

ANNUAL REPORT FOR DEUEL COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	RAIF Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	4,835,086.75	6,280,260.53	484,768.42	0.00	295,268.28	11,895,383.98
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	3,175,262.71	0.00	0.00	0.00	25,638.20	3,200,900.91
Delinquent Property Taxes	8,928.91	0.00	0.00	0.00	73.65	9,002.56
Penalties and Interest	7,339.70	0.00	0.00	0.00	59.29	7,398.99
Telephone Tax (Outside)	105.06	0.00	0.00	0.00	0.00	105.06
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	195,163.40	0.00	0.00	0.00	195,163.40
Tax Deed Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00	3,911.50	3,911.50
Licenses and Permits	17,417.53	6,295.00	0.00	0.00	570.00	24,282.53
Intergovernmental Revenue:						
Federal Grants	17,437.99	44,368.98	0.00	0.00	4,000.00	65,806.97
Federal Shared Revenue	54,243.52	0.00	0.00	0.00	34.32	54,277.84
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State Grants	15,173.92	934,067.53	0.00	0.00	0.00	949,241.45
State Shared Revenue	743,514.22	939,967.79	313,730.58	0.00	43,687.13	2,040,899.72
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services:						
General Government	126,013.32	0.00	0.00	0.00	8,257.18	134,270.50
Public Safety	105,509.87	0.00	0.00	0.00	111.00	105,620.87
Public Works	0.00	222,794.69	0.00	0.00	0.00	222,794.69
Health and Welfare	2,240.00	0.00	0.00	0.00	0.00	2,240.00

Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	22,177.00	0.00	0.00	0.00	0.00	22,177.00
Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:						
Fines	0.00	0.00	0.00	0.00	0.00	0.00
Costs	1,790.00	0.00	0.00	0.00	0.00	1,790.00
Forfeits	600.00	0.00	0.00	0.00	0.00	600.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	347,678.92	0.00	0.00	0.00	2,810.74	350,489.66
Rent	1,600.00	0.00	0.00	0.00	0.00	1,600.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	60.00	0.00	0.00	0.00	0.00	60.00
Refund of Prior Year's Expenditures	22,824.00	230.70	0.00	0.00	0.00	23,054.70
Other Miscellaneous Revenue	3,687.02	170.00	0.00	0.00	2,166.26	6,023.28
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	713.24	2,801.86	0.00	0.00	0.00	3,515.10
Sale of County Property	1,497.50	4,258.40	0.00	0.00	0.00	5,755.90
Total Revenue and Other Sources	4,675,814.43	2,350,118.35	313,730.58	0.00	91,319.27	7,430,982.63

Expenditures and Other Uses (subfunction level):

Legislative	186,780.41	0.00	0.00	0.00	0.00	186,780.41
Elections	10,634.14	0.00	0.00	0.00	0.00	10,634.14
Judicial System	7,328.17	0.00	0.00	0.00	0.00	7,328.17
Financial Administration	330,654.98	0.00	0.00	0.00	0.00	330,654.98
Legal Services	117,624.10	0.00	0.00	0.00	0.00	117,624.10
Other General Government	538,386.26	0.00	0.00	0.00	32,592.99	570,979.25
Law Enforcement	714,095.09	0.00	0.00	0.00	0.00	714,095.09
Protective and Emergency Services	96,948.70	0.00	0.00	0.00	130,054.52	227,003.22
Highways and Bridges	0.00	10,998,520.40	0.00	0.00	0.00	10,998,520.40
Sanitation	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00	0.00	0.00

Other Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Economic Assistance	21,491.08	0.00	0.00	0.00	0.00	21,491.08
Health Assistance	96,938.96	0.00	0.00	0.00	0.00	96,938.96
Social Services	0.00	0.00	0.00	0.00	3,500.00	3,500.00
Mental Health Services	17,671.96	0.00	0.00	0.00	0.00	17,671.96
Culture	0.00	0.00	0.00	0.00	0.00	0.00
Recreation	31,717.26	0.00	0.00	0.00	0.00	31,717.26
Soil Conservation	201,218.68	0.00	0.00	0.00	0.00	201,218.68
Water Conservation	0.00	0.00	0.00	0.00	0.00	0.00
Urban Development	110,451.47	0.00	0.00	0.00	1,801.70	112,253.17
Economic Development	449.00	0.00	0.00	0.00	0.00	449.00
Intergovernmental Expenditures	0.00	96,111.39	42,667.63	0.00	0.00	138,779.02
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	2,482,390.26	11,094,631.79	42,667.63	0.00	167,949.21	13,787,638.89
Transfers In (Out)	(2,000,000.00)	2,000,000.00	0.00	0.00	0.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	193,424.17	(6,744,513.44)	271,062.95	0.00	(76,629.94)	(6,356,656.26)
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	100,000.00	0.00	755,831.37	0.00	217,020.27	1,072,851.64
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	1,610,132.18	0.00	0.00	0.00	1,618.07	1,611,750.25
Unassigned	3,318,378.74	(464,252.91)	0.00	0.00	0.00	2,854,125.83
Total Ending Fund Balance	5,028,510.92	(464,252.91)	755,831.37	0.00	218,638.34	5,538,727.72