

LAKE COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2022

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
			ref	Credit			
ASSETS:							
101 Cash and Cash Equivalents	9,636,009.53					9,636,009.53	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	0.00					0.00	Investments
107.1 Restricted Cash and Cash Equivalents	0.00					0.00	Restricted Cash
107.2 Restricted Investments	0.00					0.00	Restricted Investments
TOTAL ASSETS	9,636,009.53	0.00		0.00		9,636,009.53	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	2,879,891.90	2,879,891.90				0.00	
275 Committed	0.00					0.00	
276 Assigned	5,040,709.18	5,040,709.18				0.00	
277 Unassigned	1,715,408.45	1,715,408.45				0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes				23,713.02		23,713.02	Net Position-Restricted For Road and Bridge
Capital Projects				687,245.23		687,245.23	Net Position-Restricted For Capital Projects
Debt Service						0.00	Net Position-Restricted for Debt Service
Permanently Restricted Purposes Expendable				1,881,680.24		1,881,680.24	Net Position-Restricted for Permanently Restricted Purposes Expendable
Permanently Restricted Purposes Non-Expendable				(3,507.37)		(3,507.37)	Net Position-Restricted for Permanently Restricted Purposes Non-Expendable
Other Purposes				5,331,469.96		5,331,469.96	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)				1,715,408.45		1,715,408.45	Net Position-Unrestricted
TOTAL NET POSITION	9,636,009.53	9,636,009.53		9,636,009.53		9,636,009.53	Total Net Position