

GAAP SUMMARY

ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2019

County Name: BUCHANAN COUNTY County Number: 10

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	1 4,682,477	1,959,838		524,733		7,167,048
Less: Uncollected Delinquent Taxes - Levy Year	2 1,836	870		-96		2,610
Less: Credits to Taxpayers	3 325,318	107,133		37,317		469,768
Net Current Property Taxes	4 4,355,323	1,851,835		487,512		6,694,670
Delinquent Property Tax Revenue	5 263	411		29		703
Penalties, Interest & Costs on Taxes	6 47,102					47,102
Other County Taxes/TIF Tax Revenues	7 125,039	1,056,969		13,731		1,195,739
Intergovernmental	8 868,202	5,440,704		43,827		6,352,733
Licenses & Permits	9 75	35,324				35,399
Charges for Service	10 650,344	15,117				665,461
Use of Money & Property	11 195,007	103,866				298,873
Miscellaneous	12 65,673	161,833				227,506
Subtotal Revenues	13 6,307,028	8,666,059	0	545,099	0	15,518,186
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 1,322,351	1,703,477	30,000			3,055,828
Proceeds of Capital Asset Sales	16 21,155	1,725				22,880
Total Revenues & Other Sources	17 7,650,534	10,371,261	30,000	545,099	0	18,596,894
Expenditures & Other Financial Sources						
Operating:						
Public Safety and Legal Services	18 2,607,647	1,203,398				3,811,045
Physical Health Social Services	19 524,758	63,928				588,686
Mental Health, ID & DD	20 38	854,919				854,957
County Environment and Education	21 713,276	436,938				1,150,214
Roads & Transportation	22	6,650,120				6,650,120
Government Services to Residents	23 735,955	4,242				740,197
Administration	24 2,113,831	55,000				2,168,831
Nonprogram Current	25 64,918					64,918
Debt Service	26	4,000		537,844		541,844
Capital Projects	27 99,828	350,999				450,827
Subtotal Expenditures	28 6,860,251	9,623,544	0	537,844	0	17,021,639
Other Financing Uses:						
Operating Transfers Out	29 1,427,351	1,628,477				3,055,828
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 8,287,602	11,252,021	0	537,844	0	20,077,467
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 -637,068	-880,760	30,000	7,255	0	-1,480,573
Beginning Fund Balance - July 1, 2018	33 1,828,590	5,360,571	17,950	128,837		7,335,948
Increase (Decrease) in Reserves	34	-35,537				-35,537
Fund Balance - Nonspendable	35	324,103				324,103
Fund Balance - Restricted	36 21,533	4,120,016	47,950	136,092		4,325,591
Fund Balance - Committed	37					0
Fund Balance - Assigned	38 361,305					361,305
Fund Balance - Unassigned	39 808,684	155				808,839
Total Ending Fund Balance - June 30, 2019	40 1,191,522	4,444,274	47,950	136,092	0	5,819,838

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: BUCHANAN COUNTY County Number: 10

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2018/2019
Taxes levied on Property	1	3,705,400	977,077	0	0	1,959,838	0		0		524,733		7,167,048
Less: Uncoll: Del. Taxes Levy Year	2	1,519	317			870					-96		2,610
Less: Credits to Taxpayers	3	257,435	67,883			107,133					37,317		469,768
1000 Net Current Property Taxes	4	3,446,446	908,877			1,851,835					487,512		6,694,670
1010 Delinq. Property Tax Revenue	5	208	55			411					29		703
11XX Penalties, Int. & Costs on Taxes	6	47,102											47,102
Other County Taxes:													
12XX Other County Taxes	7	3,930	1,036			805					546		6,317
13XX Voter Approved Local Option Taxes	8					986,061							986,061
14XX Gambling Taxes	9												0
15XX TIF Tax Revenues	10												0
16XX Utility Tax Replacement Excise Taxes	11	95,018	25,055			70,103					13,185		203,361
17XX Taxes Collected for Other Governments	11B												0
Subtotal	12	98,948	26,091	0	0	1,056,969	0	0	0	0	13,731	0	1,195,739
Intergovernmental Revenue:													
20XX State Shared Revenues	13	2,983						4,594,900					4,597,883
21XX State Replacements Against Levied Taxes	14	257,435	67,883			107,133					37,317		469,768
22XX Other State Tax Replacements	15	46,919	12,372			6,984					6,510		72,785
23XX, 24XX State/Federal Pass-Thru Revenues	16	126,790		5,060				185,176					317,026
25XX Contributions from Other Intergovernmental Units	17	271,797			272,617	178,200							722,614
26XX, 27XX State Grants and Entitlements	18	70,963						85,441	10,253				166,657
28XX Federal Grants and Entitlements	19	6,000											6,000
29XX Payments in Lieu of Taxes	20												0
Subtotal (lines 13 - 20)	21	782,887	80,255	5,060	272,617	292,317	0	4,865,517	10,253	0	43,827	0	6,352,733
3XXX Licenses & Permits	22	75				19,079		16,245					35,399
4XXX, 5XXX Charges for Service	23	551,053		99,291		11,060			4,057				665,461
6XXX Use of Money & Property	24	188,759		6,248		101,330			2,536				298,873
8XXX Miscellaneous	25	39,044		26,629		9,323		152,510					227,506
Total Revenues	26	5,154,522	1,015,278	137,228	272,617	3,342,324	0	5,034,272	16,846	0	545,099	0	15,518,186
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27		1,200,000	14,341				75,000		30,000			1,319,341
9020 From Rural Services Basic	28							1,628,477					1,628,477
90xx From Other Budgetary Funds	29	108,000		10									108,010
Subtotal (lines 27- 29)	30	108,000	1,200,000	14,351	0	0	0	1,703,477	0	30,000	0	0	3,055,828
91XX Proceeds/Gen Long-Term Debt	31												0
92XX Proceeds/Gen Capital Asset Sales	32			21,155				1,725					22,880
Total Revenues and Other Sources	33	5,262,522	2,215,278	172,734	272,617	3,342,324	0	6,739,474	16,846	30,000	545,099	0	18,596,894
Beginning Fund Balance - July 1, 2018	34	1,204,101	325,853	298,636	2,302,473	358,685		2,578,324	121,089	17,950	128,837		7,335,948
Total Resources	35	6,466,623	2,541,131	471,370	2,575,090	3,701,009	0	9,317,798	137,935	47,950	673,936	0	25,932,842

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BUCHANAN COUNTY County Number: 10
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2018/2019
Law Enforcement Program										
1000 - Uniformed Patrol Services	1				1,203,398					1,203,398
1010 - Investigations	2	69,986	31,581							101,567
1020 - Unified Law Enforcement	3									03
1030 - Contract Law Enforcement	4									04
1040 - Law Enforcement Communications	5	279,570	138,566							418,136
1050 - Adult Correctional Services	6	809,778	283,230							1,093,008
1060 - Administration	7	203,401	77,015							280,416
Subtotal	8	1,362,735	530,392	0	1,203,398	0	0	0	0	3,096,525
Legal Services Program										
1100 - Criminal Prosecution	9	375,439	123,102							498,541
1110 - Medical Examiner	10	29,440								29,440
1120 - Child Support Recovery	11									011
Subtotal	12	404,879	123,102	0	0	0	0	0	0	527,981
Emergency Services Program										
1200 - Ambulance Services	13									013
1210 - Emergency Management	14		100,000							100,000
1220 - Fire Protection & Rescue Srvcs	15									015
1230 - E911 Service Board	16	46,500								46,500
Subtotal	17	46,500	100,000	0	0	0	0	0	0	146,500
Assistance to District Court System Program										
1400 - Physical Operations	18		1,674							1,674
1410 - Research & Other Assistance	19									019
1420 - Bailiff Services	20									020
Subtotal	21	0	1,674	0	0	0	0	0	0	1,674
Court Proceedings Program										
1500 - Juries & Witnesses	22									022
1510 - (Reserved)	23									023
1520 - Detention Services	24									024
1530 - Court Costs	25									025
1540 - Service of Civil Papers	26		5,080							5,080
Subtotal	27	0	5,080	0	0	0	0	0	0	5,080
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28									028
1610 - Juvenile Representation Services	29		33,285							33,285
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30									030
Subtotal	31	0	33,285	0	0	0	0	0	0	33,285
Total - Public Safety & Legal Services	32	1,814,114	793,533	0	1,203,398	0	0	0	0	3,811,045

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: BUCHANAN COUNTY County Number: 10

