

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2016

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual
GAAP			Revenue	Projects	Service		Totals
		(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	5,041,828	2,602,473		339,406		7,983,707
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	400,648	176,804		26,827		604,279
Net Current Property Taxes	4	4,641,180	2,425,669		312,579		7,379,428
Delinquent Property Tax Revenue	5	1,852	418		97		2,367
Penalties, Interest & Costs on Taxes	6	46,261					46,261
Other County Taxes/TIF Tax Revenues	7	371,639	1,155,444		13,954		1,541,037
Intergovernmental	8	790,313	4,880,117		32,156		5,702,586
Licenses & Permits	9	22,296	25,227				47,523
Charges for Service	10	456,419	4,936				461,355
Use of Money & Property	11	156,197	4,598	335			161,130
Miscellaneous	12	183,892	36,294	1,150			221,336
Subtotal Revenues	13	6,670,049	8,532,703	1,485	358,786	0	15,563,023
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	2,701					2,701
Total Revenues & Other Sources	17	6,672,750	10,232,703	1,485	358,786	0	17,265,724
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,844,617					2,844,617
Physical Health Social Services	19	510,272	141,581				651,853
Mental Health, ID & DD	20		666,398				666,398
County Environment and Education	21	685,611	570,352				1,255,963
Roads & Transportation	22		5,823,966				5,823,966
Government Services to Residents	23	635,892	4,950				640,842
Administration	24	1,685,128	3,200				1,688,328
Nonprogram Current	25	1,613					1,613
Debt Service	26				339,034		339,034
Capital Projects	27	32,740	932,777	12,997			978,514
Subtotal Expenditures	28	6,395,873	8,143,224	12,997	339,034	0	14,891,128
Other Financing Uses:							
Operating Transfers Out	29	59,881	1,640,119				1,700,000
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	6,455,754	9,783,343	12,997	339,034	0	16,591,128
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	216,996	449,360	-11,512	19,752	0	674,596
Beginning Fund Balance - July 1, 2015	33	2,330,702	4,585,752	19,438	35,298		6,971,190
Increase (Decrease) in Reserves	34	13,606	207,840				221,446
Fund Balance - Nonspendable	35	136,419	641,121				777,540
Fund Balance - Restricted	36	130,446	4,642,680		55,050		4,828,176
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,294,439	-40,849	7,926			2,261,516
Total Ending Fund Balance - June 30, 2016	40	2,561,304	5,242,952	7,926	55,050	0	7,867,232

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2015/2016 ANNUAL FINANCIAL REPORT

Clayton County

12/1/2016

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 2015/2016 (L)	
GAAP													
TAXES LEVIED ON PROPERTY	1 3,895,205	1,146,623	0	633,870	1,968,603	0		0		339,406		7,983,707	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	
LESS: CREDITS TO TAXPAYERS	3 309,533	91,115		50,370	126,434					26,827		604,279	
=1000 NET CURRENT PROPERTY TAXES	*4 3,585,672	1,055,508		583,500	1,842,169					312,579		7,379,428	
1010 DELINQ. PROPERTY TAX REVENUE	*5 1,494	358		192	226					97		2,367	
11xx PENALTIES, INT, & COSTS ON TAXES	*6 46,261											46,261	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,365	1,855		1,025	2,409					516		12,170	
13xx Voter Approved Local Option Taxes	8 16,009				139,594		791,032					946,635	
14xx Gambling Taxes	9 135,126											135,126	
15xx TIF Tax Revenues	10							98,080				98,080	
16xx Utility Tax Replacement Excise Taxes	11 164,007	48,277		26,689	96,615					13,438		349,026	
Subtotal (lines 7 - 11)	*12 321,507	50,132	0	27,714	238,618	0	791,032	98,080	0	13,954	0	1,541,037	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,968				126,434		4,634,373					4,763,775	
21xx State Replacements Against Levied Taxes	14 309,533	91,115		50,370	10,626			486		26,827		488,957	
22xx Other State Tax Replacements	15 62,645	18,440	1,725	10,194						5,329		98,333	
23xx, 24xx State/Federal Pass-Thru Revenues	16 84,054				3,066							87,120	
25xx Contributions from Other													
Intergovernmental Units	17 10,787		1,800	5,272			23,980					41,839	
26xx, 27xx State Grants and Entitlements	18 142,628	36,363	4,391					15,305				198,687	
28xx Federal Grants and Entitlements	19 12,052						11					12,063	
29xx Payments in Lieu of Taxes	20 11,812											11,812	
Subtotal (lines 13 - 20)	*21 636,479	145,918	7,916	65,836	140,126	0	4,658,364	15,791	0	32,156	0	5,702,586	
3xxx LICENSES & PERMITS	*22 22,296				7,927		17,300					47,523	
4xxx, 5xxx CHARGES FOR SERVICE	*23 456,419				1,215			3,721				461,355	
6xxx USE OF MONEY & PROPERTY	*24 140,320		15,877				36	4,562	335			161,130	
8xxx MISCELLANEOUS	*25 109,970	17,631	56,291				36,294		1,150			221,336	
Total Revenues*	26 5,320,418	1,269,547	80,084	677,242	2,230,281	0	5,503,026	122,154	1,485	358,786	0	15,563,023	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						1,700,000					1,700,000	
9020 From Rural Services Basic	28											0	
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 2,701											2,701	
Total Revenues and Other Sources	33 5,323,119	1,269,547	80,084	677,242	2,230,281	0	7,203,026	122,154	1,485	358,786	0	17,265,724	
Beginning Fund Balance - July 1, 2015	34 1,762,435	477,482	90,785	181,234	766,624		3,591,967	45,927	19,438	35,298		6,971,190	
TOTAL RESOURCES (lines 33 + 34)	35 7,085,554	1,747,029	170,869	858,476	2,996,905	0	10,794,993	168,081	20,923	394,084	0	24,236,914	

