

GAAP SUMMARY**ANNUAL FINANCIAL REPORT**

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

For the fiscal year ended June 30, 2023

County Name: DES MOINES COUNTY County Number: 29

FY 2022/2023 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	8,373,149	2,438,192		3,423,022		14,234,363
Less: Uncollected Delinquent Taxes - Levy Year	2	3,207	964		1,213		5,384
Less: Credits to Taxpayers	3	539,523	116,546		217,005		873,074
Net Current Property Taxes	4	7,830,419	2,320,682		3,204,804		13,355,905
Delinquent Property Tax Revenue	5	-13,524	246		-5,136		-18,414
Penalties, Interest & Costs on Taxes	6	103,804					103,804
Other County Taxes/TIF Tax Revenues	7	1,246,352	1,741,533		121,394		3,109,279
Intergovernmental	8	2,368,022	2,770,960		282,532		5,421,514
Licenses & Permits	9	37,323	35,882				73,205
Charges for Service	10	964,141	5,756				969,897
Use of Money & Property	11	776,474	1,105				777,579
Miscellaneous	12	701,257	50,731				751,988
Subtotal Revenues	13	14,014,268	6,926,895	0	3,603,594	0	24,544,757
Other Financing Sources:							
General Long-Term Debt Proceeds	14	3,312,294			23,268		3,335,562
Operating Transfers In	15	586,162	2,444,511				3,030,673
Proceeds of Capital Asset Sales	16	465	77,760				78,225
Total Revenues & Other Sources	17	17,913,189	9,449,166	0	3,626,862	0	30,989,217
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	8,909,188	191,390				9,100,578
Physical Health Social Services	19	1,434,367					1,434,367
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	966,650	405,964				1,372,614
Roads & Transportation	22		5,211,416				5,211,416
Government Services to Residents	23	922,052	2,226				924,278
Administration	24	4,065,910					4,065,910
Nonprogram Current	25						0
Debt Service	26				3,350,537		3,350,537
Capital Projects	27	1,171,501	2,382,504				3,554,005
Subtotal Expenditures	28	17,469,668	8,193,500	0	3,350,537	0	29,013,705
Other Financing Uses:							
Operating Transfers Out	29	881,942	2,148,731				3,030,673
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	18,351,610	10,342,231	0	3,350,537	0	32,044,378
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	-438,421	-893,065	0	276,325	0	-1,055,161
Beginning Fund Balance - July 1, 2022	33	12,142,593	6,961,735		1,953,749		21,058,077
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35		577,320				577,320
Fund Balance - Restricted	36	7,375,932	5,491,350		2,230,074		15,097,356
Fund Balance - Committed	37						0
Fund Balance - Assigned	38	738,767					738,767
Fund Balance - Unassigned	39	3,589,473					3,589,473
Total Ending Fund Balance - June 30, 2023	40	11,704,172	6,068,670	0	2,230,074	0	20,002,916

Notes to the financial statement, if any:

REVENUES DETAIL
County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 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 2022/2023
Taxes levied on Property	1 5,952,831	2,420,318	0	2,438,192	0		0		3,423,022		14,234,363
Less: Uncoll: Del. Taxes Levy Year	2 2,280	927		964					1,213		5,384
Less: Credits to Taxpayers	3 383,570	155,953		116,546					217,005		873,074
1000 Net Current Property Taxes	4 5,566,981	2,263,438		2,320,682					3,204,804		13,355,905
1010 Delinq. Property Tax Revenue	5 -9,615	-3,909		246					-5,136		-18,414
11XX Penalties, Int. & Costs on Taxes	6 103,804										103,804
Other County Taxes:											
12XX Other County Taxes	7 14,701	5,470		8,611					7,159		35,941
13XX Voter Approved Local Option Taxes	8 680,385			453,590		1,133,975					2,267,950
14XX Gambling Taxes	9 243,842										243,842
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 214,672	87,282		145,357					114,235		561,546
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 1,153,600	92,752	0	607,558	0	1,133,975	0	0	121,394	0	3,109,279
Intergovernmental Revenue:											
20XX State Shared Revenues	13 2,800					3,585,234					3,588,034
21XX State Replacements Against Levied Taxes	14 380,609	154,749		115,367					215,430		866,155
22XX Other State Tax Replacements	15 117,208	47,655		49,038					67,102		281,003
23XX, 24XX State/Federal Pass-Thru Revenues	16 373,852		2,103			9,102					385,057
25XX Contributions from Other											
Intergovernmental Units	17 574,928		390,682			-996,116					-30,506
26XX, 27XX State Grants and Entitlements	18 318,760					1,142					319,902
28XX Federal Grants and Entitlements	19 4,676										4,676
29XX Payments in Lieu of Taxes	20					7,193					7,193
Subtotal (lines 13 - 20)	21 1,772,833	202,404	392,785	164,405	0	2,606,555	0	0	282,532	0	5,421,514
3XXX Licenses & Permits	22 37,323					35,882					73,205
4XXX, 5XXX Charges for Service	23 819,677		144,464			9	5,747				969,897
6XXX Use of Money & Property	24 615,889		160,585				1,105				777,579
8XXX Miscellaneous	25 268,326	57,046	375,885			34,905	15,826				751,988
Total Revenues	26 10,328,818	2,611,731	1,073,719	3,092,891	0	3,811,326	22,678	0	3,603,594	0	24,544,757
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27		586,162			295,780					881,942
9020 From Rural Services Basic	28					2,148,731					2,148,731
90xx From Other Budgetary Funds	29										0
Subtotal (lines 27- 29)	30 0	0	586,162	0	0	2,444,511	0	0	0	0	3,030,673
91XX Proceeds/Gen Long-Term Debt	31	2,199,200	1,113,094						23,268		3,335,562
92XX Proceeds/Gen Capital Asset Sales	32	465				77,760					78,225
Total Revenues and Other Sources	33 10,329,283	4,810,931	2,772,975	3,092,891	0	6,333,597	22,678	0	3,626,862	0	30,989,217
Beginning Fund Balance - July 1, 2022	34 11,112,890	140,287	889,416	1,088,708		5,798,602	74,425		1,953,749		21,058,077
Total Resources	35 21,442,173	4,951,218	3,662,391	4,181,599	0	12,132,199	97,103	0	5,580,611	0	52,047,294

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: DES MOINES COUNTY County Number: 29

FY 2022/2023 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 2022/2023
Law Enforcement Program										
1000 - Uniformed Patrol Services	1	1,326,135	361,356	7,494	191,390					1,886,375
1010 - Investigations	2	246,552	93,382	1,800						341,734
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4	675	73							748
1040 - Law Enforcement Communications	5	11,187								11,187
1050 - Adult Correctional Services	6	2,182,933	649,156	30,550						2,862,639
1060 - Administration	7	651,326	197,357							848,683
Subtotal	8	4,418,808	1,301,324	39,844	191,390	0	0	0	0	5,951,366
Legal Services Program										
1100 - Criminal Prosecution	9	931,475	332,503							1,273,198
1110 - Medical Examiner	10	252,903		9,220						252,903
1120 - Child Support Recovery	11									0
Subtotal	12	1,184,378	332,503	9,220	0	0	0	0	0	1,526,101
Emergency Services Program										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14		1,290,859							1,290,859
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	1,290,859	0	0	0	0	0	0	1,290,859
Assistance to District Court System Program										
1400 - Physical Operations	18	7,780	767							8,547
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21	7,780	767	0	0	0	0	0	0	8,547
Court Proceedings Program										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24	262,236	14,637							276,873
1530 - Court Costs	25	20,694	332							21,026
1540 - Service of Civil Papers	26									0
Subtotal	27	282,930	14,969	0	0	0	0	0	0	297,899
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	25,806								25,806
Subtotal	31	25,806	0	0	0	0	0	0	0	25,806
Total - Public Safety & Legal Services	32	5,919,702	2,940,422	49,064	191,390	0	0	0	0	9,100,578

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2022/2023
Physical Health Services Program										
3000 - Personal & Family Health Services	1	384,076	175,555	843						560,474
3010 - Communicable Disease Prevention & Control Services	2	21,152								21,152
3020 - Environmental Health	3	102,353								102,353
3040 - Health Administration	4	300,395	83,994							384,389
3050 - Support of Hospitals	5									0
Subtotal	6	807,976	259,549	843	0	0	0	0	0	1,068,368
Services to Poor Program										
3100 - Administration	7	258,088								258,088
3110 - General Welfare Services	8	7,948								7,948
3120 - Care in County Care Facility	9									0
Subtotal	10	266,036	0	0	0	0	0	0	0	266,036
Services to Military Veterans Program										
3200 - Administration	11	53,583	24,805							78,388
3210 - General Services to Veterans	12	6,262								6,262
Subtotal	13	59,845	24,805	0	0	0	0	0	0	84,650
Children's & Family Services Program										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Services to Other Adults Program										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19	15,174	139							15,313
3420 - Social Services Business Operations	20									0
Subtotal	21	15,174	139	0	0	0	0	0	0	15,313
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22									0
3510 - Preventive Services	23									0
3520 - Opioid Litigation Settlement	24									0
Subtotal	25	0	0	0	0	0	0	0	0	0
Total-Physical Health & Social Services		1,149,031	284,493	843	0	0	0	0	0	1,434,367

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 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 2022/2023
Environmental Quality Program									
6000 - Natural Resources Conservation	1								0
6010 - Weed Eradication	2			38,262					38,262
6020 - Solid Waste Disposal	3			149,910					149,910
6030 - Environmental Restoration	4								0
Subtotal	5	0	0	188,172	0	0	0	0	188,172
Conservation and Recreation Services Program									
6100 - Administration	6	-2,547	46,977	147,726					192,156
6110 - Maintenance & Operations	7	-3,619	92,815	403,852					493,048
6120 - Recreation & Environmental Educ.	8	-1,149	32,669	95,263					126,783
Subtotal	9	-7,315	172,461	646,841	0	0	0	0	811,987
Animal Control Program									
6200 - Animal Shelter	10								0
6210 - Animal Bounties & State									
Apiarist Expenses	11								0
Subtotal	12	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls	13	4,663							64,330
6310 - Housing Rehabilitation & Develop.	14			59,667					0
6320 - Community Economic Development	15	75,000							75,000
Subtotal	16	79,663	0	0	0	0	0	0	139,330
Educational Services Program									
6400 - Libraries	17								158,125
6410 - Historic Preservation	18								0
6420 - Fair & 4-H Clubs	19								0
6430 - Fairgrounds	20	75,000							75,000
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	75,000	0	0	0	0	0	0	233,125
President or GovernorL 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	147,348	172,461	646,841	405,964	0	0	0	1,372,614

SERVICE AREA 7**ROADS & TRANSPORTATION**

County Name: DES MOINES COUNTY County Number: 29

FY 2022/2023 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 2022/2023
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					297,713			297,713 1
7010 - Engineering	2					512,647			512,647 2
Subtotal	3	0	0	0	0	810,360	0	0	810,360 3
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					260,108			260,108 4
7110 - Roads	5			114,154		2,265,963			2,380,117 5
7120 - Snow & Ice Control	6					284,600			284,600 6
7130 - Traffic Controls	7					110,923			110,923 7
7140 - Road Clearing	8					130,423			130,423 8
Subtotal	9	0	0	114,154	0	3,052,017	0	0	3,166,171 9
General Roadway Expenditures Program									
7200 - New Equipment	10					319,129			319,129 10
7210 - Equipment Operations	11					730,828			730,828 11
7220 - Tools, Materials & Supplies	12					28,243			28,243 12
7230 - Real Estate & Buildings	13					132,915			132,915 13
Subtotal	14	0	0	0	0	1,211,115	0	0	1,211,115 14
Mass Transit Program									
7300 - Air Transportation	15			23,770					23,770 15
7310 - Ground Transportation	16								0 16
Subtotal	17	0	0	23,770	0	0	0	0	23,770 17
Total - Roads & Transportation	18	0	0	137,924	0	5,073,492	0	0	5,211,416 18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: DES MOINES COUNTY County Number: 29
 FY 2022/2023 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 2022/2023
Representation Services Program									
8000 - Elections Administration	163,035	33,639							196,674
8010 - Local Elections									0
8020 - Township Officials		138		573					711
Subtotal	163,035	33,777	0	573	0	0	0	0	197,385
State Administrative Services									
8100 - Motor Vehicle Registrations& Licensing	292,863	125,932							418,795
8101 - Driver Licenses Services									0
8110 - Recording of Public Documents	215,265	91,180					1,653		308,098
Subtotal	508,128	217,112	0	0	0	0	1,653	0	726,893
Total - Government Services to Residents	671,163	250,889	0	573	0	0	1,653	0	924,278

SERVICE AREA 9
ADMINISTRATION

County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 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 2022/2023
Policy & Administration Program									
9000 - General County Management	783,224	37,689							820,913
9010 - Administrative Management Services	282,194	109,818							392,012
9020 - Treasury Management Services	261,602	101,482							363,084
9030 - Other Policy & Administration									0
9040 - Reimbursable MHDS Direct Expenses			350,604						350,604
Subtotal	1,327,020	248,989	350,604	0	0	0	0	0	1,926,613
Central Services Program									
9100 - General Services	625,492	103,412	50,754						779,658
9110 - Information Tech Services	460,634	113,121							573,755
9120 - GIS Systems			211,732						211,732
Subtotal	1,086,126	216,533	262,486	0	0	0	0	0	1,565,145
Risk Management Services Program									
9200 - Tort Liability		564,592							564,592
9210 - Safety of Workplace									0
9220 - Fidelity of Public Officers									0
9230 - Unemployment Compensation		9,560							9,560
Subtotal	0	574,152	0	0	0	0	0	0	574,152
Total - Administration	2,413,146	1,039,674	613,090	0	0	0	0	0	4,065,910

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 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 2022/2023
Nonprogram Current Expenditures												
	0010 - County Farm Operations	1										0 1
	0020 - Interest on Short-Term Debt	2										0 2
	0030 - Other Nonprogram Current	3										0 3
	0040 - Other County Enterprises	4										0 4
	Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0 5
Long-term Debt Service												
	0100 - Principal	6								3,335,562		3,335,562 6
	0110 - Interest and Fiscal Charges	7								14,975		14,975 7
	Total Long-term Debt Service	8	0	0	0	0	0	0	0	3,350,537	0	3,350,537 8
Capital Projects												
	0200 - Roadway Construction	9										2,382,504 9
	0210 - Conservation Land Acquisition & Dev.	10			2,542							2,542 10
	0220 - Other Capital Projects	11	50,000		1,118,959							1,168,959 11
	Total Capital Projects	12	50,000	0	1,121,501	0	2,382,504	0	0	0	0	3,554,005 12
Expenditures Summary												
	Total Public Safety and Legal Services	13	5,919,702	2,940,422	49,064	191,390	0	0	0		0	9,100,578 13
	Total Physical Health and Social Services	14	1,149,031	284,493	843	0	0	0	0		0	1,434,367 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	147,348	172,461	646,841	405,964	0	0	0		0	1,372,614 16
	Total Roads & Transportation	17	0	0	0	137,924	0	5,073,492	0		0	5,211,416 17
	Total Government Services to Residents	18	671,163	250,889	0	573	0	1,653	0		0	924,278 18
	Total Administration	19	2,413,146	1,039,674	613,090	0	0	0	0		0	4,065,910 19
	Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0 20
	Total Long-Term Debt Service	21	0	0	0	0	0	0	0	3,350,537	0	3,350,537 21
	Total Capital Projects	22	50,000	0	1,121,501	0	2,382,504	0	0	0	0	3,554,005 22
	Total - All Expenditures	23	10,350,390	4,687,939	2,431,339	735,851	7,455,996	1,653	0	3,350,537	0	29,013,705 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	295,780			2,148,731						2,444,511 26
	To Other Budgetary Funds	27	586,162									586,162 27
	Total Operating Transfers Out	28	881,942	0	0	2,148,731	0	0	0	0	0	3,030,673 28
Refunded Debt / Payments to Escrow		29										0 29
	Increase (Decrease) in Reserves	30										0 30
	Fund Balance - Nonspendable	31					577,320					577,320 31
	Fund Balance - Restricted	32	6,620,368	263,279	492,285	1,297,017	4,098,883	95,450		2,230,074		15,097,356 32
	Fund Balance - Committed	33										0 33
	Fund Balance - Assigned	34			738,767							738,767 34
	Fund Balance - Unassigned	35	3,589,473	0	0	0	0	0	0	0	0	3,589,473 35
	Total Ending Fund Balance - June 30, 2023	36	10,209,841	263,279	1,231,052	1,297,017	4,676,203	95,450	0	2,230,074	0	20,002,916 36
Total Requirements		37	21,442,173	4,951,218	3,662,391	4,181,599	12,132,199	97,103	0	5,580,611	0	52,047,294 37

BALANCE SHEET
ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2023
 County Name: DES MOINES COUNTY County Number: 29
 FY 2022/2023 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:							
County Treasurer	1	11,685,651	5,382,780		2,230,074		19,298,505
Other	2						0
Receivables (net where applicable):							
Accounts	3	218,212	18,634				236,846
Property Taxes (including interest & penalties)	4	232,424	10,849		13,143		256,416
Property Taxes - Succeeding Year	5	10,372,626	2,663,774		3,227,043		16,263,443
Accrued Interest	6	12,231					12,231
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9						0
Due from Other Governments	10	264,581	428,030				692,611
Inventories (at cost)	11		577,320				577,320
Other Assets	12						0
Total Assets	13	22,785,725	9,081,387	0	5,470,260	0	37,337,372
Liabilities (L)							
Accounts Payable	14	243,832	277,329				521,161
Salaries & Benefits Payable	15	188,191	48,140				236,331
Contracts Payable	16						0
Due to Other Funds	17						0
Due to Other Governments	18	44,480	12,625				57,105
Trusts Payable	19						0
Other Liabilities	20						0
Total Liabilities	21	476,503	338,094	0	0	0	814,597
Deferred Inflows Of Resources (DIOR)							
Succeeding Year Property Tax	22	10,372,626	2,663,774		3,227,043		16,263,443
Other Unavailable Revenue	23	232,424	10,849		13,143		256,416
Total Deferred Inflows of Resources	24	10,605,050	2,674,623	0	3,240,186	0	16,519,859
Fund Equity (FE)							
Fund Balance - Nonspendable	25		577,320				577,320
Fund Balance - Restricted	26	7,375,932	5,491,350		2,230,074		15,097,356
Fund Balance - Committed	27						0
Fund Balance - Assigned	28	738,767					738,767
Fund Balance - Unassigned	29	3,589,473					3,589,473
Total Fund Equity	30	11,704,172	6,068,670	0	2,230,074	0	20,002,916
Total L+DIOR+FE	31	22,785,725	9,081,387	0	5,470,260	0	37,337,372