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2018/2019
Physical Health Services Program										
3000 - Personal & Family Health Services	1	207,959	132,800							340,759
3010 - Communicable Disease Prevention & Control Services	2									02
3020 - Environmental Health	3					63,928				63,928
3040 - Health Administration	4	24,257	2,721							26,978
3050 - Support of Hospitals	5									05
Subtotal	6	232,216	135,521	0	0	63,928	0	0	0	431,665
Services to Poor Program										
3100 - Administration	7	20,331								20,331
3110 - General Welfare Services	8	26,801	7,975							34,776
3120 - Care in County Care Facility	9									09
Subtotal	10	47,132	7,975	0	0	0	0	0	0	55,107
Services to Military Veterans Program										
3200 - Administration	11	32,459	18,231							50,690
3210 - General Services to Veterans	12	21,376								21,376
Subtotal	13	53,835	18,231	0	0	0	0	0	0	72,066
Children's & Family Services Program										
3300 - Youth Guidance	14									014
3310 - Family Protective Services	15	8,500								8,500
3320 - Services for Disabled Children	16									016
Subtotal	17	8,500	0	0	0	0	0	0	0	8,500
Services to Other Adults Program										
3400 - Services to the Elderly	18	10,000								10,000
3410 - Other Social Services	19									019
3420 - Social Services Business Operations	20									020
Subtotal	21	10,000	0	0	0	0	0	0	0	10,000
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		6,348							6,348
3510 - Preventive Services	23		5,000							5,000
Subtotal	24	0	11,348	0	0	0	0	0	0	11,348
Total-Physical Health & Social Services	25	351,683	173,075	0	0	63,928	0	0	0	588,686

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: BUCHANAN COUNTY County Number: 10

FY 2018/2019 ANNUAL FINANCIAL REPORT

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Services to Persons With:										
40XX - Mental health Problems/ Mental Illness										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			59,614						59,614
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7			2,475						2,475
Subtotal	8	0	0	62,089	0	0	0	0	0	62,089
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10			12,654						12,654
423X- Personal & Environ. Sprt	11									011
424X-Treatment Services	12									012
425X-Vocational & Day Services	13									013
426X-Lic/Cert. Living Arrangements	14									014
427X-Inst/Hospital & Commit Svcs	15									015
Subtotal	16	0	0	12,654	0	0	0	0	0	12,654
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18			12,933						12,933
433X- Personal & Environ. Sprt	19									019
434X-Treatment Services	20									020
435X-Vocational & Day Services	21									021
436X-Lic/Cert. Living Arrangements	22									022
437X-Inst/Hospital & Commit Svcs	23									023
Subtotal	24	0	0	12,933	0	0	0	0	0	12,933
44xx-General Administration										
4411-Direct Administration	25			186,386						186,386
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			580,857						580,857
Subtotal	28	0	0	767,243	0	0	0	0	0	767,243
45xx-County Provided Case Management										
Subtotal	29	38								38
46xx-County Provided Services										
Subtotal	30									030
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	39	38	0	854,919	0	0	0	0	0	854,957

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: BUCHANAN COUNTY County Number: 10
FY 2018/2019 ANNUAL FINANCIAL REPORT
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Environmental Quality Program										
6000 - Natural Resources Conservation	1				3,000					3,000
6010 - Weed Eradication	2				123,081					123,081
6020 - Solid Waste Disposal	3				58,491					58,491
6030 - Environmental Restoration	4									0
Subtotal	5	0	0	0	184,572	0	0	0	0	184,572
Conservation and Recreation Services Program										
6100 - Administration	6	98,568	36,523							135,091
6110 - Maintenance & Operations	7	382,707	167,223	8,555						558,485
6120 - Recreation & Environmental Educ.	8									0
Subtotal	9	481,275	203,746	8,555	0	0	0	0	0	693,576
Animal Control Program										
6200 - Animal Shelter	10									0
6210 - Animal Bounties & State										
Apiarist Expenses	11									0
Subtotal	12	0	0	0	0	0	0	0	0	0
County Development Program										
6300 - Land Use & Building Controls	13				82,333					82,333
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15				47,515					47,515
Subtotal	16	0	0	0	129,848	0	0	0	0	129,848
Educational Services Program										
6400 - Libraries	17				122,518					122,518
6410 - Historic Preservation	18	5,700								5,700
6420 - Fair & 4-H Clubs	19	14,000								14,000
6430 - Fairgrounds	20									0
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	19,700	0	0	122,518	0	0	0	0	142,218
President or GovernorL Declared Disasters Program										
6500 - Property	24									0
6510 - Buildings	25									0
6520 - Equipment	26									0
6530 - Public Facilities	27									0
Subtotal	28	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	500,975	203,746	8,555	0	436,938	0	0	0	1,150,214

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: BUCHANAN COUNTY County Number: 10

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SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						293,582			293,582
7010 - Engineering	2						240,135			240,135
Subtotal	3	0	0	0	0	0	533,717	0	0	533,717
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						178,013			178,013
7110 - Roads	5						3,385,546			3,385,546
7120 - Snow & Ice Control	6						543,132			543,132
7130 - Traffic Controls	7						109,954			109,954
7140 - Road Clearing	8						73,083			73,083
Subtotal	9	0	0	0	0	0	4,289,728	0	0	4,289,728
General Roadway Expenditures Program										
7200 - New Equipment	10						527,881			527,881
7210 - Equipment Operations	11						1,178,990			1,178,990
7220 - Tools, Materials & Supplies	12						83,038			83,038
7230 - Real Estate & Buildings	13						36,766			36,766
Subtotal	14	0	0	0	0	0	1,826,675	0	0	1,826,675
Mass Transit Program										
7300 - Air Transportation	15									0
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	0	6,650,120	0	0	6,650,120

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: BUCHANAN COUNTY County Number: 10

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Representation Services Program										
8000 - Elections Administration	1	211,416								211,416
8010 - Local Elections	2	777								777
8020 - Township Officials	3				2,867					2,867
Subtotal	4	0	212,193	0	0	2,867	0	0	0	215,060
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	100,225	63,275							163,500
8101 - Driver Licenses Services	6	88,769	52,696							141,465
8110 - Recording of Public Documents	7	150,352	68,445					1,375		220,172
Subtotal	8	339,346	184,416	0	0	0	0	1,375	0	525,137
Total - Government Services to Residents	9	339,346	396,609	0	0	2,867	0	1,375	0	740,197

SERVICE AREA 9

ADMINISTRATION

County Name: BUCHANAN COUNTY County Number: 10

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Policy & Administration Program										
9000 - General County Management	1	138,379	43,845							182,224
9010 - Administrative Management Services	2	168,138	107,208							275,346
9020 - Treasury Management Services	3	151,873	91,147							243,020
9030 - Other Policy & Administration	4	65,690	535,000		55,000					655,690
Subtotal	5	524,080	777,200	0	55,000	0	0	0	0	1,356,280
Central Services Program										
9100 - General Services	6	241,132	15,944							257,076
9110 - Information Tech Services	7	297,192	34,890							332,082
9120 - GIS Systems	8	98,792	19,558							118,350
Subtotal	9	637,116	70,392	0	0	0	0	0	0	707,508
Risk Management Services Program										
9200 - Tort Liability	10		92,284							92,284
9210 - Safety of Workplace	11									0
9220 - Fidelity of Public Officers	12		339							339
9230 - Unemployment Compensation	13		12,420							12,420
Subtotal	14	0	105,043	0	0	0	0	0	0	105,043
Total - Administration	15	1,161,196	952,635	0	55,000	0	0	0	0	2,168,831

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BUCHANAN COUNTY County Number: 10

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Nonprogram Current Expenditures												
0010 - County Farm Operations	1	25,337										25,337
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3											0
0040 - Other County Enterprises	4	39,581										39,581
Total - Nonprogram Current	5	64,918	0	0	0	0	0	0	0	0	0	64,918
Long-Term Debt Service												
0100 - Principal	6							4,000		441,000		445,000
0110 - Interest and Fiscal Charges	7									96,844		96,844
Total Long-term Debt Service	8	0	0	0	0	0	0	4,000		537,844	0	541,844
Capital Projects												
0200 - Roadway Construction	9						350,999					350,999
0210 - Conservation Land Acquisition & Dev.	10											0
0220 - Other Capital Projects	11	99,828										99,828
Total Capital Projects	12	99,828	0	0	0	0	350,999	0	0	0	0	450,827
Expenditures Summary												
Total Public Safety and Legal Services	13	1,814,114	793,533	0	0	1,203,398	0	0	0	0	0	3,811,045
Total Physical Health and Social Services	14	351,683	173,075	0	0	63,928	0	0	0	0	0	588,686
Total Mental Health, ID & DD	15	38	0	0	854,919	0	0	0	0	0	0	854,957
Total County Environment and Education	16	500,975	203,746	8,555	0	436,938	0	0	0	0	0	1,150,214
Total Roads & Transportation	17	0	0	0	0	0	6,650,120	0	0	0	0	6,650,120
Total Government Services to Residents	18	339,346	396,609	0	0	2,867	0	1,375			0	740,197
Total Administration	19	1,161,196	952,635	0	0	55,000	0	0	0	0	0	2,168,831
Total Nonprogram Current	20	64,918	0	0	0	0	0	0	0	0	0	64,918
Total Long-Term Debt Service	21	0	0	0	0	0	0	4,000		537,844	0	541,844
Total Capital Projects	22	99,828	0	0	0	0	350,999	0	0	0	0	450,827
Total - All Expenditures	23	4,332,098	2,519,598	8,555	854,919	1,762,131	7,001,119	5,375	0	537,844	0	17,021,639
Other Budgetary Financing Uses												
Operating Transfers Out												
To General Supplemental	24	1,200,000										1,200,000
To Rural Services Supplemental	25											0
To Secondary Roads	26	75,000				1,628,477						1,703,477
To Other Budgetary Funds	27	50,841		101,510								152,351
Total Operating Transfers Out	28	1,325,841	0	101,510	0	1,628,477	0	0	0	0	0	3,055,828
Refunded Debt / Payments to Escrow	29											0
Increase (Decrease) In Reserves	30						-35,537					-35,537
Fund Balance - Nonspendable	31						324,103					324,103
Fund Balance - Restricted	32		21,533		1,720,171	310,401	1,957,039	132,405	47,950	136,092		4,325,591
Fund Balance - Committed	33											0
Fund Balance - Assigned	34			361,305								361,305
Fund Balance - Unassigned	35	808,684	0	0	0	0	0	155	0	0	0	808,839
Total Ending Fund Balance - June 30, 2019	36	808,684	21,533	361,305	1,720,171	310,401	2,281,142	132,560	47,950	136,092	0	5,819,838
Total Requirements	37	6,466,623	2,541,131	471,370	2,575,090	3,701,009	9,317,798	137,935	47,950	673,936	0	25,932,842

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2019

County Name: BUCHANAN COUNTY County Number: 10

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	1,265,313	4,943,143	47,950	135,748		6,392,154	1
Other	2						02	
Receivables (net where applicable):								
Accounts	3	62,934	34,629				97,563	3
Property Taxes (including interest & penalties)	4	9,629	3,093		823		13,545	4
Property Taxes - Succeeding Year	5	5,819,597	2,175,118		385,657		8,380,372	5
Accrued Interest	6	10,248					10,248	6
Drainage Assessments	7						07	
Other	8		190,913				190,913	8
Due from Other Funds	9	92					929	
Due from Other Governments	10	17,794	524,003				541,797	10
Inventories (at cost)	11		324,103				324,103	11
Other Assets	12	46,563	32,591				79,154	12
Total Assets	13	7,232,170	8,227,593	47,950	522,228	0	16,029,941	13
Liabilities (L)								
Accounts Payable	14	110,874	1,198,559				1,309,433	14
Salaries & Benefits Payable	15	91,840	118,221				210,061	15
Contracts Payable	16						016	
Due to Other Funds	17		92				9217	
Due to Other Governments	18	9,037	190				9,227	18
Trusts Payable	19						019	
Other Liabilities	20	212	14,699				14,911	20
Total Liabilities	21	211,963	1,331,761	0	0	0	1,543,724	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	5,819,597	2,175,118		385,657		8,380,372	22
Other Unavailable Revenue	23	9,088	276,440		479		286,007	23
Total Deferred Inflows of Resources	24	5,828,685	2,451,558	0	386,136	0	8,666,379	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25		324,103				324,103	25
Fund Balance - Restricted	26	21,533	4,120,016	47,950	136,092		4,325,591	26
Fund Balance - Committed	27						027	
Fund Balance - Assigned	28	361,305					361,305	28
Fund Balance - Unassigned	29	808,684	155				808,839	29
Total Fund Equity	30	1,191,522	4,444,274	47,950	136,092	0	5,819,838	30
Total L+DIOR+FE	31	7,232,170	8,227,593	47,950	522,228	0	16,029,941	31