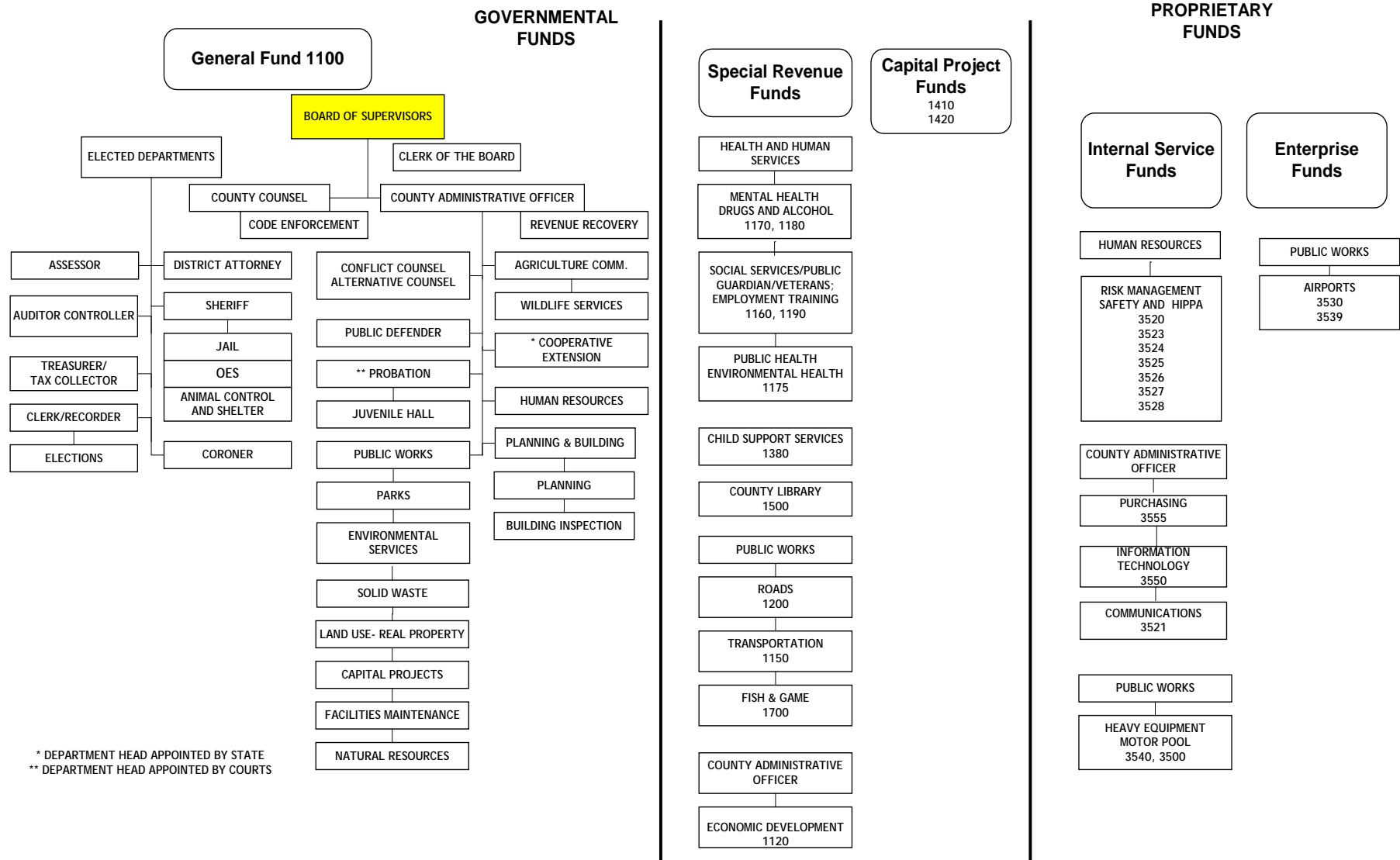


Fund Organizational Chart



Fund Summaries

Humboldt County's basis for budgeting for all Governmental Funds is on a modified accrual basis while the Internal Service Funds and Enterprise Funds are on a full accrual basis. Governmental Fund revenue is recognized when it becomes available and measurable. Expenditures are typically

recognized in the period in which the liability is incurred *except for*: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances.

1100 - General Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$9,182,430	\$3,870,873	\$3,653,288	\$2,821,908	\$5,752,463	\$2,930,555
						\$0
Fund Revenues						\$0
General Purpose Revenue	\$44,383,636	\$46,741,013	\$45,153,344	\$46,286,863	\$43,803,761	(\$2,483,102)
Program-Specific Revenue	37,853,862	36,610,100	35,243,513	40,644,374	49,605,584	8,961,210
Total Revenues	\$82,237,498	\$83,351,113	\$80,396,857	\$83,803,285	\$93,409,345	\$9,606,060
Expenditures	\$87,549,055	\$83,373,853	\$81,391,060	\$80,872,730	\$94,982,332	\$14,109,602
Ending Fund Balance	\$3,870,873	\$3,653,288	\$2,567,924	\$5,752,463	\$4,179,476	(\$1,572,987)

NOTE: Adjustment was made on 7/01/2011 to adjust reserves for encumbrances in the fund balance.

Fund Summaries

1110 - Social Services Assistance Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$633,229	(\$46,304)	\$506,359	\$792,837	\$792,837	\$0
Fund Revenues	\$18,731,214	\$20,011,983	\$20,173,806	\$19,393,084	\$23,187,208	\$3,794,124
Expenditures	\$19,410,746	\$19,459,320	\$19,887,328	\$18,914,265	\$23,187,208	\$4,272,943
Ending Fund Balance	(\$46,304)	\$506,359	\$792,837	\$1,271,656	\$792,837	(\$478,819)

1120 - Economic Development Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$248,279)	(\$348,487)	(\$1,316,215)	(\$940,524)	(\$127,697)	\$812,827
Fund Revenues	\$4,407,365	\$5,355,960	\$8,413,429	\$9,128,513	\$3,870,979	(\$5,257,534)
Expenditures	\$4,507,573	\$6,323,688	\$8,037,738	\$8,315,686	\$3,870,979	(\$4,444,707)
Ending Fund Balance	(\$348,487)	(\$1,316,215)	(\$940,524)	(\$127,697)	(\$127,697)	\$0

Fund Summaries

1150 - Transportation Services Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$77,907	\$100,341	\$116,936	\$325,625	\$722,853	\$397,228
Fund Revenues	\$1,515,829	\$1,741,272	\$2,067,077	\$2,322,348	\$2,443,186	\$120,838
Expenditures	\$1,493,395	\$1,724,677	\$1,858,388	\$1,925,120	\$2,623,186	\$698,066
Ending Fund Balance	\$100,341	\$116,936	\$325,625	\$722,853	\$542,853	(\$180,000)

1160 - Social Services Administration Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$13,171,459	\$10,527,382	\$9,712,253	\$10,942,844	\$13,041,042	\$2,098,198
Fund Revenues	\$47,125,818	\$52,993,931	\$50,757,690	\$52,646,791	\$65,585,864	\$12,939,073
Expenditures	\$49,769,895	\$53,790,358	\$49,545,679	\$50,548,593	\$65,585,864	\$15,037,271
Ending Fund Balance	\$10,527,382	\$9,712,253	\$10,915,120	\$13,041,042	\$13,041,042	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice and 6/30/10 to correct double batch posting. Adjustment was made on 7/01/2011 to adjust reserves for encumbrances in the fund balance.

Fund Summaries

1170 - Mental Health Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$4,898,682)	(\$6,108,366)	(\$6,190,923)	(\$7,053,485)	(\$4,028,192)	\$3,025,293
Fund Revenues	\$28,191,244	\$29,095,880	\$24,677,511	\$30,324,143	\$30,679,785	\$355,642
Expenditures	\$29,400,928	\$29,177,796	\$25,540,073	\$27,298,850	\$30,679,785	\$3,380,935
Ending Fund Balance	(\$6,108,366)	(\$6,190,923)	(\$7,053,485)	(\$4,028,192)	(\$4,028,192)	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice and 6/30/10 to correct double posting.

1175 - Public Health Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$6,189,582	\$4,407,612	\$5,539,822	\$4,686,700	\$2,696,030	(\$1,990,670)
Fund Revenues	\$18,042,192	\$21,247,618	\$15,373,059	\$12,879,850	\$17,843,918	\$4,964,068
Expenditures	\$19,824,162	\$20,115,256	\$16,226,181	\$14,870,520	\$18,483,918	\$3,613,398
Ending Fund Balance	\$4,407,612	\$5,539,822	\$4,686,700	\$2,696,030	\$2,056,030	(\$640,000)

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice and 6/30/10 to correct double posting.

Fund Summaries

1180 - Alcohol & Other Drugs Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$128,023)	(\$266,888)	(\$250,278)	(\$207,139)	(\$228,756)	(\$21,617)
Fund Revenues	\$3,079,302	\$2,684,881	\$1,941,759	\$1,719,646	\$1,836,555	\$116,909
Expenditures	\$3,218,167	\$2,668,271	\$1,898,620	\$1,741,263	\$1,836,555	\$95,292
Ending Fund Balance	(\$266,888)	(\$250,278)	(\$207,139)	(\$228,756)	(\$228,756)	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice.

1190 - Employment & Training Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$175,465	\$199,532	\$136,596	\$224,350	\$225,943	\$1,593
Fund Revenues	\$2,870,923	\$2,803,981	\$135	\$55,737	\$111,548	\$55,811
Expenditures	\$2,846,856	\$2,862,744	(\$87,619)	\$54,144	\$111,548	\$57,404
Ending Fund Balance	\$199,532	\$136,596	\$224,350	\$225,943	\$225,943	\$0

NOTE: A correction to fund balance was made on 6/30/10 to correct double batch posting.

Fund Summaries

1200 - Roads Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$6,978,304	\$6,819,440	\$5,324,091	\$11,837,131	\$3,625,553	(\$8,211,578)
Fund Revenues						
General Purpose Revenue	\$11,908,354	\$10,761,072	\$15,799,227	\$10,080,566	\$9,879,324	(\$201,242)
Program-Specific Revenue	10,668,508	8,348,844	7,741,098	5,170,829	16,294,112	\$11,123,283
Total Revenues	\$22,576,862	\$19,109,916	\$23,540,325	\$15,251,395	\$26,173,436	\$10,922,041
Expenditures	\$22,735,726	\$20,605,231	\$17,027,285	\$23,462,973	\$29,742,832	\$6,279,859
Ending Fund Balance	\$6,819,440	\$5,324,091	\$11,837,131	\$3,625,553	\$56,157	(\$3,569,396)

NOTE: A correction to fund balance was made on 6/30/10 to correct double batch posting.

1310 - Record Conversion Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$311,824	\$311,825	\$1	\$404,046	\$436,776	\$32,730
Fund Revenues	\$242,861	\$143,016	\$404,598	\$32,730	\$223,338	\$190,608
Expenditures	\$242,860	\$454,840	\$553	\$0	\$285,507	\$285,507
Ending Fund Balance	\$311,825	\$1	\$404,046	\$436,776	\$374,607	(\$62,169)

NOTE: Project completed in FY 2009-10 was reimbursed from the Recorder Modernization trust in FY 2010-11.

Fund Summaries

1380 - Child Support Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,302,661	\$1,272,534	\$1,295,763	\$1,516,025	\$1,541,149	\$25,124
Fund Revenues	\$4,957,382	\$5,019,656	\$4,848,627	\$4,718,020	\$5,166,250	\$448,230
Expenditures	\$4,987,509	\$4,996,427	\$4,628,365	\$4,692,896	\$5,166,250	\$473,354
Ending Fund Balance	\$1,272,534	\$1,295,763	\$1,516,025	\$1,541,149	\$1,541,149	\$0

NOTE: An adjustment was made on 6/30/10 to record reserves for encumbrances in the fund balance.

1410 - Criminal Justice Construction Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,199,831	\$1,648,173	\$1,923,965	\$2,193,062	\$1,986,977	(\$206,085)
Fund Revenues	\$561,007	\$389,052	\$381,762	\$366,425	\$372,000	\$5,575
Expenditures	\$112,665	\$113,260	\$112,665	\$572,510	\$1,002,665	\$430,155
Ending Fund Balance	\$1,648,173	\$1,923,965	\$2,193,062	\$1,986,977	\$1,356,312	(\$630,665)

Fund Summaries

1420 - Courthouse Construction Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$460,726)	(\$497,219)	(\$558,973)	(\$619,213)	(\$687,360)	(\$68,147)
Fund Revenues	\$273,227	\$252,781	\$250,695	\$241,573	\$245,240	\$3,667
Expenditures	\$309,720	\$314,535	\$310,935	\$309,720	\$311,220	\$1,500
Ending Fund Balance	(\$497,219)	(\$558,973)	(\$619,213)	(\$687,360)	(\$753,340)	(\$65,980)

1490 - Aviation Capital Projects Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$46,107	(\$443,090)	(\$1,405,903)	(\$49,746)	\$0	\$49,746
Fund Revenues	\$2,840,234	\$5,142,783	\$8,802,695	\$49,746	\$0	(\$49,746)
Expenditures	\$3,329,431	\$6,105,596	\$7,446,538	\$0	\$0	\$0
Ending Fund Balance	(\$443,090)	(\$1,405,903)	(\$49,746)	\$0	\$0	\$0

NOTE: Replaced by fund 3539 as of July 31, 2011; revenues in FY 2011-12 from 3539 to bring fund balance to zero.

Fund Summaries

1500 - Library Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$756,878	\$636,951	\$688,028	\$680,658	\$538,408	(\$142,250)
Fund Revenues	\$3,089,036	\$3,137,467	\$3,124,496	\$2,973,366	\$3,020,129	\$46,763
Expenditures	\$3,208,962	\$3,086,390	\$3,131,866	\$3,115,616	\$3,239,731	\$124,115
Ending Fund Balance	\$636,951	\$688,028	\$680,658	\$538,408	\$318,806	(\$219,602)

1700 - Fish & Game Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$10,390	\$12,892	\$17,525	\$19,846	\$26,422	\$6,576
Fund Revenues	\$8,003	\$8,990	\$16,418	\$14,119	\$12,300	(\$1,819)
Expenditures	\$5,500	\$4,357	\$14,097	\$7,543	\$12,300	\$4,757
Ending Fund Balance	\$12,892	\$17,525	\$19,846	\$26,422	\$26,422	\$0

Fund Summaries

3500 - Motor Pool Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$4,492,645	\$6,192,614	\$5,230,812	\$4,709,203	\$4,128,149	(\$581,054)
Fund Revenues	\$3,542,145	\$2,100,891	\$2,647,525	\$3,033,411	\$2,942,500	(\$90,911)
Expenditures	\$1,842,176	\$3,062,693	\$3,169,134	\$3,614,465	\$2,640,797	(\$973,668)
Ending Fund Balance	\$6,192,614	\$5,230,812	\$4,709,203	\$4,128,149	\$4,429,852	\$301,703

NOTE: Correction to fund balance was made on 6/30/07 for depreciation.

3520 - County Insurance Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$278,181)	(\$235,379)	(\$90,217)	(\$156,696)	(\$124,095)	\$32,601
Fund Revenues	\$597,381	\$646,783	\$581,465	\$603,592	\$641,223	\$37,631
Expenditures	\$554,579	\$502,994	\$647,944	\$570,991	\$627,864	\$56,873
Ending Fund Balance	(\$235,379)	(\$90,217)	(\$156,696)	(\$124,095)	(\$110,736)	\$13,359

NOTE: Correction to fund balance was made on 6/30/10 for depreciation.

Fund Summaries

3521 - Communications	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$16,082	\$16,082	\$65,598	\$64,217	\$503,380	\$439,163
Fund Revenues	\$201,936	\$189,583	\$147,293	\$275,561	\$256,977	(\$18,584)
Expenditures	\$201,936	\$140,067	\$148,674	(\$163,602)	\$256,977	\$420,579
Ending Fund Balance	\$16,082	\$65,598	\$64,217	\$503,380	\$503,380	\$0

NOTE: An adjustment was made to expenditures on 6/30/12 to adjust depreciation.

3523 - Workers Compensation Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,944,782	\$2,706,235	\$1,445,415	\$485,752	\$824,245	\$338,493
Fund Revenues	\$3,398,003	\$2,387,227	\$2,961,374	\$3,704,631	\$3,767,369	\$62,738
Expenditures	\$3,636,550	\$3,648,047	\$3,921,037	\$3,366,138	\$3,747,559	\$381,421
Ending Fund Balance	\$2,706,235	\$1,445,415	\$485,752	\$824,245	\$844,055	\$19,810

Fund Summaries

3524 - Liability Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$1,194,071)	\$347,092	\$553,096	\$111,304	(\$1,597,964)	(\$1,709,268)
Fund Revenues	\$2,891,441	\$1,972,706	\$1,258,467	\$1,173,385	\$1,911,565	\$738,180
Expenditures	\$1,350,277	\$1,766,702	\$1,700,259	\$2,882,653	\$1,384,452	(\$1,498,201)
Ending Fund Balance	\$347,092	\$553,096	\$111,304	(\$1,597,964)	(\$1,070,851)	\$527,113

3525 - Medical Plan Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$1,802,584)	(\$1,384,537)	(\$815,849)	(\$522,005)	(\$168,809)	\$353,196
Fund Revenues	\$14,470,317	\$13,093,748	\$14,717,560	\$14,955,796	\$15,245,122	\$289,326
Expenditures	\$14,052,270	\$12,525,060	\$14,423,716	\$14,602,600	\$15,245,122	\$642,522
Ending Fund Balance	(\$1,384,537)	(\$815,849)	(\$522,005)	(\$168,809)	(\$168,809)	\$0

Fund Summaries

3526 - Dental Plan Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$674,316)	(\$613,079)	(\$739,501)	(\$885,359)	(\$918,132)	(\$32,773)
Fund Revenues	\$1,473,276	\$1,463,459	\$1,409,909	\$1,527,816	\$1,606,145	\$78,329
Expenditures	\$1,412,039	\$1,589,881	\$1,555,767	\$1,560,589	\$1,430,236	(\$130,353)
Ending Fund Balance	(\$613,079)	(\$739,501)	(\$885,359)	(\$918,132)	(\$742,223)	\$175,909

3527 - Unemployment Insurance Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$313,422	\$22,603	(\$148,813)	(\$550,115)	(\$700,179)	(\$150,064)
Fund Revenues	\$19,903	\$228,532	\$234,851	\$329,172	\$510,000	\$180,828
Expenditures	\$310,722	\$399,948	\$636,153	\$479,236	\$490,772	\$11,536
Ending Fund Balance	\$22,603	(\$148,813)	(\$550,115)	(\$700,179)	(\$680,951)	\$19,228

Fund Summaries

3528 - Purchased Insurance Premiums Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$724,303	\$1,251,968	\$1,373,561	\$1,378,632	\$1,248,792	(\$129,840)
Fund Revenues	\$1,472,254	\$1,082,140	\$1,448,162	\$721,062	\$718,134	(\$2,928)
Expenditures	\$944,589	\$960,547	\$1,443,091	\$850,902	\$718,134	(\$132,768)
Ending Fund Balance	\$1,251,968	\$1,373,561	\$1,378,632	\$1,248,792	\$1,248,792	\$0

3530 - Airport Enterprise Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$8,801,315	\$8,034,159	\$27,339,228	\$26,320,822	\$35,347,991	\$9,027,169
Fund Revenues	\$2,715,610	\$2,650,210	\$3,290,505	\$2,863,339	\$3,304,432	\$441,093
Expenditures	\$3,482,766	(\$16,654,859)	\$4,308,911	(\$6,163,830)	\$3,285,046	\$9,448,876
Ending Fund Balance	\$8,034,159	\$27,339,228	\$26,320,822	\$35,347,991	\$35,367,377	\$19,386

NOTE: Corrections to fund balance were made on 6/30/07 for depreciation. Adjustment to fixed assets was included in Expenditures for FY 2009-10 and FY 2011-12. Fund balance includes \$35,652,101 in fixed assets.

Fund Summaries

3539 - Airport Capital Projects Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	(\$49,745)	\$236,547	\$286,292
Fund Revenues	\$0	\$0	\$0	\$3,138,803	\$1,979,100	(\$1,159,703)
Expenditures	\$0	\$0	\$0	\$2,852,511	\$1,981,600	(\$870,911)
Ending Fund Balance	\$0	\$0	\$0	\$236,547	\$234,047	(\$2,500)

NOTE: Fund established July 1, 2011 previously 1490; beginning negative fund balance transferred from 1490.

3540 - Heavy Equipment Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,030,058	\$1,106,427	\$2,051,207	\$2,078,042	\$2,174,206	\$96,164
Fund Revenues	\$2,506,167	\$2,286,184	\$2,362,087	\$2,540,068	\$2,750,961	\$210,893
Expenditures	\$2,429,798	\$1,341,404	\$2,335,252	\$2,443,904	\$2,647,852	\$203,948
Ending Fund Balance	\$1,106,427	\$2,051,207	\$2,078,042	\$2,174,206	\$2,277,315	\$103,109

Fund Summaries

3550 - Information Technology Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$78,812)	\$778,750	\$577,747	\$474,890	\$287,837	(\$187,053)
Fund Revenues	\$2,678,332	\$2,713,392	\$2,590,287	\$2,434,846	\$2,476,950	\$42,104
Expenditures	\$1,820,770	\$2,914,395	\$2,673,463	\$2,621,899	\$2,476,950	(\$144,949)
Ending Fund Balance	\$778,750	\$577,747	\$494,571	\$287,837	\$287,837	\$0

NOTE: Correction to fund balance was made on 7/01/11 for reserve for encumbrances.

3555 - Central Services Fund	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$37,825	\$149,923	\$197,417	\$91,625	\$74,079	(\$17,546)
Fund Revenues	\$626,844	\$310,700	\$218,787	\$203,208	\$280,679	\$77,471
Expenditures	\$514,746	\$263,206	\$324,579	\$220,754	\$313,069	\$92,315
Ending Fund Balance	\$149,923	\$197,417	\$91,625	\$74,079	\$41,689	(\$32,390)

Fund Summaries

