

General Fund
Fund Balance Report (Cash Basis)
August 2026

Cash on Hand - General Fund	\$ 38,346,383.86
Restrictions	(3,601,891.22)
Commitments	(3,443,608.78)
Assignments	(3,806,640.86)
Unassigned Fund Balance (Cash on Hand)	\$ 27,494,243.00

Restrictions	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 8/31/2026
Gravel Pit Closure/Restoration	\$ 406,658.02	\$ -	\$ 13,688.34	\$ -	\$ 13,688.34	\$ 420,346.36
Statewide Affordable Housing Aid	154,359.94	-	288,624.33	91,592.72	197,031.61	351,391.55
Riparian Protection Aid*	-	-	54,489.00	54,489.00	-	-
Law Library	470,152.26	-	68,460.55	48,469.08	19,991.47	490,143.73
Attorney's Forfeiture Fund	15,171.58	-	413.80	-	413.80	15,585.38
Attorney Victim/Witness Assistance	4,554.60	-	422.96	-	422.96	4,977.56
Drug Treatment Court	308,191.19	-	126,626.00	84,783.99	41,842.01	350,033.20
Prosecution of Prostitution Fees (Attorney)	100.00	-	-	-	-	100.00
Recorder's Technology Fund	113,209.01	-	52,660.00	26,400.00	26,260.00	139,469.01
Recorder's Compliance Fund	249,296.76	-	57,926.00	10,556.50	47,369.50	296,666.26
Veterans Operational Grant	-	-	6,900.04	6,900.04	-	-
Veterans VFW Grant	8,117.52	-	10,200.00	4,087.01	6,112.99	14,230.51
Veterans Transportation (donations)	45,377.57	-	6,511.00	26,510.20	(19,999.20)	25,378.37
Buffer Initiative	546,845.00	-	-	78,500.00	(78,500.00)	468,345.00
Aquatic Invasive Species Prevention	231,694.48	-	31,282.00	42,514.27	(11,232.27)	220,462.21
Sheriff's Forfeiture Fund	-	-	-	-	-	-
Public Safety Funds	165,142.11	-	-	-	-	165,142.11
Sheriff CounterAct	12,999.50	-	1,397.30	2,475.07	(1,077.77)	11,921.73
Sheriff's K-9 Account (donations)	12,556.49	-	2,000.00	-	2,000.00	14,556.49
Gun Permit Application Fees	15,273.15	-	54,900.00	18,727.20	36,172.80	51,445.95
Sheriff's Contingency	218.75	-	1,020.33	-	1,020.33	1,239.08
Enhanced 911 Systems	321,931.39	-	182,480.56	149,207.78	33,272.78	355,204.17
Correction Service Fee	22,451.31	-	1,762.00	1,228.60	533.40	22,984.71
Local Correctional Fees (Adult)	155,070.06	-	52,197.78	25,000.00	27,197.78	182,267.84
Restorative Practices Initiative Grant	-	-	129,649.47	129,649.47	-	-
Restricted Fund Balance	\$ 3,259,370.69	\$ -	\$ 1,143,611.46	\$ 801,090.93	\$ 342,520.53	\$ 3,601,891.22

Commitments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 8/31/2026
Land Use/Environmental Ordinance	\$ 154,003.59	\$ -	\$ 785.43	\$ -	\$ 785.43	\$ 154,789.02
Petty Cash Change Funds	1,775.00	-	-	50.00	(50.00)	1,725.00
Compensated Absences	739,043.44	715,000.00	-	134,498.55	580,501.45	1,319,544.89
27th Payroll	301,906.50	310,000.00	-	-	310,000.00	611,906.50
Tax Court Settlements	225,500.00	-	-	-	-	225,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	-	1,000,000.00
Tax Forfeited Property Funding	130,330.79	-	-	-	-	130,330.79
Committed Fund Balance	\$ 2,552,559.32	\$ 1,025,000.00	\$ 785.43	\$ 134,735.97	\$ 891,049.46	\$ 3,443,608.78

Assignments	2025 Balance	2026 Levy	2026 Revenues	2026 Expenses	2026 Activity (net)	Balance 8/31/2026
ARP - American Rescue Plan	\$ 808,380.00	\$ -	\$ -	\$ 530,647.00	\$ (530,647.00)	\$ 277,733.00
Election Activities	180,916.49	86,881.00	33,051.68	101,166.54	18,766.14	199,682.63
Energy Efficiency Upgrades	79,885.36	-	71,665.31	-	71,665.31	151,550.67
County Motor Pool	107,146.06	-	238,361.26	138,180.49	100,180.77	207,326.83
MDT Agreement	11,311.52	-	2,000.00	10,510.34	(8,510.34)	2,801.18
Inmate Improvement Fund	68,008.66	-	32,979.70	68,522.79	(35,543.09)	32,465.57
Radio Tower Repairs	59,201.84	20,000.00	-	1,955.10	18,044.90	77,246.74
Rural Identification Funds	4,923.77	-	1,174.62	242.70	931.92	5,855.69
Employee Training & Development	60,619.31	52,500.00	-	26,612.45	25,887.55	86,506.86
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	\$ 4,145,864.70	\$ 159,381.00	\$ 379,232.57	\$ 877,837.41	\$ (339,223.84)	\$ 3,806,640.86

*Note the Riparian Protection Aid expense in excess of revenue was \$176,511 on August 31, 2026.