

**WASHTENAW COUNTY**  
Components of Fund Balance - Summary Memo  
December 31, 2018

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
<b>Governmental activities</b>						
<i>Major governmental funds</i>						
General	1,849,597	-	-	-	29,211,396	31,060,993
CSTS		-	-	-	(384,795)	(384,795)
Parks and Recreation	-	30,721,058	-	-	-	30,721,058
Road Millage	-	2,500,986	-	-	-	2,500,986
EECS	271,027	7,090,509	-	-	-	7,361,536
CCP	21,550	5,420,621 ①	13,559,285	-	-	19,001,456
<i>Nonmajor governmental funds</i>						
Accommodation Ordinance Tax	-	655,144	-	-	-	655,144
Aerial Photo	-	-	161,022	-	-	161,022
Building Services	-	1,434,781	-	-	-	1,434,781
Child Care	-	-	2,569,698	-	-	2,569,698
Community Corrections	-	-	389,545	-	-	389,545
Community Development	-	2,918,667	-	-	-	2,918,667
Department of Human Services	-	-	39,066	-	-	39,066
E-911	-	1,766,587	-	-	-	1,766,587
Economic Development and Agriculture	-	126,724	-	-	-	126,724
Economic Development Millage	-	-	-	-	-	-
ETCS	-	-	-	-	-	-
Environmental Health	-	-	-	-	-	-
FOC	-	-	225,730	-	-	225,730
HIDTA Grant	-	142,880	-	-	-	142,880
Homeland Security Grants	-	-	24,459	-	-	24,459
Inmate Concessions	-	-	175,189	-	-	175,189
Juvenile Grants	-	-	-	-	-	-
Mental Health Donation	-	-	-	-	-	-
Other SR Funds	-	-	1,476,999	-	-	1,476,999
Prosecuting Attny Grants	-	-	12,854	-	-	12,854
Public Health	-	-	2,854,778	-	-	2,854,778
Public Works Solid Waste Program	-	-	1,706,802	-	-	1,706,802
Sheriff's Grants	37,827	-	2,367,034	-	-	2,404,861
Veterans' Trust	-	927,643	-	-	-	927,643
Water Resources Commissioner Grants	-	-	129,211	-	-	129,211
DS-County	-	-	8	-	-	8
DS-BA	-	-	-	-	-	-
	37,827	7,972,426	12,132,395	-	-	20,142,648
<b>Total governmental funds</b>	2,180,001	53,705,600	25,691,680	-	28,826,601	110,403,882
	F/S	F/S	F/S	F/S	F/S	F/S