

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

11/27/2017

Reporting Accounting Basis:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
GAAP	(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 5,397,549	2,281,265		392,482		8,071,296
Less: Uncollected Delinquent Taxes - Levy Year	2 648	313		46		1,007
Less: Credits to Taxpayers	3 375,462	140,330		27,930		543,722
Net Current Property Taxes	4 5,021,439	2,140,622		364,506		7,526,567
Delinquent Property Tax Revenue	5 347	206		24		577
Penalties, Interest & Costs on Taxes	6 40,000					40,000
Other County Taxes/TIF Tax Revenues	7 115,870	899,409		8,148		1,023,427
Intergovernmental	8 2,142,321	4,274,973		33,121		6,450,415
Licenses & Permits	9 45,882	5,204				51,086
Charges for Service	10 616,454	24,489				640,943
Use of Money & Property	11 214,538	226				214,764
Miscellaneous	12 317,334	113,303				430,637
Subtotal Revenues	13 8,514,185	7,458,432	0	405,799	0	16,378,416
Other Financing Sources:						
General Long-Term Debt Proceeds	14		400,000			400,000
Operating Transfers In	15 58,896	2,255,000	172,000	18		2,485,914
Proceeds of Fixed Asset Sales	16 1,756					1,756
Total Revenues & Other Sources	17 8,574,837	9,713,432	572,000	405,817	0	19,266,086
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,745,592	6,782				2,752,374
Physical Health Social Services	19 722,072					722,072
Mental Health, ID & DD	20 328,614	828,815				1,157,429
County Environment and Education	21 748,439	200,110				948,549
Roads & Transportation	22 464,141	6,372,193				6,836,334
Government Services to Residents	23 668,039	9,673				677,712
Administration	24 1,707,157					1,707,157
Nonprogram Current	25 93,130					93,130
Debt Service	26			400,000		400,000
Capital Projects	27 2,195	152,084	199,808			354,087
Subtotal Expenditures	28 7,479,379	7,569,657	199,808	400,000	0	15,648,844
Other Financing Uses:						
Operating Transfers Out	29 341,774	1,844,000	300,140			2,485,914
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 7,821,153	9,413,657	499,948	400,000	0	18,134,758
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 753,684	299,775	72,052	5,817	0	1,131,328
Beginning Fund Balance - July 1, 2016	33 2,980,163	5,533,375				8,513,538
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35	482,534				482,534
Fund Balance - Restricted	36 1,760,471	5,350,616	72,052	5,817		7,188,956
Fund Balance - Committed	37 204,224					204,224
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 1,769,152					1,769,152
Total Ending Fund Balance - June 30, 2017	40 3,733,847	5,833,150	72,052	5,817	0	9,644,866

Notes to the financial statement, if any: The \$204,224 Committed General Fund balance is further detailed in the June 27, 2017 Board of Supervisors' minutes.

