

**COUNTY OF SAN LUIS OBISPO**  
**June 30, 2012**  
**Proposed versus Actual Fund Balance Available**

COUNTY FUNDS	Fund #	Estimated Fund Balance Unreserved/ Undesignated June 30, 2012	Actual Fund Balance Unreserved/ Undesignated June 30, 2012	Difference Over (Under)	Appropriation to Contingencies	Designation	General Reserve	Revenue Adjustment Inc/(Decr)	Object Level Appropriation Adjustment
General Fund	10000	20,700,000	31,780,287	11,080,287	0	4,250,000	0		6,830,287
Capital Projects	11000	0	229,826	229,826		229,826			
Road Fund	12000	0	1,056,718	1,056,718		1,056,718			
Community Development	12005	0	65,685	65,685	65,685				
Parks	12015	264,995	665,784	400,789	240,789	160,000			
Co-Wide Automation Repl	12020	0	993,572	993,572		993,572			
Road Impact Fees	12035	0	312,088	312,088		312,088			
Wildlife & Grazing	12040	0	5,946	5,946		5,946			
Driving Under Influence	12045	66,184	156,682	90,498	13,157	77,341			
Library	12050	278,657	537,052	258,395	258,395				
Fish & Game	12055	0	19,163	19,163		19,163			
Organization Development	12060	202,100	252,558	50,458			50,458		
Pension Obligation Bonds	18010	135,000	(211,649)	(346,649)		(346,649)			
<b>TOTAL</b>		<u>21,646,936</u>	<u>35,863,712</u>	<u>14,216,776</u>	<u>578,026</u>	<u>6,758,005</u>	<u>50,458</u>	<u>0</u>	<u>6,830,287</u>

**RESERVES AND DESIGNATIONS FOR FISCAL YEAR 2012/13**

<b>GENERAL FUND</b>		<b>TAX REDUCTION RESERVE FUND</b>	
General Reserve	8,000,000	Designations:	
Designations:		Tax Reduction Reserve	11,397,138
Co. Fire Equip Replace	966,922	Prop Tax Litigation	797,952
Internal/Teeter Financing	4,186,511		<u>12,195,090</u>
Willow Rd Interchange	967		
Solar Plant Mitigation	487,165		
2020 Pension Obligation	4,688,657		
	<u>18,330,222</u>		
<b>CAPITAL PROJECTS FUND</b>		<b>IMPACT FEE - TRAFFIC FUND</b>	
Designations:		Designations:	
Detention Facilities	5,067,883	Improvement Fees	4,873,859
Facilities Planning	6,335,134		<u>4,873,859</u>
Juvenile Hall Bldg	1,732,000		
Los Osos Landfill Closure	152,732		
Solar/Energy Projects	1,199,787		
	<u>14,487,536</u>		
<b>ROAD FUND</b>		<b>WILDLIFE &amp; GRAZING FUND</b>	
Designations:		General Reserve	377
Future Road Projects	3,826,718	Designations:	
N. River Mine Reserve	83,000	Wildlife Projects	11,535
	<u>3,909,718</u>		<u>11,912</u>
<b>PUBLIC FACILITY FEES FUND</b>		<b>DRIVING UNDER THE INFLUENCE</b>	
Designations:		General Reserve	200,459
Reserve for County Fire	2,080,515	Designations:	
Reserve for General Gov't	498,073	Systems Development	419,265
Reserve for Law Enforcement	1,152,563		<u>619,724</u>
Reserve for Library	95,911		
Reserve for Parks	1,854,516		
	<u>5,681,578</u>		
<b>PARKS</b>		<b>LIBRARY</b>	
Designations:		General Reserve	49,690
Lopez Park's Projects	70,000	Designations:	
Parks Projects	837,768	Facilities Planning	777,510
	<u>907,768</u>	Atascadero Building Expansion	105,131
			<u>932,331</u>
<b>CO-WIDE AUTOMATION REPLACEMENT</b>		<b>FISH &amp; GAME</b>	
Designations:		General Reserve	54,583
Budget system Development	770,274	Designations:	
Automation Replacement	10,467,113	Environmental Settlement	18,862
	<u>11,237,387</u>	Fish and Game Projects	101,890
			<u>175,335</u>
<b>GEN. GOV. BUILDING REPLACEMENT</b>		<b>ORGANIZATION EFFECTIVENESS</b>	
Designations:		General Reserve	446,510
Library - Cambria	339,980	Designations:	
Gen Gov Building Replacement	13,376,808	Countywide Training	1,479,776
	<u>13,716,788</u>		<u>1,926,286</u>
		<b>DEBT SERVICE - COPS</b>	
		Designations:	
		Loan Payment Reserve	16,373
			<u>16,373</u>
		<b>PENSION OBLIGATION BOND DSF</b>	
		Designations:	
		POB - Debt Service	6,740,895
			<u>6,740,895</u>
		Total Reserves and Designations	<u>\$95,762,802</u>

18-Sep-2012

Exhibit 2 continued

**CONTINGENCIES FOR FISCAL YEAR 2012-2013**

1000000000	General Fund	\$15,043,207
1200500000	Community Development Program	65,685
1201500000	Parks	505,357
1204500000	Driving Under the Influence	79,341
1205000000	Library	258,395
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		<u>\$15,951,985</u>