

**Clayton County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2015**

11/24/2015

Reporting Accounting Basis:							Actual
GAAP		General	Special	Capital	Debt	Permanent	Totals
		(A)	(B)	(C)	(D)	(E)	(F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	1	4,907,773	2,702,279		316,240		7,926,292
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	341,968	168,190		22,713		532,871
Net Current Property Taxes	4	4,565,805	2,534,089		293,527		7,393,421
Delinquent Property Tax Revenue	5	1,377	454		84		1,915
Penalties, Interest & Costs on Taxes	6	52,012					52,012
Other County Taxes/TIF Tax Revenues	7	390,995	1,244,931		14,656		1,650,582
Intergovernmental	8	782,359	4,955,940	434,373	24,131		6,196,803
Licenses & Permits	9	20,918	15,720				36,638
Charges for Service	10	441,814	21,609				463,423
Use of Money & Property	11	160,664	3,514	82			164,260
Miscellaneous	12	119,011	64,925	657			184,593
<b>Subtotal Revenues</b>	13	<b>6,534,955</b>	<b>8,841,182</b>	<b>435,112</b>	<b>332,398</b>	<b>0</b>	<b>16,143,647</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	55	1,600,000	70,133	3,990		1,674,178
Proceeds of Fixed Asset Sales	16	1,000	11,500				12,500
<b>Total Revenues &amp; Other Sources</b>	17	<b>6,536,010</b>	<b>10,452,682</b>	<b>505,245</b>	<b>336,388</b>	<b>0</b>	<b>17,830,325</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18	2,697,226					2,697,226
Physical Health Social Services	19	632,587	65,332				697,919
Mental Health, ID & DD	20		961,953				961,953
County Environment and Education	21	644,641	590,209				1,234,850
Roads & Transportation	22		5,508,058				5,508,058
Government Services to Residents	23	655,050	10,000				665,050
Administration	24	1,622,608					1,622,608
Nonprogram Current	25						0
Debt Service	26				336,249		336,249
Capital Projects	27	37,483	1,269,981	481,847			1,789,311
<b>Subtotal Expenditures</b>	28	<b>6,289,595</b>	<b>8,405,533</b>	<b>481,847</b>	<b>336,249</b>	<b>0</b>	<b>15,513,224</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	29	54,123	1,620,000	55			1,674,178
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	<b>6,343,718</b>	<b>10,025,533</b>	<b>481,902</b>	<b>336,249</b>	<b>0</b>	<b>17,187,402</b>
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	<b>192,292</b>	<b>427,149</b>	<b>23,343</b>	<b>139</b>	<b>0</b>	<b>642,923</b>
Beginning Fund Balance - July 1, 2014	33	2,122,285	4,145,035	-3,905	35,159		6,298,574
Increase (Decrease) in Reserves	34	16,125	13,568				29,693
Fund Balance - Nonspendable	35	122,813	433,281				556,094
Fund Balance - Restricted	36	90,785	4,200,276	19,438	35,298		4,345,797
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,117,104	-47,805				2,069,299
<b>Total Ending Fund Balance - June 30, 2015</b>	40	<b>2,330,702</b>	<b>4,585,752</b>	<b>19,438</b>	<b>35,298</b>	<b>0</b>	<b>6,971,190</b>

Notes to the financial statement, if any:

