

GAAP SUMMARY
ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2019
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

	Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
	Revenues & Other Financing Sources						
1	Taxes Levied on Property	5,684,299	2,691,314		622,246		8,997,859
2	Less: Uncollected Delinquent Taxes - Levy Year2						02
3	Less: Credits to Taxpayers						03
4	Net Current Property Taxes	5,684,299	2,691,314		622,246		8,997,859
5	Delinquent Property Tax Revenue	462	263		35		760
6	Penalties, Interest & Costs on Taxes	47,672					47,672
7	Other County Taxes/TIF Tax Revenues	138,444	954,091		14,703		1,107,238
8	Intergovernmental	1,653,078	7,666,962		54,325		9,374,365
9	Licenses & Permits	19,011	49,302				68,313
10	Charges for Service	869,866	12,263				882,129
11	Use of Money & Property	96,017	2,214			9,602	107,833
12	Miscellaneous	178,565	365,351				543,916
13	Subtotal Revenues	8,687,414	11,741,760	0	691,309	9,602	21,130,085
	Other Financing Sources:						
14	General Long-Term Debt Proceeds			550,000			550,000
15	Operating Transfers In	1,482,603	3,109,382	155,000			4,746,985
16	Proceeds of Capital Asset Sales	50,000	46,007				96,007
17	Total Revenues & Other Sources	10,220,017	14,897,149	705,000	691,309	9,602	26,523,077
	Expenditures & Other Financial Sources						
	Operating:						
18	Public Safety and Legal Services	4,294,135	49,897				4,344,032
19	Physical Health Social Services	1,081,517	1,400				1,082,917
20	Mental Health, ID & DD		813,179				813,179
21	County Environment and Education	1,039,520	2,216,077		7,000		3,262,597
22	Roads & Transportation	8,898,519	8,898,519				8,898,519
23	Government Services to Residents	725,226	15,188				740,414
24	Administration	1,741,388	120,379				1,861,767
25	Nonprogram Current	107,340					107,340
26	Debt Service				559,882		559,882
27	Capital Projects		473,549	493,526			967,075
28	Subtotal Expenditures	8,989,126	12,588,188	493,526	559,882	7,000	22,637,722
	Other Financing Uses:						
29	Operating Transfers Out	1,764,040	2,982,945				4,746,985
30	Refunded Debt/Payments to Escrow						030
31	Total Expenditures & Other Uses	10,753,166	15,571,133	493,526	559,882	7,000	27,384,703
	Excess of Revenues & Other Sources						
32	Over (Under) Expenditures & Other Uses	-533,149	-673,984	211,474	131,427	2,602	-861,630
33	Beginning Fund Balance - July 1, 2018	4,787,221	6,662,212	85,251	17,033	952,187	12,503,904
34	Increase (Decrease) in Reserves						034
35	Fund Balance - Nonspendable	12,990	320,751			847,965	1,181,706
36	Fund Balance - Restricted	465,844	5,737,541	296,725	148,460	106,824	6,755,394
37	Fund Balance - Committed	830,585					830,585
38	Fund Balance - Assigned						038
39	Fund Balance - Unassigned	2,944,653	-70,064				2,874,589
40	Total Ending Fund Balance - June 30, 2019	4,254,072	5,988,228	296,725	148,460	954,789	11,642,274

Notes to the financial statement, if any:

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 Rural	SPECIAL REVENUE FUNDS Rural Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2018/2019
1 Taxes levied on Property	4,636,847	1,047,452	0	171,154	2,520,160	0	0	0	0	622,246	0	8,997,859
2 Less: Uncoll. Del. Taxes Levy Year												02
3 Less: Credits to taxpayers												03
4 1000 Net Current Property Taxes	4,636,847	1,047,452		171,154	2,520,160					622,246		8,997,859
5 1010 Deling. Property Tax Revenue	361	101		9	254					35		7665
6 1XXX Penalties, Int. & Costs on Taxes	47,672											47,672
7 2XXX Other County Taxes	5,631	1,164		191	2,873					673		10,537
8 3XXX Voter Approved Local Option Taxes												873,855
9 4XXX Gambling Taxes												09
10 15XX Utility Tax Revenues	107,394	24,259		3,964	73,208					14,030		222,851
11 17XX Taxes Collected for Other Governments												011B
12 Subtotal	113,021	25,423	0	4,155	76,081	0	0	873,855	0	14,703	0	1,107,238
13 Intergovernmental Revenues:							4,780,508					4,780,508
14 2XXX State Shared Revenues												
15 2XXX State Replacements Against Levied Taxes	353,600	79,878		13,053	155,418					47,793		649,742
16 3XXX Other State Tax Replacements	49,440	11,168		1,824	8,783					6,492		77,707
17 24XXX State Federal Pass-Thru Revenues	119,509						239,525	1,400				360,434
18 25XXX Contributions from Other Intergovernmental Units	822,408			166,414								988,897
19 26XX 27XX State Grants and Entitlements	216,698						687,790	1,611,905				2,516,394
20 29XX Federal Grants and Entitlements	307	69		11	257					40		684
21 30XX Payments in Lieu of Taxes	1,561,963	91,115	0	181,302	164,458	0	5,707,897	1,613,305	0	54,325	0	9,374,365
22 3XXX Licenses & Permits	19,011						49,302					68,313
23 4XXX 5XXX Charges for Service	869,760	106			7,500			4,763				882,129
24 6XXX Use of Money & Property	96,017						2,214				9,602	107,833
25 XXXX Miscellaneous	176,563	2,002		120	328,533		328,533	36,698				543,916
26 Total Revenues	7,521,215	1,166,199	0	356,740	2,768,453	0	6,085,732	2,530,835	0	691,309	9,602	21,130,085
27 Other Financing Sources:												
28 Operating Transfers In												
29 9000 From General Basic		1,400,000							155,000			3,556,796
30 9020 From Rural Services Basic												597,388
31 90XX From Other Budgetary Funds	82,603				255,000							597,603
32 Subtotal (lines 27- 29)	82,603	1,400,000	0	0	255,000	0	2,854,382	0	155,000	0	0	4,746,983
33 91XXX Proceeds/Gen Long-Term Debt									550,000			550,000
34 92XXX Proceeds/Gen Capital Asset Sales	50,000											96,007
35 Total Revenues and Other Sources	7,653,818	2,566,199	0	356,740	3,023,453	0	8,986,121	2,530,835	705,000	691,309	9,602	26,523,073
36 Beginning Fund Balance - July 1, 2018	4,291,242	492,894	3,085	2,222,515	3,114,737	0	3,093,857	1,034,367	85,251	17,033	952,187	12,503,904
37 Total Resources	11,945,060	3,059,093	3,085	2,579,255	3,334,926	0	12,079,978	3,565,202	790,251	708,342	961,789	39,026,981

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 2018/2019
Law Enforcement Program										
1000 - Uniformed Patrol Services	767,285	262,281						5,528		1,035,094
1010 - Investigations	97,097	34,400								131,497
1020 - Unified Law Enforcement										03
1030 - Contract Law Enforcement										04
1040 - Law Enforcement Communications	445,441	177,419								622,860
1050 - Adult Correctional Services	878,604	207,441								1,086,045
1060 - Administration	342,337	106,326								448,663
Subtotal	2,530,764	787,807		0	0	0	0	5,528		3,324,159
Legal Services Program										
1100 - Criminal Prosecution	463,566	187,601						21,886		673,053
1110 - Medical Examiner	55,467									55,467
1120 - Child Support Recovery										011
Subtotal	519,033	187,601		0	0	0	0	21,886		728,520
Emergency Services Program										
1200 - Ambulance Services										013
1210 - Emergency Management		49,313								49,313
1220 - Fire Protection & Rescue Services										22,483
1230 - E911 Service Board										016
Subtotal	0	49,313		0	0	0	0	22,483		71,796
Assistance to District Court System Program										
1400 - Physical Operations		1,886								1,886
1410 - Research & Other Assistance		6,060								6,060
1420 - Bailiff Services		176,525								176,525
Subtotal	0	184,471		0	0	0	0	0		184,471
Court Proceedings Program										
1500 - Juries & Witnesses		10,803								10,803
1510 - (Reserved)										23
1520 - Detention Services		2,881								2,881
1530 - Court Costs										025
1540 - Service of Civil Papers		2,174								2,174
Subtotal	0	15,858		0	0	0	0	0		15,858
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution Services		8,627								8,627
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,601								10,601
Subtotal	0	19,228		0	0	0	0	0		19,228
Total - Public Safety & Legal Services	3,049,797	1,244,338		0	0	0	0	49,897		4,344,032

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND County MHDS Fund	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE FUND Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2018/2019
Physical Health Services Program										
3000 - Personal & Family Health Services	35,333									35,333
3010 - Communicable Disease Prevention & Control Services	52,996									52,996
3020 - Environmental Health	102,781	28,175								130,956
3040 - Health Administration										04
3050 - Support of Hospitals										05
Subtotal	191,110	28,175	0	0	0	0	0	0	0	219,285
Services to Poor Program										
3100 - Administration	73,744	5,135								78,879
3110 - General Welfare Services	15,933							1,400		17,333
3120 - Care in County Care Facility										09
Subtotal	89,677	5,135	0	0	0	0	0	1,400	0	96,212
Services to Military Veterans Program										
3200 - Administration	50,174	26,968								77,142
3210 - General Services to Veterans	17,988									17,988
Subtotal	68,162	26,968	0	0	0	0	0	0	0	95,130
Children's & Family Services Program										
3300 - Youth Guidance		19,589								19,589
3310 - Family Protective Services										015
3320 - Services for Disabled Children										016
Subtotal	0	19,589	0	0	0	0	0	0	0	19,589
Services to Other Adults Program										
3400 - Services to the Elderly	563,203	85,766								648,969
3410 - Other Social Services										019
3420 - Social Services Business Operations										020
Subtotal	563,203	85,766	0	0	0	0	0	0	0	648,969
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services										022
3510 - Preventive Services		3,732								3,732
Subtotal	0	3,732	0	0	0	0	0	0	0	3,732
Total-Physical Health & Social Services	912,152	169,365	0	0	0	0	0	1,400	0	1,082,917

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 2018/2019
Environmental Quality Program										
6000 - Natural Resources Conservation								1,570,888		1,570,888
6010 - Weed Eradication										
6020 - Solid Waste Disposal	6,441				293,527					299,9683
6030 - Environmental Restoration										04
Subtotal	6,441		0	0	293,527		0	1,570,888	0	1,870,8565
Conservation and Recreation Services Program										
6100 - Administration	93,051	30,293						23,666		147,0106
6110 - Maintenance & Operations	575,563	128,385						38,153	7,000	749,1017
6120 - Recreation & Environmental Educ.	94,345	41,702								136,0478
Subtotal	762,959	200,380	0	0	0		0	61,819	7,000	1,032,1589
Animal Control Program										
6200 - Animal Shelter & State					2,850					2,85010
Aparist Expenses										011
Subtotal	0	0	0	0	2,850		0	0	0	2,85012
County Development Program										
6300 - Land Use & Building Controls	16,207				107,193					123,40013
6310 - Housing Rehabilitation & Develop.										014
6320 - Community Economic Development	23,000							60,000		83,00015
Subtotal	39,207		0	0	107,193		0	60,000	0	206,40016
Educational Services Program										
6400 - Libraries								49,000		119,80017
6410 - Historic Preservation	6,783				70,800					6,78318
6420 - Fair & 4-H Clubs	23,750									23,75019
6430 - Fairgrounds										020
6440 - Memorial Halls										021
6450 - Other Educational Services										022
Subtotal	30,533		0	0	70,800		0	49,000	0	150,33323
President or Governor Declared Disasters Program										
6500 - Property										024
6510 - Buildings										025
6520 - Equipment										026
6530 - Public Facilities										027
Subtotal	0	0	0	0	0		0	0	0	028
Total - County Environment and Education	839,140	200,380	0	0	474,370		0	1,741,707	7,000	3,262,59729

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: BENLTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE MHDS County 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 2018/2019
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
1 7000 - Administration							248,312			248,312
2 7010 - Engineering							402,251			402,251
3 Subtotal	0	0	0	0	0	0	650,563	0	0	650,563
Roadway Maintenance Program										
4 7100 - Bridges & Culverts							159,004			159,004
5 7110 - Roads							4,492,224			4,492,224
6 7120 - Snow & Ice Control							423,386			423,386
7 7130 - Traffic Controls							248,214			248,214
8 7140 - Road Clearing							298,189			298,189
9 Subtotal	0	0	0	0	0	0	5,621,017	0	0	5,621,017
General Roadway Expenditures Program										
10 7200 - New Equipment							919,823			919,823
11 7210 - Equipment Operations							1,442,868			1,442,868
12 7220 - Tools, Materials & Supplies							171,345			171,345
13 7230 - Real Estate & Buildings							92,903			92,903
14 Subtotal	0	0	0	0	0	0	2,626,939	0	0	2,626,939
Mass Transit Program										
15 7300 - Air Transportation										0
16 7310 - Ground Transportation										0
17 Subtotal	0	0	0	0	0	0	0	0	0	0
18 Total - Roads & Transportation	0	0	0	0	0	0	8,898,519	0	0	8,898,519

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

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 2018/2019
Representation Services Program										
8000 - Elections Administration		162,899								162,899
8010 - Local Elections										0
8020 - Township Officials					6,173					6,173
Subtotal	0	162,899	0	0	6,173	0	0	0	0	169,072
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	173,966	100,582								274,548
8101 - Driver Licenses Services	56,771	27,952						9,015		93,738
8110 - Recording of Public Documents	141,292	61,764								203,056
Subtotal	372,029	190,298	0	0	0	0	0	9,015	0	571,342
Total - Government Services to Residents	372,029	353,197	0	0	6,173	0	0	9,015	0	740,414

SERVICE AREA 9
ADMINISTRATION
 County Name: BENLTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

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 2018/2019
Policy & Administration Program										
9000 - General County Management	159,688	76,758								236,4461
9010 - Administrative Management Services	215,552	74,826								290,3782
9020 - Treasury Management Services	147,301	65,436								212,7373
9030 - Other Policy & Administration	68,275									68,2754
Subtotal	590,816	217,020	0	0	0	0	0	0	0	807,8365
Central Services Program										
9100 - General Services	169,959	35,189						47,553		252,7016
9110 - Information Tech Services	245,638	30,652						68,092		344,3827
9120 - GIS Systems	108,205									108,2058
Subtotal	523,802	65,841	0	0	0	0	0	115,645	0	705,2889
Risk Management Services Program										
9200 - Tort Liability		117,769			4,397					122,16610
9210 - Safety of Workplace	801	214,021			218					215,04011
9220 - Fidelity of Public Officers		3,427								3,42712
9230 - Unemployment Compensation		7,891			119					8,01013
Subtotal	801	343,108	0	0	4,734	0	0	0	0	348,64314
Total - Administration	1,115,419	625,969	0	0	4,734	0	0	115,645	0	1,861,76715

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

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 Secondary Rural Services Supplemental	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2018/2019
Nonprogram Current Expenditures											
0010 - County Farm Operations											01
0020 - Interest on Short-Term Debt											02
0030 - Other Nonprogram Current Enterprises	107,340										107,340.3
0040 - Other County Enterprises											04
Total - Nonprogram Current	107,340	0	0	0	0	0	0	0	0	0	107,340.5
Long-term Debt Service											
0100 - Principal									550,000		550,000.6
0110 - Interest and Fiscal Charges									9,882		9,882.7
Total Long-term Debt Service		0	0	0	0	0	0	0	559,882	0	559,882.8
Capital Projects											
0200 - Roadway Construction						473,549					473,549.9
0210 - Conservation Land Acquisition & Dev.								5,000			5,000.10
0220 - Other Capital Projects								488,526			488,526.11
Total Capital Projects						473,549		493,526			967,075.12
Expenditures Summary											
Total Public Safety and Legal Services	3,049,797	1,244,338	0	0	0	0	49,897				4,344,032.13
Total Physical Health and Social Services	912,152	169,365	0	0	0	0	1,400				1,082,917.14
Total Mental Health, ID & DD	0	0	0	813,179	0	0	0				813,179.15
Total County Environment and Education	839,140	200,380	0	0	474,370	0	1,741,707		7,000		3,262,597.16
Total Roads & Transportation	0	0	0	0	0	0	8,898,519				8,898,519.17
Total Government Services to Residents	372,029	353,197	0	0	6,173	0	9,015				740,414.18
Total Administration	1,115,419	625,969	0	0	4,734	0	115,645				1,861,767.19
Total Nonprogram Current	107,340	0	0	0	0	0	0				107,340.20
Total Long-Term Debt Service	0	0	0	0	0	0	0		559,882		559,882.21
Total Capital Projects	0	0	0	0	0	0	493,526				493,526.22
Total - All Expenditures	6,395,877	2,593,249	0	813,179	485,277	0	1,917,664	493,526	559,882	7,000	22,637,722.23
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	1,400,000										1,400,000.24
To Rural Services Supplemental											0.25
To Secondary Roads Funds	209,040				2,390,342		255,000				2,854,382.26
To Other Budgetary Funds	155,000						337,603				492,603.27
Total Operating Transfers Out	1,764,040	0	0	0	2,390,342	0	592,603	0	0	0	4,746,985.28
Refunded Debt / Payments to Escrow Reserves											0.29
Increase (Decrease) In Reserves											0.30
Fund Balance - Nonspendable	12,990						56,557			847,965	1,181,706.31
Fund Balance - Restricted		465,844		1,766,076	459,307	2,443,716	1,068,442	296,725	148,460	106,824	6,755,394.32
Fund Balance - Committed	830,585										830,585.33
Fund Balance - Assigned											0.34
Fund Balance - Unassigned	2,941,568	0	3,085	0	0	0	-70,064	0	0	0	2,874,589.35
Total Ending Fund Balance - June 30, 2019	3,785,143	465,844	3,085	1,766,076	459,307	2,707,910	1,054,935	296,725	148,460	954,789	11,642,274.36
Total Requirements	11,945,060	3,059,093	3,085	2,579,255	3,334,926	12,079,978	3,565,202	790,251	708,342	961,788	39,026,981.37

BALANCE SHEET
ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2019
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1 4,233,227	6,116,118	296,725	148,460	954,789	11,749,319
Other	2					02
Receivables (net where applicable):						
Accounts	3 93,603	6,620				100,223
Property Taxes (including interest & penalties)	4 77,659	3,619		1,094		82,372
Property Taxes - Succeeding Year	5 7,486,047	2,878,361				10,364,408
Accrued Interest	6 824					824
Drainage Assessments	7					07
Other	8					08
Due from Other Funds	9	121,309				121,309
Due from Other Governments	10 141,840	1,267,152				1,408,992
Inventories (at cost)	11	264,194				264,194
Other Assets	12 12,990	56,557				69,547
Total Assets	13 12,046,190	10,713,930	296,725	149,554	954,789	24,161,188
Liabilities (L)						
Accounts Payable	14 116,122	1,584,180				1,700,302
Salaries & Benefits Payable	15 112,508	53,626				166,134
Contracts Payable	16					016
Due to Other Funds	17	121,309				121,309
Due to Other Governments	18					018
Trusts Payable	19					019
Other Liabilities	20	27,855				27,855
Total Liabilities	21 228,630	1,786,970	0	0	0	2,015,600
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22 7,486,047	2,878,361				10,364,408
Other Unavailable Revenue	23 77,441	60,371		1,094		138,906
Total Deferred Inflows of Resources	24 7,563,488	2,938,732	0	1,094		10,503,314
Fund Equity (FE)						
Fund Balance - Nonspendable	25 12,990	320,751			847,965	1,181,706
Fund Balance - Restricted	26 465,844	5,737,541	296,725	148,460	106,824	6,755,394
Fund Balance - Committed	27 830,585					830,585
Fund Balance - Assigned	28					028
Fund Balance - Unassigned	29 2,944,653	-70,064				2,874,589
Total Fund Equity	30 4,254,072	5,988,228	296,725	148,460	954,789	11,642,274
Total L+DIOR+FE	31 12,046,190	10,713,930	296,725	149,554	954,789	24,161,188