

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: WAYNE COUNTY County Number: 93
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 2,905,557	1,344,008		0		4,249,565
	Less: Uncollected Delinquent Taxes - Levy Year	2 29,285	554				29,839
	Less: Credits to Taxpayers	3 115,015	45,635				160,650
	Net Current Property Taxes	4 2,761,257	1,297,819		0		4,059,076
	Delinquent Property Tax Revenue	5 800	314				1,114
	Penalties, Interest & Costs on Taxes	6 35,873					35,873
	Other County Taxes/TIF Tax Revenues	7 56,032	660,880				716,912
	Intergovernmental	8 907,418	3,682,659				4,590,077
	Licenses & Permits	9 358	36,390				36,748
	Charges for Service	10 478,687	3,629				482,316
	Use of Money & Property	11 333,569	37,719				371,288
	Miscellaneous	12 28,723	341,204				369,927
	Subtotal Revenues	13 4,602,717	6,060,614	0	0	0	10,663,331
	Other Financing Sources:						
	General Long-Term Debt Proceeds	14					0
	Operating Transfers In	15	869,823				869,823
	Proceeds of Capital Asset Sales	16 10,501					10,501
	Total Revenues & Other Sources	17 4,613,218	6,930,437	0	0	0	11,543,655
	Expenditures & Other Financial Sources						
	Operating:						
	Public Safety and Legal Services	18 1,289,014	1,059,565				2,348,579
	Physical Health Social Services	19 1,276,015	78,211				1,354,226
	Mental Health, ID & DD (Polk County only)	20					0
	County Environment and Education	21 379,807	130,294				510,101
	Roads & Transportation	22	4,341,556				4,341,556
	Government Services to Residents	23 291,782					297,929
	Administration	24 1,140,884	6,147				1,140,884
	Nonprogram Current	25					0
	Debt Service	26	253,700				253,700
	Capital Projects	27 76,070	421,449				497,519
	Subtotal Expenditures	28 4,453,572	6,290,922	0	0	0	10,744,494
	Other Financing Uses:						
	Operating Transfers Out	29 70,957	798,866				869,823
	Refunded Debt/Payments to Escrow	30					0
	Total Expenditures & Other Uses	31 4,524,529	7,089,788	0	0	0	11,614,317
	Excess of Revenues & Other Sources						
	Over (Under) Expenditures & Other Uses	32 88,689	-159,351	0	0	0	-70,662
	Beginning Fund Balance - July 1, 2022	33 3,682,019	6,720,150				10,402,169
	Increase (Decrease) in Reserves	34					0
	Fund Balance - Nonspendable	35 66,741	501,389				568,130
	Fund Balance - Restricted	36 1,308,027	6,059,410				7,367,437
	Fund Balance - Committed	37					0
	Fund Balance - Assigned	38 27,742					27,742
	Fund Balance - Unassigned	39 2,368,198					2,368,198
	Total Ending Fund Balance - June 30, 2023	40 3,770,708	6,560,799	0	0	0	10,331,507

Notes to the financial statements if any.

County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT

REVENUES DETAIL

Reporting Accounting Basis:	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 2022/2023
Taxes levied on Property	1 1,669,844	1,235,713	0	1,344,008	0	0	0	0	0	0	4,249,565
Less: Uncoll: Del. Taxes Levy Year	2 16,830	12,455		554							29,839
Less: Credits to Taxpayers	3 66,100	48,915		45,635							160,650
1000 Net Current Property Taxes	4 1,586,914	1,174,343		1,297,819							4,059,076
1010 Delinq. Property Tax Revenue	5 459	341		314							1,114
11XX Penalties, Int, & Costs on Taxes	6 35,873										35,873
Other County Taxes:											
12XX Other County Taxes	7 244	180									424
13XX Voter Approved Local Option Taxes	8						639,525				639,525
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 31,958	23,650		21,355							76,963
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 32,202	23,830	0	21,355	0	0	639,525	0	0	0	716,912
Intergovernmental Revenue:											
20XX State Shared Revenues	13					3,360,037					3,360,037
21XX State Replacements Against Levied Taxes	14 66,101	48,914		45,635							160,650
22XX Other State Tax Replacements	15 24,249	17,945		6,972							49,166
23XX, 24XX State/Federal Pass-Thru Revenues	16 134,113		76,070			55,510					265,693
25XX Contributions from Other											
Intergovernmental Units	17 8,234	4,577	314	180,878							194,003
26XX, 27XX State Grants and Entitlements	18 192,641	0		22,610		2,403	8,614				226,268
28XX Federal Grants and Entitlements	19 72,037	251,086									323,123
29XX Payments in Lieu of Taxes	20 11,137	0									11,137
Subtotal (lines 13 - 20)	21 508,512	322,522	76,384	256,095	0	3,417,950	8,614	0	0	0	4,590,077
3XXX Licenses & Permits	22 358			11,145		25,245					36,748
4XXX, 5XXX Charges for Service	23 466,418	12,269		1,800		12	1,817				482,316
6XXX Use of Money & Property	24 312,852	20,000	717				37,719				371,288
8XXX Miscellaneous	25 19,400	694	8,629	1,132		291,936	48,136				369,927
Total Revenues	26 2,962,988	1,553,999	85,730	1,589,660	0	3,735,143	735,811	0	0	0	10,663,331
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27										
9020 From Rural Services Basic	28										
90xx From Other Budgetary Funds	29										
Subtotal (lines 27-29)	30 0	0	0	0	0	869,823	0	0	0	0	869,823
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 10,501										10,501
Total Revenues and Other Sources	33 2,973,489	1,553,999	85,730	1,589,660	0	4,604,966	735,811	0	0	0	11,543,655
Beginning Fund Balance - July 1, 2022	34 2,429,110	1,164,108	88,801	938,662		4,763,435	1,018,053				10,402,169
Total Resources	35 5,402,599	2,718,107	174,531	2,528,322	0	9,368,401	1,753,864	0	0	0	21,945,824

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: WAYNE COUNTY County Number: 93
 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			545,325					545,325
1010 - Investigations	2	16,805		77,609					94,414
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5	150							0
1050 - Adult Correctional Services	6	4,389	1,256				69,738		69,888
1060 - Administration	7	780,342	284,111	77,485			230,154		235,799
Subtotal	8	801,686	284,111	700,419	0	0	359,146	0	2,146,618
Legal Services Program									
1100 - Criminal Prosecution	9	82,621	39,523						122,144
1110 - Medical Examiner	10	17,617							17,617
1120 - Child Support Recovery	11	0							0
Subtotal	12	100,238	39,523	0	0	0	0	0	139,761
Emergency Services Program									
1200 - Ambulance Services	13								0
1210 - Emergency Management	14	51,902							51,902
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17	51,902	0	0	0	0	0	0	51,902
Assistance to District Court System Program									
1400 - Physical Operations	18								0
1410 - Research & Other Assistance	19								0
1420 - Bailiff Services	20								0
Subtotal	21	0	0	0	0	0	0	0	0
Court Proceedings Program									
1500 - Juries & Witnesses	22		8,203						8,203
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26								0
Subtotal	27	0	8,203	0	0	0	0	0	8,203
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution	28		710						710
1610 - Juvenile Representation Services	29								0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		1,385						1,385
Subtotal	31	0	2,095	0	0	0	0	0	2,095
Total - Public Safety & Legal Services	32	953,826	333,932	700,419	0	0	359,146	0	2,348,579

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 ANNUAL FINANCIAL REPORT

SERVICE AREA 3

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
Physical Health Services Program									
3000 - Personal & Family Health Services	159,585								159,585
3010 - Communicable Disease Prevention & Control Services									0
3020 - Environmental Health				68,503					68,503
3040 - Health Administration	415,832	151,041							566,873
3050 - Support of Hospitals									0
Subtotal	575,417	151,041	0	68,503	0	0	0	0	794,961
Services to Poor Program									
3100 - Administration	5,844								5,844
3110 - General Welfare Services	30,083	5,643							35,726
3120 - Care in County Care Facility		312,664							312,664
Subtotal	35,927	318,307	0	0	0	0	0	0	354,234
Services to Military Veterans Program									
3200 - Administration	96,525	23,443					4,708		124,676
3210 - General Services to Veterans	13,973								13,973
Subtotal	110,498	23,443	0	0	0	0	4,708	0	138,649
Children's & Family Services Program									
3300 - Youth Guidance		1,467							1,467
3310 - Family Protective Services	5,000								5,000
3320 - Services for Disabled Children									0
Subtotal	5,000	1,467	0	0	0	0	0	0	6,467
Services to Other Adults Program									
3400 - Services to the Elderly	54,915								54,915
3410 - Other Social Services									0
3420 - Social Services Business Operations									0
Subtotal	54,915	0	0	0	0	0	0	0	54,915
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services									0
3510 - Preventive Services							5,000		5,000
3520 - Opioid Litigation Settlement									0
Subtotal	0	0	0	0	0	0	5,000	0	5,000
Total-Physical Health & Social Services	781,757	494,258	0	68,503	0	0	9,708	0	1,354,226

COUNTY ENVIRONMENT AND EDUCATION
 County Name: WAYNE COUNTY County Number: 93
 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			40,678					40,678
6010 - Weed Eradication	2								0
6020 - Solid Waste Disposal	3			30,560					30,560
6030 - Environmental Restoration	4			8,000					8,000
Subtotal	5	0	0	79,238	0	0	0	0	79,238
Conservation and Recreation Services Program									
6100 - Administration	6	28,603							28,603
6110 - Maintenance & Operations	7	119,102	1,100				25,405		121,607
6120 - Recreation & Environmental Educ.	8	39,080	6,679						45,759
Subtotal	9	228,644	48,228	1,100	0	0	25,405	0	303,377
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								0
6310 - Housing Rehabilitation & Develop.	14	65,000							65,000
6320 - Community Economic Development	15	21,765	2,070						23,835
Subtotal	16	86,765	2,070	0	0	0	0	0	88,835
Educational Services Program									
6400 - Libraries	17			25,651					25,651
6410 - Historic Preservation	18								0
6420 - Fair & 4-H Clubs	19	10,000							10,000
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22	3,000							3,000
Subtotal	23	13,000	0	25,651	0	0	0	0	38,651
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	328,409	50,298	1,100	104,889	0	25,405	0	510,101

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: WAYNE COUNTY County Number: 93
 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					200,444			200,444
7010 - Engineering	2					304,227			304,227
Subtotal	3	0	0	0	0	504,671	0	0	504,671
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					226,437			226,437
7110 - Roads	5					1,498,723			1,498,723
7120 - Snow & Ice Control	6					17,832			17,832
7130 - Traffic Controls	7					89,251			89,251
7140 - Road Clearing	8					127,850			127,850
Subtotal	9	0	0	0	0	1,960,093	0	0	1,960,093
General Roadway Expenditures Program									
7200 - New Equipment	10					885,231			885,231
7210 - Equipment Operations	11					801,877			801,877
7220 - Tools, Materials & Supplies	12					108,519			108,519
7230 - Real Estate & Buildings	13					81,165			81,165
Subtotal	14	0	0	0	0	1,876,792	0	0	1,876,792
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	0	0	4,341,556	0	0	4,341,556

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: WAYNE COUNTY County Number: 93
 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		44,127							44,127 1
8010 - Local Elections		4,277							4,277 2
8020 - Township Officials				4,425					4,425 3
Subtotal	0	48,404	0	4,425	0	0	0	0	52,829 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	50,097	18,800							68,897 5
8101 - Driver Licenses Services		0							0 6
8110 - Recording of Public Documents	127,317	47,164					1,722		176,203 7
Subtotal	177,414	65,964	0	0	0	0	1,722	0	245,100 8
Total - Government Services to Residents	177,414	114,368	0	4,425	0	0	1,722	0	297,929 9

SERVICE AREA 9

ADMINISTRATION
 County Name: WAYNE COUNTY County Number: 93
 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	208,336	45,392	7,768						261,496
9010 - Administrative Management Services	145,242	71,706							216,948
9020 - Treasury Management Services	110,243	38,201							148,444
9030 - Other Policy & Administration	31,946		314						32,260
9040 - Reimbursable MHDSD Direct Expenses									0
Subtotal	495,767	155,299	8,082	0	0	0	0	0	659,148
Central Services Program									
9100 - General Services	59,644	111,021							170,665
9110 - Information Tech Services	169,534								169,534
9120 - GIS Systems									0
Subtotal	229,178	111,021	0	0	0	0	0	0	340,199
Risk Management Services Program									
9200 - Tort Liability									0
9210 - Safety of Workplace		139,253							139,253
9220 - Fidelity of Public Officers		2,284							2,284
9230 - Unemployment Compensation									0
Subtotal	0	141,537	0	0	0	0	0	0	141,537
Total - Administration	724,945	407,857	8,082	0	0	0	0	0	1,140,884

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: WAYNE COUNTY County Number: 93
 FY 2022/2023 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 2022/2023
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3										0
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0
Long-Term Debt Service											
0100 - Principal	6						225,000				225,000
0110 - Interest and Fiscal Charges	7						28,700				28,700
Total Long-term Debt Service	8	0	0	0	0	0	253,700	0	0	0	253,700
Capital Projects											
0200 - Roadway Construction	9						421,449				421,449
0210 - Conservation Land Acquisition & Dev.	10										0
0220 - Other Capital Projects	11			76,070							76,070
Total Capital Projects	12	0	0	76,070	0	421,449	0	0	0	0	497,519
Expenditures Summary											
Total Public Safety and Legal Services	13	953,826	333,932	1,256	700,419	0	0	0	0	0	2,348,579
Total Physical Health and Social Services	14	781,757	494,258	0	68,503	0	9,708	0	0	0	1,354,226
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	328,409	50,298	1,100	104,889	0	25,405	0	0	0	510,101
Total Roads & Transportation	17	0	0	0	0	0	4,341,556	0	0	0	4,341,556
Total Government Services to Residents	18	177,414	114,368	0	4,425	0	1,722	0	0	0	297,929
Total Administration	19	724,945	407,857	8,082	0	0	0	0	0	0	1,140,884
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0
Total Long-Term Debt Service	21	0	0	0	0	0	253,700	0	0	0	253,700
Total Capital Projects	22	0	0	76,070	0	421,449	0	0	0	0	497,519
Total - All Expenditures	23	2,966,351	1,400,713	86,508	878,236	0	649,681	0	0	0	10,744,494
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	70,957			798,866						869,823
To Other Budgetary Funds	27										0
Total Operating Transfers Out	28	70,957	0	0	798,866	0	0	0	0	0	869,823
Refunded Debt / Payments to Escrow											
Increase (Decrease) In Reserves	29										0
	30										0
Fund Balance - Nonspendable	31	6,267	60,474		8,063	493,326					568,130
Fund Balance - Restricted	32		1,256,920	51,107	843,157	4,112,070	1,104,183				7,367,437
Fund Balance - Committed	33										0
Fund Balance - Assigned	34	2,359,024	0	9,174	0	0	0	0	0	0	27,742
Fund Balance - Unassigned	35	2,365,291	1,317,394	88,023	851,220	4,605,396	1,104,183	0	0	0	2,368,198
Total Ending Fund Balance - June 30, 2023	36	5,402,599	2,718,107	174,531	2,528,322	9,368,401	1,753,864	0	0	0	10,331,507
Total Requirements	37										21,945,824

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet – All Governmental Funds
 For the fiscal year ended June 30, 2023
 County Name: WAYNE COUNTY County Number: 93
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ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	4,787,938	6,160,057			10,947,995
Other	2					0
Receivables (net where applicable):						
Accounts	3	36,916	1,135			38,051
Property Taxes (including interest & penalties)	4	40,351	543			40,894
Property Taxes - Succeeding Year	5	3,167,000	1,328,000			4,495,000
Accrued Interest	6	272				272
Drainage Assessments	7	24,020				24,020
Other	8					0
Due from Other Funds	9					0
Due from Other Governments	10	42,280	339,873			382,153
Inventories (at cost)	11		461,073			461,073
Other Assets	12	66,741	40,316			107,057
Total Assets	13	8,165,518	8,330,997	0	0	16,496,515
Liabilities (L)						
Accounts Payable	14	21,829	375,271			397,100
Salaries & Benefits Payable	15	66,397	65,720			132,117
Contracts Payable	16					0
Due to Other Funds	17					0
Due to Other Governments	18	8,120	664			8,784
Trusts Payable	19					0
Other Liabilities	20	1,067,093				1,067,093
Total Liabilities	21	1,163,439	441,655	0	0	1,605,094
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	3,167,000	1,328,000			4,495,000
Other Unavailable Revenue	23	64,371	543			64,914
Total Deferred Inflows of Resources	24	3,231,371	1,328,543	0	0	4,559,914
Fund Equity (FE)						
Fund Balance - Nonspendable	25	66,741	501,389			568,130
Fund Balance - Restricted	26	1,308,027	6,059,410			7,367,437
Fund Balance - Committed	27					0
Fund Balance - Assigned	28	27,742				27,742
Fund Balance - Unassigned	29	2,368,198				2,368,198
Total Fund Equity	30	3,770,708	6,560,799	0	0	10,331,507
Total L+DIOR+FE	31	8,165,518	8,330,997	0	0	16,496,515