

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: WAYNE COUNTY County Number: 93
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	3,113,529	1,302,356		0		4,415,885	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	3,113,529	1,302,356		0		4,415,885	4
Delinquent Property Tax Revenue	5	1,080					1,080	5
Penalties, Interest & Costs on Taxes	6	31,869					31,869	6
Other County Taxes/TIF Tax Revenues	7	57,473	679,556				737,029	7
Intergovernmental	8	1,945,054	3,362,573				5,307,627	8
Licenses & Permits	9	715	35,214				35,929	9
Charges for Service	10	379,274	4,927				384,201	10
Use of Money & Property	11	512,024	57,490				569,514	11
Miscellaneous	12	53,638	126,625				180,263	12
Subtotal Revenues	13	6,094,656	5,568,741	0	0	0	11,663,397	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		894,606				894,606	15
Proceeds of Capital Asset Sales	16	750					750	16
Total Revenues & Other Sources	17	6,095,406	6,463,347	0	0	0	12,558,753	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	1,357,748	1,116,095				2,473,843	18
Physical Health Social Services	19	1,225,872	83,324				1,309,196	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	365,287	84,154				449,441	21
Roads & Transportation	22		4,261,102				4,261,102	22
Government Services to Residents	23	357,821	6,530				364,351	23
Administration	24	1,375,613					1,375,613	24
Nonprogram Current	25						0	25
Debt Service	26		254,200				254,200	26
Capital Projects	27	1,242,669	248,434				1,491,103	27
Subtotal Expenditures	28	5,925,010	6,053,839	0	0	0	11,978,849	28
Other Financing Uses:								
Operating Transfers Out	29		894,606				894,606	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	5,925,010	6,948,445	0	0	0	12,873,455	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	170,396	-485,098	0	0	0	-314,702	32
Beginning Fund Balance - July 1, 2023	33	3,769,714	6,556,777				10,326,491	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	90,037	540,953				630,990	35
Fund Balance - Restricted	36	1,377,210	5,530,726				6,907,936	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38	27,742					27,742	38
Fund Balance - Unassigned	39	2,445,121					2,445,121	39
Total Ending Fund Balance - June 30, 2024	40	3,940,110	6,071,679	0	0	0	10,011,789	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: WAYNE COUNTY County Number: 93

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	1,776,311	1,337,218	0	1,302,356	0		0		0		4,415,885	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	1,776,311	1,337,218		1,302,356							4,415,885	4
1010 Delinq. Property Tax Revenue	5	618	462									1,080	5
11XX Penalties, Int, & Costs on Taxes	6	31,869										31,869	6
Other County Taxes:													
12XX Other County Taxes	7	231	173									404	7
13XX Voter Approved Local Option Taxes	8							659,537				659,537	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	32,645	24,424		20,019							77,088	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	32,876	24,597	0	20,019	0	0	659,537	0	0	0	737,029	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						3,109,203					3,109,203	13
21XX State Replacements Against Levied Taxes	14	67,426	50,447		41,990							159,863	14
22XX Other State Tax Replacements	15	26,571	19,880		6,434							52,885	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	80,183		1,047,126			23,386					1,150,695	16
25XX Contributions from Other													
Intergovernmental Units	17	8,521	13,806	56,070	146,078							224,475	17
26XX, 27XX State Grants and Entitlements	18	136,962			23,852		2,250	9,380				172,444	18
28XX Federal Grants and Entitlements	19	197,516	228,702									426,218	19
29XX Payments in Lieu of Taxes	20	11,844										11,844	20
Subtotal (lines 13 - 20)	21	529,023	312,835	1,103,196	218,354	0	3,134,839	9,380	0	0	0	5,307,627	21
3XXX Licenses & Permits	22	715			12,193		23,021					35,929	22
4XXX, 5XXX Charges for Service	23	367,001	12,273		3,300		2	1,625				384,201	23
6XXX Use of Money & Property	24	456,159	18,452	37,413				57,490				569,514	24
8XXX Miscellaneous	25	35,650	6,012	11,976	875		59,642	66,108				180,263	25
Total Revenues	26	3,230,222	1,711,849	1,152,585	1,557,097	0	3,217,504	794,140	0	0	0	11,663,397	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27											0	27
9020 From Rural Services Basic	28						894,606					894,606	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	894,606	0	0	0	0	894,606	30
91XX Proceeds\Gen Long-Term Debt	31											0	31
92XX Proceeds\Gen Capital Asset Sales	32	750										750	32
Total Revenues and Other Sources	33	3,230,972	1,711,849	1,152,585	1,557,097	0	4,112,110	794,140	0	0	0	12,558,753	33
Beginning Fund Balance - July 1, 2023	34	2,350,208	1,332,477	87,029	851,220		4,605,396	1,100,161				10,326,491	34
Total Resources	35	5,581,180	3,044,326	1,239,614	2,408,317	0	8,717,506	1,894,301	0	0	0	22,885,244	35

PUBLIC SAFETY AND LEGAL SERVICES
County Name: WAYNE COUNTY County Number: 93
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				547,735			10,462		558,197	1
1010 - Investigations	2	1,743			93,895					95,638	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5							60,675		60,675	5
1050 - Adult Correctional Services	6	4,820		5,744				283,722		294,286	6
1060 - Administration	7	812,547	315,089		53,745			65,861		1,247,242	7
Subtotal	8	819,110	315,089	5,744	695,375	0	0	420,720	0	2,256,038	8
Legal Services Program											
1100 - Criminal Prosecution	9	87,860	41,693							129,553	9
1110 - Medical Examiner	10	14,333								14,333	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	102,193	41,693	0	0	0	0	0	0	143,886	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14	56,017								56,017	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	56,017	0	0	0	0	0	0	0	56,017	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	21
Court Proceedings Program											
1500 - Juries & Witnesses	22		16,143							16,143	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	16,143	0	0	0	0	0	0	16,143	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28		1,101							1,101	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		658							658	30
Subtotal	31	0	1,759	0	0	0	0	0	0	1,759	31
Total - Public Safety & Legal Services	32	977,320	374,684	5,744	695,375	0	0	420,720	0	2,473,843	32

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WAYNE COUNTY County Number: 93
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	129,677								129,677	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3				70,960					70,960	3
3040 - Health Administration	4	332,494	118,823							451,317	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	462,171	118,823	0	70,960	0	0	0	0	651,954	6
Services to Poor Program											
3100 - Administration	7	10,173								10,173	7
3110 - General Welfare Services	8	32,965	6,201							39,166	8
3120 - Care in County Care Facility	9		397,380							397,380	9
Subtotal	10	43,138	403,581	0	0	0	0	0	0	446,719	10
Services to Military Veterans Program											
3200 - Administration	11	104,349	29,713					2,365		136,427	11
3210 - General Services to Veterans	12	1,835								1,835	12
Subtotal	13	106,184	29,713	0	0	0	0	2,365	0	138,262	13
Children's & Family Services Program											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	61,764								61,764	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	61,764	0	0	0	0	0	0	0	61,764	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		498							498	22
3510 - Preventive Services	23							9,999		9,999	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	498	0	0	0	0	9,999	0	10,497	25
Total-Physical Health & Social Services	26	673,257	552,615	0	70,960	0	0	12,364	0	1,309,196	26

COUNTY ENVIRONMENT AND EDUCATION
County Name: WAYNE COUNTY County Number: 93
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				18,911					18,911	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				30,560					30,560	3
6030 - Environmental Restoration	4				8,000					8,000	4
Subtotal	5	0	0	0	57,471	0	0	0	0	57,471	5
Conservation and Recreation Services Program											
6100 - Administration	6	58,658	22,580							81,238	6
6110 - Maintenance & Operations	7	114,976	22,389							137,365	7
6120 - Recreation & Environmental Educ.	8	42,401	7,354							49,755	8
Subtotal	9	216,035	52,323	0	0	0	0	0	0	268,358	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13									0	13
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000	14
6320 - Community Economic Development	15	51,796	18,633							70,429	15
Subtotal	16	61,796	18,633	0	0	0	0	0	0	80,429	16
Educational Services Program											
6400 - Libraries	17				26,683					26,683	17
6410 - Historic Preservation	18	3,500								3,500	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22	3,000								3,000	22
Subtotal	23	16,500	0	0	26,683	0	0	0	0	43,183	23
President or GovenorL Declared Disatsers 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	0	28
Total - County Environment and Education	29	294,331	70,956	0	84,154	0	0	0	0	449,441	29

ROADS & TRANSPORTATION

County Name: WAYNE COUNTY County Number: 93
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						254,094			254,094	1
7010 - Engineering	2						306,558			306,558	2
Subtotal	3	0	0	0	0	0	560,652	0	0	560,652	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						275,774			275,774	4
7110 - Roads	5						1,656,005			1,656,005	5
7120 - Snow & Ice Control	6						47,078			47,078	6
7130 - Traffic Controls	7						68,432			68,432	7
7140 - Road Clearing	8						165,196			165,196	8
Subtotal	9	0	0	0	0	0	2,212,485	0	0	2,212,485	9
General Roadway Expenditures Program											
7200 - New Equipment	10						500,362			500,362	10
7210 - Equipment Operations	11						775,181			775,181	11
7220 - Tools, Materials & Supplies	12						152,229			152,229	12
7230 - Real Estate & Buildings	13						60,193			60,193	13
Subtotal	14	0	0	0	0	0	1,487,965	0	0	1,487,965	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	4,261,102	0	0	4,261,102	18

GOVERNMENT SERVICES TO RESIDENTS
County Name: WAYNE COUNTY County Number: 93
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	1		53,260							53,260	1
8010 - Local Elections	2		14,487							14,487	2
8020 - Township Officials	3				4,651					4,651	3
Subtotal	4	0	67,747	0	4,651	0	0	0	0	72,398	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	71,977	27,331							99,308	5
8101 - Driver Licenses Services	6									0	6
8110 - Recording of Public Documents	7	140,869	49,897					1,879		192,645	7
Subtotal	8	212,846	77,228	0	0	0	0	1,879	0	291,953	8
Total - Government Services to Residents	9	212,846	144,975	0	4,651	0	0	1,879	0	364,351	9

ADMINISTRATION

County Name: WAYNE COUNTY County Number: 93

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	1	167,880	62,734	11,350						241,964	1
9010 - Administrative Management Services	2	165,635	75,632							241,267	2
9020 - Treasury Management Services	3	101,736	40,798							142,534	3
9030 - Other Policy & Administration	4	30,282								30,282	4
9040 - Reimbursable MHDS Direct Expenses	5			47,477						47,477	5
Subtotal	6	465,533	179,164	58,827	0	0	0	0	0	703,524	6
Central Services Program											
9100 - General Services	7	89,129	109,671							198,800	7
9110 - Information Tech Services	8	273,580	15,724							289,304	8
9120 - GIS Systems	9									0	9
Subtotal	10	362,709	125,395	0	0	0	0	0	0	488,104	10
Risk Management Services Program											
9200 - Tort Liability	11									0	11
9210 - Safety of Workplace	12		183,151							183,151	12
9220 - Fidelity of Public Officers	13		834							834	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	183,985	0	0	0	0	0	0	183,985	15
Total - Administration	16	828,242	488,544	58,827	0	0	0	0	0	1,375,613	16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2023/2024	
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	5
Long-Term Debt Service													
0100 - Principal	6							230,000				230,000	6
0110 - Interest and Fiscal Charges	7							24,200				24,200	7
Total Long-term Debt Service	8	0	0	0	0	0	0	254,200	0	0	0	254,200	8
Capital Projects													
0200 - Roadway Construction	9						171,785					171,785	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	150,000	45,543	1,047,126				76,649				1,319,318	11
Total Capital Projects	12	150,000	45,543	1,047,126	0	0	171,785	76,649	0		0	1,491,103	12
Expenditures Summary													
Total Public Safety and Legal Services	13	977,320	374,684	5,744	695,375	0	0	420,720			0	2,473,843	13
Total Physical Health and Social Services	14	673,257	552,615	0	70,960	0	0	12,364			0	1,309,196	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	294,331	70,956	0	84,154	0	0	0			0	449,441	16
Total Roads & Transportation	17	0	0	0	0	0	4,261,102	0			0	4,261,102	17
Total Government Services to Residents	18	212,846	144,975	0	4,651	0	0	1,879			0	364,351	18
Total Administration	19	828,242	488,544	58,827	0	0	0	0			0	1,375,613	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	254,200	0	0	0	254,200	21
Total Capital Projects	22	150,000	45,543	1,047,126	0	0	171,785	76,649	0		0	1,491,103	22
Total - All Expenditures	23	3,135,996	1,677,317	1,111,697	855,140	0	4,432,887	765,812	0	0	0	11,978,849	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				894,606							894,606	26
To Other Budgetary Funds	27											0	27
Total Operating Transfers Out	28	0	0	0	894,606	0	0	0	0	0	0	894,606	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31	9,245	80,792				540,953					630,990	31
Fund Balance - Restricted	32		1,286,217	90,993	658,571		3,743,666	1,128,489				6,907,936	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34			27,742								27,742	34
Fund Balance - Unassigned	35	2,435,939	0	9,182	0	0	0	0	0	0	0	2,445,121	35
Total Ending Fund Balance - June 30, 2024	36	2,445,184	1,367,009	127,917	658,571	0	4,284,619	1,128,489	0	0	0	10,011,789	36
Total Requirements	37	5,581,180	3,044,326	1,239,614	2,408,317	0	8,717,506	1,894,301	0	0	0	22,885,244	37

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2024
 County Name: WAYNE COUNTY County Number: 93
 FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	3,901,797	5,613,821				9,515,618	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	48,725	400				49,125	3
Property Taxes (including interest & penalties)	4	41,233	578				41,811	4
Property Taxes - Succeeding Year	5	3,178,000	1,350,000				4,528,000	5
Accrued Interest	6						0	6
Drainage Assessments	7						0	7
Other	8		250,838				250,838	8
Due from Other Funds	9						0	9
Due from Other Governments	10	48,665	51,716				100,381	10
Inventories (at cost)	11		470,639				470,639	11
Other Assets	12	90,037	70,314				160,351	12
Total Assets	13	7,308,457	7,808,306	0	0	0	15,116,763	13
Liabilities (L)								
Accounts Payable	14	30,957	71,854				102,811	14
Salaries & Benefits Payable	15	110,784	77,038				187,822	15
Contracts Payable	16						0	16
Due to Other Funds	17						0	17
Due to Other Governments	18	2,866	1,813				4,679	18
Trusts Payable	19						0	19
Other Liabilities	20	4,507					4,507	20
Total Liabilities	21	149,114	150,705	0	0	0	299,819	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	3,178,000	1,350,000				4,528,000	22
Other Unavailable Revenue	23	41,233	235,922				277,155	23
Total Deferred Inflows of Resources	24	3,219,233	1,585,922	0	0	0	4,805,155	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	90,037	540,953				630,990	25
Fund Balance - Restricted	26	1,377,210	5,530,726				6,907,936	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28	27,742					27,742	28
Fund Balance - Unassigned	29	2,445,121					2,445,121	29
Total Fund Equity	30	3,940,110	6,071,679	0	0	0	10,011,789	30
Total L+DIOR+FE	31	7,308,457	7,808,306	0	0	0	15,116,763	31