

**GAAP SUMMARY**

**ANNUAL FINANCIAL REPORT**

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
For the fiscal year ended June 30, 2021

County Name: JONES COUNTY County Number: 53

FY 2020/2021 ANNUAL FINANCIAL REPORT

		Reporting Accounting Bases:							
		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals		
<b>Revenues &amp; Other Financing Sources</b>									
1	Taxes Levied on Property	6,024,024	2,857,657			0	8,881,681	1	
2	Less: Uncollected Delinquent Taxes - Levy Year	853	350				1,203	2	
3	Less: Credits to Taxpayers	374,178	152,260				526,438	3	
4	Net Current Property Taxes	5,648,993	2,705,047			0	8,354,040	4	
5	Delinquent Property Tax Revenue	26,541	10,403				36,944	5	
6	Penalties, Interest & Costs on Taxes	68,305					68,305	6	
7	Other County Taxes/TIF Tax Revenues	119,567	1,295,483				1,415,050	7	
8	Intergovernmental	4,052,826	5,184,251				9,237,077	8	
9	Licenses & Permits	54,351	6,085				60,436	9	
10	Changes for Service	737,390	13,308				750,698	10	
11	Use of Money & Property	241,126	608				241,734	11	
12	Miscellaneous	943,516	110,772	5,000			1,059,288	12	
13	Subtotal Revenues	11,892,615	9,325,957	5,000		0	21,223,572	13	
Other Financing Sources:									
14	General Long-Term Debt Proceeds							14	
15	Operating Transfers In	8,322	2,434,000	294,124			2,736,446	15	
16	Proceeds of Capital Asset Sales		74,766				74,766	16	
17	<b>Total Revenues &amp; Other Sources</b>	11,900,937	11,834,723	299,124		0	24,034,784	17	
<b>Expenditures &amp; Other Financial Sources</b>									
<b>Operating:</b>									
18	Public Safety and Legal Services	3,304,948	4,226				3,309,174	18	
19	Physical Health Social Services	748,551					748,551	19	
20	Mental Health, ID & DD		953,076				953,076	20	
21	County Environment and Education	762,699	224,838				987,537	21	
22	Roads & Transportation	378,587	6,284,368				6,662,955	22	
23	Government Services to Residents	808,168	12,043				820,211	23	
24	Administration	1,979,975					1,979,975	24	
25	Nonprogram Current	187,606					187,606	25	
26	Debt Service						0	26	
27	Capital Projects		786,249	430,972			1,217,221	27	
28	<b>Subtotal Expenditures</b>	8,170,534	8,264,800	430,972		0	16,866,306	28	
<b>Other Financing Uses:</b>									
29	Operating Transfers Out	481,446	2,255,000				2,736,446	29	
30	Refunded Debt/Payments to Escrow						0	30	
31	Total Expenditures & Other Uses	8,651,980	10,519,800	430,972		0	19,602,752	31	
<b>Excess of Revenues &amp; Other Sources</b>									
32	<b>Over (Under) Expenditures &amp; Other Uses</b>	3,248,957	1,314,923	-131,848		0	4,432,032	32	
33	Beginning Fund Balance - July 1, 2020	4,428,983	4,811,496	302,072			9,542,551	33	
34	Increase (Decrease) in Reserves						0	34	
35	Fund Balance - Nonspendable		503,220				503,220	35	
36	Fund Balance - Restricted	4,267,044	5,623,199	170,224			10,060,467	36	
37	Fund Balance - Committed	309,071					309,071	37	
38	Fund Balance - Assigned						0	38	
39	Fund Balance - Unassigned	3,101,825					3,101,825	39	
40	<b>Total Ending Fund Balance - June 30, 2021</b>	7,677,940	6,126,419	170,224		0	13,974,583	40	

Notes to the financial statement, if any:

REVENUES DETAIL  
 County Name: JONES COUNTY County Number: 53  
 FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021
Taxes levied on Property	3,935,595	2,088,429	0	687,480	2,170,177	0	0	0	0	0	0	8,881,681
Less: Uncoll. Del. Taxes Levy Year	557	296		97	253							1,203
Less: Credits to Taxpayers	244,457	129,721		42,702	109,558							526,438
1000 Net Current Property Taxes	3,690,581	1,958,412		644,681	2,060,366							8,354,040
1010 Dealing, Property Tax Revenue	17,339	9,202		3,025	7,378							36,944
11XX Penalties, Int. & Costs on Taxes	68,305											68,305
Other County Taxes:												
12XX Other County Taxes	6,152	3,265		1,069	923							11,409
13XX Voter Approved Local Option Taxes	218				311,902		935,706					1,247,826
14XX Gambling Taxes												0
15XX TIP Tax Revenues												0
16XX Utility Tax Replacement Excise Taxes	71,527	37,956		12,494	33,389							155,366
17XX Taxes Collected for Other Governments	449											449
Subtotal	78,546	41,221	0	13,563	346,214	0	935,706	0	0	0	0	1,415,050
Intergovernmental Revenue:												
20XX State Shared Revenues	2,967						3,949,465					3,952,432
21XX State Replacements Against Levied Taxes	244,457	129,721		42,702	109,558							526,438
22XX Other State Tax Replacements	40,707	21,601		7,111	8,623							78,042
23XX, 24XX State/Federal Pass-Thru Revenues	3,159,730	19,000					283,118					3,461,848
25XX Contributions from Other												
Intergovernmental Units	211,435	36,306		234,109			53,786					535,636
26XX, 27XX State Grants and Entitlements	179,970						483,612	12,167				675,749
28XX Federal Grants and Entitlements	6,932											6,932
29XX Payments in Lieu of Taxes												0
Subtotal (lines 13 - 20)	3,846,198	206,628	0	283,922	118,181	0	4,769,981	12,167	0	0	0	9,237,077
3XXX Licenses & Permits	54,351						6,085					60,436
4XXX, 5XXX Charges for Service	737,380	10			8,375		100	4,833				750,698
6XXX Use of Money & Property	214,340							608				241,734
8XXX Miscellaneous	339,587	12,703					103,334	7,438	5,000			1,059,288
Total Revenues	9,046,427	2,228,176	618,012	945,191	2,540,514	0	5,815,206	25,046	5,000	0	0	21,223,572
Other Financing Sources:												
Operating Transfers In												
9000 From General Basic							179,000		294,124			473,124
9020 From Rural Services Basic							2,255,000					2,255,000
90xx From Other Budgetary Funds	8,322											8,322
Subtotal (lines 27- 29)	8,322	0	0	0	0	0	2,434,000	0	294,124	0	0	2,736,446
91XX Proceeds/Gen Long-Term Debt												0
92XX Proceeds/Gen Capital Asset Sales							74,766					74,766
Total Revenues and Other Sources	9,054,749	2,228,176	618,012	945,191	2,540,514	0	8,323,972	25,046	299,124	0	0	24,034,784
Beginning Fund Balance - July 1, 2020	2,965,144	1,349,541	114,298	222,185	348,926	0	4,080,616	159,769	302,072			9,542,551
Total Resources	12,019,893	3,577,717	732,310	1,167,376	2,889,440	0	12,404,588	184,815	601,196	0	0	33,577,335

**SERVICE AREA 1**

**PUBLIC SAFETY AND LEGAL SERVICES**

County Name: JONES COUNTY County Number: 53

FY 2020/2021 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 2020/2021
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	691,522	194,475						4,226		890,223
1010 - Investigations	115,721	34,275								149,996
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement	217,670	41,286								258,956
1040 - Law Enforcement Communications	305,167	140,905								446,072
1050 - Adult Correctional Services	512,825	197,317	4,708							714,850
1060 - Administration	232,025	73,450								305,475
Subtotal	2,074,930	681,708	4,708	0	0	0	0	4,226	0	2,765,572
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	258,357	85,041	1,800							345,198
1110 - Medical Examiner	72,737									72,737
1120 - Child Support Recovery										0
Subtotal	331,094	85,041	1,800	0	0	0	0	0	0	417,935
<b>Emergency Services Program</b>										
1200 - Ambulance Services										0
1210 - Emergency Management		98,532								98,532
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board										0
Subtotal	0	98,532	0	0	0	0	0	0	0	98,532
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations										0
1410 - Research & Other Assistance		121								121
1420 - Bailiff Services		14,855								14,855
Subtotal	0	14,976	0	0	0	0	0	0	0	14,976
<b>Court Proceedings Program</b>										
1500 - Juries & Witnesses	710									710
1510 - (Reserved)										0
1520 - Detention Services										0
1530 - Court Costs										0
1540 - Service of Civil Papers										0
Subtotal	710	0	0	0	0	0	0	0	0	710
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services		1,082								1,082
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,567								10,567
Subtotal	0	11,449	0	0	0	0	0	0	0	11,449
Total - Public Safety & Legal Services	2,406,734	891,706	6,508	0	0	0	0	4,226	0	3,309,174



**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES  
 County Name: JONES COUNTY County Number: 53  
 FY 2020/2021 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 2020/2021
<b>Services to Persons With:</b>										
<b>40XX - Mental Health Problems/</b>										
<b>Mental Illness</b>										
400X-Information & Educ. Svcs										0.1
402X-Coordination Svcs				117,971						117,971.2
403X- Personal & Environ. Sprt										0.3
404X-Treatment Services										0.4
405X-Vocational & Day Services										0.5
406X-Lic/Cert. Living Arrangements										0.6
407X-Inst/Hospital & Commit Svcs										0.7
Subtotal	0	0	0	117,971	0	0	0	0	0	117,971.8
<b>42XX - Intellectual Disabilities</b>										
420X-Information & Educ. Svcs										0.9
422X-Coordination Svcs										0.10
423X- Personal & Environ. Sprt										0.11
424X-Treatment Services										0.12
425X-Vocational & Day Services										0.13
426X-Lic/Cert. Living Arrangements										0.14
427X-Inst/Hospital & Commit Svcs										0.15
Subtotal	0	0	0	0	0	0	0	0	0	0.16
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs										0.17
432X-Coordination Svcs										0.18
433X- Personal & Environ. Sprt										0.19
434X-Treatment Services										0.20
435X-Vocational & Day Services										0.21
436X-Lic/Cert. Living Arrangements										0.22
437X-Inst/Hospital & Commit Svcs										0.23
Subtotal	0	0	0	0	0	0	0	0	0	0.24
<b>44XX - General Administration</b>										
4411-Direct Administration				129,809						129,809.25
4412-Purchased Administration										0.26
4413-Distrib to Regional Fiscal Agent				705,296						705,296.27
Subtotal	0	0	0	835,105	0	0	0	0	0	835,105.28
<b>45XX-County Provided Case Management</b>										
Subtotal										0.29
<b>46XX-County Provided Services</b>										
Subtotal										0.30
<b>47XX - Brain Injury</b>										
470X-Information & Educ. Svcs										0.31
472X-Coordination Svcs										0.32
473X- Personal & Environ. Sprt										0.33
474X-Treatment Services										0.34
475X-Vocational & Day Services										0.35
476X-Lic/Cert. Living Arrangements										0.36
477X-Inst/Hospital & Commit Svcs										0.37
Subtotal	0	0	0	953,076	0	0	0	0	0	953,076.39
<b>Total - Mental Health, ID, &amp; DD</b>	0	0	0	953,076	0	0	0	0	0	953,076.39

**SERVICE AREA 6**

**COUNTY ENVIRONMENT AND EDUCATION**

County Name: JONES COUNTY County Number: 53

FY 2020/2021 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 2020/2021
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation					2,000					2,000 1
6010 - Weed Eradication										0 2
6020 - Solid Waste Disposal					45,605					45,605 3
6030 - Environmental Restoration	3,550									3,550 4
Subtotal	3,550	0	0	0	47,605	0	0	0	0	51,155 5
<b>Conservation and Recreation Services Program</b>										
6100 - Administration	124,578	33,517								158,095 6
6110 - Maintenance & Operations	294,775	61,321	25,691							381,787 7
6120 - Recreation & Environmental Educ.	75,238	26,967								102,205 8
Subtotal	494,591	121,805	25,691	0	0	0	0	0	0	642,087 9
<b>Animal Control Program</b>										
6200 - Animal Shelter	3,465									3,465 10
6210 - Animal Bounties & State										
Apiarist Expenses	91									91 11
Subtotal	3,556	0	0	0	0	0	0	0	0	3,556 12
<b>County Development Program</b>										
6300 - Land Use & Building Controls	17,846				44,726					62,572 13
6310 - Housing Rehabilitation & Develop.	2,673									2,673 14
6320 - Community Economic Development	50,028				19,327					69,355 15
Subtotal	70,547	0	0	0	64,053	0	0	0	0	134,600 16
<b>Educational Services Program</b>										
6400 - Libraries					113,180					113,180 17
6410 - Historic Preservation	16,000									16,000 18
6420 - Fair & 4-H Clubs										0 19
6430 - Fairgrounds	23,661									23,661 20
6440 - Memorial Halls	3,298									3,298 21
6450 - Other Educational Services										0 22
Subtotal	42,959	0	0	0	113,180	0	0	0	0	156,139 23
<b>President or Governor Declared Disasters Program</b>										
6500 - Property										0 24
6510 - Buildings										0 25
6520 - Equipment										0 26
6530 - Public Facilities										0 27
Subtotal	0	0	0	0	0	0	0	0	0	0 28
<b>Total - County Environment and Education</b>	615,203	121,805	25,691	0	224,838	0	0	0	0	987,537 29

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: JONES COUNTY County Number: 53

FY 2020/2021 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 2020/2021
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration	1						433,390			433,390 1
7010 - Engineering	2						389,635			389,635 2
Subtotal	3	0	0	0	0	0	823,025	0	0	823,025 3
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts	4						137,040			137,040 4
7110 - Roads	5						2,194,273			2,194,273 5
7120 - Snow & Ice Control	6						387,426			387,426 6
7130 - Traffic Controls	7						216,943			216,943 7
7140 - Road Clearing	8						361,839			361,839 8
Subtotal	9	0	0	0	0	0	3,297,521	0	0	3,297,521 9
<b>General Roadway Expenditures Program</b>										
7200 - New Equipment	10						786,770			786,770 10
7210 - Equipment Operations	11						1,108,924			1,108,924 11
7220 - Tools, Materials & Supplies	12						237,941			237,941 12
7230 - Real Estate & Buildings	13						30,187			30,187 13
Subtotal	14	0	0	0	0	0	2,163,822	0	0	2,163,822 14
<b>Mass Transit Program</b>										
7300 - Air Transportation	15									0 15
7310 - Ground Transportation	16	313,168	65,419							378,587 16
Subtotal	17	313,168	65,419	0	0	0	0	0	0	378,587 17
Total - Roads & Transportation	18	313,168	65,419	0	0	0	6,284,368	0	0	6,662,955 18

**SERVICE AREA 8**

**GOVERNMENT SERVICES TO RESIDENTS**

County Name: JONES COUNTY County Number: 53

FY 2020/2021 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 2020/2021
<b>Representation Services Program</b>										
8000 - Elections Administration		232,707								232,707
8010 - Local Elections		3,928								3,928
8020 - Township Officials					10,576					10,576
Subtotal	0	236,635	0	0	10,576	0	0	0	0	247,211
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	137,634	54,142								191,776
8101 - Driver Licenses Services	134,761	66,310								201,071
8110 - Recording of Public Documents	131,693	46,993						1,467		180,153
Subtotal	404,088	167,445	0	0	0	0	0	1,467	0	573,000
<b>Total - Government Services to Residents</b>	404,088	404,080	0	0	10,576	0	0	1,467	0	820,211





**SERVICE AREA 0**

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

FY 2020/2021 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2020/2021
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	4,018											4,018
0020 - Interest on Short-Term Debt												0
0030 - Other Nonprogram Current	175,558	8,030										183,588
0040 - Other County Enterprises												0
Total - Nonprogram Current	179,576	8,030	0	0	0	0	0	0	0	0	0	187,606
<b>Long-Term Debt Service</b>												5
0100 - Principal												0
0110 - Interest and Fiscal Charges												6
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Projects</b>												8
0200 - Roadway Construction							786,249					786,249
0210 - Conservation Land Acquisition & Dev.												9
0220 - Other Capital Projects									430,972			430,972
Total Capital Projects	0	0	0	0	0	0	786,249	0	430,972	0	0	1,217,221
<b>Expenditures Summary</b>												12
Total Public Safety and Legal Services	2,406,734	891,706	6,508	0	0	0	0	4,226	0	0	0	3,309,174
Total Physical Health and Social Services	644,155	104,396	0	0	0	0	0	0	0	0	0	748,551
Total Mental Health, ID & DD	0	0	0	953,076	0	0	0	0	0	0	0	953,076
Total County Environment and Education	615,203	121,805	25,691	0	224,838	0	0	0	0	0	0	987,537
Total Roads & Transportation	313,168	65,419	0	0	0	0	6,284,368	0	0	0	0	6,662,955
Total Government Services to Residents	404,088	404,080	0	0	10,576	0	0	1,467	0	0	0	820,211
Total Administration	1,445,348	534,627	0	0	0	0	0	0	0	0	0	1,979,975
Total Nonprogram Current	179,576	8,030	0	0	0	0	0	0	0	0	0	187,606
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Projects	0	0	0	0	0	0	786,249	0	430,972	0	0	1,217,221
Total - All Expenditures	6,008,272	2,130,063	32,199	953,076	235,414	0	7,070,617	5,693	430,972	0	0	16,866,306
<b>Other Budgetary Financing Uses</b>												23
<b>Operating Transfers Out</b>												
To General Supplemental			8,322									8,322
To Rural Services Supplemental												0
To Secondary Roads	179,000				2,255,000							2,434,000
To Other Budgetary Funds	294,124											294,124
Total Operating Transfers Out	473,124	0	8,322	0	2,255,000	0	0	0	0	0	0	2,736,446
<b>Refunded Debt / Payments to Escrow</b>												28
Increase (Decrease) In Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted	2,248,142	1,347,654	671,248	214,300	399,026			503,220				503,220
Fund Balance - Committed	209,071	100,000						179,122	170,224			10,060,467
Fund Balance - Assigned												309,071
Fund Balance - Unassigned	3,081,284	0	20,541	0	0	0	0	0	0	0	0	3,101,825
Total Ending Fund Balance - June 30, 2021	5,538,497	1,447,654	691,789	214,300	399,026	0	5,333,971	179,122	170,224	0	0	13,974,583
<b>Total Requirements</b>	12,019,893	3,577,717	732,310	1,167,376	2,889,440	0	12,404,588	184,815	601,196	0	0	33,577,335

**BALANCE SHEET**  
**ANNUAL FINANCIAL REPORT**  
 Combined Balance Sheet -- All Governmental Funds  
 For the fiscal year ended June 30, 2021  
 County Name: JONES COUNTY County Number: 53  
 FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>							
1	County Treasurer	7,997,551	5,504,561	170,224			13,672,336
2	Other	2,500					2,500
<b>Receivables (net where applicable):</b>							
3	Accounts	3,979	1,609				5,588
4	Property Taxes (including interest & penalties)	31,028	1,791				32,819
5	Property Taxes - Succeeding Year	5,940,000	2,570,000				8,510,000
6	Accrued Interest	5,360					5,360
7	Drainage Assessments						0
8	Other	16,093					16,093
9	Due from Other Funds	875	4,025				4,900
10	Due from Other Governments	122,559	612,698				735,257
11	Inventories (at cost)		493,532				493,532
12	Other Assets		9,689				9,689
13	<b>Total Assets</b>	<b>14,119,945</b>	<b>9,197,905</b>	<b>170,224</b>	<b>0</b>	<b>0</b>	<b>23,488,074</b>
<b>Liabilities (L)</b>							
14	Accounts Payable	114,319	337,399				451,718
15	Salaries & Benefits Payable	308,478	161,920				470,398
16	Contracts Payable						0
17	Due to Other Funds	4,878	22				4,900
18	Due to Other Governments	24,798	386				25,184
19	Trusts Payable						0
20	Other Liabilities						0
21	<b>Total Liabilities</b>	<b>452,473</b>	<b>499,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>952,200</b>
<b>Deferred Inflows Of Resources (DIOR)</b>							
22	Succeeding Year Property Tax	5,940,000	2,570,000				8,510,000
23	Other Unavailable Revenue	49,532	1,759				51,291
24	<b>Total Deferred Inflows of Resources</b>	<b>5,989,532</b>	<b>2,571,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,561,291</b>
<b>Fund Equity (FE)</b>							
25	Fund Balance - Nonspendable		503,220				503,220
26	Fund Balance - Restricted	4,267,044		170,224			4,437,268
27	Fund Balance - Committed	309,071	5,623,199				6,032,270
28	Fund Balance - Assigned						0
29	Fund Balance - Unassigned	3,101,825					3,101,825
30	<b>Total Fund Equity</b>	<b>7,677,940</b>	<b>6,126,419</b>	<b>170,224</b>	<b>0</b>	<b>0</b>	<b>13,974,583</b>
31	<b>Total L+DIOR+FE</b>	<b>14,119,945</b>	<b>9,197,905</b>	<b>170,224</b>	<b>0</b>	<b>0</b>	<b>23,488,074</b>