement No.54 is the Standard for Fund Balance Reporting and Governmental Fund Type

(2) Definitions of Classifications:

Nonspendable - Amounts not in spendable form (i.e. prepaid items), or amounts legally or contractually required to be maintained intact.

Restricted - Amounts restricted by external parties (i.e. grant proceeds, laws/regulations of other governments).

Committed - Amounts committed by the Board for a specific purpose. These committed amounts cannot be used for any other purposes unless the Board removes or changes the specified use by a board agenda item. The Board must commit funds prior to the end of the reporting period to be considered committed in that years financials.

Assigned - Amounts earmarked by the CAO. The intent can be informally expressed by the CAO (i.e. memo).

Unassigned - Amounts available for any purpose.

(3) Total General Fund represents the General Fund (001) plus Other General Funds (Trust Funds, Teeter and TRAN) amounts. See Attachment 5.

Attachment 2
Governmental and Fiduciary Funds
Summary

Governmental and Fiduciary Funds Summary

Ending Cash Balance as of 06/30/2018

Agency/Department/Office	Governmental Fund Group				Fiduciary
	Assigned	Committed	Unassigned	Restricted	Held for Others
Agricultural Commissioner				\$ 32,079	\$ 28,612
Assessor/Clerk-Recorder			\$ (179)	\$ 9,484,199	\$ 741,985
Auditor-Controller/Treasurer-Tax Collector	\$ 1,141,954		\$ 28,518	\$ 3,021,444	\$ 7,532,552
Child Support Services				\$ 2,316,269	
County Administrative Office	\$ 15,916,231				
District Attorney's Office			\$ 223,930	\$ 534,402	\$ 2,562,850
General Services Agency	\$ 381,366	\$ 2,452,332		\$ 189	
Health & Human Services Agency		\$ 144,150		\$ 65,127,832	\$ 558,350
Human Resources & Development					\$ 1,892,647
Library				\$ 20,122	
Probation Office	\$ 5,769			\$ 25,379,911	\$ 993,966
Public Defender Office				\$ 1,163,385	\$ 21,608
Retirement Office					\$ 7,309,983
Resource Management Agency		\$ 261,467	\$ 112,317	\$ 1,352,901	\$ 1,335,719
Sheriff-Coroner Office		\$ 247,702		\$ 8,912,531	\$ -
Tulare County Association of Governments				\$ 99,320	\$ 12,942,793
Information & Communications Technology		\$ 13,635,566			
Tulare County Law Library					\$ 534,300
Grand Total	\$ 17,445,319	\$ 16,741,217	\$ 364,586	\$ 117,444,585	\$ 36,455,366

Attachment 3
Governmental and Fiduciary Funds
By Agency/Department/Office

County of Tulare - Auditor Controller Office

Government and Fiduciary Funds

By Agency/Department/Office

Ending cash balances as of June 30, 2018

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2018	Classification
Agricultural Commissioner				
512	Fiduciary	Agricultural Commissioner - CDFA Bait Surcharge	28,611.80	Held for Others
458	Governmental	Range Improvement Grazing D#1	32,079.08	Restricted
Agricultural Commissioner Total			60,690.88	
Assessor/Clerk Recorder				
598	Fiduciary	SB2 Affordable Housing Fee	741,985.01	Held for Others
411	Governmental	Micrographics	8,722,536.92	Restricted
457	Governmental	Social Security Truncation	347,781.92	Restricted
503	Governmental	Vital and Health Statistic	9,888.25	Restricted
417	Governmental	AB 818	403,991.89	Restricted
459	Governmental	Real Property Transfer Tax	(179.30)	Unassigned
Assessor/Clerk Recorder Total			10,226,004.69	
Auditor-Controller/Treasurer-Tax Collector				
404	Fiduciary	Auditors	15,593.43	Held for Others
405	Fiduciary	Home Owners Tax Exemption Tr	1,494.35	Held for Others
564	Fiduciary	Emergency Medical Air Transportation Act	23,053.59	Held for Others
414	Fiduciary	Deceased Trust Probate	35,143.77	Held for Others
427	Fiduciary	Public Safety Augmentation Fd	0.00	Held for Others
429	Fiduciary	Incorp Cities & States Fines	95,353.47	Held for Others
416	Fiduciary	DNA Identification Fund	23,973.35	Held for Others
464	Fiduciary	Courthouse Temp. Construction	732,236.52	Held for Others
465	Fiduciary	State Fund	17,911.00	Held for Others
469	Fiduciary	State Sales Tax	17,368.24	Held for Others
470	Fiduciary	Dinuba Courthouse Construction	3,547,842.31	Held for Others
499	Fiduciary	Treasury - Minor Beneficiary	8,132.29	Held for Others
501	Fiduciary	Tax Collectors Deposits in Transit	(1,149,991.48)	Held for Others
519	Fiduciary	Education Rev Augmentation Fd	194,655.92	Held for Others
548	Fiduciary	DNA Penalty Assessment Ab1806	178,091.16	Held for Others
573	Fiduciary	Redemption Reserve Trust Tc/Tr	1,253,077.52	Held for Others
574	Fiduciary	PIMS Trust Tc/Tr	898,802.84	Held for Others
575	Fiduciary	Tax Collector - Map Clearances	683,214.62	Held for Others
578	Fiduciary	Tax Collector Mobile Home Clearances	34,785.10	Held for Others
579	Fiduciary	Tax Collector - Bulk Transfers & Bankruptcie	90,978.54	Held for Others
582	Fiduciary	Tax Collector - Misc	830,834.99	Held for Others
583	Fiduciary	SJVA Investment Fund	0.77	Held for Others
444	Governmental	DUI Laboratory	68,827.54	Restricted
590	Governmental	Local Revenue Fund 2011 (AB118)	2,893,797.23	Restricted
476	Governmental	TRAN Proceeds	0.00	Unassigned
477	Governmental	Officers Cash Overage	28,517.82	Unassigned
482	Governmental	Treasurers	58,819.38	Restricted
527	Governmental	Vehicle Internal Borrowing	1,141,953.77	Assigned
541	Governmental	Supplemental Law Enforcement Services	0.00	Restricted
463	Governmental	Criminal Justice Facility	251,436.54	Debt Service
Auditor-Controller/Treasurer-Tax Collector Total			11,975,904.58	
Child Support Services				
418	Governmental	Child Support Federal Fund	0.00	Restricted
581	Governmental	Child Support ADM/INCENTIVE	2,316,269.40	Restricted
Child Support Services Total			2,316,269.40	
County Administrative Office				
533	Governmental	Elections Trust Fund	3,638,526.55	Assigned
585	Governmental	Future Economic Development	5,810,276.01	Assigned
586	Governmental	Step-Up	467,428.77	Assigned
592	Governmental	Litigation Trust Fund	6,000,000.00	Assigned
593	Governmental	Pension Stabilization Trust	0.00	Assigned
County Administrative Office Total			15,916,231.33	
District Attorney Office				
555	Fiduciary	Asset Forfeiture NTF	6,980.60	Held for Others
407	Fiduciary	Victim_ WIT Funeral_ Burial Fund	29,208.62	Held for Others
408	Fiduciary	Automobile Insurance Fraud	121.27	Held for Others

County of Tulare - Auditor Controller Office

Government and Fiduciary Funds

By Agency/Department/Office

Ending cash balances as of June 30, 2018

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2018	Classification
409	Fiduciary	Workers Comp Fraud	212.98	Held for Others
423	Fiduciary	Consumer Fraud	2,133,686.29	Held for Others
437	Fiduciary	Victim Witness Assistance	392,640.69	Held for Others
451	Fiduciary	Phil Cline Victim's	0.00	Held for Others
475	Fiduciary	Life & Annuity Program	0.01	Held for Others
528	Governmental	DMV Auto Theft	329,545.31	Restricted
479	Governmental	Supplemental Law Enforcement Services COPS	123,835.61	Restricted
500	Governmental	Asset Forfeiture	217,481.82	Unassigned
545	Governmental	Special Projects	6,448.58	Unassigned
554	Governmental	Real Estate Fraud Protection	81,021.33	Restricted
District Attorney Office Total			3,321,183.11	
General Services Agency				
432	Governmental	Harmon Field Clean-Up	188.81	Restricted
522	Governmental	Future Construction	381,365.64	Assigned
596	Governmental	Building and Property Improvement	2,452,331.67	Committed
580	Proprietary	Energy Management Contr (081)	1,175,024.60	ISF
General Services Agency Total			4,008,910.72	
Health and Human Services Agency				
467	Fiduciary	State Trust surcharge of Vital Stats & Environmental Health	103,122.86	Held for Others
498	Fiduciary	IHSS Trust	80,352.88	Held for Others
506	Fiduciary	K/T Area Agency on Aging Assets	324,058.51	Held for Others
518	Fiduciary	Public Health Preparedness	45,689.79	Held for Others
559	Fiduciary	Public Health Emergency Response	2,557.51	Held for Others
562	Fiduciary	Public Health Emergency Response Phase III	2,568.88	Held for Others
412	Governmental	County Children	83,580.18	Restricted
413	Governmental	Conditional Release Prog-MH	26,039.69	Restricted
415	Governmental	Domestic Violence Program	20,490.95	Restricted
424	Governmental	MHSA Local Prudent Reserve	10,076,392.94	Restricted
425	Governmental	Alcohol & Drug Prior Year Unexpended	4,488,848.14	Restricted
434	Governmental	Aids Education	81,635.91	Restricted
435	Governmental	Drug Prevention	170,899.22	Restricted
436	Governmental	Alcohol Prevention	667,796.59	Restricted
438	Governmental	Mental Health Services Act	43,549,922.19	Restricted
440	Governmental	Alcohol Trust Statham	834,135.29	Restricted
441	Governmental	First Offender Program Fees	206,457.08	Restricted
442	Governmental	Substance Abuse & Crime Prevention Act (SACPA)	0.00	Restricted
480	Governmental	Local Enforcement Agency (LEA)	186,382.02	Restricted
481	Governmental	Used Oil Recycling Block Grant	706,812.23	Restricted
511	Governmental	Environmental Litigation	249,379.27	Restricted
513	Governmental	Child Restraint System Loaner	118,624.00	Restricted
514	Governmental	Vital and Health Statistic	320,812.51	Restricted
515	Governmental	Bioterrorism Preparedness Plan	78,644.31	Restricted
524	Governmental	Proposition 99	155,576.98	Restricted
531	Governmental	Public Guardian Interest	1,756,482.65	Restricted
542	Governmental	Children's Wraparound Plan	1,202,351.18	Restricted
558	Governmental	Pandemic Influenza Healthcare Preparedness Improvements for States	10,935.12	Restricted
508	Governmental	Dairy Inspection Program	0.00	Committed
517	Governmental	Cal-Learn	0.00	Committed
567	Governmental	Emergency Medical Services	144,150.46	Committed
597	Governmental	Tobacco Control Proposition 56	135,633.86	Restricted
Health and Human Services Agency Total			65,830,333.20	
Human Resources & Deveopment				
521	Fiduciary	New Hire Insurance Premium Fund Pool	0.00	Held for Others
571	Fiduciary	Health Insurance	1,892,647.41	Held for Others
Human Resources & Deveopment Total			1,892,647.41	
Information and Communications Technology				
591	Governmental	IT Projects - County wide etc.	13,635,565.61	Committed
584	Proprietary	TCICT Equipment Replacement	0.58	Committed
TCICT Total			13,635,566.19	
Library				
447	Governmental	Library	8,526.02	Restricted
448	Governmental	George Stewart Historical Collection	11,595.82	Restricted
Library Total			20,121.84	

County of Tulare - Auditor Controller Office

Government and Fiduciary Funds

By Agency/Department/Office

Ending cash balances as of June 30, 2018

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2018	Classification
Probation Office				
450	Fiduciary	Probation Officers Restitution	704,831.75	Held for Others
428	Fiduciary	Juv Inmate Welfare Benefit Fd	151,475.98	Held for Others
453	Fiduciary	PO Misc	12,140.63	Held for Others
472	Fiduciary	Title IV-E	125,517.45	Held for Others
478	Governmental	Standards In Training Ben-Prob	64,794.87	Restricted
523	Governmental	Local Community Corrections Fund	8,362,958.65	Restricted
543	Governmental	LSPF-Local Safety and Protection Fund	2,948,757.76	Restricted
546	Governmental	Community Corrections Performance Incentive Fund	329,254.43	Restricted
552	Governmental	SLESF Juvenile Justice	3,260,401.32	Restricted
446	Governmental	Probation Sustaining Fund	9,015.59	Restricted
509	Governmental	Youthful Offender Block Grant Fund (SB81)	8,803,604.74	Restricted
550	Governmental	Federal Equitable Sharing	5,768.55	Assigned
594	Governmental	Local Community Corrections Special Growth Fund	1,601,123.42	Restricted
Probation Office Total			26,379,645.14	
Public Defender Office				
454	Fiduciary	Public Defender Agency Trust	21,608.20	Held for Others
595	Governmental	Public Defender General Purpose	1,163,384.62	Restricted
Public Defender Office Total			1,184,992.82	
Retirement Office				
421	Fiduciary	Employees Retirement	7,082,634.63	Held for Others
422	Fiduciary	TCERA Property	227,348.14	Held for Others
Retirement Office Total			7,309,982.77	
Resource Management Agency				
406	Fiduciary	Building Seismic	9,228.03	Held for Others
431	Fiduciary	Railroad Education	16,816.13	Held for Others
455	Fiduciary	Yokohol Valley General Plan Amendment	15,867.27	Held for Others
460	Fiduciary	Public Works	589,204.26	Held for Others
507	Fiduciary	SB1473 Surcharge	2,482.10	Held for Others
560	Fiduciary	Public Works Permittee Trust Min King Dairy	702,120.94	Held for Others
419	Governmental	Compliance Inspection	97,380.14	Restricted
445	Governmental	Program Income (CDBG)	49,955.89	Restricted
516	Governmental	Federal Forest Reserve	140,952.06	Restricted
530	Governmental	Ivanhoe Community Drainage	30,920.00	Restricted
553	Governmental	CalHome	217,364.58	Restricted
569	Governmental	Neighborhood Stabilization Program (NSP1)	0.00	Restricted
41A	Governmental	Van Beek Brothers Enviromental Impact Review	14,995.83	Restricted
403	Governmental	Building Department	9,630.00	Unassigned
473	Governmental	Survey Monument Preservation	182,208.01	Committed
495	Governmental	Home Program Investment	420,971.54	Restricted
496	Governmental	Grants (All receipts)	380,361.36	Restricted
537	Governmental	Fish and Game Fees	102,687.16	Unassigned
561	Governmental	Eminent Domain	78,393.55	Committed
563	Governmental	Dairy Cares General Plan Amendment	865.19	Committed
Resource Management Agency Total			3,062,404.04	
Sheriff-Coroner Office				
525	Fiduciary	Sheriff's Attachment Trust Fund	0.00	Held for Others
430	Governmental	Inmate Welfare Trust	2,160,192.59	Restricted
452	Governmental	Cal-MMET (Cleu)	0.00	Restricted
456	Governmental	State Asset Forfeitures 15% Trust	78,854.68	Restricted
462	Governmental	County Prop 69 DNA Finger Printing	264.26	Restricted
466	Governmental	State INET [INET asset forfeitures]	0.00	Restricted
468	Governmental	Federal Ntf [narcotics asset forfeitures]	468,587.48	Restricted
502	Governmental	Sheriff's Automation Fund	263,866.78	Restricted
505	Governmental	Suppl Law Enforce Serv - Jails	243,053.28	Restricted
510	Governmental	Sheriff's Fleet Veh Replacement	455,226.58	Restricted
534	Governmental	Local Law Enforcement Service Acct. (LESA)	3,612,719.39	Restricted
544	Governmental	Sheriff's Local Law Enforcement Grant Sheriffs (K9)	86,384.33	Restricted
551	Governmental	Suppl Law Enf Serv Front Line	287,798.50	Restricted
568	Governmental	Narcotics Task Force State NTF	52,323.26	Restricted

County of Tulare - Auditor Controller Office

Government and Fiduciary Funds

By Agency/Department/Office

Ending cash balances as of June 30, 2018

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2018	Classification
449	Governmental	Off Highway Vehicle (014)	45,237.37	Restricted
461	Governmental	Sheriff Civil Trust Fund	684,309.64	Restricted
497	Governmental	Standards & Training For Corrections	0.00	Committed
526	Governmental	Sheriff's Farm Expansion Fund	247,181.58	Committed
535	Governmental	Seized Narcotic Funds [State dist to 466 or 568]	473,713.20	Restricted
549	Governmental	State Criminal Alien Assistance Program	520.56	Committed
566	Governmental	Federal INET	0.00	Restricted
Sheriff-Coroner Office Total			9,160,233.48	
Tulare County Association of Governments				
471	Fiduciary	State Transit Assistance	2,942,676.57	Held for Others
483	Fiduciary	Dinuba Transportation Tax	225,271.50	Held for Others
484	Fiduciary	Exeter Transportation Tax	87,402.27	Held for Others
485	Fiduciary	Farmersville Transportation Tax	326,069.85	Held for Others
486	Fiduciary	Lindsay Transportation Tax	536,445.81	Held for Others
487	Fiduciary	Porterville Transportation Tax	822,075.92	Held for Others
488	Fiduciary	Tulare Transportation Tax	1,163,879.91	Held for Others
489	Fiduciary	Visalia Transportation Tax	5,092,267.37	Held for Others
490	Fiduciary	Woodlake Transportation Tax	77,426.68	Held for Others
491	Fiduciary	Tulare County Transportation Tax	1,669,277.42	Held for Others
402	Governmental	Abandoned Vehicle Abatement	99,319.57	Restricted
Tulare County Association of Governments Total			13,042,112.87	
Law Library				
439	Fiduciary	Law Library Trust	534,299.94	Held for Others
Law Library Total			534,299.94	

Grand Total \$ 189,877,534

NOTES:

- 1- Governmental Funds: Used to account for activities related to serving the public
- 2- Fiduciary Funds: Used to account for financial resources held for others as trustee
- 3- Proprietary Funds: Used to account for business-type activities

Attachment 4
Governmental and Fiduciary Funds
By Fund Number

Tulare County
Governmental and Fiduciary Funds - By Fund Number
Ending Cash Balances as of June 30, 2018

FUND	Fund Group	Fund Name	Cash Balance as of 06/30/2018	Classification	Responsible Department
402	Governmental	Abandoned Vehicle Abatement	99,319.57	Restricted	TCAG
403	Governmental	Building Department	9,630.00	Unassigned	RMA
404	Fiduciary	Auditors	15,593.43	Held for Others	Auditor-Controller/Treasurer-Tax Collector
405	Fiduciary	Home Owners Tax Exemption Tr	1,494.35	Held for Others	Auditor-Controller/Treasurer-Tax Collector
406	Fiduciary	Building Seismic	9,228.03	Held for Others	RMA
407	Fiduciary	Victim_ WIT Funeral Burial Fund	29,208.62	Held for Others	District Attorney's Office
408	Fiduciary	Automobile Insurance Fraud	121.27	Held for Others	District Attorney's Office
409	Fiduciary	Workers Comp Fraud	212.98	Held for Others	District Attorney's Office
41A	Governmental	Van Beek Brothers Environmental Impact Review	14,995.83	Restricted	RMA
411	Governmental	Micrographics	8,722,536.92	Restricted	Assessor/Clerk-Recorder
412	Governmental	County Children	83,580.18	Restricted	HHSA
413	Governmental	Conditional Release Prog-MH	26,039.69	Restricted	HHSA
414	Fiduciary	Deceased Trust Probate	35,143.77	Held for Others	Auditor-Controller/Treasurer-Tax Collector
415	Governmental	Domestic Violence Program	20,490.95	Restricted	HHSA
416	Fiduciary	DNA Identification Fund	23,973.35	Held for Others	Auditor-Controller/Treasurer-Tax Collector
417	Governmental	AB 818	403,991.89	Restricted	Assessor/Clerk-Recorder
418	Governmental	Child Support Federal Fund	0.00	Restricted	Child Support Services
419	Governmental	Compliance Inspection	97,380.14	Restricted	RMA
421	Fiduciary	Employees Retirement	7,082,634.63	Held for Others	Retirement
422	Fiduciary	TCERA Property	227,348.14	Held for Others	Retirement
423	Fiduciary	Consumer Fraud	2,133,686.29	Held for Others	District Attorney's Office
424	Governmental	MHSA Local Prudent Reserve	10,076,392.94	Restricted	HHSA
425	Governmental	Alcohol & Drug Prior Year Unexpended	4,488,848.14	Restricted	HHSA
427	Fiduciary	Public Safety Augmentation Fd	0.00	Held for Others	Temporary Holding Account
428	Fiduciary	Juv Inmate Welfare Benefit Fd	151,475.98	Held for Others	Probation Office
429	Fiduciary	Incorp Cities & States Fines	95,353.47	Held for Others	Auditor-Controller/Treasurer-Tax Collector
430	Governmental	Inmate Welfare Trust	2,160,192.59	Restricted	Sheriff's Office
431	Fiduciary	Railroad Education	16,816.13	Held for Others	RMA
432	Governmental	Harmon Field Clean-Up	188.81	Restricted	General Services Agency
434	Governmental	Aids Education	81,635.91	Restricted	HHSA
435	Governmental	Drug Prevention	170,899.22	Restricted	HHSA
436	Governmental	Alcohol Prevention	667,796.59	Restricted	HHSA
437	Fiduciary	Victim Witness Assistance	392,640.69	Held for Others	District Attorney's Office
438	Governmental	Mental Health Services Act	43,549,922.19	Restricted	HHSA
439	Fiduciary	Law Library Trust	534,299.94	Held for Others	Tulare County Law Library
440	Governmental	Alcohol Trust Statham	834,135.29	Restricted	HHSA
441	Governmental	First Offender Program Fees	206,457.08	Restricted	HHSA
442	Governmental	Substance Abuse & Crime Prevention Act (SACPA)	0.00	Restricted	HHSA
444	Governmental	DUI Laboratory	68,827.54	Restricted	Auditor-Controller/Treasurer-Tax Collector
445	Governmental	Program Income (CDBG)	49,955.89	Restricted	RMA
446	Governmental	Probation Sustaining Fund	9,015.59	Restricted	Probation Office
447	Governmental	Library	8,526.02	Restricted	Library
448	Governmental	George Stewart Historical Collection	11,595.82	Restricted	Library
449	Governmental	Off Highway Vehicle (014)	45,237.37	Restricted	Sheriff's Office
450	Fiduciary	Probation Officers Restitution	704,831.75	Held for Others	Probation Office
451	Fiduciary	Phil Cline Victim's	0.00	Held for Others	District Attorney's Office (Close Fund)
452	Governmental	Cal-MMET (Clew)	0.00	Restricted	Sheriff's Office
453	Fiduciary	PO Misc.	12,140.63	Held for Others	Probation Office
454	Fiduciary	Public Defender Agency Trust	21,608.20	Held for Others	Public Defender
455	Fiduciary	Yokohol Valley General Plan Amendment	15,867.27	Held for Others	RMA
456	Governmental	State Asset Forfeitures 15% Trust	78,854.68	Restricted	Probation Office
457	Governmental	Social Security Truncation	347,781.92	Restricted	Assessor/Clerk-Recorder
458	Governmental	Range Improvement Grazing D#1	32,079.08	Restricted	Agricultural Commissioner
459	Governmental	Real Property Transfer Tax	(179.30)	Unassigned	Assessor/Clerk-Recorder
460	Fiduciary	Public Works	589,204.26	Held for Others	RMA
461	Governmental	Sheriff Civil Trust Fund	684,309.64	Restricted	Sheriff's Office
462	Governmental	County Prop 69 DNA Finger Printing	264.26	Restricted	Sheriff's Office
463	Governmental	Criminal Justice Facility	251,436.54	Debt Service	Auditor-Controller/Treasurer-Tax Collector (Subfund of Debt Service 024)
464*	Fiduciary	Courthouse Temp. Construction	732,236.52	Held for Others	Auditor-Controller/Treasurer-Tax Collector
465	Fiduciary	State Fund	17,911.00	Held for Others	Auditor-Controller/Treasurer-Tax Collector
466	Governmental	State INET [INET asset forfeitures]	0.00	Restricted	Sheriff's Office
467	Fiduciary	State Trust surcharge of Vital Stats & Environmental Health	103,122.86	Held for Others	HHSA
468	Governmental	Federal Ntf [narcotics asset forfeitures]	468,587.48	Restricted	Sheriff's Office
469	Fiduciary	State Sales Tax	17,368.24	Held for Others	Auditor-Controller/Treasurer-Tax Collector
470*	Fiduciary	Dinuba Courthouse Construction	3,547,842.31	Held for Others	Auditor-Controller/Treasurer-Tax Collector
471	Fiduciary	State Transit Assistance	2,942,676.57	Held for Others	TCAG
472	Fiduciary	Title IV-E	125,517.45	Held for Others	Probation Office

Tulare County
Governmental and Fiduciary Funds - By Fund Number
Ending Cash Balances as of June 30, 2018

FUND	Fund Group	Fund Name	Cash Balance as of 06/30/2018	Classification	Responsible Department
473	Governmental	Survey Monument Preservation	182,208.01	Committed	RMA
475	Fiduciary	Life & Annuity Program	0.01	Held for Others	District Attorney's Office
476	Governmental	TRAN Proceeds	0.00	Unassigned	Auditor-Controller/Treasurer-Tax Collector
477	Governmental	Officers Cash Overage	28,517.82	Unassigned	Auditor-Controller/Treasurer-Tax Collector
478	Governmental	Standards In Training Ben-Prob	64,794.87	Restricted	Probation Office
479	Governmental	Supplemental Law Enforcement Services COPS	123,835.61	Restricted	District Attorney's Office
480	Governmental	Local Enforcement Agency (LEA)	186,382.02	Restricted	HHSA
481	Governmental	Used Oil Recycling Block Grant	706,812.23	Restricted	HHSA
482	Governmental	Treasurer	58,819.38	Restricted	Auditor-Controller/Treasurer-Tax Collector
483	Fiduciary	Dinuba Transportation Tax	225,271.50	Held for Others	TCAG
484	Fiduciary	Exeter Transportation Tax	87,402.27	Held for Others	TCAG
485	Fiduciary	Farmersville Transportation Tax	326,069.85	Held for Others	TCAG
486	Fiduciary	Lindsay Transportation Tax	536,445.81	Held for Others	TCAG
487	Fiduciary	Porterville Transportation Tax	822,075.92	Held for Others	TCAG
488	Fiduciary	Tulare Transportation Tax	1,163,879.91	Held for Others	TCAG
489	Fiduciary	Visalia Transportation Tax	5,092,267.37	Held for Others	TCAG
490	Fiduciary	Woodlake Transportation Tax	77,426.68	Held for Others	TCAG
491	Fiduciary	Tulare County Transportation Tax	1,669,277.42	Held for Others	TCAG
495	Governmental	Home Program Investment	420,971.54	Restricted	RMA
496	Governmental	Grants (All receipts)	380,361.36	Restricted	RMA
497	Governmental	Standards & Training For Corrections	0.00	Committed	Sheriff's Office
498	Fiduciary	IHSS Trust	80,352.88	Held for Others	HHSA
499	Fiduciary	Treasury - Minor Beneficiary	8,132.29	Held for Others	Auditor-Controller/Treasurer-Tax Collector
500	Governmental	Asset Forfeiture	217,481.82	Unassigned	District Attorney's Office
501	Fiduciary	Tax Collectors Deposits in Transit	(1,149,991.48)	Held for Others	Auditor-Controller/Treasurer-Tax Collector
502	Governmental	Sheriff's Automation Fund	263,866.78	Restricted	Sheriff's Office
503	Governmental	Vital and Health Statistic	9,888.25	Restricted	Assessor/Clerk-Recorder
505	Governmental	Suppl Law Enforce Serv - Jails	243,053.28	Restricted	Sheriff's Office
506	Fiduciary	K/T Area Agency on Aging Assets	324,058.51	Held for Others	HHSA
507	Fiduciary	SB1473 Surcharge	2,482.10	Held for Others	RMA
508	Governmental	Dairy Inspection Program	0.00	Committed	HHSA
509	Governmental	Youthful Offender Block Grant Fund (SB81)	8,803,604.74	Restricted	Probation Office
510	Governmental	Sheriff's Fleet Veh Replacement	455,226.58	Restricted	Sheriff's Office
511	Governmental	Environmental Litigation	249,379.27	Restricted	HHSA
512	Fiduciary	Agricultural Commissioner - Cdfa Bait Surcharge	28,611.80	Held for Others	Ag Commissioner
513	Governmental	Child Restraint System Loaner	118,624.00	Restricted	HHSA
514	Governmental	Vital and Health Statistic	320,812.51	Restricted	HHSA
515	Governmental	Bioterrorism Preparedness Plan	78,644.31	Restricted	HHSA
516	Governmental	Federal Forest Reserve	140,952.06	Restricted	RMA
517	Governmental	Cal-Learn	0.00	Committed	HHSA
518	Fiduciary	Public Health Preparedness	45,689.79	Held for Others	HHSA
519	Fiduciary	Education Rev Augmentation Fd	194,655.92	Held for Others	Auditor-Controller/Treasurer-Tax Collector
521	Fiduciary	New Hire Insurance Premium Fund Pool	0.00	Held for Others	HR&D
522	Governmental	Future Construction	381,365.64	Assigned	General Services Agency
523	Governmental	Local Community Corrections Fund	8,362,958.65	Restricted	Probation Office
524	Governmental	Proposition 99	155,576.98	Restricted	HHSA
525	Fiduciary	Sheriff's Attachment Trust Fund	0.00	Held for Others	Sheriff's Office
526	Governmental	Sheriff's Farm Expansion Fund	247,181.58	Committed	Sheriff's Office
527	Governmental	Vehicle Internal Borrowing	1,141,953.77	Assigned	Auditor-Controller/Treasurer-Tax Collector
528	Governmental	DMV Auto Theft	329,545.31	Restricted	District Attorney's Office
530	Governmental	Ivanhoe Community Drainage	30,920.00	Restricted	RMA
531	Governmental	Public Guardian Interest	1,756,482.65	Restricted	HHSA
533	Governmental	Elections Trust Fund	3,638,526.55	Assigned	County Administrative Office
534	Governmental	Local Law Enforcement Service Acct. (LESA)	3,612,719.39	Restricted	Sheriff's Office
535	Governmental	Seized Narcotic Funds [State dist to 466 or 568]	473,713.20	Restricted	Sheriff's Office
537	Governmental	Fish and Game Fees	102,687.16	Unassigned	RMA
541	Governmental	Supplemental Law Enforcement Services	0.00	Restricted	Auditor-Controller/Treasurer-Tax Collector
542	Governmental	Children's Wraparound Plan	1,202,351.18	Restricted	HHSA
543	Governmental	LSPF-Local Safety and Protection Fund	2,948,757.76	Restricted	Probation Office
544	Governmental	Sheriff's Local Law Enforcement Grant (K9)	86,384.33	Restricted	Sheriff's Office
545	Governmental	Special Projects	6,448.58	Unassigned	District Attorney's Office
546	Governmental	Community Corrections Performance Incentive Fund	329,254.43	Restricted	Probation Office
548	Fiduciary	DNA Penalty Assessment Ab1806	178,091.16	Held for Others	Auditor-Controller/Treasurer-Tax Collector
549	Governmental	State Criminal Alien Assistance Program	520.56	Committed	Sheriff's Office
550	Governmental	Federal Equitable Sharing	5,768.55	Assigned	Probation Office
551	Governmental	Suppl Law Enf Serv Front Line	287,798.50	Restricted	Sheriff's Office
552	Governmental	SLESF Juvenile Justice	3,260,401.32	Restricted	Probation Office
553	Governmental	CalHome	217,364.58	Restricted	RMA

Tulare County
Governmental and Fiduciary Funds - By Fund Number
Ending Cash Balances as of June 30, 2018

FUND	Fund Group	Fund Name	Cash Balance as of 06/30/2018	Classification	Responsible Department
554	Governmental	Real Estate Fraud Protection	81,021.33	Restricted	District Attorney's Office
555	Fiduciary	Asset Forfeiture NTF	6,980.60	Held for Others	District Attorney's Office
558	Governmental	Pandemic Influenza Healthcare Preparedness Improvements for States	10,935.12	Restricted	HHSA
559	Fiduciary	Public Health Emergency Response	2,557.51	Held for Others	HHSA
560	Fiduciary	Public Works Permittee Trust Min King Dairy	702,120.94	Held for Others	RMA
561	Governmental	Eminent Domain	78,393.55	Committed	RMA
562	Fiduciary	Public Health Emergency Response Phase III	2,568.88	Held for Others	HHSA
563	Governmental	Dairy Cares General Plan Amendment	865.19	Committed	RMA
564	Fiduciary	Emergency Medical Air Transportation Act	23,053.59	Held for Others	Auditor-Controller/Treasurer-Tax Collector
566	Governmental	Federal INET	0.00	Restricted	Sheriff's Office
567	Governmental	Emergency Medical Services	144,150.46	Committed	HHSA
568	Governmental	Narcotics Task Force State NTF	52,323.26	Restricted	Sheriff's Office
569	Governmental	Neighborhood Stabilization Program (NSP1)	0.00	Restricted	RMA
571	Fiduciary	Health Insurance	1,892,647.41	Held for Others	HR&D
573	Fiduciary	Redemption Reserve Trust Tc/Tr	1,253,077.52	Held for Others	Auditor-Controller/Treasurer-Tax Collector
574	Fiduciary	PIMS Trust Tc/Tr	898,802.84	Held for Others	Auditor-Controller/Treasurer-Tax Collector
575	Fiduciary	Tax Collector - Map Clearances	683,214.62	Held for Others	Auditor-Controller/Treasurer-Tax Collector
578	Fiduciary	Tax Collector Mobile Home Clearances	34,785.10	Held for Others	Auditor-Controller/Treasurer-Tax Collector
579	Fiduciary	Tax Collector - Bulk Transfers & Bankruptcies	90,978.54	Held for Others	Auditor-Controller/Treasurer-Tax Collector
580	Proprietary	Energy Management Control (081)	1,175,024.60	ISF	General Services (Sub-fund of Utilities 081)
581	Governmental	Child Support ADM/INCENTIVE	2,316,269.40	Restricted	Child Support Services
582	Fiduciary	Tax Collector - Misc.	830,834.99	Held for Others	Auditor-Controller/Treasurer-Tax Collector
583	Fiduciary	SJVA Investment Fund	0.77	Held for Others	Auditor-Controller/Treasurer-Tax Collector
584	Proprietary	TCICT Equipment Replacement	0.58	Committed	TCICT
585	Governmental	Future Economic Development	5,810,276.01	Assigned	County Administrative Office
586	Governmental	Step-Up	467,428.77	Assigned	County Administrative Office
590	Governmental	Local Revenue Fund 2011 (AB118)	2,893,797.23	Restricted	Auditor-Controller/Treasurer-Tax Collector
591	Governmental	IT Projects - County wide etc.	13,635,565.61	Committed	TCICT
592	Governmental	Litigation Trust Fund	6,000,000.00	Assigned	County Administrative Office
593	Governmental	Pension Stabilization Trust	0.00	Assigned	County Administrative Office
594	Governmental	Local Community Corrections Special Growth Fund	1,601,123.42	Restricted	Probation Office
595	Governmental	Public Defender General Purpose	1,163,384.62	Restricted	Public Defender Office
596	Governmental	Building and Property Improvement	2,452,331.67	Committed	General Services Agency
597	Governmental	Tobacco Control Proposition 56	135,633.86	Restricted	HHSA
598	Fiduciary	SB2 Affordable Housing Fee	741,985.01	Held for Others	Assessor/Clerk Recorder

Grand Total \$ 189,877,534.41

NOTE:

Governmental Funds: Used to account for activities related to serving the public

Fiduciary Funds: Used to account for financial resources held for others as trustee

Proprietary Funds: Used to account for business-type activities

*Trust Fund 464 and 470: 8/6/18 Per CAO included with Auditor's Office fund groups

Attachment 5

**County of Tulare - Auditor Controller
Estimated Fund Balance Summary of the General Fund
For the Last Five Fiscal Years**

County of Tulare - Auditor Controller
Estimated Fund Balance Summary of the General Fund
For the Last Five Fiscal Years
(amounts expressed in thousands)

GASB 54 Classification	Amounts as of 8/9/18		2018 Total General Fund	2017 Total General Fund	2016 Total General Fund	2015 Total General Fund	2014 Total General Fund
	General Fund (001)	Other General Fund (Trust Funds, Teeter, and TRAN)					
Nonspendable - Amounts not in spendable form (i.e. prepaid items), or amounts legally or contractually required to be maintained intact.	\$ 9,287	\$ -	\$ 9,287	\$ 6,805	\$ 1,849	\$ 1,672	\$ 395
Restricted - Amounts restricted by external parties (i.e. grant proceeds, laws/regulations of other governments).	-	71,675	71,675	52,072	45,270	37,189	34,147
Committed - Amounts committed by the Board for a specific purpose. These committed amounts cannot be used for any other purposes unless the Board removes or changes the specified use by a board agenda item. The Board must commit funds prior to the end of the reporting period to be considered committed in that years financials.	28,000	16,446	44,446	39,359	14,524	15,430	880
Assigned - Amounts earmarked by the CAO. The intent can be informally expressed by the CAO (i.e. memo).	116	13,357	13,473	20,732	-	-	-
Unassigned - Amounts available for any purpose.	42,809	6,853	49,662	49,238	84,868	73,325	76,284
Total fund balance	<u>\$ 80,212</u>	<u>\$ 108,331</u>	<u>\$ 188,543</u>	<u>\$ 168,206</u>	<u>\$ 146,511</u>	<u>\$ 127,616</u>	<u>\$ 111,706</u>
		Annual dollar increase	\$ 20,337	\$ 21,695	\$ 18,895	\$ 15,910	\$ 15,221
		Annual percentage increase	12.09%	14.81%	14.81%	14.24%	15.78%

Level of Unrestricted Fund Balance in the General Fund	
The GFOA Best Practice recommends maintaining unrestricted fund balance in the General Fund of no less than two months (or no less than 15%) of operating revenues or operating expenditures, which for the County would be \$87,189 (15% of \$581,258 estimated operating revenues) for Fiscal Year 2018. However, the County's estimated level of fund balance in the General Fund for Fiscal Year 2018 is as follows:	
Total operating revenues	<u>\$ 581,258</u>
Committed fund balance	\$ 44,446
Assigned fund balance	13,473
Unassigned fund balance	49,662
Total unrestricted fund balance	<u>\$ 107,581</u>
% of operating revenues	18.51%
Therefore, the County has fund balance of \$20,392 in excess of the GFOA Best Practice minimum.	