REVENUES DETAIL

FY 2016/2017 ANNUAL FINANCIAL REPORT

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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 3,495,091	1,902,458	0	473,685	1,807,580	0		0		392,482		8,071,296	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 417	231		64	249					46		1,007	
LESS: CREDITS TO TAXPAYERS	3 243,124	132,338		32,950	107,380					27,930		543,722	
=1000 NET CURRENT PROPERTY TAXES	*4 3,251,550	1,769,889		440,671	1,699,951					364,506		7,526,567	
1010 DELINQ. PROPERTY TAX REVENUE	*5 225	122		29	177					24		577	
11xx PENALTIES, INT, & COSTS ON TAXES	*6 40,000											40,000	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,243	3,248		802	745					651		11,689	
13xx Voter Approved Local Option Taxes	8 263				214,351			643,053				857,667	
14xx Gambling Taxes	9											0	
15xx TIF Tax Revenues	10											0	
16xx Utility Tax Replacement Excise Taxes	11 68,714	37,402		9,313	31,145					7,497		154,071	
Subtotal (lines 7 - 11)	*12 75,220	40,650	0	10,115	246,241	0	643,053	0	0	8,148	0	1,023,427	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 4,363						3,463,928					3,468,291	
21xx State Replacements Against Levied Taxes	14 244,181	132,913		33,093	107,493					28,050		545,730	
22xx Other State Tax Replacements	15 46,351	25,229		6,282	9,717					5,071		92,650	
23xx, 24xx State/Federal Pass-Thru Revenues	16 527,426											527,426	
25xx Contributions from Other													
Intergovernmental Units	17 303,213	22,722		173,151			73,897					572,983	
26xx, 27xx State Grants and Entitlements	18 760,087						391,060	16,352				1,167,499	
28xx Federal Grants and Entitlements	19 75,836											75,836	
29xx Payments in Lieu of Taxes	20											0	
Subtotal (lines 13 - 20)	*21 1,961,457	180,864	0	212,526	117,210	0	3,928,885	16,352	0	33,121	0	6,450,415	
3xxx LICENSES & PERMITS	*22 45,882						5,204					51,086	
4xxx, 5xxx CHARGES FOR SERVICE	*23 616,454			13,674	6,850		203	3,762				640,943	
6xxx USE OF MONEY & PROPERTY	*24 190,089		24,449		1				225			214,764	
8xxx MISCELLANEOUS	*25 262,086	4,645	50,603				106,281	7,022				430,637	
Total Revenues*	26 6,442,963	1,996,170	75,052	677,015	2,070,430	0	4,683,626	27,361	0	405,799	0	16,378,416	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						161,000		172,000	18		333,018	
9020 From Rural Services Basic	28						1,844,000					1,844,000	
90xx From Other Budgetary Funds	29 58,896						250,000					308,896	
Subtotal (lines 27 - 29)	30 58,896	0	0	0	0	0	2,255,000	0	172,000	18	0	2,485,914	
91xx PROCEEDS/GEN LONG-TERM DEBT	31								400,000			400,000	
92xx PROCEEDS/GEN FIXED ASSET SALES	32 1,756											1,756	
Total Revenues and Other Sources	33 6,503,615	1,996,170	75,052	677,015	2,070,430	0	6,938,626	27,361	572,000	405,817	0	19,266,086	
Beginning Fund Balance - July 1, 2016	34 1,953,861	982,522	43,780	1,702,647	293,999		3,427,277	109,452				8,513,538	
TOTAL RESOURCES (lines 33 + 34)	35 8,457,476	2,978,692	118,832	2,379,662	2,364,429	0	10,365,903	136,813	572,000	405,817	0	27,779,624	

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

FY 2016/2017 ANNUAL FINANCIAL REPORT

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11/27/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					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)	Permanent Funds (K)	Actual
										2016/2017
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 568,039	155,771						6,782		730,592
1010 - Investigations	2 134,659	30,685								165,344
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 179,997	46,700								226,697
1040 - Law Enforcement Communications	5 278,171	104,257								382,428
1050 - Adult Correctional Services	6 432,482	130,786	3,645							566,913
1060 - Administration	7 201,833	67,497								269,330
Subtotal	8 1,795,181	535,696	3,645	0	0	0	0	6,782	0	2,341,304
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 197,707	63,436								261,143
1110 - Medical Examiner	10 57,500									57,500
1120 - Child Support Recovery	11									0
Subtotal	12 255,207	63,436	0	0	0	0	0	0	0	318,643
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	22,121								22,121
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	22,121	0	0	0	0	0	0	0	22,121
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19	8,496								8,496
1420 - Bailiff Services	20	51,299								51,299
Subtotal	21 0	59,795	0	0	0	0	0	0	0	59,795
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22 426									426
1510 - (Reserved)	23									
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26									0
Subtotal	27 426	0	0	0	0	0	0	0	0	426
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	450								450
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	9,635								9,635
Subtotal	31 0	10,085	0	0	0	0	0	0	0	10,085
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,050,814	691,133	3,645	0	0	0	0	6,782	0	2,752,374

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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		
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)		
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	21,652									21,652	1
3010 - Communicable Disease Prevention & Control Services	2	35,369									35,369	2
3020 - Environmental Health	3	143,218	6,045								149,263	3
3040 - Health Administration	4	43,442	6,240								49,682	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	243,681	12,285	0	0	0	0	0	0		255,966	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	23,770	4,160								27,930	7
3110 - General Welfare Services	8	9,840	1,097								10,937	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	33,610	5,257	0	0	0	0	0	0		38,867	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	38,647	22,040								60,687	11
3210 - General Services to Veterans	12	4,273									4,273	12
Subtotal	13	42,920	22,040	0	0	0	0	0	0		64,960	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		5,208								5,208	14
3310 - Family Protective Services	15	38,500									38,500	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	38,500	5,208	0	0	0	0	0	0		43,708	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	270,442	25,254								295,696	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	270,442	25,254	0	0	0	0	0	0		295,696	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		15,975								15,975	22
3510 - Preventive Services	23	6,900									6,900	23
Subtotal	24	6,900	15,975	0	0	0	0	0	0		22,875	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	636,053	86,019	0	0	0	0	0	0		722,072	25

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)	2016/2017	
GAAP											
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				2,000					2,000	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				41,284					41,284	3
6030 - Environmental Restoration	4	3,370								3,370	4
Subtotal	5	3,370	0	0	43,284	0	0	0	0	46,654	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	102,452	29,126							131,578	6
6110 - Maintenance & Operations	7	308,653	32,999							341,652	7
6120 - Recreation & Environmental Educ.	8	125,090	24,435							149,525	8
Subtotal	9	536,195	86,560	0	0	0	0	0	0	622,755	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10	2,192	19							2,211	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	2,192	19	0	0	0	0	0	0	2,211	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	12,330			40,114					52,444	13
6310 - Housing Rehabilitation & Develop.	14	1,555								1,555	14
6320 - Community Economic Development	15	56,028			17,282					73,310	15
Subtotal	16	69,913	0	0	57,396	0	0	0	0	127,309	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				99,430					99,430	17
6410 - Historic Preservation	18	17,000								17,000	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	23,661								23,661	20
6440 - Memorial Halls	21	9,529								9,529	21
6450 - Other Educational Services	22									0	22
Subtotal	23	50,190	0	0	99,430	0	0	0	0	149,620	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	661,860	86,579	0	200,110	0	0	0	0	948,549	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Jones County

											11/27/2017
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							392,016			392,016	1
7010 - Engineering							366,550			366,550	2
Subtotal	0	0	0	0	0	0	758,566	0	0	758,566	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							92,484			92,484	4
7110 - Roads							2,441,356			2,441,356	5
7120 - Snow & Ice Control							328,712			328,712	6
7130 - Traffic Controls							149,373			149,373	7
7140 - Road Clearing							123,532			123,532	8
Subtotal	0	0	0	0	0	0	3,135,457	0	0	3,135,457	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							840,934			840,934	10
7210 - Equipment Operations							1,023,297			1,023,297	11
7220 - Tools, Materials & Supplies							258,555			258,555	12
7230 - Real Estate & Buildings							355,384			355,384	13
Subtotal	0	0	0	0	0	0	2,478,170	0	0	2,478,170	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	15
7310 - Ground Transportation	398,833	65,308								464,141	16
Subtotal	398,833	65,308	0	0	0	0	0	0	0	464,141	17
TOTAL - ROADS & TRANSPORTATION	398,833	65,308	0	0	0	0	6,372,193	0	0	6,836,334	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Jones 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		194,575								194,575	1
8010 - Local Elections	2		8,626								8,626	2
8020 - Township Officials	3					5,964					5,964	3
Subtotal	4	0	203,201	0	0	5,964	0	0	0	0	209,165	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations												
& Licensing	5	162,369	73,139								235,508	5
8101 - Driver Licenses Services	6	44,398	14,254								58,652	6
8110 - Recording of Public Documents	7	118,555	52,123						3,709		174,387	7
Subtotal	8	325,322	139,516	0	0	0	0	0	3,709	0	468,547	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	325,322	342,717	0	0	5,964	0	0	3,709	0	677,712	9

SERVICE AREA 9
ADMINISTRATION
 Jones County

											11/27/2017
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)	
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	183,869	89,758							273,627	1
9010 - Administrative Management											
Services	2	186,409	76,152							262,561	2
9020 - Treasury Management Services	3	125,386	51,159							176,545	3
9030 - Other Policy & Administration	4	72,558								72,558	4
Subtotal	5	568,222	217,069	0	0	0	0	0	0	785,291	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	277,814	34,065							311,879	6
9110 - Information Tech Services	7	273,385	25,289							298,674	7
9120 - GIS Systems	8	67,614	25,151							92,765	8
Subtotal	9	618,813	84,505	0	0	0	0	0	0	703,318	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		91,966							91,966	10
9210 - Safety of Workplace	11		124,513							124,513	11
9220 - Fidelity of Public Officers	12		2,069							2,069	12
9230 - Unemployment Compensation	13									0	13
Subtotal	14	0	218,548	0	0	0	0	0	0	218,548	14
TOTAL - ADMINISTRATION	15	1,187,035	520,122	0	0	0	0	0	0	1,707,157	15

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

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All	All	All	11/27/2017
	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	2016/2017				
GAAP																	
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	1	3,564											3,564			1	
0020 - Interest on Short-Term Debt	2														0	2	
0030 - Other Nonprogram Current	3	81,306	8,260										89,566			3	
0040 - Other County Enterprises	4														0	4	
TOTAL - NONPROGRAM CURRENT	5	84,870	8,260	0	0	0	0	0	0				0		93,130	5	
LONG-TERM DEBT SERVICE																	
0100 - Principal	6										400,000				400,000	6	
0110 - Interest and Fiscal Charges	7														0	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0		400,000	0			400,000	8	
CAPITAL PROJECTS																	
0200 - Roadway Construction	9							152,084							152,084	9	
0210 - Conservation Land Acquisition & Dev.	10	2,195													2,195	10	
0220 - Other Capital Projects	11								199,808						199,808	11	
TOTAL - CAPITAL PROJECTS	12	2,195	0	0	0	0	152,084	0	199,808			0			354,087	12	
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	13	2,050,814	691,133	3,645	0	0	0	0	6,782			0			2,752,374	13	
- Total Physical Health and Social Services	14	636,053	86,019	0	0	0	0	0	0			0			722,072	14	
- Total Mental Health, ID & DD	15	266,464	62,150	0	828,815	0	0	0	0			0			1,157,429	15	
- Total County Environment and Education	16	661,860	86,579	0	0	200,110	0	0	0			0			948,549	16	
- Total Roads & Transportation	17	398,833	65,308	0	0	0	6,372,193	0	0			0			6,836,334	17	
- Total Government Services to Residents	18	325,322	342,717	0	0	5,964	0	0	3,709			0			677,712	18	
- Total Administration	19	1,187,035	520,122	0	0	0	0	0	0			0			1,707,157	19	
- Total Nonprogram Current	20	84,870	8,260	0	0	0	0	0	0			0			93,130	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		400,000	0			400,000	21	
- Total Capital Projects	22	2,195	0	0	0	0	152,084	0	199,808			0			354,087	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,613,446	1,862,288	3,645	828,815	206,074	0	6,524,277	10,491	199,808	400,000	0			15,648,844	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	161,000				1,844,000			250,000						2,255,000	26	
- To Other Budgetary Funds	27	172,018		8,756					50,140						230,914	27	
TOTAL OPERATING TRANSFERS OUT	28	333,018	0	8,756	0	1,844,000	0	0	300,140	0	0	0			2,485,914	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29														0	29	
Increase (Decrease) In Reserves	30														0	30	
Fund Balance - Nonspendable	31						482,534								482,534	31	
Fund Balance - Restricted	32	574,300	1,096,404	89,767	1,550,847	314,355		3,359,092	126,322	72,052	5,817				7,188,956	32	
Fund Balance - Committed	33	184,224	20,000												204,224	33	
Fund Balance - Assigned	34														0	34	
Fund Balance - Unassigned	35	1,752,488	0	16,664	0	0	0	0	0	0	0	0			1,769,152	35	
Total Ending Fund Balance - June 30, 2017	36	2,511,012	1,116,404	106,431	1,550,847	314,355	0	3,841,626	126,322	72,052	5,817	0			9,644,866	36	
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	8,457,476	2,978,692	118,832	2,379,662	2,364,429	0	10,365,903	136,813	572,000	405,817	0			27,779,624	37	

FY 2016/2017 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2017 11/27/2017

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY) (F)
Cash & Pooled Investments:							
County Treasurer	1	3,958,612	5,554,601	78,041	5,807		9,597,061
Other	2	1,975					1,975
Receivables (net where applicable):							
Accounts	3	5,901	35				5,936
Property Taxes (including interest & penalties)	4	22,637	954		239		23,830
Property Taxes - Succeeding Year	5	5,661,000	1,768,000		356,000		7,785,000
Accrued Interest	6	4,921					4,921
Drainage Assessments	7						0
Other	8	4,284					4,284
Due from Other Funds	9	14	4,613				4,627
Due from Other Governments	10	149,000	597,267				746,267
Inventories (at cost)	11		459,925				459,925
Other Assets	12		22,609				22,609
Total Assets	13	9,808,344	8,408,004	78,041	362,046	0	18,656,435
LIABILITIES (L)							
Accounts Payable	14	123,106	644,249	5,989			773,344
Salaries & Benefits Payable	15	227,633	113,437				341,070
Contracts Payable	16						0
Due to Other Funds	17	4,627					4,627
Due to Other Governments	18	12,326	8,318				20,644
Trusts Payable	19						0
Other Liabilities	20						0
Total Liabilities	21	367,692	766,004	5,989	0	0	1,139,685
DEFERRED INFLOWS OF RESOURCES (DIOR)							
Succeeding Year Property Tax	22	5,661,000	1,768,000		356,000		7,785,000
Other Unavailable Revenue	23	45,805	40,850		229		86,884
Total Deferred Inflows of Resources	24	5,706,805	1,808,850	0	356,229	0	7,871,884
FUND EQUITY (FE)							
Fund Balance - Nonspendable	25		482,534				482,534
Fund Balance - Restricted	26	1,760,471	5,350,616	72,052	5,817		7,188,956
Fund Balance - Committed	27	204,224					204,224
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	1,769,152					1,769,152
Total Fund Equity	30	3,733,847	5,833,150	72,052	5,817	0	9,644,866
TOTAL L+DIOR+FE	31	9,808,344	8,408,004	78,041	362,046	0	18,656,435

Notes to the financial statement, if any: