

General Fund
Fund Balance Report (Cash Basis)
March 2023

Cash on Hand - General Fund	\$ 27,085,099.15
Restrictions	(4,540,667.91)
Commitments	(3,636,909.68)
Assignments	(3,204,627.62)
Unassigned Fund Balance (Cash on Hand)	\$ 15,702,893.94

Restrictions	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 3/31/2023
Unclaimed Funds	\$ 1,188.48	\$ -	\$ 254.57	\$ -	\$ 254.57	\$ 1,443.05
Gravel Pit Closure/Restoration	331,057.28	-	3,418.00	-	3,418.00	334,475.28
ARP - American Rescue Plan	4,082,631.14	-	-	2,125,268.89	(2,125,268.89)	1,957,362.25
Local Assistance and Tribal Consistency	50,000.00	-	-	-	-	50,000.00
Law Library	310,068.97	-	20,190.38	18,614.87	1,575.51	311,644.48
Attorney's Forfeiture Fund	35,640.11	-	-	-	-	35,640.11
Attorney Victim/Witness Assistance	6,186.29	-	282.77	607.80	(325.03)	5,861.26
Drug Treatment Court	364,152.44	-	27,726.00	35,824.61	(8,098.61)	356,053.83
Recorder's Technology Fund	148,341.66	-	15,008.66	-	15,008.66	163,350.32
Recorder's Compliance Fund	250,484.75	-	16,509.53	19,000.48	(2,490.95)	247,993.80
Veterans Operational Grant	6,752.66	-	-	1,500.67	(1,500.67)	5,251.99
Veterans Transportation (donations) *	-	-	3,190.00	3,190.00	-	-
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	-	925.25	-	925.25	23,872.29
Sheriff's K-9 Account (donations)	20,353.00	-	1,831.00	-	1,831.00	22,184.00
Gun Permit Application Fees	60,700.29	-	17,105.00	17,567.21	(462.21)	60,238.08
Sheriff's Contingency	850.00	-	1,447.50	-	1,447.50	2,297.50
Enhanced 911 System	339,886.94	-	91,028.78	85,582.77	5,446.01	345,332.95
Correction Service Fee	21,565.00	-	340.00	78.95	261.05	21,826.05
Local Correctional Fees (Adult)	84,553.23	-	16,064.50	-	16,064.50	100,617.73
Restricted Fund Balance	\$ 6,653,069.82	\$ -	\$ 215,321.94	\$ 2,327,723.85	\$ (2,112,401.91)	\$ 4,540,667.91

Commitments	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 3/31/2023
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	-	-	646.28	(646.28)	10,396.84
Byllesby Dam	13,345.24	-	-	-	-	13,345.24
Compensated Absences	417,700.46	463,500.00	-	164,057.43	299,442.57	717,143.03
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	\$ -	\$ 165,703.71	\$ 722,796.29	\$ 3,636,909.68

Assignments	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 3/31/2023
Election Activities	\$ 49,034.44	\$ 61,000.00	\$ 1,423.99	\$ 13,061.96	49,362.03	98,396.47
County Motor Pool	119,142.45	-	13,802.10	10,897.07	2,905.03	122,047.48
Inmate Improvement Fund	108,141.62	-	8,859.03	5,647.25	3,211.78	111,353.40
Radio Tower Repairs	70,301.88	20,000.00	-	26,820.77	(6,820.77)	63,481.11
Rural Identification Funds	-	-	5,969.38	-	5,969.38	5,969.38
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	\$ 30,054.50	\$ 58,268.96	\$ 92,535.54	\$ 3,204,627.62

*Note the Veteran Transportation expense in excess of revenue was \$9,527.06 on March 31, 2023.