

**GAAP SUMMARY**

**ANNUAL FINANCIAL REPORT**

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

For the fiscal year ended June 30, 2020

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>						
Taxes Levied on Property	1 6,095,060	2,242,280		404,618		8,741,958
Less: Uncollected Delinquent Taxes - Levy Year	2 52,386	18,105		2,004		72,495
Less: Credits to Taxpayers	3 407,703	116,703		27,723		552,129
Net Current Property Taxes	4 5,634,971	2,107,472		374,891		8,117,334
Delinquent Property Tax Revenue	5 51	1,266		3		1,320
Penalties, Interest & Costs on Taxes	6 26,912					26,912
Other County Taxes/TIF Tax Revenues	7 153,972	1,152,169		10,013		1,316,154
Intergovernmental	8 1,377,730	6,283,481		32,532		7,693,743
Licenses & Permits	9 25	34,738				34,763
Charges for Service	10 654,164	16,205				670,369
Use of Money & Property	11 160,032	102,465				262,497
Miscellaneous	12 162,239	179,728	31,055	215,130		588,152
Subtotal Revenues	13 8,170,096	9,877,524	31,055	632,569	0	18,711,244
<b>Other Financing Sources:</b>						
General Long-Term Debt Proceeds	14 11,400		5,090,000	3,243,600		8,345,000
Operating Transfers In	15 579,651	1,776,412	20,000			2,376,063
Proceeds of Capital Asset Sales	16 12,269					12,269
<b>Total Revenues &amp; Other Sources</b>	17 8,773,416	11,653,936	5,141,055	3,876,169	0	29,444,576
<b>Expenditures &amp; Other Financial Sources</b>						
<b>Operating:</b>						
Public Safety and Legal Services	18 2,727,110	1,310,909				4,038,019
Physical Health Social Services	19 528,051	73,563				601,614
Mental Health, ID & DD	20 1,103,811					1,103,811
County Environment and Education	21 695,378	431,048				1,126,426
Roads & Transportation	22 6,133,060					6,133,060
Government Services to Residents	23 817,373	14,262				831,635
Administration	24 1,782,829					1,782,829
Nonprogram Current	25 45,550	2,291				47,841
Debt Service	26 4,000			3,987,543		3,991,543
Capital Projects	27 409,122	363,540	823,339			1,596,001
<b>Subtotal Expenditures</b>	28 7,005,413	9,436,484	823,339	3,987,543	0	21,252,779
<b>Other Financing Uses:</b>						
Operating Transfers Out	29 674,651	1,701,412				2,376,063
Refunded Debt/Payments to Escrow	30 0					0
Total Expenditures & Other Uses	31 7,680,064	11,137,896	823,339	3,987,543	0	23,628,842
<b>Excess of Revenues &amp; Other Sources</b>						
<b>Over (Under) Expenditures &amp; Other Uses</b>	32 1,093,352	516,040	4,317,716	-111,374	0	5,815,734
Beginning Fund Balance - July 1, 2019	33 1,191,051	4,452,728	47,950	136,092		5,827,821
Increase (Decrease) in Reserves	34 105,551					105,551
Fund Balance - Nonspendable	35 50,989	462,550				513,539
Fund Balance - Restricted	36 462,220	4,611,769	4,365,666	24,718		9,464,373
Fund Balance - Committed	37 0					0
Fund Balance - Assigned	38 490,951					490,951
Fund Balance - Unassigned	39 1,280,243					1,280,243
Total Ending Fund Balance - June 30, 2020	40 2,284,403	5,074,319	4,365,666	24,718	0	11,749,106

Notes to the financial statement, if any:

