

Attachment E

County of Placer
State of California
Detail of Provisions for Reserves / Designations
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2006-07
Encumbrances Not Included

Description (1)	Reserves/ Designations Balance as of June 30, 2006 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
General Fund							
Res for Advances Receivable	1,156,946					1,156,946	
Res for Inventories	189,568					189,568	
Res for Imprest Cash	11,975					11,975	
General Reserve	4,314,212					4,314,212	
Des for F/A Acq	18,647,312		1,000,000			17,647,312	
Designations for Future Occurances	4,120,528	1,175,000	1,175,000			2,945,528	
Des for Contingencies	327,907					327,907	
Des for Infrastructure	1,500,000					1,500,000	
Des for Economic Uncertainties	11,858,786					11,858,786	
Des for Comp Leave - Current	1,973,596					1,973,596	
Desig-Child Support Conversion	300,000					300,000	
Des for F/A Depreciation	13,399,482					13,399,482	
Des for Automation	493,883					493,883	
Fund Total	58,294,193	1,175,000	2,175,000			58,118,193	General Fund
Community Services Fund							
Des for Contingencies	458,469			883	2,811	461,280	
Des for Comp Leave - Current	1,261					1,261	
Fund Total	459,730			883	2,811	462,541	Community Services Fund
Special Aviation Fund							
Des for Contingencies	13,787				6,444	20,231	
Fund Total	13,787				6,444	20,231	Special Aviation Fund
Public Safety Operations Fund							
Res for Imprest Cash	3,340					3,340	
Reserve for Air Ops	556,073		500,000			56,073	
Reserve Juvenile Arts & Crafts	5,940					5,940	
Designations for Future Occurances	365,396					365,396	
Des for Contingencies	167,140				153,391	320,531	
Des for Comp Leave - Current	1,114,805					1,114,805	
Des for Automation	72,993					72,993	
Fund Total	2,285,687		500,000		153,391	1,938,078	Public Safety Operations Fund
Gold Country Tourism and Promotions							
Des for Contingencies	1,729		1,729				
Fund Total	1,729		1,729				Gold Country Tourism and Promotions

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Public Ways & Facilities Fund							
Res for Inventories	446,779					446,779	
Des for F/A Acq	453,513					453,513	
Des for Contingencies	4,079,951					4,079,951	
Des for Comp Leave - Current	204,138					204,138	
Des for Paint Frat Bg	925,239					925,239	
Des for Sick Leave Payoff	200,000					200,000	
Des for Tahoe Expan	754,000	250,000				754,000	
DPW CIP Reserves					1,570,457	1,570,457	
Des for Pedestrian Bikes	4,540					4,540	
Fund Total	7,068,160	250,000			1,570,457	8,638,617	Public Ways & Facilities Fund
Fish and Game Fund							
Designations for Future Occurances	648				6,217	6,865	
Fund Total	648				6,217	6,865	Fish and Game Fund
Capital Projects Fund							
Des for F/A Acq	1,969,973				5,990	1,975,963	
Des for Contingencies	618,843					618,843	
Des for Comp Leave - Current	26,119					26,119	
Fund Total	2,614,935				5,990	2,620,925	Capital Projects Fund
Lake Tahoe Tourism and Promotions							
Des for Other Restricted	7,120				56,274	63,394	
Des for Contingencies	205,010					205,010	
Fund Total	212,130				56,274	268,404	Lake Tahoe Tourism and Promotions
Open Space Fund							
Des for Open Space Acquisition	2,506,162			1,503,750	1,512,406	4,018,568	
Fund Total	2,506,162			1,503,750	1,512,406	4,018,568	Open Space Fund
County Library Fund							
Res for Impress Cash	750					750	
Des for F/A Acq	32,000				354,948	386,948	
Des for Contingencies	399,785					399,785	
Des for Comp Leave - Current	35,652					35,652	
Fund Total	468,187				354,948	823,135	County Library Fund
Fire Protection Fund							
Des for F/A Acq	742,484			205,079	473,010	1,215,494	
Des for Contingencies	256,555				128,645	385,200	
Fund Total	999,039			205,079	601,655	1,600,694	Fire Protection Fund

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		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
Juvenile Detention Facilities COPs							
Designations for Future Occurances	733,332				6,607	739,939	
Res for Restricted Assets	2,082,778					2,082,778	
Fund Total	2,816,110				6,607	2,822,717	Juvenile Detention Facilities COPs
Grand Total	77,740,487	1,425,000	2,576,729	1,708,712	4,277,200	79,340,966	

County of Placer
State of California
Detail of Provisions for Reserves / Designations of Enterprise Funds
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2006-07
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Description (1)	Reserves/ Designations Balance as of June 30, 2006 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
Placer County Transit							
Des for Contingencies	1,519,133				291,073	1,810,206	
Subfund Total	1,519,133				291,073	1,810,206	Placer County Transit
TART							
General Reserve	40,101					40,101	
Des for F/A Acq	34,584			76,900	76,900	111,484	
Des for Contingencies	69,778				236,221	305,999	
Subfund Total	144,463			76,900	313,121	457,584	TART
Eastern Regional Landfill							
Des for Other Restricted	1,404,688					1,404,688	
Des for F/A Acq	3,399,959					3,399,959	
Res for Plant Imp	1,908,980			300,000	800,000	2,708,980	
Designations for Future Occurance	(4,944,443)					(4,944,443)	
Des for Contingencies	560,323			194,940	671,451	1,231,774	
Des for Road Improvement					5,121	5,121	
Res for Debt Service	394,725					394,725	
Res for Final Cover	(3,249,824)					(3,249,824)	
Subfund Total	(525,582)			494,940	1,478,572	958,960	Eastern Regional Landfill
ERSLA Closure/Post Closure							
Res for Final Cover	3,249,824				114,812	3,364,636	
Subfund Total	3,249,824				114,812	3,364,636	ERSLA Closure/Post Closure
Solid Waste Management							
General Reserve	1,952,063			823,530	2,397,088	4,349,149	
Des for Contingencies	8,985,080					8,985,080	
Subfund Total	10,937,143			823,530	2,397,088	13,334,229	Solid Waste Management
Dewitt Development							
Res for Plant Imp	1,123,522				199,914	1,323,436	
Des for Contingencies	1,057,233					1,057,233	
Des for Fulveller	35,859				59,640	95,499	
Des for CDRC					127,346	127,346	
Subfund Total	2,216,614				386,900	2,603,514	Dewitt Development
Total Enterprise Funds	17,541,595			1,395,370	4,879,564	22,321,159	Enterprise Funds

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Detail of Provisions for Reserves / Designations of Internal Service Funds
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Telecommunication Services							
Des for Contingencies	174,022					174,022	
Resv - NIS Infrastructure	605,757	20,000	20,000			585,757	
Resv-Telephone Infrastructure	276,493					276,493	
Resv- Radio Infrastructure	70,500	50,000	50,000			20,500	
Des for F/A Depreciation				285,350	243,326	243,326	
Resv - Media Infrastructure	25,000					25,000	
Subfund Total	1,151,772	70,000	70,000	285,350	243,326	1,325,098	Telecommunication Services
Countywide Systems							
Des for Contingencies	1,352,817				1,084,857	2,437,474	
Res for Debt Service	3,147					3,147	
Subfund Total	1,355,964				1,084,857	2,440,621	Countywide Systems
Public Works Fleet Operations							
General Reserve	335,809					335,809	
Reserve for Fuel Surcharge	671,372					671,372	
Des for F/A Acq	935,027				367,796	1,302,823	
Res for Tahoe Relocation	681,172					681,172	
Subfund Total	2,623,380				367,796	3,191,176	Public Works Fleet Operations
Correctional Food Services							
Unreserved R/E - Fixed Assets				19,500	19,500	19,500	
Des for Contingencies	59,242			5,452	13,685	72,927	
Subfund Total	59,242			24,952	33,185	92,427	Correctional Food Services
Central Services							
Des for F/A Acq	210,946			46,478	46,478	257,424	
Des for Contingencies	202,548				47,492	250,040	
Subfund Total	413,494			46,478	93,970	507,464	Central Services
CSA Revolving Fund							
Des for Contingencies	53,736					53,736	
Subfund Total	53,736					53,736	CSA Revolving Fund
Special District Services							
General Reserve				523,983			
Designated for Bldg Purchase	195,551				68,085	263,636	
Des for F/A Acq	39,127		38,127				
Subfund Total	234,678		38,127	523,983	68,085	263,636	Special District Services
State Unemployment Insurance							
Des for Contingencies	560,973		190,677			370,296	
Subfund Total	560,973		190,677			370,296	State Unemployment Insurance
General Liability Insurance							
Des for Other Restricted	750,000				750,000	1,500,000	
Designations for Future Occurance	122,765					122,765	
Des for Contingencies	362,992				2,594,487	2,957,479	
Des Leased Vehicle Repairs	122,717				22,686	145,383	
Subfund Total	1,358,474				3,367,153	4,725,627	General Liability Insurance
Workers Compensation Insur							
Des for Contingencies	4,162,584				979,997	5,142,581	
Subfund Total	4,162,584				979,997	5,142,581	Workers Compensation Insurance
Dental & Vision Insurance							

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Des for Contingencies	522,301			331,501	340,370	862,671	
Subfund Total	522,391			331,581	340,370	862,671	Dental & Vision Insurance
Total Internal Service Funds	12,896,598	70,000	299,804	1,212,264	6,578,539	18,975,333	Internal Service Funds