

WASHTENAW COUNTY
Components of Fund Balance - Summary Memo
December 31, 2017

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	784,671	-	-	-	30,276,322	31,060,993
CSTS	-	-	2,733,608	-	-	2,733,608
Parks and Recreation	-	28,131,888	-	-	-	28,131,888
Road Millage	-	398,542	-	-	-	398,542
EECS	-	5,347,131	-	-	-	5,347,131
CCP	-	47,728	12,199,169	-	-	12,246,897
<i>Nonmajor governmental funds</i>						
Accommodation Ordinance Tax	-	599,490	-	-	-	599,490
Aerial Photo	-	-	134,798	-	-	134,798
Building Services	-	1,167,721	-	-	-	1,167,721
Child Care	-	-	2,569,699	-	-	2,569,699
Community Corrections	-	-	324,375	-	-	324,375
Community Development	-	2,135,644	-	-	-	2,135,644
Department of Human Services	-	-	38,537	-	-	38,537
E-911	-	1,550,963	-	-	-	1,550,963
Economic Development Millage	-	-	-	-	-	-
ETCS	-	-	-	-	-	-
Environmental Health	-	-	-	-	-	-
FOC	-	-	225,730	-	-	225,730
HIDTA Grant	-	132,562	-	-	-	132,562
Homeland Security Grants	-	-	24,468	-	-	24,468
Inmate Concessions	-	-	190,541	-	-	190,541
Juvenile Grants	-	-	-	-	-	-
Mental Health Donation	-	-	-	-	-	-
Other SR Funds	-	-	1,349,522	-	-	1,349,522
Prosecuting Attny Grants	-	-	12,854	-	-	12,854
Public Health	-	-	3,143,407	-	-	3,143,407
Public Works Solid Waste Program	-	-	1,352,018	-	-	1,352,018
Sheriff's Grants	-	-	2,473,627	-	-	2,473,627
Veterans' Trust	-	597,273	-	-	-	597,273
Water Resources Commissioner Grants	-	-	162,665	-	-	162,665
DS-County	-	-	7	-	-	7
DS-BA	-	-	-	-	-	-
	-	6,183,653	12,002,248	-	-	18,185,901
Total governmental funds	784,671	40,108,942	26,935,025	-	30,276,322	98,104,960
	F/S	F/S	F/S	F/S	F/S	F/S