**REVENUES DETAIL**

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 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 2019/2020
Taxes levied on Property	1	3,834,012	2,261,048	0	0	2,242,280	0		0		404,618		8,741,958
Less: Uncoll: Del. Taxes Levy Year	2	32,273	20,113			18,105					2,004		72,495
Less: Credits to Taxpayers	3	256,460	151,243			116,703					27,723		552,129
1000 Net Current Property Taxes	4	3,545,279	2,089,692			2,107,472					374,891		8,117,344
1010 Delinq. Property Tax Revenue	5	32	19		1,214	52					3		1,320
11XX Penalties, Int. & Costs on Taxes	6	26,912											26,912
Other County Taxes:													
12XX Other County Taxes	7	3,691	2,176			835					382		7,084
13XX Voter Approved Local Option Taxes	8					1,075,823							1,075,823
14XX Gambling Taxes	9												0
15XX TIF Tax Revenues	10												0
16XX Utility Tax Replacement Excise Taxes	11	93,163	54,942			75,511					9,631		233,247
17XX Taxes Collected for Other Governments	11B												0
Subtotal	12	96,854	57,118	0	0	1,152,169	0	0	0	0	10,013	0	1,316,154
Intergovernmental Revenue:													
20XX State Shared Revenues	13	2,755					4,790,210						4,792,965
21XX State Replacements Against Levied Taxes	14	256,460	151,243			116,703					27,723		552,129
22XX Other State Tax Replacements	15	46,520	27,435			7,549					4,809		86,313
23XX, 24XX State/Federal Pass-Thru Revenues	16	125,174		67,109				670,603					862,886
25XX Contributions from Other													
Intergovernmental Units	17	287,794			361,860	189,069							838,723
26XX, 27XX State Grants and Entitlements	18	379,490				4,200		130,909	12,378				526,977
28XX Federal Grants and Entitlements	19	33,750											33,750
29XX Payments in Lieu of Taxes	20												0
Subtotal (lines 13 - 20)	21	1,131,943	178,678	67,109	361,860	317,521	0	5,591,722	12,378	0	32,532	0	7,693,743
3XXX Licenses & Permits	22	25				15,525		19,213					34,763
4XXX, 5XXX Charges for Service	23	549,926		104,238		11,855			4,350				670,369
6XXX Use of Money & Property	24	151,704		8,328		100,270			2,195				262,497
8XXX Miscellaneous	25	139,353		22,886		3,421		174,205	2,102	31,055	215,130		588,152
Total Revenues	26	5,642,028	2,325,507	202,561	363,074	3,708,285	0	5,785,140	21,025	31,055	632,569	0	18,711,244
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27		500,000							20,000			595,000
9020 From Rural Services Basic	28							1,701,412					1,701,412
90xx From Other Budgetary Funds	29	70,000		9,651									79,651
Subtotal (lines 27 - 29)	30	70,000	500,000	9,651	0	0	0	1,776,412	0	20,000	0	0	2,376,063
91XX Proceeds/Gen Long-Term Debt	31	11,400								5,090,000	3,243,600		8,345,000
92XX Proceeds/Gen Capital Asset Sales	32	7,900		4,369									12,269
Total Revenues and Other Sources	33	5,731,328	2,825,507	216,581	363,074	3,708,285	0	7,561,552	21,025	5,141,055	3,876,169	0	29,444,576
Beginning Fund Balance - July 1, 2019	34	808,212	21,533	361,306	1,720,171	310,401		2,289,596	132,560	47,950	136,092		5,827,821
<b>Total Resources</b>	35	6,539,540	2,847,040	577,887	2,083,245	4,018,686	0	9,851,148	153,585	5,189,005	4,012,261	0	35,272,397

**SERVICE AREA 1**

PUBLIC SAFETY AND LEGAL SERVICES  
 County Name: BUCHANAN COUNTY County Number: 10  
 FY 2019/2020 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 2019/2020
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	534				1,310,717					1,311,251
1010 - Investigations	78,676	25,410						192		104,278
1020 - Unified Law Enforcement										03
1030 - Contract Law Enforcement										04
1040 - Law Enforcement Communications	289,985	158,632								448,617
1050 - Adult Correctional Services	766,487	309,848								1,076,335
1060 - Administration	204,717	77,269								281,986
Subtotal	1,340,399	571,159	0	0	1,310,717	0	0	192	0	3,222,467
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	386,510	138,425								524,935
1110 - Medical Examiner	81,039									81,039
1120 - Child Support Recovery										011
Subtotal	467,549	138,425	0	0	0	0	0	0	0	605,974
<b>Emergency Services Program</b>										
1200 - Ambulance Services										013
1210 - Emergency Management		150,000								150,000
1220 - Fire Protection & Rescue Srvcs										015
1230 - E911 Service Board	40,000									40,000
Subtotal	40,000	150,000	0	0	0	0	0	0	0	190,000
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations		1,674								1,674
1410 - Research & Other Assistance										019
1420 - Bailiff Services										020
Subtotal	0	1,674	0	0	0	0	0	0	0	1,674
<b>Court Proceedings Program</b>										
1500 - Juries & Witnesses										022
1510 - (Reserved)										023
1520 - Detention Services										024
1530 - Court Costs										025
1540 - Service of Civil Papers		1,904								1,904
Subtotal	0	1,904	0	0	0	0	0	0	0	1,904
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution										028
1610 - Juvenile Representation Services		16,000								16,000
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										030
Subtotal	0	16,000	0	0	0	0	0	0	0	16,000
Total - Public Safety & Legal Services	1,847,948	879,162	0	0	1,310,717	0	0	192	0	4,038,019

