

Financial Events

Closing Financial year 2022

Accounting adjustments

Independent audit

Year end transfers report Due March 31

Cost Allocation Plan

Capital Improvement Program

Annual Debt Issuance

When and where did accounting start? Some of the first accountants were employed around **300 BC** in Iran, where tokens and bookkeeping scripts were discovered. Around the first millennium the Phoenicians invented an alphabetic system for bookkeeping, while the ancient Egyptians may have even assigned someone the role of comptroller.

The first Budget Director was actually appointed a couple centuries earlier when the Sumerians decided to keep track of their lootings

Occupancy Tax

	2019	2020	2021	2022	2023
Actual	1,236,036	611,690	1,100,572	1,395,079	
Budget	1,125,000	1,150,000	1,150,000	1,150,000	1,152,000
Surplus (Deficit)	111,036	(538,310)	(49,428)	245,079	



Nishiyama Onsen Keiunkan

According to the Guinness World Records, the oldest hotel in the world is **Nishiyama Onsen Keiunkan**. This ryokan—a traditional Japanese inn—has been owned by a whopping 52 generations of the same family. Founded in 705 AD, famous guests have included Tokugawa Ieyasu, the Land of the Rising Sun first shogun, and Kouken, its 46th emperor.

There's a theory that there may have been an earlier hotel run by the first budget director, but incomplete financial records make this indeterminate

Clerk Fees

	Budget	Actual	Surplus (Deficit)
2019	1,192,162	1,154,940	(37,222)
2020	1,032,000	974,499	(57,501)
2021	1,032,000	1,375,917	343,917
2022	1,050,000	1,125,896	75,896
2023	1,050,000		

Motor Vehicle Fees

	Budget	Actual	Surplus (Deficit)
2019	2,447,762.00	2,341,921.70	(105,840)
2020	2,420,000.00	2,376,543.28	(43,457)
2021	2,200,000.00	2,354,208.31	154,208
2022	2,350,000.00	1,555,176.23	(794,824)
2023	2,350,000.00		

The term "Clerk" is an ancient and honorable one. It comes from the **early middle ages** when churches regulated many local government matters and only clergymen were educated and could write; therefore, the idea of a Clerk as a writer, keeper of records and local official comes from this history.

Good guess, but no
Joe Mihalko was the second Clerk in history

Interest and Penalties

	Budget	Actual	Surplus (Deficit)
2019	3,500,000	4,044,401	544,401
2020	3,800,000	4,189,838	389,838
2021	3,500,000	4,003,022	503,022
2022	4,200,000	3,881,557	(318,443)
2023	4,000,000		

Legally Weird: 7 Weirdest Laws in America

Table of Contents [hide]

Weirdest Laws in America

1. No Hugs for Washington Drivers
2. Drunk Folks in South Dakota Can Get a DUI Charge Even If They're Not Driving
3. In Tennessee, No One Can Hunt While in a Vehicle – Except People in Wheelchairs
4. Connecticut Drivers Always Need to Stop for a Police Car Using a Siren
5. You Can't Cook in a Car in Fenwick Island
6. Derby, Kansas Folks Whose Tires Screech are Law Breakers
7. Windshield Decorations are a No-No in Illinois

Sales Tax
County Revenue
Current receipt comparison

	Fiscal Year 2021	Fiscal Year 2022	Increase (Decrease)
First January Receipt	3,895,873	4,283,747	387,874
Second January Receipt	1,808,356	3,009,064	1,200,708
First February Receipt	3,302,492	3,729,215	426,723
Second February Receipt	1,666,016		

**Sales Tax
County Revenue
Current fiscal year to date comparison**

	Fiscal Year 2021	Fiscal Year 2022	Increase (Decrease)
First January Receipt	95,099,661	101,013,677	5,914,016
Second January Receipt	96,908,017	104,022,741	7,114,724
First February Receipt	100,210,509	107,751,955	7,541,446
Second February Receipt	101,876,525		

**Sales Tax
County Revenue
Current fiscal year to date to budget comparison**

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Fiscal year to date	101,876,525	107,751,955	
Budget	89,574,568	94,674,568	106,201,497
Surplus (Deficit)	12,301,957	13,077,387	

What makes a good short presentation?

Sticking to the power of three will make your short presentations memorable and incredibly effective.

Next month,
ALL of the answers in three minutes