

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: CLINTON COUNTY County Number: 23
FY 2023/2024 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	16,915,100	2,427,693		2,303,918		21,646,711	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	16,915,100	2,427,693		2,303,918		21,646,711	4
Delinquent Property Tax Revenue	5	14,550	355		1,912		16,817	5
Penalties, Interest & Costs on Taxes	6	149,575					149,575	6
Other County Taxes/TIF Tax Revenues	7	1,805,705	1,315,036		118,106		3,238,847	7
Intergovernmental	8	6,451,248	6,501,826		175,926		13,129,000	8
Licenses & Permits	9	15,446	61,185				76,631	9
Charges for Service	10	1,327,946	10,126				1,338,072	10
Use of Money & Property	11	2,092,236	15,006	4,576	53,664	615	2,166,097	11
Miscellaneous	12	329,451	455,460				784,911	12
Subtotal Revenues	13	29,101,257	10,786,687	4,576	2,653,526	615	42,546,661	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		2,370,135				2,370,135	15
Proceeds of Capital Asset Sales	16	35,000					35,000	16
Total Revenues & Other Sources	17	29,136,257	13,156,822	4,576	2,653,526	615	44,951,796	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	11,196,684	531,119				11,727,803	18
Physical Health Social Services	19	2,244,274					2,244,274	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,389,376	336,565				2,725,941	21
Roads & Transportation	22		8,677,274				8,677,274	22
Government Services to Residents	23	1,313,512	4,743				1,318,255	23
Administration	24	5,854,294					5,854,294	24
Nonprogram Current	25		529,852				529,852	25
Debt Service	26				2,531,850		2,531,850	26
Capital Projects	27	3,251,084	829,193				4,080,277	27
Subtotal Expenditures	28	26,249,224	10,908,746	0	2,531,850	0	39,689,820	28
Other Financing Uses:								
Operating Transfers Out	29	351,568	2,018,567				2,370,135	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	26,600,792	12,927,313	0	2,531,850	0	42,059,955	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	2,535,465	229,509	4,576	121,676	615	2,891,841	32
Beginning Fund Balance - July 1, 2023	33	17,448,558	4,437,457	208,668	5,680,946	14,304	27,789,933	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	99,053	469,093			5,000	573,146	35
Fund Balance - Restricted	36	5,846,130	4,214,786	213,244	5,802,622	9,919	16,086,701	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38	9,919					9,919	38
Fund Balance - Unassigned	39	14,028,921	-16,913				14,012,008	39
Total Ending Fund Balance - June 30, 2024	40	19,984,023	4,666,966	213,244	5,802,622	14,919	30,681,774	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 ANNUAL FINANCIAL REPORT

