

City of Yucaipa  
GASB 54 Fund Balance Comparison to Prior Year  
Summary Year to Year

Fund Balance:	6/30/2014	6/30/2015	Difference	Explanation
<i>Nonspendable Fund Balance</i>	11,537,445.00	11,318,390.00	(219,055.00)	Net repayment of DIF Loans
<i>Restricted Fund Balance</i>	1,710,864.82	985,913.63	(724,951.19)	Reclassified WDA Account to Assigned
<i>Committed Fund Balance</i> *	5,182,302.62	5,342,828.92	160,526.30	Change in Emergency Contingency
<i>Assigned Fund Balance</i>	9,536,944.02	10,933,750.79	1,396,806.77	Reclassified WDA Account from Restricted, Net change in PY Carryover Accounts
<i>Unassigned Fund Balance</i>	14,689,175.78	15,028,727.57	339,551.79	Net result from operations and encumbrances
Total General Fund Balance	<u>42,656,732.24</u>	<u>43,609,610.91</u>	<u>952,878.67</u>	

\* In addition to funds encumbered for the OPEB liability and for Former RDA projects, the Committed Fund balance includes the economic stabilization contingency and the emergency contingency. These two contingency accounts were previously reported in the undesignated fund balance prior to the implementation of GASB 54.