

YOUR

COUNTY, MINNESOTA

## GASB #54 FUND TYPE EVALUATION

DECEMBER 31, 2011

FUND #	FUND NAME	2010 FUND-TYPE CLASSIFICATION	2011 FUND-TYPE CLASSIFICATION	PRIMARY REVENUE SOURCE	2ND REVENUE SOURCE	FUND BALANCE CATEGORY #1	AUTHORITATIVE GUIDANCE	FUND BALANCE CATEGORY #2
101	GENERAL	General	General Fund	Taxes	IGR	All	Various	All
102	CONTINGENCY	General	General Fund	Taxes	IGR	All	Various	All
201	JAIL ASSESSMENT	Jail Assessment Fees SRF	SRF	FF&P	FF&P	Committed	Need board approval prior to year-end	N/A
202	FAMILY COURT COUNSELING	Family Court Counseling SRF	SRF	C4S	N/A	Committed	Need board approval prior to year-end	N/A
203	COUNTY SALES TAX	County Sales Tax SRF	SRF	Taxes	N/A	Restricted	State Statute	N/A
204	DRIVER'S IMPROVEMENT	Drivers Improvement SRF	SRF	L&P	N/A	Committed	Need board approval prior to year-end	N/A
206	HOUSING DEVELOPMENT	CDBG SRF	SRF	Grant	Interest	Restricted	Grantor restrictions	Committed*
209	BIOTERRORISM	Bioterrorism Consortium SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
211	HUMAN SERVICES	Human Services SRF	SRF	IGR	Taxes	Restricted	Grantor restrictions	Committed*
212	ADRC	Public Health SRF	SRF	IGR	Taxes	Restricted	Grantor restrictions	Committed*
214	CRIMINAL JUSTICE COLLAB	Public Health SRF	SRF	C4S	IGR	Committed	Need board approval prior to year-end	N/A
218	BIRTH TO THREE	Public Health SRF	SRF	C4S	IGR	Restricted	Grantor restrictions	Committed*
219	CHILD ABUSE/PARENT	Public Health SRF	SRF	C4S	N/A	Committed	Need board approval prior to year-end	N/A
221	WIC	Public Health SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
222	HEALTH SCREENING	Public Health SRF	SRF	C4S	IGR	Committed	Need board approval prior to year-end	Restricted
223	TOBACCO	Public Health SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
224	FAMILY PLANNING	Public Health SRF	SRF	C4S	IGR	Committed	Need board approval prior to year-end	Restricted
225	CAR SEAT	Public Health SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
226	IMMUNIZATION	Public Health SRF	SRF	C4S	Taxes	Committed	Need board approval prior to year-end	N/A
227	CONSOLIDATED GRANT FUND	Public Health SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
228	ENVIRONMENTAL HEALTH FUND	Public Health SRF	SRF	C4S	Taxes	Committed	Need board approval prior to year-end	N/A
229	RADON	Public Health SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
231	AGING	Aging Programs SRF	SRF	IGR	C4S	Restricted	Grantor restrictions	Committed*
241	FORESTRY	State Aided Forestry SRF	SRF	Taxes	N/A	Committed	Need board approval prior to year-end	N/A
243	TRAILS	Snowmobile - ATV Trails SRF	SRF	IGR	N/A	Restricted	Grantor restrictions	N/A
301	DEBT SERVICE	Debt Service	DSF	Taxes	Other	Restricted	Legally mandated	Committed/Assigned
421	JUSTICE CENTER	General	General Fund	Taxes	IGR	Restricted	Bond restrictions	N/A
431	COMMUNICATIONS TOWER	Communications Tower	CPF	Interest	N/A	Restricted	Bond documents	Committed*
451	Tower Project	Wireless 911 Grant	CPF	IGR	C4S	Restricted	Bond documents & grant agreements	Committed*
456	Sonork Project	Capital Project	CPF	Transfer In	N/A	Committed	Need board approval prior to year-end	Assigned
601	Nursing Home	Nursing Home	EF	C4S	IGR	Same as PY	N/A - Proprietary Fund	N/A
602	LIME	Lime	EF	C4S	N/A	Same as PY	N/A - Proprietary Fund	N/A
701	HIGHWAY	Highway Internal Service Funds	ISF	C4S	Other	Same as PY	N/A - Proprietary Fund	N/A
721	HEALTH INS	Health Internal Service Funds	ISF	C4S	Other	Same as PY	N/A - Proprietary Fund	N/A
805	DOG LICENSE	Dog License	SRF	L&P	N/A	Committed	Need board approval prior to year-end	N/A
806	SEPTIC SYSTEM	Sanitary Systems Grant	SRF	L&P	N/A	Committed	Need board approval prior to year-end	N/A
807	LAKES IMPROVEMENT	Lakes Improvement	SRF	C4S	N/A	Committed	Need board approval prior to year-end	N/A
808	SUB DIVISION-PARK DEDICATION	Park Dedication	SRF	C4S	N/A	Committed	Need board approval prior to year-end	N/A
851	TRUST	Agency	AGY	N/A	N/A	N/A	No fund balance in Agency Funds	N/A
852	WITHHOLDING	Agency	AGY	N/A	N/A	N/A	No fund balance in Agency Funds	N/A
861	TAX	Agency	AGY	N/A	N/A	N/A	No fund balance in Agency Funds	N/A