FY 2015/2016 ANNUAL FINANCIAL REPORT - Clayton County											12/1/2016
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	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)		Actual 2015/2016 (L)	
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1	96,848			139,081						235,929
3010 - Communicable Disease Prevention & Control Services	2	565									565
3020 - Environmental Health	3	43,134	3,176								46,310
3040 - Health Administration	4	40,917									40,917
3050 - Support of Hospitals	5										0
Subtotal	6	181,464	3,176	0	0	139,081	0	0	0	0	323,721
SERVICES TO POOR PROGRAM											
3100 - Administration	7	6,624	304								6,928
3110 - General Welfare Services	8	17,385									17,385
3120 - Care in County Care Facility	9		153,333								153,333
Subtotal	10	24,009	153,637	0	0	0	0	0	0	0	177,646
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	42,443	4,719								47,162
3210 - General Services to Veterans	12	26,215									26,215
Subtotal	13	68,658	4,719	0	0	0	0	0	0	0	73,377
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14										0
3310 - Family Protective Services	15		4,291								4,291
3320 - Services for Disabled Children	16										0
Subtotal	17	0	4,291	0	0	0	0	0	0	0	4,291
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18										0
3410 - Other Social Services	19	14,500			2,500						17,000
3420 - Social Services Business Operations	20										0
Subtotal	21	14,500	0	0	0	2,500	0	0	0	0	17,000
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		15,818								15,818
3510 - Preventive Services	23		40,000								40,000
Subtotal	24	0	55,818	0	0	0	0	0	0	0	55,818
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	288,631	221,641	0	0	141,581	0	0	0	0	651,853

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

12/1/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)	
GAAP											
SERVICES TO PERSONS WITH:											
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			247						247	2
403X- Personal & Environ. Sprt	3									0	3
404X-Treatment Services	4									0	4
405X-Vocational & Day Services	5									0	5
406X-Lic/Cert. Living Arrangements	6									0	6
407X-Inst/Hospital & Commit Svcs	7									0	7
Subtotal	8	0	0	247	0	0	0	0	0	247	8
42XX - MENTAL RETARDATION											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Svcs	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprt	19									0	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Svcs	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
44xx-GENERAL ADMINISTRATION											
4411-Direct Administration	25			5,351						5,351	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			660,800						660,800	27
Subtotal	28	0	0	666,151	0	0	0	0	0	666,151	28
45xx-COUNTY PRVD CASE MGMT											
Subtotal	29									0	29
46xx-COUNTY PRVD SERVICES											
Subtotal	30									0	30
47XX - BRAIN INJURY											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
TOTAL - MENTAL HEALTH, MR & DD	39	0	0	666,398	0	0	0	0	0	666,398	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

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	2015/2016
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				6,800						6,800
6010 - Weed Eradication	2				97,998		1,950				99,948
6020 - Solid Waste Disposal	3				180,666						180,666
6030 - Environmental Restoration	4										0
Subtotal	5	0	0	0	285,464	0	1,950	0	0		287,414
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	125,171	14,329								139,500
6110 - Maintenance & Operations	7	433,323	38,330	4,390							476,043
6120 - Recreation & Environmental Educ.	8										0
Subtotal	9	558,494	52,659	4,390	0	0	0	0	0		615,543
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10										0
6210 - Animal Bounties & State	11										0
Apiarist Expenses	11										0
Subtotal	12	0	0	0	0	0	0	0	0		0
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	35,887	3,176								39,063
6310 - Housing Rehabilitation & Develop.	14				5,000						5,000
6320 - Community Economic Development	15	13,354		2,293	62,250			91,610			169,507
Subtotal	16	49,241	3,176	2,293	67,250	0	0	91,610	0		213,570
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				124,078						124,078
6410 - Historic Preservation	18	5,158									5,158
6420 - Fair & 4-H Clubs	19	10,200									10,200
6430 - Fairgrounds	20										0
6440 - Memorial Halls	21										0
6450 - Other Educational Services	22										0
Subtotal	23	15,358	0	0	124,078	0	0	0	0		139,436
PRESIDENT OR GOVERNOR 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		0
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	623,093	55,835	6,683	0	476,792	0	1,950	91,610	0	1,255,963

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)	
GAAP											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							310,470				310,470
7010 - Engineering							320,640				320,640
Subtotal	0	0	0	0	0	0	631,110	0	0		631,110
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							134,907				134,907
7110 - Roads							2,487,811				2,487,811
7120 - Snow & Ice Control							324,040				324,040
7130 - Traffic Controls							328,942				328,942
7140 - Road Clearing							213,007				213,007
Subtotal	0	0	0	0	0	0	3,488,707	0	0		3,488,707
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							507,300				507,300
7210 - Equipment Operations							1,052,935				1,052,935
7220 - Tools, Materials & Supplies							76,906				76,906
7230 - Real Estate & Buildings							67,008				67,008
Subtotal	0	0	0	0	0	0	1,704,149	0	0		1,704,149
MASS TRANSIT PROGRAM											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	5,823,966	0	0		5,823,966

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	2015/2016	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1		103,726								103,726	1
8010 - Local Elections	2		21,997								21,997	2
8020 - Township Officials	3	4,478	349								4,827	3
Subtotal	4	4,478	126,072	0	0	0	0	0	0	0	130,550	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations												
& Licensing												
	5	176,517	20,974								197,491	5
8101 - Driver Licenses Services	6	88,258	11,473								99,731	6
8110 - Recording of Public Documents	7	185,417	22,703						4,950		213,070	7
Subtotal	8	450,192	55,150	0	0	0	0	0	4,950	0	510,292	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	454,670	181,222	0	0	0	0	0	4,950	0	640,842	9

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)	
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 136,746	14,563								151,309	1
9010 - Administrative Management											
Services	2 178,177	20,690								198,867	2
9020 - Treasury Management Services	3 131,180	15,649								146,829	3
9030 - Other Policy & Administration	4 149,452				3,200					152,652	4
Subtotal	5 595,555	50,902	0	0	3,200	0	0	0	0	649,657	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6 318,668	13,672								332,340	6
9110 - Information Tech Services	7 343,962	13,488								357,450	7
9120 - GIS Systems	8									0	8
Subtotal	9 662,630	27,160	0	0	0	0	0	0	0	689,790	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	63,157								63,157	10
9210 - Safety of Workplace	11 111,623	172,921								284,544	11
9220 - Fidelity of Public Officers	12	1,180								1,180	12
9230 - Unemployment Compensation	13									0	13
Subtotal	14 111,623	237,258	0	0	0	0	0	0	0	348,881	14
TOTAL - ADMINISTRATION	15 1,369,808	315,320	0	0	3,200	0	0	0	0	1,688,328	15

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

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All	All	All	12/1/2016
	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)	TOTALS				
												Actual 2015/2016 (L)				
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1															0
0020 - Interest on Short-Term Debt	2															0
0030 - Other Nonprogram Current	3	1,613														1,613
0040 - Other County Enterprises	4															0
TOTAL - NONPROGRAM CURRENT	5	1,613	0	0	0	0	0	0	0	0	0					1,613
LONG-TERM DEBT SERVICE																
0100 - Principal	6															286,000
0110 - Interest and Fiscal Charges	7															53,034
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	0	0					339,034
CAPITAL PROJECTS																
0200 - Roadway Construction	9							932,777								932,777
0210 - Conservation Land Acquisition & Dev.	10			32,740												32,740
0220 - Other Capital Projects	11								12,997							12,997
TOTAL - CAPITAL PROJECTS	12	0	0	32,740	0	0	0	932,777	0	12,997						978,514
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,479,590	364,027	1,000	0	0	0	0	0	0	0					2,844,617
- Total Physical Health and Social Services	14	288,631	221,641	0	0	141,581	0	0	0	0	0					651,853
- Total Mental Health, MR & DD	15	0	0	0	666,398	0	0	0	0	0	0					666,398
- Total County Environment and Education	16	623,093	55,835	6,683	0	476,792	0	1,950	91,610	0	0					1,255,963
- Total Roads & Transportation	17	0	0	0	0	0	0	5,823,966	0	0	0					5,823,966
- Total Government Services to Residents	18	454,670	181,222	0	0	0	0	0	4,950	0	0					640,842
- Total Administration	19	1,369,808	315,320	0	0	3,200	0	0	0	0	0					1,688,328
- Total Nonprogram Current	20	1,613	0	0	0	0	0	0	0	0	0					1,613
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0					339,034
- Total Capital Projects	22	0	0	32,740	0	0	0	932,777	0	12,997						978,514
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,217,405	1,138,045	40,423	666,398	621,573	0	6,758,693	96,560	12,997	339,034					14,891,128
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24															0
- To Rural Services Supplemental	25															0
- To Secondary Roads	26															0
- To Other Budgetary Funds	27	59,881				1,640,119										1,700,000
TOTAL OPERATING TRANSFERS OUT	28	59,881	0	0	0	1,640,119	0	0	0	0	0					1,700,000
REFUNDED DEBT/PAYMENTS TO ESCROW	29															0
Increase (Decrease) In Reserves	30	-1,307	14,913			-1,589		209,429								221,446
Fund Balance - Nonspendable	31	55,241	81,178			37,120		604,001								777,540
Fund Balance - Restricted	32			130,446	192,078	696,504		3,641,728	112,370		55,050					4,828,176
Fund Balance - Committed	33															0
Fund Balance - Assigned	34															0
Fund Balance - Unassigned	35	1,751,720	542,719	0	0	0	0	0	-40,849	7,926	0					2,261,516
Total Ending Fund Balance - June 30, 2016	36	1,806,961	623,897	130,446	192,078	733,624	0	4,245,729	71,521	7,926	55,050					7,867,232
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	7,085,554	1,747,029	170,869	858,476	2,996,905	0	10,794,993	168,081	20,923	394,084					24,236,914

FY 2015/2016 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2016 12/1/2016

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY) (F)
Cash & Pooled Investments:							
County Treasurer	1	2,476,821	5,249,546	7,790	55,023		7,789,180
Other	2						0
Receivables (net where applicable):							
Accounts	3	52,163	6,228				58,391
Property Taxes (including interest & penalties)	4	10,303	1,197		188		11,688
Property Taxes - Succeeding Year	5	5,532,313	2,822,029		332,103		8,686,445
Accrued Interest	6	3,699	1,099	159			4,957
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	70,674					70,674
Due from Other Governments	10	57,764	472,744				530,508
Inventories (at cost)	11		641,121				641,121
Other Assets	12	136,419					136,419
Total Assets	13	8,340,156	9,193,964	7,949	387,314	0	17,929,383
LIABILITIES (L)							
Accounts Payable	14	114,366	935,784	23			1,050,173
Salaries & Benefits Payable	15	92,439	88,827				181,266
Contracts Payable	16						0
Due to Other Funds	17		70,674				70,674
Due to Other Governments	18	19,537	6,873				26,410
Trusts Payable	19						0
Other Liabilities	20						0
Total Liabilities	21	226,342	1,102,158	23	0	0	1,328,523
DEFERRED INFLOWS OF RESOURCES (DIOR)							
Succeeding Year Property Tax	22	5,532,313	2,822,029		332,103		8,686,445
Other Unavailable Revenue	23	20,197	26,825		161		47,183
Total Deferred Inflows of Resources	24	5,552,510	2,848,854	0	332,264	0	8,733,628
FUND EQUITY (FE)							
Fund Balance - Nonspendable	25	136,419	641,121				777,540
Fund Balance - Restricted	26	130,446	4,642,680		55,050		4,828,176
Fund Balance - Committed	27						0
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	2,294,439	-40,849	7,926			2,261,516
Total Fund Equity	30	2,561,304	5,242,952	7,926	55,050	0	7,867,232
TOTAL L+DIOR+FE	31	8,340,156	9,193,964	7,949	387,314	0	17,929,383

Notes to the financial statement, if any: