

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2023
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
	Taxes Levied on Property	1 16,955,860	2,385,577		2,567,157		21,908,594
	Less: Uncollected Delinquent Taxes - Levy Year	2 337,518	908		11,881		350,307
	Less: Credits to Taxpayers	3 1,027,289	111,158		156,666		1,295,113
	Net Current Property Taxes	4 15,591,053	2,273,511		2,398,610		20,263,174
	Delinquent Property Tax Revenue	5 39,987	164		13,449		53,600
	Penalties, Interest & Costs on Taxes	6 133,003					133,003
	Other County Taxes/TIF Tax Revenues	7 1,766,565	1,321,519		132,287		3,220,371
	Intergovernmental	8 5,014,787	6,358,614		201,987		11,575,388
	Licenses & Permits	9 16,946	48,243				65,189
	Charges for Service	10 1,324,515	11,877				1,336,392
	Use of Money & Property	11 1,025,709	640	2,279	30,977	159	1,059,764
	Miscellaneous	12 186,679	417,768				604,447
	Subtotal Revenues	13 25,099,244	10,432,336	2,279	2,777,310	159	38,311,328
	Other Financing Sources:						
	General Long-Term Debt Proceeds	14					0
	Operating Transfers In	15 98,565	2,046,135				2,144,700
	Proceeds of Capital Asset Sales	16 31,208					31,208
	Total Revenues & Other Sources	17 25,229,017	12,478,471	2,279	2,777,310	159	40,487,236
	Expenditures & Other Financial Sources						
	Operating:						
	Public Safety and Legal Services	18 10,232,171	351,422				10,583,593
	Physical Health Social Services	19 2,150,109					2,150,109
	Mental Health, ID & DD (Polk County only)	20					0
	County Environment and Education	21 2,307,449	257,425				2,564,874
	Roads & Transportation	22	7,918,754				7,918,754
	Government Services to Residents	23 1,332,369	5,491				1,337,860
	Administration	24 4,833,409					4,833,409
	Nonprogram Current	25	631,394				631,394
	Debt Service	26			2,529,150		2,529,150
	Capital Projects	27 1,539,174	1,870,332	86,603			3,496,109
	Subtotal Expenditures	28 22,394,681	11,034,818	86,603	2,529,150	0	36,045,252
	Other Financing Uses:						
	Operating Transfers Out	29 362,653	1,782,047				2,144,700
	Refunded Debt/Payments to Escrow	30					0
	Total Expenditures & Other Uses	31 22,757,334	12,816,865	86,603	2,529,150	0	38,189,952
	Excess of Revenues & Other Sources						
	Over (Under) Expenditures & Other Uses	32 2,471,683	-338,394	-84,324	248,160	159	2,297,284
	Beginning Fund Balance - July 1, 2022	33 14,700,667	4,744,603	292,992	5,432,785	14,138	25,185,185
	Increase (Decrease) in Reserves	34					0
	Fund Balance - Nonspendable	35	425,963			5,000	430,963
	Fund Balance - Restricted	36 6,428,402	3,980,246	208,668	5,680,945	9,297	16,307,558
	Fund Balance - Committed	37					0
	Fund Balance - Assigned	38					0
	Fund Balance - Unassigned	39 10,743,948					10,743,948
	Total Ending Fund Balance - June 30, 2023	40 17,172,350	4,406,209	208,668	5,680,945	14,297	27,482,469

Notes to the financial statements if any.

County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

REVENUES DETAIL

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2022/2023
1	Taxes levied on Property	10,059,310	6,896,550	0	2,385,577	0	0	0	2,567,157		21,908,594
2	Less: Uncoll: Del. Taxes Levy Year	235,029	102,489		908				11,881		350,307
3	Less: Credits to Taxpayers	609,454	417,835		111,158				156,666		1,295,113
4	1000 Net Current Property Taxes	9,214,827	6,376,226		2,273,511				2,398,610		20,263,174
5	1010 Delinq. Property Tax Revenue	23,723	16,264		164				13,449		53,600
6	11XX Penalties, Int, & Costs on Taxes	133,003									133,003
	Other County Taxes:										
7	12XX Other County Taxes	20,685	8,524		472				3,058		32,739
8	13XX Voter Approved Local Option Taxes	689,079					1,269,365				1,958,444
9	14XX Gambling Taxes	159,887									159,887
10	15XX TIF Tax Revenues										0
11	16XX Utility Tax Replacement Excise Taxes	525,469	360,256		51,682				129,229		1,066,636
11B	17XX Taxes Collected for Other Governments	2,665									2,665
12	Subtotal	1,397,785	368,780	0	52,154	0	1,269,365	0	132,287	0	3,220,371
	Intergovernmental Revenue:										
13	20XX State Shared Revenues						5,400,756				5,400,756
14	21XX State Replacements Against Levied Taxes	609,454	417,835		111,158				156,666		1,295,113
15	22XX Other State Tax Replacements	195,480	134,019		11,466				45,321		386,286
16	23XX, 24XX State/Federal Pass-Thru Revenues	147,378					619,199				766,577
	25XX Contributions from Other										
17	Intergovernmental Units	614,008	14,703	288,922			180,492				1,098,125
18	26XX, 27XX State Grants and Entitlements	992,802					15,983				1,026,291
19	28XX Federal Grants and Entitlements	60,522	3,613	1,512,294							1,576,429
20	29XX Payments in Lieu of Taxes	23,757					2,054				25,811
21	Subtotal (lines 13 - 20)	2,643,401	570,170	1,801,216	122,624	0	5,599,285	636,705	201,987	0	11,575,388
22	3XXX Licenses & Permits	16,946			1,465		46,778				65,189
23	4XXX, 5XXX Charges for Service	1,312,370		12,145	4,212			7,665			1,336,392
24	6XXX Use of Money & Property	748,994		276,715				640	30,977	159	1,059,764
25	8XXX Miscellaneous	121,955		64,724			131,123	286,645			604,447
26	Total Revenues	15,613,004	7,331,440	2,154,800	2,454,130	0	7,046,551	931,655	2,777,310	159	38,311,328
	Other Financing Sources:										
	Operating Transfers In										
27	9000 From General Basic				98,565		264,088				362,653
28	9020 From Rural Services Basic						1,782,047				1,782,047
29	90xx From Other Budgetary Funds										0
30	Subtotal (lines 27-29)	0	0	98,565	0	0	2,046,135	0	0	0	2,144,700
31	91XX Proceeds/Gen Long-Term Debt										0
32	92XX Proceeds/Gen Capital Asset Sales	31,208									31,208
33	Total Revenues and Other Sources	15,644,212	7,331,440	2,253,365	2,454,130	0	9,092,686	931,655	2,777,310	159	40,487,236
34	Beginning Fund Balance - July 1, 2022	8,929,102	5,031,687	739,878	1,330,726		3,277,255	136,622	292,992	5,432,785	25,185,185
35	Total Resources	24,573,314	12,363,127	2,993,243	3,784,856	0	12,369,941	1,068,277	295,271	14,297	65,672,421

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Law Enforcement Program									
1000 - Uniformed Patrol Services	2,322,301	520,008		351,422					3,193,731
1010 - Investigations	13,703								13,703
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	27,284	4,428							31,712
1040 - Law Enforcement Communications									0
1050 - Adult Correctional Services	2,024,850	518,134	31,290						2,574,274
1060 - Administration	748,453	184,928							933,381
Subtotal	5,136,591	1,227,498	31,290	351,422	0	0	0	0	6,746,801
Legal Services Program									
1100 - Criminal Prosecution	889,737	274,183	13,500						1,177,420
1110 - Medical Examiner	268,384	5,066							273,450
1120 - Child Support Recovery									0
Subtotal	1,158,121	279,249	13,500	0	0	0	0	0	1,450,870
Emergency Services Program									
1200 - Ambulance Services									0
1210 - Emergency Management		2,214,919							2,214,919
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	2,214,919	0	0	0	0	0	0	2,214,919
Assistance to District Court System Program									
1400 - Physical Operations		1,080							1,080
1410 - Research & Other Assistance		2,988							2,988
1420 - Bailiff Services		9,000							9,000
Subtotal	0	13,068	0	0	0	0	0	0	13,068
Court Proceedings Program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs		43,721							43,721
1540 - Service of Civil Papers		703							703
Subtotal	0	44,424	0	0	0	0	0	0	44,424
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		113,511							113,511
Subtotal	0	113,511	0	0	0	0	0	0	113,511
Total - Public Safety & Legal Services	6,294,712	3,892,669	44,790	351,422	0	0	0	0	10,583,593

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: CLINTON COUNTY County Number: 23
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Physical Health Services Program									
3000 - Personal & Family Health Services	902,928								902,928
3010 - Communicable Disease Prevention & Control Services	61,121								61,121
3020 - Environmental Health	157,392	51,574							208,966
3040 - Health Administration	11,075								11,075
3050 - Support of Hospitals									0
Subtotal	1,132,516	51,574	0	0	0	0	0	0	1,184,090
Services to Poor Program									
3100 - Administration	441,409	44,408							485,817
3110 - General Welfare Services	80,996								80,996
3120 - Care in County Care Facility									0
Subtotal	522,405	44,408	0	0	0	0	0	0	566,813
Services to Military Veterans Program									
3200 - Administration	68,444	26,134							94,578
3210 - General Services to Veterans	7,578								7,578
Subtotal	76,022	26,134	0	0	0	0	0	0	102,156
Children's & Family Services Program									
3300 - Youth Guidance		192,977							192,977
3310 - Family Protective Services	40,000								40,000
3320 - Services for Disabled Children									0
Subtotal	40,000	192,977	0	0	0	0	0	0	232,977
Services to Other Adults Program									
3400 - Services to the Elderly	17,657								17,657
3410 - Other Social Services	6,765								6,765
3420 - Social Services Business Operations									0
Subtotal	24,422	0	0	0	0	0	0	0	24,422
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services		19,775							19,775
3510 - Preventive Services		19,876							19,876
3520 - Opioid Litigation Settlement									0
Subtotal	0	39,651	0	0	0	0	0	0	39,651
Total-Physical Health & Social Services	1,795,365	354,744	0	0	0	0	0	0	2,150,109

COUNTY ENVIRONMENT AND EDUCATION
County Name: CLINTON COUNTY County Number: 23
FY 2022/2023 ANNUAL FINANCIAL REPORT

SERVICE AREA 6

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Environmental Quality Program									
6000 - Natural Resources Conservation	3,000								3,000
6010 - Weed Eradication				94,741					94,741
6020 - Solid Waste Disposal	225,000								225,000
6030 - Environmental Restoration									0
Subtotal	228,000	0	0	94,741	0	0	0	0	322,741
Conservation and Recreation Services Program									
6100 - Administration	208,503	43,401							251,904
6110 - Maintenance & Operations	1,140,048	260,359							1,400,407
6120 - Recreation & Environmental Educ.	22,293								22,293
Subtotal	1,370,844	303,760	0	0	0	0	0	0	1,674,604
Animal Control Program									
6200 - Animal Shelter									0
6210 - Animal Bounties & State									
Apiarist Expenses									0
Subtotal	0	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls				92,684					92,684
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	274,141								274,141
Subtotal	274,141	0	0	92,684	0	0	0	0	366,825
Educational Services Program									
6400 - Librarians				70,000					70,000
6410 - Historic Preservation	10,444		85,260						95,704
6420 - Fair & 4-H Clubs	35,000								35,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	45,444	0	85,260	70,000	0	0	0	0	200,704
President or Governor L Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	1,918,429	303,760	85,260	257,425	0	0	0	0	2,564,874
									29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					339,214			339,214
7010 - Engineering	2					315,126			315,126
Subtotal	3	0	0	0	0	654,340	0	0	654,340
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					189,068			189,068
7110 - Roads	5					3,467,299			3,467,299
7120 - Snow & Ice Control	6					501,634			501,634
7130 - Traffic Controls	7					255,193			255,193
7140 - Road Clearing	8					179,356			179,356
Subtotal	9	0	0	0	0	4,592,550	0	0	4,592,550
General Roadway Expenditures Program									
7200 - New Equipment	10					639,168			639,168
7210 - Equipment Operations	11					1,772,244			1,772,244
7220 - Tools, Materials & Supplies	12					77,414			77,414
7230 - Real Estate & Buildings	13					183,038			183,038
Subtotal	14	0	0	0	0	2,671,864	0	0	2,671,864
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	7,918,754	0	0	7,918,754

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Representation Services Program									
8000 - Elections Administration		355,909							355,909 1
8010 - Local Elections		15,387							15,387 2
8020 - Township Officials	3,980	289							4,269 3
Subtotal	3,980	371,585	0	0	0	0	0	0	375,565 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	400,022	176,138							576,160 5
8101 - Driver Licenses Services									0 6
8110 - Recording of Public Documents	275,028	105,616					5,491		386,135 7
Subtotal	675,050	281,754	0	0	0	0	5,491	0	962,295 8
Total - Government Services to Residents	679,030	653,339	0	0	0	0	5,491	0	1,337,860 9

SERVICE AREA 9

ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Policy & Administration Program									
9000 - General County Management	286,809	85,782							372,591
9010 - Administrative Management Services	282,505	78,618							361,123
9020 - Treasury Management Services	215,913	58,967							274,880
9030 - Other Policy & Administration	94,095								94,095
9040 - Reimbursable MHDSD Direct Expenses	-19	-87	321,688						321,582
Subtotal	879,303	223,280	321,688	0	0	0	0	0	1,424,271
Central Services Program									
9100 - General Services	1,188,164	519,103							1,707,267
9110 - Information Tech Services	669,229	110,785							780,014
9120 - GIS Systems	42,481	12,884							55,365
Subtotal	1,899,874	642,772	0	0	0	0	0	0	2,542,646
Risk Management Services Program									
9200 - Tort Liability		292,827							292,827
9210 - Safety of Workplace		572,114							572,114
9220 - Fidelity of Public Officers		1,242							1,242
9230 - Unemployment Compensation		309							309
Subtotal	0	866,492	0	0	0	0	0	0	866,492
Total - Administration	2,779,177	1,732,544	321,688	0	0	0	0	0	4,833,409