**REVENUES DETAIL**

**FY 2014/2015 ANNUAL FINANCIAL REPORT**

Clayton County

11/24/2015

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)						Actual 2014/2015 (L)			
GAAP																	
TAXES LEVIED ON PROPERTY	1 3,791,649	1,116,124	0	804,461	1,897,818	0		0					316,240			7,926,292	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2															0	
LESS: CREDITS TO TAXPAYERS	3 264,198	77,770		56,057	112,133								22,713			532,871	
=1000 NET CURRENT PROPERTY TAXES	*4 3,527,451	1,038,354		748,404	1,785,685								293,527			7,393,421	
1010 DELINQ. PROPERTY TAX REVENUE	*5 1,064	313		222	232								84			1,915	
11xx PENALTIES, INT, & COSTS ON TAXES	*6 52,012															52,012	
OTHER COUNTY TAXES:																	
12xx Other County Taxes	7 6,188	1,820		1,310	2,414								484			12,216	
13xx Voter Approved Local Option Taxes	8 14,179					145,284	823,280									982,743	
14xx Gambling Taxes	9 134,169															134,169	
15xx TIF Tax Revenues	10							126,227								126,227	
16xx Utility Tax Replacement Excise Taxes	11 181,277	53,362		38,463	107,953								14,172			395,227	
Subtotal (lines 7 - 11)	*12 335,813	55,182	0	39,773	110,367	145,284	823,280	126,227	0	14,656	0					1,650,582	
INTERGOVERNMENTAL REVENUE:																	
20xx State Shared Revenues	13 2,668						3,972,209									3,974,877	
21xx State Replacements Against Levied Taxes	14 264,197	77,770		56,057	112,133			1,142		21,571						532,870	
22xx Other State Tax Replacements	15 31,827	9,369		6,753	5,494					2,560						56,003	
23xx, 24xx State/Federal Pass-Thru Revenues	16 140,200		4,969				528,220									673,389	
25xx Contributions from Other																	
Intergovernmental Units	17 20,522			8,968	2,804		61,900		42,688							136,882	
26xx, 27xx State Grants and Entitlements	18 179,695	27,708						200,242	116,350							523,995	
28xx Federal Grants and Entitlements	19 2,138						18		275,335							277,491	
29xx Payments in Lieu of Taxes	20 21,296															21,296	
Subtotal (lines 13 - 20)	*21 662,543	114,847	4,969	71,778	120,431	0	4,562,347	201,384	434,373	24,131	0					6,196,803	
3xxx LICENSES & PERMITS	*22 20,918						15,720									36,638	
4xxx, 5xxx CHARGES FOR SERVICE	*23 441,814			10,649	7,741			3,219								463,423	
6xxx USE OF MONEY & PROPERTY	*24 140,408		20,256		3,182		90	242	82							164,260	
8xxx MISCELLANEOUS	*25 80,261	852	37,898				64,925		657							184,593	
Total Revenues*	26 5,262,284	1,209,548	63,123	870,826	2,027,638	145,284	5,466,362	331,072	435,112	332,398	0					16,143,647	
OTHER FINANCING SOURCES:																	
OPERATING TRANSFERS IN:																	
9000 From General Basic	27								50,133	3,990						54,123	
9020 From Rural Services Basic	28						1,600,000									1,600,000	
90xx From Other Budgetary Funds	29 55								20,000							20,055	
Subtotal (lines 27- 29)	30 55	0	0	0	0	0	1,600,000	0	70,133	3,990	0					1,674,178	
91xx PROCEEDS\GEN LONG-TERM DEBT	31															0	
92xx PROCEEDS\GEN FIXED ASSET SALES	32 1,000						11,500									12,500	
Total Revenues and Other Sources	33 5,263,339	1,209,548	63,123	870,826	2,027,638	145,284	7,077,862	331,072	505,245	336,388	0					17,830,325	
Beginning Fund Balance - July 1, 2014	34 1,608,194	444,146	69,945	272,361	313,689	437,894	3,059,663	61,428	-3,905	35,159						6,298,574	
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 6,871,533	1,653,694	133,068	1,143,187	2,341,327	583,178	10,137,525	392,500	501,340	371,547	0					24,128,899	



**FY 2014/2015 ANNUAL FINANCIAL REPORT**

Clayton County

11/24/2015

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	
										2014/2015	(L)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1	65,853				58,832				124,685	1
3010 - Communicable Disease Prevention & Control Services	2	4,360								4,360	2
3020 - Environmental Health	3	40,016	3,044							43,060	3
3040 - Health Administration	4	63,975								63,975	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	174,204	3,044	0	0	58,832	0	0	0	236,080	6
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	6,632	294							6,926	7
3110 - General Welfare Services	8	21,197								21,197	8
3120 - Care in County Care Facility	9		249,167							249,167	9
Subtotal	10	27,829	249,461	0	0	0	0	0	0	277,290	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	40,526	4,686							45,212	11
3210 - General Services to Veterans	12	42,959								42,959	12
Subtotal	13	83,485	4,686	0	0	0	0	0	0	88,171	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		4,755							4,755	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	4,755	0	0	0	0	0	0	4,755	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	10,500				6,500				17,000	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	10,500	0	0	0	6,500	0	0	0	17,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22		34,623							34,623	22
3510 - Preventive Services	23		40,000							40,000	23
Subtotal	24	0	74,623	0	0	0	0	0	0	74,623	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	296,018	336,569	0	0	65,332	0	0	0	697,919	25