**SERVICE AREA 3**

**PHYSICAL HEALTH AND SOCIAL SERVICES**

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 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 2019/2020
<b>Physical Health Services Program</b>										
3000 - Personal & Family Health Services	1	222,788	136,464							359,252
3010 - Communicable Disease Prevention & Control Services	2									02
3020 - Environmental Health	3					73,563				73,563
3040 - Health Administration	4	24,429	2,308							26,737
3050 - Support of Hospitals	5									05
Subtotal	6	247,217	138,772	0	0	73,563	0	0	0	459,552
<b>Services to Poor Program</b>										
3100 - Administration	7	19,684								19,684
3110 - General Welfare Services	8	27,097	9,924							37,021
3120 - Care in County Care Facility	9									09
Subtotal	10	46,781	9,924	0	0	0	0	0	0	56,705
<b>Services to Military Veterans Program</b>										
3200 - Administration	11	27,918	20,333							48,251
3210 - General Services to Veterans	12	16,595								16,595
Subtotal	13	44,513	20,333	0	0	0	0	0	0	64,846
<b>Children's &amp; Family Services Program</b>										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15	2,500								2,500
3320 - Services for Disabled Children	16									0
Subtotal	17	2,500	0	0	0	0	0	0	0	2,500
<b>Services to Other Adults Program</b>										
3400 - Services to the Elderly	18	10,000								10,000
3410 - Other Social Services	19									0
3420 - Social Services Business Operations	20									0
Subtotal	21	10,000	0	0	0	0	0	0	0	10,000
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	22		3,011							3,011
3510 - Preventive Services	23		5,000							5,000
Subtotal	24	0	8,011	0	0	0	0	0	0	8,011
<b>Total-Physical Health &amp; Social Services</b>	25	351,011	177,040	0	0	73,563	0	0	0	601,614

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 ANNUAL FINANCIAL REPORT

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 2019/2020
<b>Services to Persons With:</b>										
<b>40XX - Mental health Problems/ Mental Illness</b>										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			68,699						68,6992
403X- Personal & Environ. Sprt	3			44						443
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7			12,837						12,8377
Subtotal	8	0	0	81,580	0	0	0	0	0	81,5808
<b>42XX - Intellectual Dissabilities</b>										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10			13,627						13,62710
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	13,627	0	0	0	0	0	13,62716
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18			11,788						11,78818
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	11,788	0	0	0	0	0	11,78824
<b>44xx-General Administration</b>										
4411-Direct Administration	25			196,644						196,64425
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			800,172						800,17227
Subtotal	28	0	0	996,816	0	0	0	0	0	996,81628
<b>45xx-County Provided Case Management</b>										
Subtotal	29									029
<b>46xx-County Provided Services</b>										
Subtotal	30									030
<b>47XX - Brain Injury</b>										
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
<b>Total - Mental Health, ID &amp; DD</b>	39	0	0	1,103,811	0	0	0	0	0	1,103,81139

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: BUCHANAN COUNTY County Number: 10  
 FY 2019/2020 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 2019/2020
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation	1				3,000					3,000
6010 - Weed Eradication	2				117,870					117,870
6020 - Solid Waste Disposal	3				50,424					50,424
6030 - Environmental Restoration	4									0
Subtotal	5	0	0	0	171,294	0	0	0	0	171,294
<b>Conservation and Recreation Services Program</b>										
6100 - Administration	6	101,382	31,644							133,026
6110 - Maintenance & Operations	7	354,920	170,796	16,936				5,625		548,277
6120 - Recreation & Environmental Educ.	8									0
Subtotal	9	456,302	202,440	16,936	0	0	0	5,625	0	681,303
<b>Animal Control Program</b>										
6200 - Animal Shelter	10									0
6210 - Animal Bounties & State										0
Apiarist Expenses	11									0
Subtotal	12	0	0	0	0	0	0	0	0	0
<b>County Development Program</b>										
6300 - Land Use & Building Controls	13				84,984					84,984
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15				42,925					42,925
Subtotal	16	0	0	0	127,909	0	0	0	0	127,909
<b>Educational Services Program</b>										
6400 - Libraries	17				126,220					126,220
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	126,220	0	0	0	0	145,920
<b>President or GovernorL Declared Disasters Program</b>										
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
<b>Total - County Environment and Education</b>	29	476,002	202,440	16,936	0	425,423	0	5,625	0	1,126,426

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 ANNUAL FINANCIAL REPORT

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<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration	1						357,608			357,608
7010 - Engineering	2						188,388			188,388
Subtotal	3	0	0	0	0	0	545,996	0	0	545,996
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts	4						206,019			206,019
7110 - Roads	5						2,849,540			2,849,540
7120 - Snow & Ice Control	6						369,595			369,595
7130 - Traffic Controls	7						219,560			219,560
7140 - Road Clearing	8						181,919			181,919
Subtotal	9	0	0	0	0	0	3,826,633	0	0	3,826,633
<b>General Roadway Expenditures Program</b>										
7200 - New Equipment	10						397,041			397,041
7210 - Equipment Operations	11						1,181,098			1,181,098
7220 - Tools, Materials & Supplies	12						159,978			159,978
7230 - Real Estate & Buildings	13						22,314			22,314
Subtotal	14	0	0	0	0	0	1,760,431	0	0	1,760,431
<b>Mass Transit Program</b>										
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	6,133,060	0	0	6,133,060

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: BUCHANAN COUNTY County Number: 10

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<b>Representation Services Program</b>										
8000 - Elections Administration	1	212,343								212,343
8010 - Local Elections	2	33,388								33,388
8020 - Township Officials	3				3,288					3,288
Subtotal	4	0	245,731	0	0	3,288	0	0	0	249,019
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	111,821	74,022							185,843
8101 - Driver Licenses Services	6	85,561	73,649							159,210
8110 - Recording of Public Documents	7	147,575	79,014					10,974		237,563
Subtotal	8	344,957	226,685	0	0	0	0	10,974	0	582,616
<b>Total - Government Services to Residents</b>	9	344,957	472,416	0	0	3,288	0	10,974	0	831,635



**SERVICE AREA 0**

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BUCHANAN COUNTY County Number: 10