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 2023/2024	
Taxes levied on Property	1	9,921,333	6,993,767	0	2,427,693	0		0		2,303,918		21,646,711	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	9,921,333	6,993,767		2,427,693					2,303,918		21,646,711	4
1010 Delinq. Property Tax Revenue	5	8,534	6,016		355					1,912		16,817	5
11XX Penalties, Int, & Costs on Taxes	6	149,575										149,575	6
Other County Taxes:													
12XX Other County Taxes	7	20,986	8,198		490					2,604		32,278	7
13XX Voter Approved Local Option Taxes	8	744,411					1,267,509					2,011,920	8
14XX Gambling Taxes	9	150,432										150,432	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	515,704	363,531		47,037					115,502		1,041,774	11
17XX Taxes Collected for Other Governments	11B	2,443										2,443	11B
Subtotal	12	1,433,976	371,729	0	47,527	0	1,267,509	0	0	118,106	0	3,238,847	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						5,563,415					5,563,415	13
21XX State Replacements Against Levied Taxes	14	616,551	434,620		111,300					144,914		1,307,385	14
22XX Other State Tax Replacements	15	167,958	118,397		9,913					31,012		327,280	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	104,078					51,281	516,893				672,252	16
25XX Contributions from Other													
Intergovernmental Units	17	432,547	42,269	279,152			201,779					955,747	17
26XX, 27XX State Grants and Entitlements	18	1,081,490	3,745				5,940	39,048				1,130,223	18
28XX Federal Grants and Entitlements	19	10,021	3,613	3,131,541								3,145,175	19
29XX Payments in Lieu of Taxes	20	25,266					2,257					27,523	20
Subtotal (lines 13 - 20)	21	2,437,911	602,644	3,410,693	121,213	0	5,824,672	555,941	0	175,926	0	13,129,000	21
3XXX Licenses & Permits	22	15,446			2,800		58,385					76,631	22
4XXX, 5XXX Charges for Service	23	1,279,517		48,429	3,609			6,517				1,338,072	23
6XXX Use of Money & Property	24	2,014,796		77,440				15,006	4,576	53,664	615	2,166,097	24
8XXX Miscellaneous	25	241,755	334	87,362	17,085		83,011	355,364				784,911	25
Total Revenues	26	17,502,843	7,974,490	3,623,924	2,620,282	0	7,233,577	932,828	4,576	2,653,526	615	42,546,661	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27						351,568					351,568	27
9020 From Rural Services Basic	28						2,018,567					2,018,567	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	2,370,135	0	0	0	0	2,370,135	30
91XX Proceeds\Gen Long-Term Debt	31											0	31
92XX Proceeds\Gen Capital Asset Sales	32	35,000										35,000	32
Total Revenues and Other Sources	33	17,537,843	7,974,490	3,623,924	2,620,282	0	9,603,712	932,828	4,576	2,653,526	615	44,951,796	33
Beginning Fund Balance - July 1, 2023	34	11,095,909	5,426,070	926,579	1,393,962		2,580,854	462,641	208,668	5,680,946	14,304	27,789,933	34
Total Resources	35	28,633,752	13,400,560	4,550,503	4,014,244	0	12,184,566	1,395,469	213,244	8,334,472	14,919	72,741,729	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 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 2023/2024	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	2,679,440	624,902		531,071					3,835,413	1
1010 - Investigations	2	23,345			48					23,393	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	14,361	2,294							16,655	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	2,148,123	586,469	34,600						2,769,192	6
1060 - Administration	7	838,312	214,133							1,052,445	7
Subtotal	8	5,703,581	1,427,798	34,600	531,119	0	0	0	0	7,697,098	8
Legal Services Program											
1100 - Criminal Prosecution	9	954,670	310,909	7,976						1,273,555	9
1110 - Medical Examiner	10	222,475	4,802							227,277	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,177,145	315,711	7,976	0	0	0	0	0	1,500,832	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		2,401,292							2,401,292	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	2,401,292	0	0	0	0	0	0	2,401,292	17
Assistance to Distrc Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19	588	2,805							3,393	19
1420 - Bailiff Services	20									0	20
Subtotal	21	588	2,805	0	0	0	0	0	0	3,393	21
Court Proceedings Program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25	1,989	11,094							13,083	25
1540 - Service of Civil Papers	26	120	1,085							1,205	26
Subtotal	27	2,109	12,179	0	0	0	0	0	0	14,288	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	66	110,834							110,900	30
Subtotal	31	66	110,834	0	0	0	0	0	0	110,900	31
Total - Public Safety & Legal Services	32	6,883,489	4,270,619	42,576	531,119	0	0	0	0	11,727,803	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 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 2023/2024	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	1,028,361								1,028,361	1
3010 - Communicable Disease Prevention & Control Services	2	57,377								57,377	2
3020 - Environmental Health	3	146,183	61,435							207,618	3
3040 - Health Administration	4	11,562								11,562	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	1,243,483	61,435	0	0	0	0	0	0	1,304,918	6
Services to Poor Program											
3100 - Administration	7	418,367	53,726							472,093	7
3110 - General Welfare Services	8	92,744								92,744	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	511,111	53,726	0	0	0	0	0	0	564,837	10
Services to Military Veterans Program											
3200 - Administration	11	86,542	24,763							111,305	11
3210 - General Services to Veterans	12	7,183								7,183	12
Subtotal	13	93,725	24,763	0	0	0	0	0	0	118,488	13
Children's & Family Services Program											
3300 - Youth Guidance	14		143,828							143,828	14
3310 - Family Protective Services	15	40,000								40,000	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	40,000	143,828	0	0	0	0	0	0	183,828	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	17,657								17,657	18
3410 - Other Social Services	19	13,418								13,418	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	31,075	0	0	0	0	0	0	0	31,075	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	470	22,978							23,448	22
3510 - Preventive Services	23		17,680							17,680	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	470	40,658	0	0	0	0	0	0	41,128	25
Total-Physical Health & Social Services	26	1,919,864	324,410	0	0	0	0	0	0	2,244,274	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: CLINTON COUNTY County Number: 23
FY 2023/2024 ANNUAL FINANCIAL REPORT

Table with columns: 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 2023/2024. Rows include Environmental Quality Program, Conservation and Recreation Services Program, Animal Control Program, County Development Program, Educational Services Program, and President or Governor Declared Disasters Program.

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 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 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						319,179			319,179	1
7010 - Engineering	2						528,697			528,697	2
Subtotal	3	0	0	0	0	0	847,876	0	0	847,876	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						214,520			214,520	4
7110 - Roads	5						4,232,599			4,232,599	5
7120 - Snow & Ice Control	6						521,176			521,176	6
7130 - Traffic Controls	7						185,693			185,693	7
7140 - Road Clearing	8						320,129			320,129	8
Subtotal	9	0	0	0	0	0	5,474,117	0	0	5,474,117	9
General Roadway Expenditures Program											
7200 - New Equipment	10						468,428			468,428	10
7210 - Equipment Operations	11						1,544,323			1,544,323	11
7220 - Tools, Materials & Supplies	12						46,075			46,075	12
7230 - Real Estate & Buildings	13						296,455			296,455	13
Subtotal	14	0	0	0	0	0	2,355,281	0	0	2,355,281	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	8,677,274	0	0	8,677,274	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 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 2023/2024	
Representation Services Program											
8000 - Elections Administration	1	736	352,432							353,168	1
8010 - Local Elections	2		42,468							42,468	2
8020 - Township Officials	3	3,290	251							3,541	3
Subtotal	4	4,026	395,151	0	0	0	0	0	0	399,177	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	368,569	182,464							551,033	5
8101 - Driver Licenses Services	6									0	6
8110 - Recording of Public Documents	7	250,000	113,302					4,743		368,045	7
Subtotal	8	618,569	295,766	0	0	0	0	4,743	0	919,078	8
Total - Government Services to Residents	9	622,595	690,917	0	0	0	0	4,743	0	1,318,255	9

SERVICE AREA 9

ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2023/2024 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 2023/2024	
Policy & Administration Program											
9000 - General County Management	1	353,129	133,809							486,938	1
9010 - Administrative Management Services	2	296,340	89,873							386,213	2
9020 - Treasury Management Services	3	282,925	95,108							378,033	3
9030 - Other Policy & Administration	4	130,276								130,276	4
9040 - Reimbursable MHDS Direct Expenses	5			321,596						321,596	5
Subtotal	6	1,062,670	318,790	321,596	0	0	0	0	0	1,703,056	6
Central Services Program											
9100 - General Services	7	1,583,014	758,675							2,341,689	7
9110 - Information Tech Services	8	645,810	134,361							780,171	8
9120 - GIS Systems	9	66,264	23,690							89,954	9
Subtotal	10	2,295,088	916,726	0	0	0	0	0	0	3,211,814	10
Risk Management Services Program											
9200 - Tort Liability	11		316,246							316,246	11
9210 - Safety of Workplace	12		609,787							609,787	12
9220 - Fidelity of Public Officers	13		1,242							1,242	13
9230 - Unemployment Compensation	14		12,149							12,149	14
Subtotal	15	0	939,424	0	0	0	0	0	0	939,424	15
Total - Administration	16	3,357,758	2,174,940	321,596	0	0	0	0	0	5,854,294	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLINTON COUNTY County Number: 23

FY 2023/2024 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2023/2024	
Nonprogram Current Expenditures												
0010 - County Farm Operations	1										0	1
0020 - Interest on Short-Term Debt	2										0	2
0030 - Other Nonprogram Current	3						529,852				529,852	3
0040 - Other County Enterprises	4										0	4
Total - Nonprogram Current	5	0	0	0	0	0	529,852			0	529,852	5
Long-Term Debt Service												
0100 - Principal	6								1,985,000		1,985,000	6
0110 - Interest and Fiscal Charges	7								546,850		546,850	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	2,531,850	0	2,531,850	8
Capital Projects												
0200 - Roadway Construction	9					829,193					829,193	9
0210 - Conservation Land Acquisition & Dev.	10		119,542								119,542	10
0220 - Other Capital Projects	11		3,131,542								3,131,542	11
Total Capital Projects	12	0	3,251,084	0	0	829,193	0	0		0	4,080,277	12
Expenditures Summary												
Total Public Safety and Legal Services	13	6,883,489	4,270,619	42,576	531,119	0	0	0		0	11,727,803	13
Total Physical Health and Social Services	14	1,919,864	324,410	0	0	0	0	0		0	2,244,274	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0		0	0	15
Total County Environment and Education	16	1,958,725	341,131	89,520	313,642	0	22,923			0	2,725,941	16
Total Roads & Transportation	17	0	0	0	0	8,677,274	0			0	8,677,274	17
Total Government Services to Residents	18	622,595	690,917	0	0	0	4,743			0	1,318,255	18
Total Administration	19	3,357,758	2,174,940	321,596	0	0	0			0	5,854,294	19
Total Nonprogram Current	20	0	0	0	0	0	529,852			0	529,852	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	2,531,850	0	2,531,850	21
Total Capital Projects	22	0	0	3,251,084	0	829,193	0	0		0	4,080,277	22
Total - All Expenditures	23	14,742,431	7,802,017	3,704,776	844,761	9,506,467	557,518	0	2,531,850	0	39,689,820	23
Other Budgetary Financing Uses												
Operating Transfers Out												
To General Supplemental	24										0	24
To Rural Services Supplemental	25										0	25
To Secondary Roads	26	351,568			2,018,567						2,370,135	26
To Other Budgetary Funds	27										0	27
Total Operating Transfers Out	28	351,568	0	0	2,018,567	0	0	0	0	0	2,370,135	28
Refunded Debt / Payments to Escrow	29										0	29
Increase (Decrease) In Reserves	30										0	30
Fund Balance - Nonspendable	31	99,053				469,093				5,000	573,146	31
Fund Balance - Restricted	32		5,598,543	247,587	1,150,916	2,209,006	854,864	213,244	5,802,622	9,919	16,086,701	32
Fund Balance - Committed	33										0	33
Fund Balance - Assigned	34			9,919							9,919	34
Fund Balance - Unassigned	35	13,440,700	0	588,221	0	0	-16,913	0	0	0	14,012,008	35
Total Ending Fund Balance - June 30, 2024	36	13,539,753	5,598,543	845,727	1,150,916	2,678,099	837,951	213,244	5,802,622	14,919	30,681,774	36
Total Requirements	37	28,633,752	13,400,560	4,550,503	4,014,244	12,184,566	1,395,469	213,244	8,334,472	14,919	72,741,729	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2024
County Name: CLINTON COUNTY County Number: 23
FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	24,374,135	4,862,297	213,244	590,464	14,919	30,055,059	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	71,141	19,002				90,143	3
Property Taxes (including interest & penalties)	4	257,561	6,358		13,890		277,809	4
Property Taxes - Succeeding Year	5	18,268,411	2,532,020		2,597,720		23,398,151	5
Accrued Interest	6	127,713					127,713	6
Drainage Assessments	7						0	7
Other	8	175,581	1,565,977				1,741,558	8
Due from Other Funds	9	9,749					9,749	9
Due from Other Governments	10	624,188	791,216		5,212,158		6,627,562	10
Inventories (at cost)	11		469,093				469,093	11
Other Assets	12	99,053	164,102				263,155	12
Total Assets	13	44,007,532	10,410,065	213,244	8,414,232	14,919	63,059,992	13
Liabilities (L)								
Accounts Payable	14	1,218,433	1,643,038				2,861,471	14
Salaries & Benefits Payable	15	176,851	65,109				241,960	15
Contracts Payable	16						0	16
Due to Other Funds	17		9,749				9,749	17
Due to Other Governments	18		19,819				19,819	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	1,395,284	1,737,715	0	0	0	3,132,999	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	18,268,411	2,532,020		2,597,720		23,398,151	22
Other Unavailable Revenue	23	4,359,814	1,473,364		13,890		5,847,068	23
Total Deferred Inflows of Resources	24	22,628,225	4,005,384	0	2,611,610	0	29,245,219	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	99,053	469,093			5,000	573,146	25
Fund Balance - Restricted	26	5,846,130	4,214,786	213,244	5,802,622	9,919	16,086,701	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28	9,919					9,919	28
Fund Balance - Unassigned	29	14,028,921	-16,913				14,012,008	29
Total Fund Equity	30	19,984,023	4,666,966	213,244	5,802,622	14,919	30,681,774	30
Total L+DIOR+FE	31	44,007,532	10,410,065	213,244	8,414,232	14,919	63,059,992	31