

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2017

11/29/2017

Reporting Accounting Basis:		General	Special	Capital	Debt	Actual	
GAAP			Revenue	Projects	Service	Permanent	Totals
		(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	5,532,313	2,823,963		332,103		8,688,379
Less: Uncollected Delinquent Taxes - Levy Year	2	112,454	64,297		7,674		184,425
Less: Credits to Taxpayers	3	393,370	168,095		23,721		585,186
Net Current Property Taxes	4	5,026,489	2,591,571		300,708		7,918,768
Delinquent Property Tax Revenue	5	44	21		3		68
Penalties, Interest & Costs on Taxes	6	49,002					49,002
Other County Taxes/TIF Tax Revenues	7	378,864	1,078,965		13,076		1,470,905
Intergovernmental	8	678,978	5,091,981		27,914		5,798,873
Licenses & Permits	9	19,757	17,010				36,767
Charges for Service	10	446,916	12,407				459,323
Use of Money & Property	11	149,417	1,075				150,492
Miscellaneous	12	280,057	39,508	4,161			323,726
Subtotal Revenues	13	7,029,524	8,832,538	4,161	341,701	0	16,207,924
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15		1,700,000				1,700,000
Proceeds of Fixed Asset Sales	16	34,014	78,288				112,302
Total Revenues & Other Sources	17	7,063,538	10,610,826	4,161	341,701	0	18,020,226
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,965,176					2,965,176
Physical Health Social Services	19	455,421	112,772				568,193
Mental Health, ID & DD	20		718,817				718,817
County Environment and Education	21	793,300	517,217				1,310,517
Roads & Transportation	22		6,866,803				6,866,803
Government Services to Residents	23	670,281	2,500				672,781
Administration	24	1,634,394	10,000				1,644,394
Nonprogram Current	25	538					538
Debt Service	26				338,000		338,000
Capital Projects	27	39,473	1,168,293	11,019			1,218,785
Subtotal Expenditures	28	6,558,583	9,396,402	11,019	338,000	0	16,304,004
Other Financing Uses:							
Operating Transfers Out	29		1,700,000				1,700,000
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	6,558,583	11,096,402	11,019	338,000	0	18,004,004
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	504,955	-485,576	-6,858	3,701	0	16,222
Beginning Fund Balance - July 1, 2016	33	2,561,304	5,242,952	7,926	55,050		7,867,232
Increase (Decrease) in Reserves	34	6,481	-146,878				-140,397
Fund Balance - Nonspendable	35	142,900	494,243				637,143
Fund Balance - Restricted	36	210,833	4,150,021	1,068	58,751		4,420,673
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,719,007	-33,766				2,685,241
Total Ending Fund Balance - June 30, 2017	40	3,072,740	4,610,498	1,068	58,751	0	7,743,057

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2016/2017 ANNUAL FINANCIAL REPORT