**SERVICE AREA 4**  
**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**  
Clayton County

11/24/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2014/2015
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2									0
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	0	0	0	0	0	0	0
41XX - CHRONIC MENTAL ILLNESS										
410X-Information & Educ. Svcs	9									0
412X-Coordination Svcs	10			29						29
413X- Personal & Environ. Sprt	11									0
414X-Treatment Services	12									0
415X-Vocational & Day Services	13									0
416X-Lic/Cert. Living Arrangements	14									0
417X-Inst/Hospital & Commit Svcs	15			6,554						6,554
Subtotal	16	0	0	6,583	0	0	0	0	0	6,583
42XX - MENTAL RETARDATION										
420X-Information & Educ. Svcs	17									0
422X-Coordination Svcs	18									0
423X- Personal & Environ. Sprt	19									0
424X-Treatment Services	20									0
425X-Vocational & Day Services	21									0
426X-Lic/Cert. Living Arrangements	22									0
427X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	25									0
432X-Coordination Svcs	26									0
433X- Personal & Environ. Sprt	27									0
434X-Treatment Services	28									0
435X-Vocational & Day Services	29									0
436X-Lic/Cert. Living Arrangements	30									0
437X-Inst/Hospital & Commit Svcs	31									0
Subtotal	32	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	33			5,370						5,370
4412-Purchased Administration	34									0
4413-Distrib to Regional Fiscal Agent	35			950,000						950,000
Subtotal	36	0	0	955,370	0	0	0	0	0	955,370
45xx-COUNTY PRVD CASE MGMT										
Subtotal	37									0
46xx-COUNTY PRVD SERVICES										
Subtotal	38									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	39									0
472X-Coordination Svcs	40									0
473X- Personal & Environ. Sprt	41									0
474X-Treatment Services	42									0
475X-Vocational & Day Services	43									0
476X-Lic/Cert. Living Arrangements	44									0
477X-Inst/Hospital & Commit Svcs	45									0
Subtotal	46	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	47	0	0	961,953	0	0	0	0	0	961,953

											11/24/2015	
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 2014/2015 (L)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1					6,800				6,800	1	
6010 - Weed Eradication	2				96,221		1,435			97,656	2	
6020 - Solid Waste Disposal	3				175,285					175,285	3	
6030 - Environmental Restoration	4									0	4	
Subtotal	5	0	0	0	271,506	6,800	1,435	0	0	279,741	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	110,536	12,111							122,647	6	
6110 - Maintenance & Operations	7	417,340	37,131							454,471	7	
6120 - Recreation & Environmental Educ.	8									0	8	
Subtotal	9	527,876	49,242	0	0	0	0	0	0	577,118	9	
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10									0	10	
6210 - Animal Bounties & State	11									268	11	
Aparist Expenses	12	268								268	12	
Subtotal	12	268	0	0	0	0	0	0	0	268	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	34,649	3,044							37,693	13	
6310 - Housing Rehabilitation & Develop.	14					5,000				5,000	14	
6320 - Community Economic Development	15	12,726				63,750		121,193		197,669	15	
Subtotal	16	47,375	3,044	0	0	68,750	0	121,193	0	240,362	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17				120,525					120,525	17	
6410 - Historic Preservation	18	6,636								6,636	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	16,836	0	0	0	120,525	0	0	0	137,361	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
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	
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	592,355	52,286	0	0	392,031	75,550	1,435	121,193	0	1,234,850	

											11/24/2015
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 2014/2015 (L)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration	1						281,618			281,618	1
7010 - Engineering	2						259,911			259,911	2
Subtotal	3	0	0	0	0	0	541,529	0	0	541,529	3
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts	4						110,133			110,133	4
7110 - Roads	5						2,145,745			2,145,745	5
7120 - Snow & Ice Control	6						376,130			376,130	6
7130 - Traffic Controls	7						209,527			209,527	7
7140 - Road Clearing	8						332,262			332,262	8
Subtotal	9	0	0	0	0	0	3,173,797	0	0	3,173,797	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - New Equipment	10						418,494			418,494	10
7210 - Equipment Operations	11						1,174,635			1,174,635	11
7220 - Tools, Materials & Supplies	12						66,456			66,456	12
7230 - Real Estate & Buildings	13						133,147			133,147	13
Subtotal	14	0	0	0	0	0	1,792,732	0	0	1,792,732	14
<b>MASS TRANSIT PROGRAM</b>											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	5,508,058	0	0	5,508,058	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	2014/2015	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1		135,332								135,332	1
8010 - Local Elections	2		5,105								5,105	2
8020 - Township Officials	3	3,837	301								4,138	3
Subtotal	4	3,837	140,738	0	0	0	0	0	0	0	144,575	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations												
& Licensing	5	194,314	23,027								217,341	5
8101 - Driver Licenses Services	6	62,737	8,052								70,789	6
8110 - Recording of Public Documents	7	200,568	21,777						10,000		232,345	7
Subtotal	8	457,619	52,856	0	0	0	0	0	10,000	0	520,475	8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	461,456	193,594	0	0	0	0	0	10,000	0	665,050	9





**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				
												2014/2015				
GAAP																
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
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	0				
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6									281,000		281,000				
0110 - Interest and Fiscal Charges	7									55,249		55,249				
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	336,249	0	336,249				
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9						1,054,601	215,380				1,269,981				
0210 - Conservation Land Acquisition & Dev.	10		37,483									37,483				
0220 - Other Capital Projects	11								481,847			481,847				
TOTAL - CAPITAL PROJECTS	12	0	0	37,483	0	0	1,054,601	215,380	481,847		0	1,789,311				
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	2,333,874	358,552	4,800	0	0	0	0	0		0	2,697,226				
- Total Physical Health and Social Services	14	296,018	336,569	0	0	0	65,332	0	0		0	697,919				
- Total Mental Health, MR & DD	15	0	0	0	961,953	0	0	0	0		0	961,953				
- Total County Environment and Education	16	592,355	52,286	0	0	392,031	75,550	1,435	121,193		0	1,234,850				
- Total Roads & Transportation	17	0	0	0	0	0	0	5,508,058	0		0	5,508,058				
- Total Government Services to Residents	18	461,456	193,594	0	0	0	0	0	10,000		0	665,050				
- Total Administration	19	1,373,495	249,113	0	0	0	0	0	0		0	1,622,608				
- 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	0	0	0	336,249	0	336,249				
- Total Capital Projects	22	0	0	37,483	0	0	0	1,054,601	215,380	481,847	0	1,789,311				
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,057,198	1,190,114	42,283	961,953	392,031	140,882	6,564,094	346,573	481,847	336,249	0	15,513,224			
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24												0			
- To Rural Services Supplemental	25												0			
- To Secondary Roads	26					1,600,000							1,600,000			
- To Other Budgetary Funds	27	54,123					20,000		55				74,178			
TOTAL OPERATING TRANSFERS OUT	28	54,123	0	0	0	1,600,000	20,000	0	0	55	0	0	1,674,178			
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29												0			
Increase (Decrease) In Reserves	30	2,223	13,902			-4,968		18,536					29,693			
Fund Balance - Nonspendable	31	56,549	66,264			38,709		394,572					556,094			
Fund Balance - Restricted	32			90,785	181,234	305,619	422,296	3,197,395	93,732	19,438	35,298		4,345,797			
Fund Balance - Committed	33												0			
Fund Balance - Assigned	34												0			
Fund Balance - Unassigned	35	1,705,886	411,218	0	0	0	0	0	-47,805	0	0	0	2,069,299			
Total Ending Fund Balance - June 30, 2015	36	1,762,435	477,482	90,785	181,234	344,328	422,296	3,591,967	45,927	19,438	35,298	0	6,971,190			
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	6,871,533	1,653,694	133,068	1,143,187	2,341,327	583,178	10,137,525	392,500	501,340	371,547	0	24,128,893			

**FY 2014/2015 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2015 11/24/2015

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY) (F)
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	2,260,638	4,038,348	3,088	35,235		6,337,309
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	63,479	13,906				77,385
Property Taxes (including interest & penalties)	4	10,357	1,283		227		11,867
Property Taxes - Succeeding Year	5	5,168,504	2,679,035		347,420		8,194,959
Accrued Interest	6	4,397					4,397
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	93,912	22,018				115,930
Due from Other Governments	10	87,588	1,297,657	16,350			1,401,595
Inventories (at cost)	11		433,281				433,281
Other Assets	12	122,813					122,813
<b>Total Assets</b>	13	<b>7,811,688</b>	<b>8,485,528</b>	<b>19,438</b>	<b>382,882</b>	<b>0</b>	<b>16,699,536</b>
<b>LIABILITIES (L)</b>							
Accounts Payable	14	181,632	585,241				766,873
Salaries & Benefits Payable	15	48,154	65,570				113,724
Contracts Payable	16						0
Due to Other Funds	17	44,270	71,660				115,930
Due to Other Governments	18	11,719	463,943				475,662
Trusts Payable	19						0
Other Liabilities	20						0
<b>Total Liabilities</b>	21	<b>285,775</b>	<b>1,186,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,472,189</b>
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>							
Succeeding Year Property Tax	22	5,168,504	2,679,035		347,420		8,194,959
Other Unavailable Revenue	23	26,707	34,327		164		61,198
<b>Total Deferred Inflows of Resources</b>	24	<b>5,195,211</b>	<b>2,713,362</b>	<b>0</b>	<b>347,584</b>	<b>0</b>	<b>8,256,157</b>
<b>FUND EQUITY (FE)</b>							
Fund Balance - Nonspendable	25	122,813	433,281				556,094
Fund Balance - Restricted	26	90,785	4,200,276	19,438	35,298		4,345,797
Fund Balance - Committed	27						0
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	2,117,104	-47,805				2,069,299
<b>Total Fund Equity</b>	30	<b>2,330,702</b>	<b>4,585,752</b>	<b>19,438</b>	<b>35,298</b>	<b>0</b>	<b>6,971,190</b>
<b>TOTAL L+DIOR+FE</b>	31	<b>7,811,688</b>	<b>8,485,528</b>	<b>19,438</b>	<b>382,882</b>	<b>0</b>	<b>16,699,536</b>

Notes to the financial statement, if any: