

WASHTENAW COUNTY
Components of Fund Balance - Summary Memo
December 31, 2019

Fund balance is divided into five components: a) nonspendable, b) restricted, c) committed, d) assigned, and e) unassigned.

We begin with the assumption that only ending fund balance of the general fund is truly unassigned. Special revenue, debt service, capital projects, and permanent funds exist in response to external restrictions requiring such amounts to be segregated and accounted for separately or internal commitments and assignments. For the most part, ending equity of non-general governmental funds is reported as restricted based on the purpose of the funds (generally disclosed by function). Exceptions relate to unrestricted (committed or assigned) resources that the government has used to supplement the operations of these various funds. These amounts should be reconciled against the various components of net position at [4100.03](#).

The schedule in the next tab summarizes the components of fund balance for governmental funds by listing and classifying the ending fund balance of each governmental fund.

WASHTENAW COUNTY
 Components of Fund Balance
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	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Governmental activities						
<i>Major governmental funds</i>						
General	1,842,285	-	-	-	36,981,569	38,823,854
CSTS	-	-	-	-	(8,054,068)	(8,054,068)
Parks and Recreation	-	32,868,689	-	-	-	32,868,689
Road Millage	-	4,963,424	-	-	-	4,963,424
EECS	1,313,524	6,970,340	-	-	-	8,283,864
Mental health / Public Safty Millage	-	17,443	-	-	-	17,443
Mental health Millage Operations	-	2,972,557	-	-	-	2,972,557
CCP	-	5,293,153	14,924,933	-	-	20,218,086
					-	-
<i>Nonmajor governmental funds</i>						
Accomodation Ordinance Tax	-	674,419	-	-	-	674,419
Aerial Photo	-	-	184,656	-	-	184,656
Building Services	-	1,529,065	-	-	-	1,529,065
Child Care	-	-	2,663,870	-	-	2,663,870
Community Corrections	-	-	430,445	-	-	430,445
Department of Human Services	-	-	40,213	-	-	40,213
E-911	-	1,983,182	-	-	-	1,983,182
Office of Community and Economic Development	-	1,657,803	-	-	-	1,657,803
Economic Development and Agriculture	-	228,024	-	-	-	228,024
FOC	-	-	225,730	-	-	225,730
HIDTA Grant	-	171,241	-	-	-	171,241
Homeland Security Grants	-	-	44,301	-	-	44,301
Indigent Defense	-	1,139,850	-	-	-	1,139,850
Inmate Concessions	-	-	82,078	-	-	82,078
Other SR Funds	-	-	1,612,651	-	-	1,612,651
Prosecuting Attny Grants	-	-	12,714	-	-	12,714
Public Health	37,805	-	2,728,697	-	-	2,766,502
Public Works Solid Waste Program	-	-	2,198,387	-	-	2,198,387
Sheriff's Grants	-	-	3,953,571	-	-	3,953,571
Veterans' Trust	-	1,504,177	-	-	-	1,504,177
Water Resources Commissioner Grants	-	-	113,996	-	-	113,996
DS-County	-	-	14	-	-	14
DS-BA	-	-	-	-	-	-
	37,805	8,887,761	14,291,323	-	-	23,216,889
Total governmental funds	3,193,614	61,973,367	29,216,256	-	28,927,501	123,310,738