Clayton County

11/29/2017

Reporting Accounting Basis:	GENERAL FUND				SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	(I)	(J)	(K)	Actual 2016/2017 (L)	
GAAP													
TAXES LEVIED ON PROPERTY	1 4,274,158	1,258,155	0	612,753	2,209,276	0		1,934		332,103		8,688,379	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 86,880	25,574		12,455	51,842					7,674		184,425	
LESS: CREDITS TO TAXPAYERS	3 303,910	89,460		43,569	122,592			1,934		23,721		585,186	
=1000 NET CURRENT PROPERTY TAXES	*4 3,883,368	1,143,121		556,729	2,034,842					300,708		7,918,768	
1010 DELINQ. PROPERTY TAX REVENUE	*5 34	10		5	16					3		68	
11xx PENALTIES, INT, & COSTS ON TAXES	*6 49,002											49,002	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,627	1,951		950	2,483					487		12,498	
13xx Voter Approved Local Option Taxes	8 16,965				140,185		794,383					951,533	
14xx Gambling Taxes	9 131,553											131,553	
15xx TIF Tax Revenues	10							15,651				15,651	
16xx Utility Tax Replacement Excise Taxes	11 171,334	50,434		24,563	100,750					12,589		359,670	
Subtotal (lines 7 - 11)	*12 326,479	52,385	0	25,513	243,418	0	794,383	15,651	0	13,076	0	1,470,905	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,768						4,403,353					4,406,121	
21xx State Replacements Against Levied Taxes	14 303,910	89,460		43,569	122,592			1,934		23,721		585,186	
22xx Other State Tax Replacements	15 55,032	16,199		7,889	10,842					4,193		94,155	
23xx, 24xx State/Federal Pass-Thru Revenues	16 59,723						398,462					458,185	
25xx Contributions from Other													
Intergovernmental Units	17 7,094			5,536	2,975		20,134					35,739	
26xx, 27xx State Grants and Entitlements	18 107,553	19,038	1,057				3,969	70,726				202,343	
28xx Federal Grants and Entitlements	19 1,524		4,408									5,932	
29xx Payments in Lieu of Taxes	20 11,212											11,212	
Subtotal (lines 13 - 20)	*21 548,816	124,697	5,465	56,994	136,409	0	4,825,918	72,660	0	27,914	0	5,798,873	
3xxx LICENSES & PERMITS	*22 19,757						17,010					36,767	
4xxx, 5xxx CHARGES FOR SERVICE	*23 446,916				8,687			3,720				459,323	
6xxx USE OF MONEY & PROPERTY	*24 125,073		24,344				35	1,040				150,492	
8xxx MISCELLANEOUS	*25 183,721	3,985	92,351		2,263		37,245		4,161			323,726	
Total Revenues*	*26 5,583,166	1,324,198	122,160	639,241	2,425,635	0	5,674,591	93,071	4,161	341,701	0	16,207,924	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27											0	
9020 From Rural Services Basic	28						1,700,000					1,700,000	
90xx From Other Budgetary Funds	29											0	
Subtotal (lines 27- 29)	30 0	0	0	0	0	0	1,700,000	0	0	0	0	1,700,000	
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	
92xx PROCEEDS\GEN FIXED ASSET SALES	32 34,014						78,288					112,302	
Total Revenues and Other Sources	33 5,617,180	1,324,198	122,160	639,241	2,425,635	0	7,452,879	93,071	4,161	341,701	0	18,020,226	
Beginning Fund Balance - July 1, 2016	34 1,806,961	623,897	130,446	192,078	733,624		4,245,729	71,521	7,926	55,050		7,867,232	
TOTAL RESOURCES (lines 33 + 34)	35 7,424,141	1,948,095	252,606	831,319	3,159,259	0	11,698,608	164,592	12,087	396,751	0	25,887,458	

FY 2016/2017 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis:	GENERAL FUND				SPECIAL REVENUE FUNDS				All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2016/2017	(L)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1 145,700				110,272					255,972	1
3010 - Communicable Disease Prevention & Control Services	2 3,092									3,092	2
3020 - Environmental Health	3 41,705	3,277								44,982	3
3040 - Health Administration	4 69,840									69,840	4
3050 - Support of Hospitals	5									0	5
Subtotal	6 260,337	3,277	0	0	110,272	0	0	0	0	373,886	6
SERVICES TO POOR PROGRAM											
3100 - Administration	7 7,290	313								7,603	7
3110 - General Welfare Services	8 20,682									20,682	8
3120 - Care in County Care Facility	9	25,500								25,500	9
Subtotal	10 27,972	25,813	0	0	0	0	0	0	0	53,785	10
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11 43,880	4,873								48,753	11
3210 - General Services to Veterans	12 25,318									25,318	12
Subtotal	13 69,198	4,873	0	0	0	0	0	0	0	74,071	13
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15	2,449								2,449	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17 0	2,449	0	0	0	0	0	0	0	2,449	17
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19 16,500				2,500					19,000	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21 16,500	0	0	0	2,500	0	0	0	0	19,000	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	5,002								5,002	22
3510 - Preventive Services	23	40,000								40,000	23
Subtotal	24 0	45,002	0	0	0	0	0	0	0	45,002	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 374,007	81,414	0	0	112,772	0	0	0	0	568,193	25

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			241						241
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7									0
Subtotal	8	0	0	241	0	0	0	0	0	241
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			5,554						5,554
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			713,022						713,022
Subtotal	28	0	0	718,576	0	0	0	0	0	718,576
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29									0
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	718,817	0	0	0	0	0	718,817

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

											11/29/2017
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				7,000					7,000	1
6010 - Weed Eradication	2				97,738		2,878			100,616	2
6020 - Solid Waste Disposal	3				182,688					182,688	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	287,426	0	2,878	0	0	290,304	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	126,958	14,684							141,642	6
6110 - Maintenance & Operations	7	531,904	38,310							570,214	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	658,862	52,994	0	0	0	0	0	0	711,856	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	43,806	3,277							47,083	13
6310 - Housing Rehabilitation & Develop.	14				6,500					6,500	14
6320 - Community Economic Development	15	16,994			75,000			10,502		102,496	15
Subtotal	16	60,800	3,277	0	81,500	0	0	10,502	0	156,079	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				134,911					134,911	17
6410 - Historic Preservation	18	7,167								7,167	18
6420 - Fair & 4-H Clubs	19	10,200								10,200	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	17,367	0	0	134,911	0	0	0	0	152,278	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS 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	737,029	56,271	0	503,837	0	2,878	10,502	0	1,310,517	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

											11/29/2017
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							310,105			310,105	1
7010 - Engineering							342,219			342,219	2
Subtotal	0	0	0	0	0	0	652,324	0	0	652,324	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							101,496			101,496	4
7110 - Roads							2,443,403			2,443,403	5
7120 - Snow & Ice Control							427,309			427,309	6
7130 - Traffic Controls							284,951			284,951	7
7140 - Road Clearing							235,619			235,619	8
Subtotal	0	0	0	0	0	0	3,492,778	0	0	3,492,778	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							1,192,625			1,192,625	10
7210 - Equipment Operations							1,181,831			1,181,831	11
7220 - Tools, Materials & Supplies							3,509			3,509	12
7230 - Real Estate & Buildings							343,736			343,736	13
Subtotal	0	0	0	0	0	0	2,721,701	0	0	2,721,701	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	15
7310 - Ground Transportation										0	16
Subtotal	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	6,866,803	0	0	6,866,803	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Clayton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2016/2017
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1		110,603								110,603
8010 - Local Elections	2		6,038								6,038
8020 - Township Officials	3	3,929	304								4,233
Subtotal	4	3,929	116,945	0	0	0	0	0	0	0	120,874
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations											
& Licensing											
	5	166,017	20,423								186,440
8101 - Driver Licenses Services	6	107,728	14,238								121,966
8110 - Recording of Public Documents	7	216,822	24,179						2,500		243,501
Subtotal	8	490,567	58,840	0	0	0	0	0	2,500	0	551,907
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	494,496	175,785	0	0	0	0	0	2,500	0	672,781

SERVICE AREA 9
ADMINISTRATION
 Clayton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	142,240	15,241								157,481
9010 - Administrative Management											
Services	2	157,286	18,809								176,095
9020 - Treasury Management Services	3	138,454	16,784								155,238
9030 - Other Policy & Administration	4	115,229				10,000					125,229
Subtotal	5	553,209	50,834	0	0	10,000	0	0	0	0	614,043
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	337,701	14,205								351,906
9110 - Information Tech Services	7	293,045	13,587								306,632
9120 - GIS Systems	8										0
Subtotal	9	630,746	27,792	0	0	0	0	0	0	0	658,538
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		68,139								68,139
9210 - Safety of Workplace	11	101,332	201,162								302,494
9220 - Fidelity of Public Officers	12		1,180								1,180
9230 - Unemployment Compensation	13										0
Subtotal	14	101,332	270,481	0	0	0	0	0	0	0	371,813
TOTAL - ADMINISTRATION	15	1,285,287	349,107	0	0	10,000	0	0	0	0	1,644,394

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
Clayton County

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All	All	All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	Actual					
												2016/2017	11/29/2017				
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	1	538														538	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	538	0	0	0	0	0	0	0						0	538	5
LONG-TERM DEBT SERVICE																	
0100 - Principal	6												291,000			291,000	6
0110 - Interest and Fiscal Charges	7												47,000			47,000	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0				338,000	0		338,000	8
CAPITAL PROJECTS																	
0200 - Roadway Construction	9							1,097,768								1,097,768	9
0210 - Conservation Land Acquisition & Dev.	10			39,473												109,998	10
0220 - Other Capital Projects	11									11,019						11,019	11
TOTAL - CAPITAL PROJECTS	12	0	0	39,473	0	0	0	1,097,768	70,525	11,019				0		1,218,785	12
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	13	2,565,356	397,520	2,300	0	0	0	0	0					0		2,965,176	13
- Total Physical Health and Social Services	14	374,007	81,414	0	0	112,772	0	0	0					0		568,193	14
- Total Mental Health, ID & DD	15	0	0	0	718,817	0	0	0	0					0		718,817	15
- Total County Environment and Education	16	737,029	56,271	0	0	503,837	0	2,878	10,502					0		1,310,517	16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,866,803	0					0		6,866,803	17
- Total Government Services to Residents	18	494,496	175,785	0	0	0	0	0	2,500					0		672,781	18
- Total Administration	19	1,285,287	349,107	0	0	10,000	0	0	0					0		1,644,394	19
- Total Nonprogram Current	20	538	0	0	0	0	0	0	0					0		538	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0				338,000	0		338,000	21
- Total Capital Projects	22	0	0	39,473	0	0	0	1,097,768	70,525	11,019				0		1,218,785	22
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,456,713	1,060,097	41,773	718,817	626,609	0	7,967,449	83,527	11,019	338,000			0		16,304,004	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						1,700,000									1,700,000	26
- To Other Budgetary Funds	27															0	27
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000	0	0	0	0	0	0	0	0		1,700,000	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29																0
Increase (Decrease) In Reserves	30	245	6,236				-12,416		-134,462							-140,397	30
Fund Balance - Nonspendable	31	55,487	87,413				24,704		469,539							637,143	31
Fund Balance - Restricted	32			210,833	112,502	795,530		3,127,158	114,831	1,068	58,751					4,420,673	32
Fund Balance - Committed	33															0	33
Fund Balance - Assigned	34															0	34
Fund Balance - Unassigned	35	1,912,186	806,821	0	0	0	0	0	-33,766	0	0	0	0	0		2,685,241	35
Total Ending Fund Balance - June 30, 2017	36	1,967,673	894,234	210,833	112,502	820,234	0	3,596,697	81,065	1,068	58,751	0		0		7,743,057	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	7,424,141	1,948,095	252,606	831,319	3,159,259	0	11,698,608	164,592	12,087	396,751	0		0		25,887,458	37

FY 2016/2017 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2017 11/29/2017

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY)
							(F)
Cash & Pooled Investments:							
County Treasurer	1	3,138,813	4,271,765	1,131	58,748		7,470,457
Other	2						0
Receivables (net where applicable):							
Accounts	3	52,042	4,422				56,464
Property Taxes (including interest & penalties)	4	10,424	1,250		185		11,859
Property Taxes - Succeeding Year	5	5,326,046	2,906,183		333,777		8,566,006
Accrued Interest	6						0
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	70,674					70,674
Due from Other Governments	10	95,884	483,260				579,144
Inventories (at cost)	11		494,243				494,243
Other Assets	12	142,899					142,899
Total Assets	13	8,836,782	8,161,123	1,131	392,710	0	17,391,746
LIABILITIES (L)							
Accounts Payable	14	162,377	355,131	63			517,571
Salaries & Benefits Payable	15	121,284	134,564				255,848
Contracts Payable	16						0
Due to Other Funds	17		70,674				70,674
Due to Other Governments	18	66,478	35,401				101,879
Trusts Payable	19						0
Other Liabilities	20						0
Total Liabilities	21	350,139	595,770	63	0	0	945,972
DEFERRED INFLOWS OF RESOURCES (DIOR)							
Succeeding Year Property Tax	22	5,326,046	2,906,183		333,777		8,566,006
Other Unavailable Revenue	23	87,857	48,672		182		136,711
Total Deferred Inflows of Resources	24	5,413,903	2,954,855	0	333,959	0	8,702,717
FUND EQUITY (FE)							
Fund Balance - Nonspendable	25	142,900	494,243				637,143
Fund Balance - Restricted	26	210,833	4,150,021	1,068	58,751		4,420,673
Fund Balance - Committed	27						0
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	2,719,007	-33,766				2,685,241
Total Fund Equity	30	3,072,740	4,610,498	1,068	58,751	0	7,743,057
TOTAL L+DIOR+FE	31	8,836,782	8,161,123	1,131	392,710	0	17,391,746

Notes to the financial statement, if any: