

**General Fund
Fund Balance Report (Cash Basis)
February 2023**

Cash on Hand - General Fund	\$ 29,673,558.76
Restrictions	(5,445,553.96)
Commitments	(3,671,937.77)
Assignments	(3,216,077.18)
Unassigned Fund Balance (Cash on Hand)	\$ 17,339,989.85

Restrictions	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 2/28/2023
Unclaimed Funds	\$ 1,188.48	\$ -	\$ -	\$ -	\$ -	\$ 1,188.48
Gravel Pit Closure/Restoration	331,057.28	-	3,418.00	-	3,418.00	334,475.28
ARP - American Rescue Plan	4,082,631.14	-	-	1,212,635.18	(1,212,635.18)	2,869,995.96
Local Assistance and Tribal Consistency	50,000.00	-	-	-	-	50,000.00
Law Library	310,068.97	-	11,985.71	506.42	11,479.29	321,548.26
Attorney's Forfeiture Fund	35,640.11	-	-	-	-	35,640.11
Attorney Victim/Witness Assistance	6,186.29	-	218.75	357.80	(139.05)	6,047.24
Drug Treatment Court	364,152.44	-	27,436.00	16,844.30	10,591.70	374,744.14
Recorder's Technology Fund	148,341.66	-	9,202.64	-	9,202.64	157,544.30
Recorder's Compliance Fund	250,484.75	-	10,122.90	12,969.23	(2,846.33)	247,638.42
Veterans Operational Grant	6,752.66	-	-	425.00	(425.00)	6,327.66
Veterans Transportation (donations) *	-	-	1,900.00	1,900.00	-	-
Buffer Initiative	293,067.00	-	-	-	-	293,067.00
Aquatic Invasive Species Prevention	222,643.54	-	-	20,487.60	(20,487.60)	202,155.94
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Sheriff CounterAct	22,947.04	-	509.98	-	509.98	23,457.02
Sheriff's K-9 Account (donations)	20,353.00	-	1,651.00	-	1,651.00	22,004.00
Gun Permit Application Fees	60,700.29	-	7,790.00	80.00	7,710.00	68,410.29
Sheriff's Contingency	850.00	-	897.50	-	897.50	1,747.50
Enhanced 911 System	339,886.94	-	48,222.80	76,236.66	(28,013.86)	311,873.08
Correction Service Fee	21,565.00	-	40.00	78.95	(38.95)	21,526.05
Local Correctional Fees (Adult)	84,553.23	-	11,610.00	-	11,610.00	96,163.23
Restricted Fund Balance	\$ 6,653,069.82	\$ -	\$ 135,005.28	\$ 1,342,521.14	\$ (1,207,515.86)	\$ 5,445,553.96

Commitments	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 2/28/2023
Land Use/Environmental Ordinance	\$ 176,149.36	\$ -	\$ -	\$ -	\$ -	\$ 176,149.36
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Employee Wellness Committee	11,043.12	-	-	542.13	(542.13)	10,500.99
Byllesby Dam	13,345.24	-	-	-	-	13,345.24
Compensated Absences	417,700.46	463,500.00	-	129,133.49	334,366.51	752,066.97
27th Payroll	896,741.00	425,000.00	-	-	425,000.00	1,321,741.00
Tax Court Settlements	226,500.00	-	-	1,000.00	(1,000.00)	225,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	-	1,000,000.00
Tax Forfeited Property Funding	170,859.21	-	-	-	-	170,859.21
Committed Fund Balance	\$ 2,914,113.39	\$ 888,500.00	\$ -	\$ 130,675.62	\$ 757,824.38	\$ 3,671,937.77

Assignments	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 2/28/2023
Election Activities	\$ 49,034.44	\$ 61,000.00	\$ 1,423.99	\$ 9,939.48	52,484.51	101,518.95
County Motor Pool	119,142.45	-	8,187.00	7,053.64	1,133.36	120,275.81
Inmate Improvement Fund	108,141.62	-	5,416.29	2,966.53	2,449.76	110,591.38
Radio Tower Repairs	70,301.88	20,000.00	-	15,900.00	4,100.00	74,401.88
Rural Identification Funds	-	-	5,909.38	-	5,909.38	5,909.38
Employee Training & Development	-	39,750.00	-	1,841.91	37,908.09	37,908.09
County Program Aid Contingency	1,518,110.69	-	-	-	-	1,518,110.69
Building Contingencies	1,247,361.00	-	-	-	-	1,247,361.00
Assigned Fund Balance	\$ 3,112,092.08	\$ 120,750.00	\$ 20,936.66	\$ 37,701.56	\$ 103,985.10	\$ 3,216,077.18

*Note the Veteran Transportation expense in excess of revenue was \$5,597.62 on February 28, 2023.