

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: BENTON COUNTY County Number: 06
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	9,127,509	3,986,521		752,002		13,866,032
2	Less: Uncollected Delinquent Taxes - Levy Year					0	0
3	Less: Credits to Taxpayers	-352,382	-170,282		-12,955		-535,619
4	Net Current Property Taxes	9,479,891	4,156,803		764,957		14,401,651
5	Delinquent Property Tax Revenue	6,027	4,017		455		10,499
6	Penalties, Interest & Costs on Taxes	60,761					60,761
7	Other County Taxes/TIF Tax Revenues	170,361	1,416,740		13,405		1,600,506
8	Intergovernmental	4,306,712	7,475,813		50,723		11,833,248
9	Licenses & Permits	28,927	72,770				101,697
10	Charges for Service	850,252	11,826				862,078
11	Use of Money & Property	404,055	-387			26,755	430,423
12	Miscellaneous	277,673	714,198	108,155			1,100,026
13	Subtotal Revenues	15,584,659	13,851,780	108,155	829,540	26,755	30,400,889
	Other Financing Sources:						
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In	929	3,370,000	200,000			3,570,929
16	Proceeds of Capital Asset Sales	36,511	58,286				94,797
17	Total Revenues & Other Sources	15,622,099	17,280,066	308,155	829,540	26,755	34,066,615
	Expenditures & Other Financial Sources						
	Operating:						
18	Public Safety and Legal Services	7,452,274	35,695				7,487,969
19	Physical Health Social Services	1,250,503					1,250,503
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	1,430,389	802,438				2,232,827
22	Roads & Transportation		10,347,086				10,347,086
23	Government Services to Residents	1,081,470	11,305				1,092,775
24	Administration	3,676,960	147,146				3,824,106
25	Nonprogram Current	45,542	2,102				47,644
26	Debt Service				811,850		811,850
27	Capital Projects		826,152	2,502,363			3,328,515
28	Subtotal Expenditures	14,937,138	12,171,924	2,502,363	811,850	0	30,423,275
	Other Financing Uses:						
29	Operating Transfers Out	470,000	3,100,929				3,570,929
30	Refunded Debt/Payments to Escrow					0	0
31	Total Expenditures & Other Uses	15,407,138	15,272,853	2,502,363	811,850	0	33,994,204
	Excess of Revenues & Other Sources						
32	Over (Under) Expenditures & Other Uses	214,961	2,007,213	-2,194,208	17,690	26,755	72,411
33	Beginning Fund Balance - July 1, 2023	9,654,247	11,513,922	2,858,058	23,344	1,024,706	25,074,277
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable	56,031	355,885			847,965	1,259,881
36	Fund Balance - Restricted	3,082,712	13,165,250	663,850	41,034	203,496	17,156,342
37	Fund Balance - Committed	647,000					647,000
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	6,083,465					6,083,465
40	Total Ending Fund Balance - June 30, 2024	9,869,208	13,521,135	663,850	41,034	1,051,461	25,146,688

Note to the Financial Statements: If any:

County Name: BENTON COUNTY County Number: 06
 FY 2023/2024 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 2023/2024
1 Taxes levied on Property	5,517,026	3,610,483	0	3,986,521	0	0	0		752,002		13,866,032
2 Less: Uncoll: Del. Taxes Levy Year											0
3 Less: Credits to Taxpayers	-212,993	-139,389		-170,282					-12,955		-535,619
4 1000 Net Current Property Taxes	5,730,019	3,749,872		4,156,803					764,957		14,401,651
5 1010 Delinq. Property Tax Revenue	3,589	2,438		4,017					455		10,499
6 11XX Penalties, Int, & Costs on Taxes	60,761										60,761
Other County Taxes:											
7 12XX Other County Taxes	4,566	2,594		2,799					518		10,477
8 13XX Voter Approved Local Option Taxes							1,325,779				1,325,779
9 14XX Gambling Taxes											0
10 15XX TIF Tax Revenues											0
11 16XX Utility Tax Replacement Excise Taxes	98,645	64,556		88,162					12,887		264,250
11B 17XX Taxes Collected for Other Governments											0
Subtotal	103,211	67,150	0	90,961	0	0	1,325,779	0	13,405	0	1,600,506
Intergovernmental Revenue:											
13 20XX State Shared Revenues						5,542,635					5,542,635
14 21XX State Replacements Against Levied Taxes	352,900	230,946		196,907					46,475		827,228
15 22XX Other State Tax Replacements	31,881	20,864		22,796					4,248		79,789
16 23XX, 24XX State/Federal Pass-Thru Revenues	279,737		1,878,826			1,031,786					3,190,349
25XX Contributions from Other											
Intergovernmental Units	836,244	42,719	423,708			7,326					1,309,997
18 26XX, 27XX State Grants and Entitlements	158,887			2,000		658,272	14,091				833,250
19 28XX Federal Grants and Entitlements			50,000								50,000
20 29XX Payments in Lieu of Taxes	1,659,649	294,529	2,352,534	221,703	0	7,240,019	14,091	0	50,723	0	11,833,248
22 30XX Licenses & Permits	28,927					72,770					101,697
23 40XX, 50XX Charges for Service	850,182	70		7,000			4,826				862,078
24 60XX Use of Money & Property	381,074		22,981				-387			26,755	430,423
25 80XX Miscellaneous	276,443	1,200	30	52,925		498,735	162,538	108,155			1,100,026
Total Revenues	9,093,855	4,115,259	2,375,545	4,533,409	0	7,811,524	1,506,847	108,155	829,540	26,755	30,400,889
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic						270,000		200,000			470,000
9020 From Rural Services Basic						3,100,000					3,100,000
90xx From Other Budgetary Funds	929										929
Subtotal (lines 27- 29)	929	0	0	0	0	3,370,000	0	200,000	0	0	3,570,929
91XX Proceeds/Gen Long-Term Debt											0
92XX Proceeds/Gen Capital Asset Sales	36,511					58,286					94,797
Total Revenues and Other Sources	9,131,295	4,115,259	2,375,545	4,533,409	0	11,239,810	1,506,847	308,155	829,540	26,755	34,066,615
Beginning Fund Balance - July 1, 2023	7,087,371	2,542,589	24,287	1,478,193		7,491,754	2,543,975	2,858,058	23,344	1,024,706	25,074,277
Total Resources	16,218,666	6,657,848	2,399,832	6,011,602	0	18,731,564	4,050,822	3,166,213	852,884	1,051,461	59,140,892

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 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	1,089,745	265,959					23,529		1,379,233
1010 - Investigations	229,199	73,390							302,589
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	603,689	211,138							814,827
1050 - Adult Correctional Services	1,226,277	297,851							1,524,128
1060 - Administration	703,424	205,806							909,230
Subtotal	3,852,334	1,054,144	0	0	0	0	23,529	0	4,930,007
Legal Services Program									
1100 - Criminal Prosecution	661,143	202,818					5,597		869,558
1110 - Medical Examiner	54,518								54,518
1120 - Child Support Recovery									0
Subtotal	715,661	202,818	0	0	0	0	5,597	0	924,076
Emergency Services Program									
1200 - Ambulance Services									0
1210 - Emergency Management		137,540	1,197,813						1,335,353
1220 - Fire Protection & Rescue Svcs				6,569					6,569
1230 - E911 Service Board									0
Subtotal	0	137,540	1,197,813	6,569	0	0	0	0	1,341,922
Assistance to District Court System Program									
1400 - Physical Operations		1,200							1,200
1410 - Research & Other Assistance		10,828							10,828
1420 - Bailiff Services		217,984							217,984
Subtotal	0	230,012	0	0	0	0	0	0	230,012
Court Proceedings Program									
1500 - Juries & Witnesses		28,774							28,774
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs									0
1540 - Service of Civil Papers		1,469							1,469
Subtotal	0	30,243	0	0	0	0	0	0	30,243
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services		5,891							5,891
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		25,818							25,818
Subtotal	0	31,709	0	0	0	0	0	0	31,709
Total - Public Safety & Legal Services	4,567,995	1,686,466	1,197,813	6,569	0	0	29,126	0	7,487,969