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

SERVICE AREA 0

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2022/2023
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3						631,394				631,394
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	631,394			0	631,394
Long-Term Debt Service											
0100 - Principal	6								1,940,000		1,940,000
0110 - Interest and Fiscal Charges	7								589,150		589,150
Total Long-term Debt Service	8	0	0	0	0	0	0		2,529,150	0	2,529,150
Capital Projects											
0200 - Roadway Construction	9					1,870,332					1,870,332
0210 - Conservation Land Acquisition & Dev.	10		26,880								26,880
0220 - Other Capital Projects	11		1,512,294					86,603			1,598,897
Total Capital Projects	12	0	1,539,174	0	0	1,870,332	0	86,603	0	0	3,496,109
Expenditures Summary											
Total Public Safety and Legal Services	13	6,294,712	3,892,669	44,790	351,422	0	0	0	0	0	10,583,593
Total Physical Health and Social Services	14	1,795,365	354,744	0	0	0	0	0	0	0	2,150,109
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	16	1,918,429	303,760	85,260	257,425	0	0	0	0	0	2,564,874
Total Roads & Transportation	17	0	0	0	0	7,918,754	0	0	0	0	7,918,754
Total Government Services to Residents	18	679,030	653,339	321,688	0	0	5,491	0	0	0	1,337,860
Total Administration	19	2,779,177	1,732,544	0	0	0	0	0	0	0	4,833,409
Total Nonprogram Current	20	0	0	0	0	0	631,394	0	0	0	631,394
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	2,529,150	0	2,529,150
Total Capital Projects	22	0	0	1,539,174	0	1,870,332	0	86,603	0	0	3,496,109
Total - All Expenditures	23	13,466,713	6,937,056	1,990,912	608,847	9,789,086	636,885	86,603	2,529,150	0	36,045,252
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	264,088			1,782,047						2,046,135
To Other Budgetary Funds	27	98,565									98,565
Total Operating Transfers Out	28	362,653	0	0	1,782,047	0	0	0	0	0	2,144,700
Refunded Debt / Payments to Escrow	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31					425,963				5,000	430,963
Fund Balance - Restricted	32		5,426,071	1,002,331	1,393,962	2,154,892	431,392	208,668	5,680,945	9,297	16,307,558
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	10,743,948	0	0	0	0	0	0	0	0	10,743,948
Total Ending Fund Balance - June 30, 2023	36	10,743,948	5,426,071	1,002,331	1,393,962	2,580,855	431,392	208,668	5,680,945	14,297	27,482,469
Total Requirements	37	24,573,314	12,363,127	2,993,243	3,784,856	12,369,941	1,068,277	295,271	8,210,095	14,297	65,672,421

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2023
 County Name: CLINTON COUNTY County Number: 23
 FY 2022/2023 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	24,593,358	208,668	468,787	14,297	30,136,624
Other	2					0
Receivables (net where applicable):						
Accounts	3	50,732				55,283
Property Taxes (including interest & penalties)	4	855,136		42,574		904,075
Property Taxes - Succeeding Year	5	17,934,000		2,442,000		22,922,000
Accrued Interest	6	76				76
Drainage Assessments	7					0
Other	8	130,439				1,198,329
Due from Other Funds	9	323				323
Due from Other Governments	10	549,924		5,212,158		6,320,439
Inventories (at cost)	11					425,963
Other Assets	12					0
Total Assets	13	44,113,988	208,668	8,165,519	14,297	61,963,112
Liabilities (L)						
Accounts Payable	14	700,982				2,256,749
Salaries & Benefits Payable	15	153,491				232,800
Contracts Payable	16					0
Due to Other Funds	17	323				323
Due to Other Governments	18	159,054				179,799
Trusts Payable	19					0
Other Liabilities	20	7,008,213				7,008,213
Total Liabilities	21	8,022,063	0	0	0	9,677,884
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	17,934,000		2,442,000		22,922,000
Other Unavailable Revenue	23	985,575		42,574		1,880,759
Total Deferred Inflows of Resources	24	18,919,575	0	2,484,574	0	24,802,759
Fund Equity (FE)						
Fund Balance - Nonspendable	25				5,000	430,963
Fund Balance - Restricted	26	6,428,402	208,668	5,680,945	9,297	16,307,558
Fund Balance - Committed	27					0
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29	10,743,948				10,743,948
Total Fund Equity	30	17,172,350	208,668	5,680,945	14,297	27,482,469
Total L+DIOR+FE	31	44,113,988	208,668	8,165,519	14,297	61,963,112