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<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	1	16,017										16,017
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3											0
0040 - Other County Enterprises	4	29,533						2,291				31,824
Total - Nonprogram Current	5	45,550	0	0	0	0	0	2,291			0	47,841
<b>Long-Term Debt Service</b>												
0100 - Principal	6							4,000		3,856,000		3,860,000
0110 - Interest and Fiscal Charges	7									131,543		131,543
Total Long-term Debt Service	8	0	0	0	0	0	0	4,000		3,987,543	0	3,991,543
<b>Capital Projects</b>												
0200 - Roadway Construction	9						363,540					363,540
0210 - Conservation Land Acquisition & Dev.	10	366,557										366,557
0220 - Other Capital Projects	11	42,565							823,339			865,904
Total Capital Projects	12	409,122	0	0	0	0	363,540	0	823,339		0	1,596,001
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	13	1,847,948	879,162	0	0	1,310,717	0	0	192		0	4,038,019
Total Physical Health and Social Services	14	351,011	177,040	0	0	73,563	0	0	0		0	601,614
Total Mental Health, ID & DD	15	0	0	0	1,103,811	0	0	0	0		0	1,103,811
Total County Environment and Education	16	476,002	202,440	16,936	0	425,423	0	5,625			0	1,126,426
Total Roads & Transportation	17	0	0	0	0	0	6,133,060	0			0	6,133,060
Total Government Services to Residents	18	344,957	472,416	0	0	3,288	0	10,974			0	831,635
Total Administration	19	1,178,969	603,860	0	0	0	0	0			0	1,782,829
Total Nonprogram Current	20	45,550	0	0	0	0	0	2,291			0	47,841
Total Long-Term Debt Service	21	0	0	0	0	0	0	4,000		3,987,543	0	3,991,543
Total Capital Projects	22	409,122	0	0	0	0	363,540	0	823,339		0	1,596,001
Total - All Expenditures	23	4,653,559	2,334,918	16,936	1,103,811	1,812,991	6,496,600	23,082	823,339	3,987,543	0	21,252,779
<b>Other Budgetary Financing Uses</b>												
<b>Operating Transfers Out</b>												
To General Supplemental	24	500,000										500,000
To Rural Services Supplemental	25											0
To Secondary Roads	26	75,000				1,701,412						1,776,412
To Other Budgetary Funds	27	29,651		70,000								99,651
Total Operating Transfers Out	28	604,651	0	70,000	0	1,701,412	0	0	0	0	0	2,376,063
<b>Refunded Debt / Payments to Escrow</b>	29											0
Increase (Decrease) In Reserves	30						105,551					105,551
Fund Balance - Nonspendable	31	1,087	49,902		120	985	461,445					513,539
Fund Balance - Restricted	32		462,220		979,314	503,298	2,998,654	130,503	4,365,666	24,718		9,464,373
Fund Balance - Committed	33											0
Fund Balance - Assigned	34			490,951								490,951
Fund Balance - Unassigned	35	1,280,243	0	0	0	0	0	0	0	0	0	1,280,243
Total Ending Fund Balance - June 30, 2020	36	1,281,330	512,122	490,951	979,434	504,283	3,460,099	130,503	4,365,666	24,718	0	11,749,106
<b>Total Requirements</b>	37	6,539,540	2,847,040	577,887	2,083,245	4,018,686	9,851,148	153,585	5,189,005	4,012,261	0	35,272,397

**BALANCE SHEET****ANNUAL FINANCIAL REPORT**

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2020

County Name: BUCHANAN COUNTY County Number: 10

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
<b>Cash &amp; Pooled Investments:</b>								
County Treasurer	1	2,397,109	4,780,855	4,393,985	21,534		11,593,483	1
Other	2							02
<b>Receivables (net where applicable):</b>								
Accounts	3	29,269	4,228				33,497	3
Property Taxes (including interest & penalties)	4	83,811	30,029		5,356		119,196	4
Property Taxes - Succeeding Year	5	5,629,024	2,574,594		871,285		9,074,903	5
Accrued Interest	6	127					127	6
Drainage Assessments	7						07	7
Other	8		164,951				164,951	8
Due from Other Funds	9	37					37	9
Due from Other Governments	10	20,723	844,883				865,606	10
Inventories (at cost)	11		429,654				429,654	11
Other Assets	12	50,989	32,896				83,885	12
<b>Total Assets</b>	13	8,211,089	8,862,090	4,393,985	898,175	0	22,365,339	13
<b>Liabilities (L)</b>								
Accounts Payable	14	101,460	888,012	28,319			1,017,791	14
Salaries & Benefits Payable	15	126,411	126,974				253,385	15
Contracts Payable	16						016	16
Due to Other Funds	17		37				37	17
Due to Other Governments	18	8,066	234				8,300	18
Trusts Payable	19						019	19
Other Liabilities	20	617					617	20
<b>Total Liabilities</b>	21	236,554	1,015,257	28,319	0	0	1,280,130	21
<b>Deferred Inflows Of Resources (DIOR)</b>								
Succeeding Year Property Tax	22	5,629,024	2,574,594		871,285		9,074,903	22
Other Unavailable Revenue	23	61,108	197,920		2,172		261,200	23
<b>Total Deferred Inflows of Resources</b>	24	5,690,132	2,772,514	0	873,457	0	9,336,103	24
<b>Fund Equity (FE)</b>								
Fund Balance - Nonspendable	25	50,989	462,550				513,539	25
Fund Balance - Restricted	26	462,220	4,611,769	4,365,666	24,718		9,464,373	26
Fund Balance - Committed	27						027	27
Fund Balance - Assigned	28	490,951					490,951	28
Fund Balance - Unassigned	29	1,280,243					1,280,243	29
<b>Total Fund Equity</b>	30	2,284,403	5,074,319	4,365,666	24,718	0	11,749,106	30
<b>Total L+DIOR+FE</b>	31	8,211,089	8,862,090	4,393,985	898,175	0	22,365,339	31