

**General Fund
Fund Balance Report (Cash Basis)
December 2023 (Final)**

Cash on Hand - General Fund	\$ 35,952,143.57
Restrictions	(3,686,240.76)
Commitments	(3,361,346.88)
Assignments	(5,470,935.70)
Unassigned Fund Balance (Cash on Hand)	\$ 23,433,620.23

<i>Restrictions</i>	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 12/31/2023
Unclaimed Funds	\$ 1,188.48	\$ -	\$ 929.24	\$ 10.00	\$ 919.24	\$ 2,107.72
Gravel Pit Closure/Restoration	331,057.28	-	22,395.70	-	22,395.70	353,452.98
ARP - American Rescue Plan	4,082,631.14	-	-	4,082,631.14	(4,082,631.14)	-
Statewide Affordable Housing Aid	-	-	131,220.00	-	131,220.00	131,220.00
Local Assistance and Tribal Consistency	50,000.00	-	50,000.00	100,000.00	(50,000.00)	-
Law Library	310,068.97	-	89,689.66	38,967.32	50,722.34	360,791.31
Attorney's Forfeiture Fund	35,640.11	-	8,429.57	5,325.00	3,104.57	38,744.68
Attorney Victim/Witness Assistance	6,186.29	-	884.59	1,004.84	(120.25)	6,066.04
Drug Treatment Court	364,152.44	-	137,878.00	138,655.65	(777.65)	363,374.79
Recorder's Technology Fund	148,341.66	-	65,890.00	100,658.37	(34,768.37)	113,573.29
Recorder's Compliance Fund	250,484.75	-	72,479.00	87,409.35	(14,930.35)	235,554.40
Veterans Operational Grant	6,752.66	-	12,236.45	10,766.14	1,470.31	8,222.97
Veterans Transportation (donations) *	-	-	19,324.44	19,324.44	-	-
Buffer Initiative	293,067.00	-	108,971.00	-	108,971.00	402,038.00
Aquatic Invasive Species Prevention	222,643.54	-	63,042.00	61,079.55	1,962.45	224,605.99
Sheriff's Forfeiture Fund	-	-	4,811.10	4,811.10	-	-
Public Safety Funds	-	-	925,541.00	-	925,541.00	925,541.00
Sheriff CounterAct	22,947.04	-	2,856.18	5,855.91	(2,999.73)	19,947.31
Sheriff's K-9 Account (donations)	20,353.00	-	3,631.00	12,000.00	(8,369.00)	11,984.00
Gun Permit Application Fees	60,700.29	-	56,385.00	62,121.03	(5,736.03)	54,964.26
Sheriff's Contingency	850.00	-	4,796.34	5,352.17	(555.83)	294.17
Enhanced 911 System	339,886.94	-	262,252.70	358,940.67	(96,687.97)	243,198.97
NG911 PSAP Funds	-	-	64,183.77	-	64,183.77	64,183.77
Correction Service Fee	21,565.00	-	2,400.00	1,300.62	1,099.38	22,664.38
Local Correctional Fees (Adult)	84,553.23	-	49,157.50	30,000.00	19,157.50	103,710.73
Restricted Fund Balance	\$ 6,653,069.82	\$ -	\$ 2,159,384.24	\$ 5,126,213.30	\$ (2,966,829.06)	\$ 3,686,240.76

<i>Commitments</i>	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 12/31/2023
Land Use/Environmental Ordinance	\$ 176,149.36	\$ -	\$ 926.18	\$ -	\$ 926.18	\$ 177,075.54
Petty Cash Change Funds	1,775.00	-	-	-	-	1,775.00
Employee Wellness Committee	11,043.12	-	1,101.00	3,005.59	(1,904.59)	9,138.53
Byllesby Dam	13,345.24	-	-	8,597.73	(8,597.73)	4,747.51
Compensated Absences	417,700.46	463,500.00	59,254.00	489,944.37	32,809.63	450,510.09
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	\$ 61,281.18	\$ 502,547.69	\$ 447,233.49	\$ 3,361,346.88

<i>Assignments</i>	2022 Balance	2023 Levy	2023 Revenues	2023 Expenses	2023 Activity (net)	Balance 12/31/2023
ARP - American Rescue Plan	\$ 3,790,669.00	\$ -	-	\$ 1,491,185.00	\$ (1,491,185.00)	\$ 2,299,484.00
Election Activities	49,034.44	61,000.00	31,576.02	69,016.84	23,559.18	72,593.62
County Motor Pool	119,142.45	-	64,938.80	50,999.49	13,939.31	133,081.76
Inmate Improvement Fund	108,141.62	-	35,177.13	32,603.33	2,573.80	110,715.42
Radio Tower Repairs	70,301.88	20,000.00	-	43,115.38	(23,115.38)	47,186.50
Rural Identification Funds	-	-	6,584.12	2,413.15	4,170.97	4,170.97
Employee Training & Development	-	39,750.00	20,933.32	22,451.58	38,231.74	38,231.74
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	\$ 6,902,761.08	\$ 120,750.00	\$ 159,209.39	\$ 1,711,784.77	\$ (1,431,825.38)	\$ 5,470,935.70

*Note the Veteran Transportation expense in excess of revenue was \$35,663.31 on December 31, 2023.