

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2014

11/25/2014

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	4,845,137	2,738,001		320,203		7,903,341
Less: Uncollected Delinquent Taxes - Levy Year	2	175,804	114,846		10,796		301,446
Less: Credits to Taxpayers	3	265,222	148,427		16,726		430,375
Net Current Property Taxes	4	4,404,111	2,474,728		292,681		7,171,520
Delinquent Property Tax Revenue	5	1,118	745		68		1,931
Penalties, Interest & Costs on Taxes	6	54,683					54,683
Other County Taxes/TIF Tax Revenues	7	409,213	1,217,277		16,633		1,643,123
Intergovernmental	8	608,512	4,476,727	61,148	16,913		5,163,300
Licenses & Permits	9	20,576	14,375				34,951
Charges for Service	10	447,208	15,945				463,153
Use of Money & Property	11	155,715	1,038	364			157,117
Miscellaneous	12	303,407	102,839	24,595			430,841
Subtotal Revenues	13	6,404,543	8,303,674	86,107	326,295	0	15,120,619
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	81,096	1,600,000	30,000	20,000		1,731,096
Proceeds of Fixed Asset Sales	16	400					400
Total Revenues & Other Sources	17	6,486,039	9,903,674	116,107	346,295	0	16,852,115
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,765,224	28,356				2,793,580
Physical Health Social Services	19	648,934	21,265				670,199
Mental Health, ID & DD	20		908,673				908,673
County Environment and Education	21	677,768	621,557				1,299,325
Roads & Transportation	22		7,588,252				7,588,252
Government Services to Residents	23	668,393	5,015				673,408
Administration	24	1,489,499	10,700				1,500,199
Nonprogram Current	25	559					559
Debt Service	26				333,895		333,895
Capital Projects	27	28,072	1,067,530	124,030			1,219,632
Subtotal Expenditures	28	6,278,449	10,251,348	124,030	333,895	0	16,987,722
Other Financing Uses:							
Operating Transfers Out	29	50,000	1,600,000	81,096			1,731,096
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	6,328,449	11,851,348	205,126	333,895	0	18,718,818
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	157,590	-1,947,674	-89,019	12,400	0	-1,866,703
Beginning Fund Balance - July 1, 2013	33	1,964,695	6,107,444	85,114	22,759		8,180,012
Increase (Decrease) in Reserves	34		-14,735				-14,735
Fund Balance - Nonspendable	35	106,688	419,713				526,401
Fund Balance - Restricted	36	69,945	3,779,303		35,159		3,884,407
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	1,945,652	-53,981	-3,905			1,887,766
Total Ending Fund Balance - June 30, 2014	40	2,122,285	4,145,035	-3,905	35,159	0	6,298,574

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2013/2014 ANNUAL FINANCIAL REPORT

Clayton County

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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 Srvcs Fund (C)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	Actual	2013/2014 (L)			
GAAP															
TAXES LEVIED ON PROPERTY	1 4,123,819	721,318	0	836,665	1,901,336	0		0		320,203		7,903,341	1		
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 149,629	26,175		30,395	84,451					10,796		301,446	2		
LESS: CREDITS TO TAXPAYERS	3 225,737	39,485		45,799	102,628					16,726		430,375	3		
=1000 NET CURRENT PROPERTY TAXES	*4 3,748,453	655,658		760,471	1,714,257					292,681		7,171,520	4		
1010 DELINQ. PROPERTY TAX REVENUE	*5 952	166		193	552					68		1,931	5		
11xx PENALTIES, INT, & COSTS ON TAXES	*6 54,683											54,683	6		
OTHER COUNTY TAXES:															
12xx Other County Taxes	7 7,751	1,337		1,551	2,395					550		13,584	7		
13xx Voter Approved Local Option Taxes	8 12,058							848,254				860,312	8		
14xx Gambling Taxes	9 125,673											125,673	9		
15xx TIF Tax Revenues	10							198,678				198,678	10		
16xx Utility Tax Replacement Excise Taxes	11 223,330	39,064		45,311	121,088					16,083		444,876	11		
Subtotal (lines 7 - 11)	*12 368,812	40,401	0	46,862	123,483	0	0	1,046,932	0	16,633	0	1,643,123	12		
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13 2,277						3,723,824	2,718				3,728,819	13		
21xx State Replacements Against Levied Taxes	14 225,737	39,485		45,799	102,628					16,726		430,375	14		
22xx Other State Tax Replacements	15 2,593	453		526	843					187		4,602	15		
23xx, 24xx State/Federal Pass-Thru Revenues	16 163,120						493,824		24,380			681,324	16		
25xx Contributions from Other															
Intergovernmental Units	17 7,977			13,817	3,066		72,390	15,596	28,254			141,100	17		
26xx, 27xx State Grants and Entitlements	18 123,303	20,449					1,672		8,514			153,938	18		
28xx Federal Grants and Entitlements	19 12,221						24					12,245	19		
29xx Payments in Lieu of Taxes	20 10,897											10,897	20		
Subtotal (lines 13 - 20)	*21 548,125	60,387	0	60,142	106,537	0	4,291,734	18,314	61,148	16,913	0	5,163,300	21		
3xxx LICENSES & PERMITS	*22 20,576						14,375					34,951	22		
4xxx, 5xxx CHARGES FOR SERVICE	*23 447,208			4,783	7,555			5	3,602			463,153	23		
6xxx USE OF MONEY & PROPERTY	*24 155,715						738	300	364			157,117	24		
8xxx MISCELLANEOUS	*25 203,065	620	99,722		2,018		81,089	19,732	24,595			430,841	25		
Total Revenues*	26 5,547,589	757,232	99,722	872,451	1,954,402	0	4,387,941	1,088,880	86,107	326,295	0	15,120,619	26		
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27								30,000	20,000		50,000	27		
9020 From Rural Services Basic	28						1,600,000					1,600,000	28		
90xx From Other Budgetary Funds	29 81,096											81,096	29		
Subtotal (lines 27 - 29)	30 81,096	0	0	0	0	0	1,600,000	0	30,000	20,000	0	1,731,096	30		
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31		
92xx PROCEEDS\GEN FIXED ASSET SALES	32 400											400	32		
Total Revenues and Other Sources	33 5,629,085	757,232	99,722	872,451	1,954,402	0	5,987,941	1,088,880	116,107	346,295	0	16,852,115	33		
Beginning Fund Balance - July 1, 2013	34 1,127,831	832,833	4,031	308,583	328,277		2,680,787	2,789,797	85,114	22,759		8,180,012	34		
TOTAL RESOURCES (lines 33 + 34)	35 6,756,916	1,590,065	103,753	1,181,034	2,282,679	0	8,668,728	3,878,677	201,221	369,054	0	25,032,127	35		

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

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Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual
										2013/2014
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 1,099,081	108,982								1,208,063
1010 - Investigations	2 27,846		5,736							33,582
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 371,043	49,045						23,575		443,663
1050 - Adult Correctional Services	6 445,639	49,240								494,879
1060 - Administration	7 273,527	36,134								309,661
Subtotal	8 2,217,136	243,401	5,736	0	0	0	0	23,575	0	2,489,848
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 148,710	17,936								166,646
1110 - Medical Examiner	10 31,965									31,965
1120 - Child Support Recovery	11									0
Subtotal	12 180,675	17,936	0	0	0	0	0	0	0	198,611
EMERGENCY SERVICES										
1200 - Ambulance Services	13 5,177									5,177
1210 - Emergency Management	14	65,674						4,781		70,455
1220 - Fire Protection & Rescue Srvcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 5,177	65,674	0	0	0	0	0	4,781	0	75,632
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	3,292								3,292
1410 - Research & Other Assistance	19		1							1
1420 - Bailiff Services	20 13,366	2,217								15,583
Subtotal	21 13,366	5,510	0	0	0	0	0	0	0	18,876
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26		710							710
Subtotal	27 0	710	0	0	0	0	0	0	0	710
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		2,067							2,067
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,836							7,836
Subtotal	31 0	9,903	0	0	0	0	0	0	0	9,903
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,416,354	343,134	5,736	0	0	0	0	28,356	0	2,793,580

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Reporting Accounting Basis:		GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual 2013/2014 (L)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	50,506						19,265		69,771
3010 - Communicable Disease Prevention & Control Services	2	2,978								2,978
3020 - Environmental Health	3	41,282	2,985							44,267
3040 - Health Administration	4	140,913								140,913
3050 - Support of Hospitals	5									0
Subtotal	6	235,679	2,985	0	0	0	0	19,265	0	257,929
SERVICES TO POOR PROGRAM										
3100 - Administration	7	5,993	295							6,288
3110 - General Welfare Services	8	20,037								20,037
3120 - Care in County Care Facility	9		230,000							230,000
Subtotal	10	26,030	230,295	0	0	0	0	0	0	256,325
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	43,099	4,442							47,541
3210 - General Services to Veterans	12	44,070								44,070
Subtotal	13	87,169	4,442	0	0	0	0	0	0	91,611
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15		2,081							2,081
3320 - Services for Disabled Children	16									0
Subtotal	17	0	2,081	0	0	0	0	0	0	2,081
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19	10,500						2,000		12,500
3420 - Social Services Business Operations	20									0
Subtotal	21	10,500	0	0	0	0	0	2,000	0	12,500
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		9,753							9,753
3510 - Preventive Services	23		40,000							40,000
Subtotal	24	0	49,753	0	0	0	0	0	0	49,753
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	359,378	289,556	0	0	0	0	21,265	0	670,199

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

11/25/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2013/2014
GAAP	(A)	(B)	(C)	(C)	(E)	(F)	(G)	(H)	(K)	(L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			240						240
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4			70						70
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			6						6
Subtotal	8	0	0	316	0	0	0	0	0	316
41XX - CHRONIC MENTAL ILLNESS										
410X-Information & Educ. Svcs	9									0
412X-Coordination Svcs	10									0
413X- Personal & Environ. Sprt	11									0
414X-Treatment Services	12									0
415X-Vocational & Day Services	13									0
416X-Lic/Cert. Living Arrangements	14			6,126						6,126
417X-Inst/Hospital & Commit Svcs	15			8,420						8,420
Subtotal	16	0	0	14,546	0	0	0	0	0	14,546
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			5,177						5,177
4412-Purchased Administration	34									0
4413-Distrib to Regional Fiscal Agent	35			888,634						888,634
Subtotal	36	0	0	893,811	0	0	0	0	0	893,811
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
TOTAL - MENTAL HEALTH, MR & DD	47	0	0	908,673	0	0	0	0	0	908,673

											11/25/2014
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2013/2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1							800		800	1
6010 - Weed Eradication	2				74,579		3,439			78,018	2
6020 - Solid Waste Disposal	3				174,986					174,986	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	249,565	0	3,439	800	0	253,804	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	117,618	15,188							132,806	6
6110 - Maintenance & Operations	7	445,446	35,655							481,101	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	563,064	50,843	0	0	0	0	0	0	613,907	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State	11										11
Aparist Expenses	11	168								168	11
Subtotal	12	168	0	0	0	0	0	0	0	168	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	33,112	2,985							36,097	13
6310 - Housing Rehabilitation & Develop.	14						3,000			3,000	14
6320 - Community Economic Development	15	11,859						248,347		260,206	15
Subtotal	16	44,971	2,985	0	0	0	0	251,347	0	299,303	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				116,406					116,406	17
6410 - Historic Preservation	18	5,537								5,537	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	15,737	0	0	116,406	0	0	0	0	132,143	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	623,940	53,828	0	365,971	0	3,439	252,147	0	1,299,325	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

											11/25/2014
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General	General	General	County Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2013/2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							289,743			289,743	1
7010 - Engineering							328,163			328,163	2
Subtotal	0	0	0	0	0	0	617,906	0	0	617,906	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							162,804			162,804	4
7110 - Roads							3,052,060			3,052,060	5
7120 - Snow & Ice Control							599,622			599,622	6
7130 - Traffic Controls							89,328			89,328	7
7140 - Road Clearing							167,421			167,421	8
Subtotal	0	0	0	0	0	0	4,071,235	0	0	4,071,235	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							622,514			622,514	10
7210 - Equipment Operations							1,515,616			1,515,616	11
7220 - Tools, Materials & Supplies							28,506			28,506	12
7230 - Real Estate & Buildings							732,475			732,475	13
Subtotal	0	0	0	0	0	0	2,899,111	0	0	2,899,111	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	7,588,252	0	0	7,588,252	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 Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2013/2014	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1		159,301								159,301	1
8010 - Local Elections	2		20,456								20,456	2
8020 - Township Officials	3	4,309	337								4,646	3
Subtotal	4	4,309	180,094	0	0	0	0	0	0	0	184,403	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations												
& Licensing	5	157,040	18,186								175,226	5
8101 - Driver Licenses Services	6	90,682	11,637								102,319	6
8110 - Recording of Public Documents	7	185,257	21,188						5,015		211,460	7
Subtotal	8	432,979	51,011	0	0	0	0	0	5,015	0	489,005	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	437,288	231,105	0	0	0	0	0	5,015	0	673,408	9

11/25/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary		Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2013/2014	
GAAP											
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 128,756	14,120								142,876	1
9010 - Administrative Management											
Services	2 165,040	20,928								185,968	2
9020 - Treasury Management Services	3 127,142	14,880								142,022	3
9030 - Other Policy & Administration	4 225,224							10,700		235,924	4
Subtotal	5 646,162	49,928	0	0	0	0	0	10,700	0	706,790	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6 313,823	12,544								326,367	6
9110 - Information Tech Services	7 191,767	2,917								194,684	7
9120 - GIS Systems	8									0	8
Subtotal	9 505,590	15,461	0	0	0	0	0	0	0	521,051	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	51,981								51,981	10
9210 - Safety of Workplace	11 109,451	109,747								219,198	11
9220 - Fidelity of Public Officers	12	1,179								1,179	12
9230 - Unemployment Compensation	13									0	13
Subtotal	14 109,451	162,907	0	0	0	0	0	0	0	272,358	14
TOTAL - ADMINISTRATION	15 1,261,203	228,296	0	0	0	0	0	10,700	0	1,500,199	15

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

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (C)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Actual 2013/2014 (L)								
											GAAP	11/25/2014					
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	1	559														559	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	559	0	0	0	0	0	0	0					0	559	5	
LONG-TERM DEBT SERVICE																	
0100 - Principal	6											275,000			275,000	6	
0110 - Interest and Fiscal Charges	7											58,895			58,895	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0			333,895	0		333,895	8	
CAPITAL PROJECTS																	
0200 - Roadway Construction	9																
0210 - Conservation Land Acquisition & Dev.	10			28,072					9,214							37,286	10
0220 - Other Capital Projects	11									124,030						124,030	11
TOTAL - CAPITAL PROJECTS	12	0	0	28,072	0	0	0	27,611	1,039,919	124,030			0		1,219,632	12	
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	13	2,416,354	343,134	5,736	0	0	0	0	28,356					0	2,793,580	13	
- Total Physical Health and Social Services	14	359,378	289,556	0	0	0	0	0	21,265					0	670,199	14	
- Total Mental Health, MR & DD	15	0	0	0	908,673	0	0	0	0					0	908,673	15	
- Total County Environment and Education	16	623,940	53,828	0	0	365,971	0	3,439	252,147					0	1,299,325	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	7,588,252	0					0	7,588,252	17	
- Total Government Services to Residents	18	437,288	231,105	0	0	0	0	0	5,015					0	673,408	18	
- Total Administration	19	1,261,203	228,296	0	0	0	0	0	10,700					0	1,500,199	19	
- Total Nonprogram Current	20	559	0	0	0	0	0	0	0					0	559	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0			333,895	0		333,895	21	
- Total Capital Projects	22	0	0	28,072	0	0	0	27,611	1,039,919	124,030			0		1,219,632	22	
TOTAL - ALL EXPENDITURES (lines 13-22)	23	5,098,722	1,145,919	33,808	908,673	365,971	0	7,619,302	1,357,402	124,030	333,895	0		16,987,722	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					1,600,000				81,096					1,681,096	26	
- To Other Budgetary Funds	27	50,000													50,000	27	
TOTAL OPERATING TRANSFERS OUT	28	50,000	0	0	0	1,600,000	0	0	0	81,096	0	0		1,731,096	28		
REFUNDED DEBT/PAYMENTS TO ESCROW	29																
Increase (Decrease) In Reserves	30					-3,019		-11,716							-14,735	30	
Fund Balance - Nonspendable	31	54,326	52,362			43,677		376,036							526,401	31	
Fund Balance - Restricted	32			69,945	272,361	270,012		661,674	2,575,256		35,159				3,884,407	32	
Fund Balance - Committed	33														0	33	
Fund Balance - Assigned	34														0	34	
Fund Balance - Unassigned	35	1,553,868	391,784	0	0	0	0	0	-53,981	-3,905	0	0		1,887,766	35		
Total Ending Fund Balance - June 30, 2014	36	1,608,194	444,146	69,945	272,361	313,689	0	1,037,710	2,521,275	-3,905	35,159	0		6,298,574	36		
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,756,916	1,590,065	103,753	1,181,034	2,282,679	0	8,668,728	3,878,677	201,221	369,054	0		25,032,127	37		

FY 2013/2014 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2014 11/25/2014

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY)
		(A)	(B)	(C)	(D)	(E)	(F)
Cash & Pooled Investments:							
County Treasurer	1	2,097,266	4,349,793	15,315	35,128		6,497,502
Other	2						0
Receivables (net where applicable):							
Accounts	3	46,182	59,707				105,889
Property Taxes (including interest & penalties)	4	9,051	1,468		231		10,750
Property Taxes - Succeeding Year	5	5,054,754	2,797,853		323,975		8,176,582
Accrued Interest	6	4,622	29	12			4,663
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	71,384	21,866				93,250
Due from Other Governments	10	79,887	533,820				613,707
Inventories (at cost)	11		419,713				419,713
Other Assets	12	106,688					106,688
Total Assets	13	7,469,834	8,184,249	15,327	359,334	0	16,028,744
LIABILITIES							
Accounts Payable	14	171,189	694,161	19,232			884,582
Salaries & Benefits Payable	15	44,160	58,415				102,575
Contracts Payable	16						0
Due to Other Funds	17	21,554	71,696				93,250
Due to Other Governments	18	29,220	321,966				351,186
Trusts Payable	19						0
Deferred Inflows of Resources:							
Succeeding Year Property Tax	20	5,054,754	2,797,853		323,975		8,176,582
Other Unavailable Revenue	21	26,672	95,123		200		121,995
Other Liabilities	22						0
Total Liabilities	23	5,347,549	4,039,214	19,232	324,175	0	9,730,170
FUND EQUITY							
Fund Balance - Nonspendable	24	106,688	419,713				526,401
Fund Balance - Restricted	25	69,945	3,779,303		35,159		3,884,407
Fund Balance - Committed	26						0
Fund Balance - Assigned	27						0
Fund Balance - Unassigned	28	1,945,652	-53,981	-3,905			1,887,766
Total Fund Equity	29	2,122,285	4,145,035	-3,905	35,159	0	6,298,574
TOTAL LIABILITIES AND FUND EQUITY	30	7,469,834	8,184,249	15,327	359,334	0	16,028,744

Notes to the financial statement, if any: