

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: JONES COUNTY County Number: 53
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	7,163,360	3,045,891		0		10,209,251
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3						0
Net Current Property Taxes	4	7,163,360	3,045,891		0		10,209,251
Delinquent Property Tax Revenue	5	433	244				677
Penalties, Interest & Costs on Taxes	6	51,044					51,044
Other County Taxes/TIF Tax Revenues	7	147,715	1,357,968				1,505,683
Intergovernmental	8	3,270,743	4,805,262				8,076,005
Licenses & Permits	9	71,126	29,765				100,891
Charges for Service	10	735,286	15,495				750,781
Use of Money & Property	11	841,620	782				842,402
Miscellaneous	12	333,371	247,394				580,765
Subtotal Revenues	13	12,614,698	9,502,801	0	0	0	22,117,499
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	55,101	2,856,000	60,000			2,971,101
Proceeds of Capital Asset Sales	16	9,765	6,500				16,265
Total Revenues & Other Sources	17	12,679,564	12,365,301	60,000	0	0	25,104,865
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	4,197,997	210,803				4,408,800
Physical Health Social Services	19	931,588					931,588
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	1,119,072	252,083				1,371,155
Roads & Transportation	22	621,787	6,670,787				7,292,574
Government Services to Residents	23	849,467	10,422				859,889
Administration	24	3,712,677	25				3,712,702
Nonprogram Current	25	62,097					62,097
Debt Service	26						0
Capital Projects	27		979,270	12,710			991,980
Subtotal Expenditures	28	11,494,685	8,123,390	12,710	0	0	19,630,785
Other Financing Uses:							
Operating Transfers Out	29	310,714	2,660,387				2,971,101
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	11,805,399	10,783,777	12,710	0	0	22,601,886
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	874,165	1,581,524	47,290	0	0	2,502,979
Beginning Fund Balance - July 1, 2023	33	5,183,082	5,837,945	275,224			11,296,251
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35		384,462				384,462
Fund Balance - Restricted	36	2,134,593	7,035,007	322,514			9,492,114
Fund Balance - Committed	37	385,085					385,085
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	3,537,569					3,537,569
Total Ending Fund Balance - June 30, 2024	40	6,057,247	7,419,469	322,514	0	0	13,799,230

Refer to the financial statement if necessary

REVENUES DETAIL

County Name: JONES COUNTY County Number: 53
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 4,830,196	2,333,164	0	2,630,848	0		415,043		0		10,209,251
Less: Uncoll: Del. Taxes Levy Year	2										2
Less: Credits to Taxpayers	3										3
1000 Net Current Property Taxes	4 4,830,196	2,333,164		2,630,848			415,043				10,209,251
1010 Delinq. Property Tax Revenue	5 328	105		224			20				677
11XX Penalties, Int, & Costs on Taxes	6 51,044										51,044
Other County Taxes:											
12XX Other County Taxes	7 6,137	2,965		813			518				10,433
13XX Voter Approved Local Option Taxes	8 2,201			328,292		984,877					1,315,370
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 91,976	44,436		43,468							179,880
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 100,314	47,401	0	372,573	0	984,877	518	0	0	0	1,505,683
Intergovernmental Revenue:											
20XX State Shared Revenues	13 5,789		4,000			3,974,668					3,984,457
21XX State Replacements Against Levied Taxes	14 193,313	93,396		98,358			16,304				401,371
22XX Other State Tax Replacements	15 120,028	57,989		35,734			10,122				223,873
23XX, 24XX State/Federal Pass-Thru Revenues	16 791,593		992,581								1,784,174
25XX Contributions from Other											
Intergovernmental Units	17 222,519	52,168	475,754			149,441					899,882
26XX, 27XX State Grants and Entitlements	18 222,000		14,000			507,761	12,874				756,635
28XX Federal Grants and Entitlements	19 25,613										25,613
29XX Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	21 1,580,855	203,553	1,486,335	134,092	0	4,631,870	39,300	0	0	0	8,076,005
3XXX Licenses & Permits	22 71,126					29,765					100,891
4XXX, 5XXX Charges for Service	23 735,276	10		12,385		200	2,910				750,781
6XXX Use of Money & Property	24 816,174		25,446	1			781				842,402
8XXX Miscellaneous	25 306,436	1,262	25,673			145,150	102,244				580,765
Total Revenues	26 8,491,749	2,585,495	1,537,454	3,150,123	0	5,791,862	560,816	0	0	0	22,117,499
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27					208,000		60,000			268,000
9020 From Rural Services Basic	28					2,648,000					2,648,000
90xx From Other Budgetary Funds	29 55,101										55,101
Subtotal (lines 27- 29)	30 55,101	0	0	0	0	2,856,000	0	60,000	0	0	2,971,101
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 9,765					6,500					16,265
Total Revenues and Other Sources	33 8,556,615	2,585,495	1,537,454	3,150,123	0	8,654,362	560,816	60,000	0	0	25,104,865
Beginning Fund Balance - July 1, 2023	34 2,862,931	1,600,286	719,865	589,395		4,977,678	270,872	275,224			11,296,251
Total Resources	35 11,419,546	4,185,781	2,257,319	3,739,518	0	13,632,040	831,688	335,224	0	0	36,401,116

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: JONES COUNTY County Number: 53
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	1,140,588	239,137					35,021		1,414,746
1010 - Investigations	18,085			158,334					176,419
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	402,193	125,403							527,596
1050 - Adult Correctional Services	670,687	236,535	5,399						912,621
1060 - Administration	465,419	123,830							589,249
Subtotal	2,696,972	724,905	5,399	158,334	0	0	35,021	0	3,620,631
Legal Services Program									
1100 - Criminal Prosecution	314,623	106,128	33,640						454,391
1110 - Medical Examiner	38,787								38,787
1120 - Child Support Recovery									0
Subtotal	353,410	106,128	33,640	0	0	0	0	0	493,178
Emergency Services Program									
1200 - Ambulance Services							17,448		17,448
1210 - Emergency Management		141,160							141,160
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board	1,204								1,204
Subtotal	1,204	141,160	0	0	0	0	17,448	0	159,812
Assistance to District Court System Program									
1400 - Physical Operations									0
1410 - Research & Other Assistance									0
1420 - Bailiff Services		120,650							120,650
Subtotal	0	120,650	0	0	0	0	0	0	120,650
Court Proceedings Program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs		3,297							3,297
1540 - Service of Civil Papers									0
Subtotal	0	3,297	0	0	0	0	0	0	3,297
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services		3,351							3,351
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		7,881							7,881
Subtotal	0	11,232	0	0	0	0	0	0	11,232
Total - Public Safety & Legal Services	3,051,586	1,107,372	39,039	158,334	0	0	52,469	0	4,408,800

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: JONES COUNTY County Number: 53
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	1,576								1,576
3010 - Communicable Disease Prevention & Control Services	54,021								54,021
3020 - Environmental Health	173,153	27,524							200,677
3040 - Health Administration	103,465	10,780							114,245
3050 - Support of Hospitals									0
Subtotal	332,215	38,304	0	0	0	0	0	0	370,519
Services to Poor Program									
3100 - Administration	22,158	8,443							30,601
3110 - General Welfare Services	22,307	6,848							29,155
3120 - Care in County Care Facility									0
Subtotal	44,465	15,291	0	0	0	0	0	0	59,756
Services to Military Veterans Program									
3200 - Administration	53,251	15,994							69,245
3210 - General Services to Veterans	4,570								4,570
Subtotal	57,821	15,994	0	0	0	0	0	0	73,815
Children's & Family Services Program									
3300 - Youth Guidance		66,576							66,576
3310 - Family Protective Services	55,154								55,154
3320 - Services for Disabled Children									0
Subtotal	55,154	66,576	0	0	0	0	0	0	121,730
Services to Other Adults Program									
3400 - Services to the Elderly	270,328	31,820							302,148
3410 - Other Social Services									0
3420 - Social Services Business Operations									0
Subtotal	270,328	31,820	0	0	0	0	0	0	302,148
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services		3,620							3,620
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement									0
Subtotal	0	3,620	0	0	0	0	0	0	3,620
Total Physical Health & Social Services	759,983	171,605	0	0	0	0	0	0	931,588

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: JONES COUNTY County Number: 53
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
Environmental Quality Program									
6000 - Natural Resources Conservation	1			2,500					2,500 1
6010 - Weed Eradication	2								0 2
6020 - Solid Waste Disposal	3			45,500					45,500 3
6030 - Environmental Restoration	4								0 4
Subtotal	5	0	0	48,000	0	0	0	0	48,000 5
Conservation and Recreation Services Program									
6100 - Administration	6	148,081	38,064						186,145 6
6110 - Maintenance & Operations	7	609,874	62,868	5,907					678,649 7
6120 - Recreation & Environmental Educ.	8	79,566	30,035	15,000					124,601 8
Subtotal	9	837,521	130,967	20,907	0	0	0	0	989,395 9
Animal Control Program									
6200 - Animal Shelter	10	1,155							1,155 10
6210 - Animal Bounties & State									
Apiarist Expenses	11								0 11
Subtotal	12	1,155	0	0	0	0	0	0	1,155 12
County Development Program									
6300 - Land Use & Building Controls	13	26,015		30,097					56,112 13
6310 - Housing Rehabilitation & Develop.	14	4,349							4,349 14
6320 - Community Economic Development	15	49,614		25,934					75,548 15
Subtotal	16	79,978	0	56,031	0	0	0	0	136,009 16
Educational Services Program									
6400 - Libraries	17			148,052					148,052 17
6410 - Historic Preservation	18	20,000							20,000 18
6420 - Fair & 4-H Clubs	19								0 19
6430 - Fairgrounds	20	23,661							23,661 20
6440 - Memorial Halls	21	4,883							4,883 21
6450 - Other Educational Services	22								0 22
Subtotal	23	48,544	0	148,052	0	0	0	0	196,596 23
President or Governor L. Declared Disasters Program									
6500 - Property	24								0 24
6510 - Buildings	25								0 25
6520 - Equipment	26								0 26
6530 - Public Facilities	27								0 27
Subtotal	28	0	0	0	0	0	0	0	0 28
Total - County Environment and Education	29	967,198	130,967	20,907	252,083	0	0	0	1,371,155 29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: JONES COUNTY County Number: 53
 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					524,840			524,840
7010 - Engineering	2					403,712			403,712
Subtotal	3	0	0	0	0	928,552	0	0	928,552
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					138,613			138,613
7110 - Roads	5					2,724,021			2,724,021
7120 - Snow & Ice Control	6					300,590			300,590
7130 - Traffic Controls	7					199,121			199,121
7140 - Road Clearing	8					232,851			232,851
Subtotal	9	0	0	0	0	3,595,196	0	0	3,595,196
General Roadway Expenditures Program									
7200 - New Equipment	10					428,218			428,218
7210 - Equipment Operations	11					1,406,552			1,406,552
7220 - Tools, Materials & Supplies	12					229,099			229,099
7230 - Real Estate & Buildings	13					83,170			83,170
Subtotal	14	0	0	0	0	2,147,039	0	0	2,147,039
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16	531,492	90,295						621,787
Subtotal	17	531,492	90,295	0	0	0	0	0	621,787
Total - Roads & Transportation	18	531,492	90,295	0	0	6,670,787	0	0	7,292,574

SERVICE AREA A 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: JONES COUNTY County Number: 53
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		178,819							178,819 1
8010 - Local Elections		25,960							25,960 2
8020 - Township Officials				8,802					8,802 3
Subtotal	0	204,779	0	8,802	0	0	0	0	213,581 4
State Administrative Services									
8100 - Motor Vehicle Registrations& Licensing	163,146	59,593							222,739 5
8101 - Driver Licenses Services	143,174	68,763							211,937 6
8110 - Recording of Public Documents	158,141	51,871					1,620		211,632 7
Subtotal	464,461	180,227	0	0	0	0	1,620	0	646,308 8
Total - Government Services to Residents	464,461	385,006	0	8,802	0	0	1,620	0	859,889 9

SERVICE AREA 9

ADMINISTRATION
County Name: JONES COUNTY County Number: 53
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	215,397	121,871							337,268 1
9010 - Administrative Management Services	291,469	100,961							392,430 2
9020 - Treasury Management Services	165,363	61,858							227,221 3
9030 - Other Policy & Administration	118,007	0	379,362	25					497,394 4
9040 - Reimbursable MHDS Direct Expenses									0 5
Subtotal	790,236	284,690	379,362	25	0	0	0	0	1,454,313 6
Central Services Program									
9100 - General Services	315,511	42,222	694,657						1,052,390 7
9110 - Information Tech Services	431,401	31,577	226,009						688,987 8
9120 - GIS Systems	124,482	30,137	23,275						177,894 9
Subtotal	871,394	103,936	943,941	0	0	0	0	0	1,919,271 10
Risk Management Services Program									
9200 - Tort Liability		146,263							146,263 11
9210 - Safety of Workplace	7,945	172,181							180,126 12
9220 - Fidelity of Public Officers		1,797							1,797 13
9230 - Unemployment Compensation		10,932							10,932 14
Subtotal	7,945	331,173	0	0	0	0	0	0	339,118 15
Total - Administration	1,669,575	719,799	1,323,303	25	0	0	0	0	3,712,702 16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

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 Basic Services	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 3,572										3,572 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3 54,517	4,008									58,525 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5 58,089	4,008	0	0	0	0	0			0	62,097 5
Long-Term Debt Service											
0100 - Principal	6										0 6
0110 - Interest and Fiscal Charges	7										0 7
Total Long-term Debt Service	8 0	0	0	0	0	0	0	0	0	0	0 8
Capital Projects											
0200 - Roadway Construction	9					979,270					979,270 9
0210 - Conservation Land Acquisition & Dev.	10										0 10
0220 - Other Capital Projects	11							12,710			12,710 11
Total Capital Projects	12 0	0	0	0	0	979,270	0	12,710		0	991,980 12
Expenditures Summary											
Total Public Safety and Legal Services	13 3,051,586	1,107,372	39,039	158,334	0	0	52,469			0	4,408,800 13
Total Physical Health and Social Services	14 759,983	171,605	0	0	0	0	0			0	931,588 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	16 967,198	130,967	20,907	252,083	0	0	0			0	1,371,155 16
Total Roads & Transportation	17 531,492	90,295	0	0	0	6,670,787	0			0	7,292,574 17
Total Government Services to Residents	18 464,461	385,006	0	8,802	0	0	1,620			0	859,889 18
Total Administration	19 1,669,575	719,799	1,323,303	25	0	0	0			0	3,712,702 19
Total Nonprogram Current	20 58,089	4,008	0	0	0	0	0			0	62,097 20
Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0	0	0	0 21
Total Capital Projects	22 0	0	0	0	0	979,270	0	12,710		0	991,980 22
Total - All Expenditures	23 7,502,384	2,609,052	1,383,249	419,244	0	7,650,057	54,089	12,710	0	0	19,630,785 23
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0 24
To Rural Services Supplemental	25										0 25
To Secondary Roads	26 268,000		42,714	2,647,999			12,388				2,971,101 26
To Other Budgetary Funds	27										0 27
Total Operating Transfers Out	28 268,000	0	42,714	2,647,999	0	0	12,388	0	0	0	2,971,101 28
Refunded Debt / Payments to Escrow											
Increase (Decrease) in Reserves	29										0 29
30											0 30
Fund Balance - Nonspendable	31					384,462					384,462 31
Fund Balance - Restricted	32	1,436,729	697,864	672,275		5,597,521	765,211	322,514			9,492,114 32
Fund Balance - Committed	33 245,085	140,000									385,085 33
Fund Balance - Assigned	34										0 34
Fund Balance - Unassigned	35 3,404,077	0	133,492	0	0	0	0	0	0	0	3,537,569 35
Total Ending Fund Balance - June 30, 2024	36 3,649,162	1,576,729	831,356	672,275	0	5,981,983	765,211	322,514	0	0	13,799,230 36
Total Requirements	37 11,419,546	4,185,781	2,257,319	3,739,518	0	13,632,040	831,688	335,224	0	0	36,401,116 37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet – All Governmental Funds
For the fiscal year ended June 30, 2024
County Name: JONES COUNTY County Number: 53
FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	8,329,320	6,829,297	322,514		15,481,131
Other	2					0
Receivables (net where applicable):						
Accounts	3	35,722	406,918			442,640
Property Taxes (including interest & penalties)	4	45,696	2,482			48,178
Property Taxes - Succeeding Year	5	7,759,000	3,145,000			10,904,000
Accrued Interest	6	9,591				9,591
Drainage Assessments	7					0
Other	8					0
Due from Other Funds	9					0
Due from Other Governments	10	272,846	491,260			764,106
Inventories (at cost)	11		384,462			384,462
Other Assets	12					0
Total Assets	13	16,452,175	11,259,419	322,514	0	28,034,108
Liabilities (L)						
Accounts Payable	14	141,285	216,230			357,515
Salaries & Benefits Payable	15	205,324	91,985			297,309
Contracts Payable	16					0
Due to Other Funds	17					0
Due to Other Governments	18	17,952	393			18,345
Trusts Payable	19					0
Other Liabilities	20	2,216,079				2,216,079
Total Liabilities	21	2,580,640	308,608	0	0	2,889,248
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	7,759,000	3,145,000			10,904,000
Other Unavailable Revenue	23	55,288	386,342			441,630
Total Deferred Inflows of Resources	24	7,814,288	3,531,342	0	0	11,345,630
Fund Equity (FE)						
Fund Balance - Nonspendable	25		384,462			384,462
Fund Balance - Restricted	26	2,134,593	7,035,007	322,514		9,492,114
Fund Balance - Committed	27	385,085				385,085
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29	3,537,569				3,537,569
Total Fund Equity	30	6,057,247	7,419,469	322,514	0	13,799,230
Total L+DIOR+FE	31	16,452,175	11,259,419	322,514	0	28,034,108