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 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								0 1
3010 - Communicable Disease Prevention & Control Services	2								0 2
3020 - Environmental Health	3	101,489	31,642						133,131 3
3040 - Health Administration	4	112,680	12,792						125,472 4
3050 - Support of Hospitals	5								0 5
Subtotal	6	214,169	44,434	0	0	0	0	0	258,603 6
Services to Poor Program									
3100 - Administration	7	37,189	2,833						40,022 7
3110 - General Welfare Services	8	14,742							14,742 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10	51,931	2,833	0	0	0	0	0	54,764 10
Services to Military Veterans Program									
3200 - Administration	11	46,604	7,505						54,109 11
3210 - General Services to Veterans	12	10,660							10,660 12
Subtotal	13	57,264	7,505	0	0	0	0	0	64,769 13
Children's & Family Services Program									
3300 - Youth Guidance	14		116,519						116,519 14
3310 - Family Protective Services	15								0 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17	0	116,519	0	0	0	0	0	116,519 17
Services to Other Adults Program									
3400 - Services to the Elderly	18	660,360	93,317						753,677 18
3410 - Other Social Services	19								0 19
3420 - Social Services Business Operations	20								0 20
Subtotal	21	660,360	93,317	0	0	0	0	0	753,677 21
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	22								0 22
3510 - Preventive Services	23		2,171						2,171 23
3520 - Opioid Litigation Settlement	24								0 24
Subtotal	25	0	2,171	0	0	0	0	0	2,171 25
Total Physical Health & Social Services	26	983,724	266,779	0	0	0	0	0	1,250,503 26

COUNTY ENVIRONMENT AND EDUCATION
 County Name: BENTON COUNTY County Number: 06
 FY 2023/2024 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 2023/2024
Environmental Quality Program									
6000 - Natural Resources Conservation	1								0
6010 - Weed Eradication	2			54,435					54,435
6020 - Solid Waste Disposal	3	7,378		293,376					300,754
6030 - Environmental Restoration	4								0
Subtotal	5	7,378	0	347,811	0	0	0	0	355,189
Conservation and Recreation Services Program									
6100 - Administration	6	115,161	26,884				13,500		155,545
6110 - Maintenance & Operations	7	780,367	145,441	100,000			110,569		1,136,377
6120 - Recreation & Environmental Educ.	8	124,364	61,008						185,372
Subtotal	9	1,019,892	233,333	100,000	0	0	124,069	0	1,477,294
Animal Control Program									
6200 - Animal Shelter	10			2,700					2,700
6210 - Animal Bounties & State Apiarist Expenses	11								0
Subtotal	12	0	0	2,700	0	0	0	0	2,700
County Development Program									
6300 - Land Use & Building Controls	13	17,551		106,538					124,089
6310 - Housing Rehabilitation & Develop.	14								0
6320 - Community Economic Development	15	24,000					76,000		100,000
Subtotal	16	41,551	0	106,538	0	0	76,000	0	224,089
Educational Services Program									
6400 - Libraries	17			70,800			74,520		145,320
6410 - Historic Preservation	18	4,485							4,485
6420 - Fair & 4-H Clubs	19	23,750							23,750
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	28,235	0	70,800	0	0	74,520	0	173,555
President or Governor L. 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
Total - County Environment and Education	29	1,097,056	233,333	100,000	527,849	0	274,589	0	2,232,827

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: BENTON COUNTY County Number: 06
 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					211,701			211,701
7010 - Engineering	2					433,086			433,086
Subtotal	3	0	0	0	0	644,787	0	0	644,787
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					674,405			674,405
7110 - Roads	5					4,596,433			4,596,433
7120 - Snow & Ice Control	6					535,995			535,995
7130 - Traffic Controls	7					232,560			232,560
7140 - Road Clearing	8			281,429		214,011			495,440
Subtotal	9	0	0	281,429	0	6,253,404	0	0	6,534,833
General Roadway Expenditures Program									
7200 - New Equipment	10					1,017,471			1,017,471
7210 - Equipment Operations	11					1,908,425			1,908,425
7220 - Tools, Materials & Supplies	12					170,900			170,900
7230 - Real Estate & Buildings	13					70,670			70,670
Subtotal	14	0	0	0	0	3,167,466	0	0	3,167,466
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	281,429	0	10,065,657	0	0	10,347,086

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY County Number: 06
 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		224,237							224,237 1
8010 - Local Elections		47,179							47,179 2
8020 - Township Officials				6,516					6,516 3
Subtotal	0	271,416	0	6,516	0	0	0	0	277,932 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	227,336	93,422							320,758 5
8101 - Driver Licenses Services	102,205	59,119							161,324 6
8110 - Recording of Public Documents	227,133	100,839					4,789		332,761 7
Subtotal	556,674	253,380	0	0	0	0	4,789	0	814,843 8
Total - Government Services to Residents	556,674	524,796	0	6,516	0	0	4,789	0	1,092,775 9

SERVICE AREA 9

ADMINISTRATION
 County Name: BENTON COUNTY County Number: 06
 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	349,810	124,258	464,151						938,219
9010 - Administrative Management Services	265,921	70,477							336,398
9020 - Treasury Management Services	188,195	69,457							257,652
9030 - Other Policy & Administration	84,990								84,990
9040 - Reimbursable MHDS Direct Expenses			420,096						420,096
Subtotal	888,916	264,192	884,247	0	0	0	0	0	2,037,355
Central Services Program									
9100 - General Services	228,766	103,163	166,862				27,273		526,064
9110 - Information Tech Services	481,719	41,297					103,063		626,079
9120 - GIS Systems	173,879								173,879
Subtotal	884,364	144,460	166,862	0	0	0	130,336	0	1,326,022
Risk Management Services Program									
9200 - Tort Liability		156,673		4,199					160,872
9210 - Safety of Workplace		275,085		12,323					287,408
9220 - Fidelity of Public Officers		830							830
9230 - Unemployment Compensation		10,600	731	288					11,619
Subtotal	0	443,188	731	16,810	0	0	0	0	460,729
Total - Administration	1,773,280	851,840	1,051,840	16,810	0	0	130,336	0	3,824,106

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BENTON COUNTY County Number: 06
 FY 2023/2024 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 2023/2024
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3	45,542					2,102				47,644
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	45,542	0	0	0	0	2,102			0	47,644
Long-Term Debt Service											
0100 - Principal	6								680,000		680,000
0110 - Interest and Fiscal Charges	7								131,850		131,850
Total Long-term Debt Service	8	0	0	0	0	0	0	0	811,850	0	811,850
Capital Projects											
0200 - Roadway Construction	9					826,152					826,152
0210 - Conservation Land Acquisition & Dev.	10							389,454			389,454
0220 - Other Capital Projects	11							2,112,909			2,112,909
Total Capital Projects	12	0	0	0	0	826,152	0	2,502,363		0	3,328,515
Expenditures Summary											
Total Public Safety and Legal Services	13	4,567,995	1,686,466	1,197,813	6,569	0	29,126			0	7,487,969
Total Physical Health and Social Services	14	983,724	266,779	0	0	0	0			0	1,250,503
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0
Total County Environment and Education	16	1,097,056	233,333	100,000	527,849	0	274,589			0	2,232,827
Total Roads & Transportation	17	0	0	0	281,429	0	10,065,657			0	10,347,086
Total Government Services to Residents	18	556,674	524,796	0	6,516	0	4,789			0	1,092,775
Total Administration	19	1,773,280	851,840	1,051,840	16,810	0	130,336			0	3,824,106
Total Nonprogram Current	20	45,542	0	0	0	0	2,102			0	47,644
Total Long-Term Debt Service	21	0	0	0	0	0	0		811,850	0	811,850
Total Capital Projects	22	0	0	0	0	826,152	0	2,502,363		0	3,328,515
Total - All Expenditures	23	9,024,271	3,563,214	2,349,653	839,173	10,891,809	440,942	2,502,363	811,850	0	30,423,275
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	270,000			3,100,000						3,370,000
To Other Budgetary Funds	27	200,000					929				200,929
Total Operating Transfers Out	28	470,000	0	0	3,100,000	0	929	0	0	0	3,570,929
Refunded Debt / Payments to Escrow	29										0
Increase (Decrease) in Reserves	30										0
Fund Balance - Nonspendable	31	56,031				306,043	49,842			847,965	1,259,881
Fund Balance - Restricted	32		3,082,712		2,072,429	7,533,712	3,539,109		41,034	203,496	17,156,342
Fund Balance - Committed	33	647,000									647,000
Fund Balance - Assigned	34		11,922		0	0	0		0	0	0
Fund Balance - Unassigned	35	6,021,364	3,094,634	50,179	2,072,429	7,839,755	3,608,951	663,850	41,034	1,051,461	25,146,688
Total Ending Fund Balance - June 30, 2024	36	6,724,395	6,657,848	2,399,832	6,011,602	18,731,564	4,050,822	3,166,213	852,884	1,051,461	59,140,892
Total Requirements	37	16,218,666									37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet – All Governmental Funds
 For the fiscal year ended June 30, 2024
 County Name: BENTON COUNTY County Number: 06
 FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	12,841,993	12,166,836	1,690,858	40,644	1,051,461	27,791,792
Other						0
Receivables (net where applicable):						
Accounts	58,160	14,314				72,474
Property Taxes (including interest & penalties)	78,688	9,749		1,876		90,313
Property Taxes - Succeeding Year	10,559,703	5,804,421		811,950		17,176,074
Accrued Interest						0
Drainage Assessments						0
Other	37,125	543,494				580,619
Due from Other Funds	2,102					2,102
Due from Other Governments	244,598	2,075,357				2,319,955
Inventories (at cost)		306,043				306,043
Other Assets	56,031	49,842				105,873
Total Assets	23,878,400	20,970,056	1,690,858	854,470	1,051,461	48,445,245
Liabilities (L)						
Accounts Payable	1,447,645	611,985	1,027,008			3,086,638
Salaries & Benefits Payable	321,851	106,233				428,084
Contracts Payable						0
Due to Other Funds		2,102				2,102
Due to Other Governments	23,750					23,750
Trusts Payable						0
Other Liabilities						0
Total Liabilities	1,793,246	720,320	1,027,008	0	0	3,540,574
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	10,559,703	5,804,421		811,950		17,176,074
Other Unavailable Revenue	1,656,243	924,180		1,486		2,581,909
Total Deferred Inflows of Resources	12,215,946	6,728,601	0	813,436	0	19,757,983
Fund Equity (FE)						
Fund Balance - Nonspendable	56,031	355,885			847,965	1,259,881
Fund Balance - Restricted	3,082,712	13,165,250	663,850	41,034	203,496	17,156,342
Fund Balance - Committed	647,000					647,000
Fund Balance - Assigned						0
Fund Balance - Unassigned	6,083,465					6,083,465
Total Fund Equity	9,869,208	13,521,135	663,850	41,034	1,051,461	25,146,688
Total L+DIOR+FE	23,878,400	20,970,056	1,690,858	854,470	1,051,461	48,445,245