

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

10/30/2017

Reporting Accounting Basis:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
GAAP		(A)	(B)	(C)	(D)	(E)	(F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	1	4,216,145	2,397,223		548,644		7,162,012
Less: Uncollected Delinquent Taxes - Levy Year	2	938	635		124		1,697
Less: Credits to Taxpayers	3	308,885	148,878		40,398		498,161
Net Current Property Taxes	4	3,906,322	2,247,710		508,122		6,662,154
Delinquent Property Tax Revenue	5	362	288		47		697
Penalties, Interest & Costs on Taxes	6	49,071					49,071
Other County Taxes/TIF Tax Revenues	7	102,873	1,008,536		13,319		1,124,728
Intergovernmental	8	1,152,443	5,682,527		47,422		6,882,392
Licenses & Permits	9	50	33,609				33,659
Charges for Service	10	635,603	16,393				651,996
Use of Money & Property	11	86,803	119,277		31,578		237,658
Miscellaneous	12	45,791	198,196				243,987
<b>Subtotal Revenues</b>	13	5,979,318	9,306,536	0	600,488	0	15,886,342
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14			280,000			280,000
Operating Transfers In	15	1,045,332	1,672,477				2,717,809
Proceeds of Fixed Asset Sales	16	1,001	55,915				56,916
<b>Total Revenues &amp; Other Sources</b>	17	7,025,651	11,034,928	280,000	600,488	0	18,941,067
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18	2,236,545	1,082,683				3,319,228
Physical Health Social Services	19	518,009	47,977				565,986
Mental Health, ID & DD	20	174,042	834,117				1,008,159
County Environment and Education	21	723,700	499,018				1,222,718
Roads & Transportation	22		5,199,402				5,199,402
Government Services to Residents	23	650,806	4,413				655,219
Administration	24	1,511,257					1,511,257
Nonprogram Current	25	66,947					66,947
Debt Service	26		4,000		3,402,413		3,406,413
Capital Projects	27	212,865	611,311	57,470			881,646
<b>Subtotal Expenditures</b>	28	6,094,171	8,282,921	57,470	3,402,413	0	17,836,975
<b>Other Financing Uses:</b>							
Operating Transfers Out	29	1,116,332	1,601,477				2,717,809
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	7,210,503	9,884,398	57,470	3,402,413	0	20,554,784
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	-184,852	1,150,530	222,530	-2,801,925	0	-1,613,717
Beginning Fund Balance - July 1, 2016	33	2,098,578	3,828,977		2,974,630		8,902,185
Increase (Decrease) in Reserves	34		-32,023				-32,023
Fund Balance - Nonspendable	35		317,315				317,315
Fund Balance - Restricted	36	419,705	4,630,169	222,530	172,705		5,445,109
Fund Balance - Committed	37						0
Fund Balance - Assigned	38	274,436					274,436
Fund Balance - Unassigned	39	1,219,585					1,219,585
<b>Total Ending Fund Balance - June 30, 2017</b>	40	1,913,726	4,947,484	222,530	172,705	0	7,256,445

Notes to the financial statement, if any:

**REVENUES DETAIL**

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

Buchanan County

10/30/2017

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)						Actual 2016/2017 (L)			
TAXES LEVIED ON PROPERTY	1	3,538,705	677,440	0	752,086	1,645,137	0		0				548,644		7,162,012	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	790	148		175	460							124		1,697	2	
LESS: CREDITS TO TAXPAYERS	3	259,254	49,631		55,100	93,778							40,398		498,161	3	
=1000 NET CURRENT PROPERTY TAXES	*4	3,278,661	627,661		696,811	1,550,899							508,122		6,662,154	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	304	58		65	223							47		697	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	49,071													49,071	6	
<b>OTHER COUNTY TAXES:</b>																	
12xx Other County Taxes	7	3,977	762		846	756							614		6,955	7	
13xx Voter Approved Local Option Taxes	8					937,215									937,215	8	
14xx Gambling Taxes	9														0	9	
15xx TIF Tax Revenues	10														0	10	
16xx Utility Tax Replacement Excise Taxes	11	82,366	15,768		17,505	52,214							12,705		180,558	11	
Subtotal (lines 7 - 11)	*12	86,343	16,530	0	18,351	990,185	0	0	0	0	0	0	13,319	0	1,124,728	12	
<b>INTERGOVERNMENTAL REVENUE:</b>																	
20xx State Shared Revenues	13	2,933						4,468,989							4,471,922	13	
21xx State Replacements Against Levied Taxes	14	259,254	49,631		55,100	93,778							40,398		498,161	14	
22xx Other State Tax Replacements	15	45,531	8,716		9,677	6,080							7,024		77,028	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	305,884		13,115				585,605							904,604	16	
25xx Contributions from Other																	
Intergovernmental Units	17	193,117			158,934	166,433									518,484	17	
26xx, 27xx State Grants and Entitlements	18	270,087						117,131	16,455						403,673	18	
28xx Federal Grants and Entitlements	19	4,175				4,345									8,520	19	
29xx Payments in Lieu of Taxes	20														0	20	
Subtotal (lines 13 - 20)	*21	1,080,981	58,347	13,115	223,711	270,636	0	5,171,725	16,455	0	47,422	0	0	0	6,882,392	21	
3xxx LICENSES & PERMITS	*22	50				19,218		14,391							33,659	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	528,789		106,814		12,140			4,253						651,996	23	
6xxx USE OF MONEY & PROPERTY	*24	84,776		2,027		118,108			1,169				31,578		237,658	24	
8xxx MISCELLANEOUS	*25	30,776	55	14,960	27	40,411		156,142	1,616						243,987	25	
Total Revenues*	26	5,139,751	702,651	136,916	938,965	3,001,820	0	5,342,258	23,493	0	600,488	0	0	0	15,886,342	26	
<b>OTHER FINANCING SOURCES:</b>																	
<b>OPERATING TRANSFERS IN:</b>																	
9000 From General Basic	27		935,000	16,332				75,000							1,026,332	27	
9020 From Rural Services Basic	28							1,597,477							1,597,477	28	
90xx From Other Budgetary Funds	29	94,000													94,000	29	
Subtotal (lines 27- 29)	30	94,000	935,000	16,332	0	0	0	1,672,477	0	0	0	0	0	0	2,717,809	30	
91xx PROCEEDS\GEN LONG-TERM DEBT	31									280,000					280,000	31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32			1,001				55,915							56,916	32	
Total Revenues and Other Sources	33	5,233,751	1,637,651	154,249	938,965	3,001,820	0	7,070,650	23,493	280,000	600,488	0	0	0	18,941,067	33	
Beginning Fund Balance - July 1, 2016	34	1,310,461	471,598	316,519	2,513,020	748,566		466,160	101,231		2,974,630				8,902,185	34	
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	6,544,212	2,109,249	470,768	3,451,985	3,750,386	0	7,536,810	124,724	280,000	3,575,118	0	0	0	27,843,252	35	

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

**FY 2016/2017 ANNUAL FINANCIAL REPORT** Buchanan County

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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 (L)
<b>GAAP</b>										
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services					1,082,521					1,082,521
1010 - Investigations	74,845	30,532						162		105,539
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement										0
1040 - Law Enforcement Communications	257,292	101,839								359,131
1050 - Adult Correctional Services	668,737	234,490	4,075							907,302
1060 - Administration	196,607	63,259								259,866
Subtotal	1,197,481	430,120	4,075	0	1,082,521	0	0	162	0	2,714,359
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	322,518	117,111								439,629
1110 - Medical Examiner	16,934									16,934
1120 - Child Support Recovery										0
Subtotal	339,452	117,111	0	0	0	0	0	0	0	456,563
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services										0
1210 - Emergency Management		81,000								81,000
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board	45,000									45,000
Subtotal	45,000	81,000	0	0	0	0	0	0	0	126,000
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>										
1400 - Physical Operations		1,674								1,674
1410 - Research & Other Assistance										0
1420 - Bailiff Services										0
Subtotal	0	1,674	0	0	0	0	0	0	0	1,674
<b>COURT PROCEEDINGS PROGRAM</b>										
1500 - Juries & Witnesses										0
1510 - (Reserved)										
1520 - Detention Services										0
1530 - Court Costs										0
1540 - Service of Civil Papers		3,298								3,298
Subtotal	0	3,298	0	0	0	0	0	0	0	3,298
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services		17,334								17,334
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										0
Subtotal	0	17,334	0	0	0	0	0	0	0	17,334
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	1,581,933	650,537	4,075	0	1,082,521	0	0	162	0	3,319,228

**FY 2016/2017 ANNUAL FINANCIAL REPORT** Buchanan County

10/30/2017

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)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1	232,375	103,003								335,378
3010 - Communicable Disease Prevention & Control Services	2										0
3020 - Environmental Health	3				47,977						47,977
3040 - Health Administration	4	33,954	2,078								36,032
3050 - Support of Hospitals	5										0
Subtotal	6	266,329	105,081	0	0	47,977	0	0	0	0	419,387
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	16,849									16,849
3110 - General Welfare Services	8	34,449	4,872								39,321
3120 - Care in County Care Facility	9										0
Subtotal	10	51,298	4,872	0	0	0	0	0	0	0	56,170
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	32,918	15,395								48,313
3210 - General Services to Veterans	12	20,649									20,649
Subtotal	13	53,567	15,395	0	0	0	0	0	0	0	68,962
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14										0
3310 - Family Protective Services	15	6,000									6,000
3320 - Services for Disabled Children	16										0
Subtotal	17	6,000	0	0	0	0	0	0	0	0	6,000
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18	7,000									7,000
3410 - Other Social Services	19										0
3420 - Social Services Business Operations	20										0
Subtotal	21	7,000	0	0	0	0	0	0	0	0	7,000
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22		3,467								3,467
3510 - Preventive Services	23		5,000								5,000
Subtotal	24	0	8,467	0	0	0	0	0	0	0	8,467
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	384,194	133,815	0	0	47,977	0	0	0	0	565,986



**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Buchanan County

											10/30/2017
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)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				154,516					154,516	2
6020 - Solid Waste Disposal	3				52,741					52,741	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	207,257	0	0	0	0	207,257	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	88,125	33,759							121,884	6
6110 - Maintenance & Operations	7	369,843	109,136	102,257				5,200		586,436	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	457,968	142,895	102,257	0	0	0	5,200	0	708,320	9
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13				63,211					63,211	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15				103,836					103,836	15
Subtotal	16	0	0	0	167,047	0	0	0	0	167,047	16
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17				119,514					119,514	17
6410 - Historic Preservation	18	6,580								6,580	18
6420 - Fair & 4-H Clubs	19	14,000								14,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	20,580	0	0	119,514	0	0	0	0	140,094	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	478,548	142,895	102,257	0	493,818	0	5,200	0	1,222,718	29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Buchanan 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)	2016/2017 (L)
GAAP										
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							252,591			252,591
7010 - Engineering							330,359			330,359
Subtotal	0	0	0	0	0	0	582,950	0	0	582,950
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts							160,982			160,982
7110 - Roads							2,175,396			2,175,396
7120 - Snow & Ice Control							295,767			295,767
7130 - Traffic Controls							189,480			189,480
7140 - Road Clearing							136,928			136,928
Subtotal	0	0	0	0	0	0	2,958,553	0	0	2,958,553
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - New Equipment							398,293			398,293
7210 - Equipment Operations							1,128,531			1,128,531
7220 - Tools, Materials & Supplies							82,172			82,172
7230 - Real Estate & Buildings							48,903			48,903
Subtotal	0	0	0	0	0	0	1,657,899	0	0	1,657,899
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	0	0	5,199,402	0	0	5,199,402

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Buchanan County

County No: 10

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)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1		190,278								190,278	1
8010 - Local Elections	2		5,133								5,133	2
8020 - Township Officials	3					3,070					3,070	3
Subtotal	4	0	195,411	0	0	3,070	0	0	0	0	198,481	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations												
& Licensing	5	93,156	48,734								141,890	5
8101 - Driver Licenses Services	6	76,208	38,686								114,894	6
8110 - Recording of Public Documents	7	141,123	57,488						1,343		199,954	7
Subtotal	8	310,487	144,908	0	0	0	0	0	1,343	0	456,738	8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	310,487	340,319	0	0	3,070	0	0	1,343	0	655,219	9



**SERVICE AREA 9**  
**ADMINISTRATION**  
 Buchanan County

											10/30/2017
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)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>											
9000 - General County Management	1	138,030	39,492							177,522	1
9010 - Administrative Management											
Services	2	161,291	83,387							244,678	2
9020 - Treasury Management Services	3	156,377	76,913							233,290	3
9030 - Other Policy & Administration	4	80,712								80,712	4
Subtotal	5	536,410	199,792	0	0	0	0	0	0	736,202	5
<b>CENTRAL SERVICES PROGRAM</b>											
9100 - General Services	6	235,722	13,561							249,283	6
9110 - Information Tech Services	7	311,138	43,092							354,230	7
9120 - GIS Systems	8	45,254	14,152							59,406	8
Subtotal	9	592,114	70,805	0	0	0	0	0	0	662,919	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>											
9200 - Tort Liability	10		94,169							94,169	10
9210 - Safety of Workplace	11		3,984							3,984	11
9220 - Fidelity of Public Officers	12		680							680	12
9230 - Unemployment Compensation	13		13,303							13,303	13
Subtotal	14	0	112,136	0	0	0	0	0	0	112,136	14
<b>TOTAL - ADMINISTRATION</b>	15	1,128,524	382,733	0	0	0	0	0	0	1,511,257	15

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

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	10/30/2017	
	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)	TOTALS									
									Actual	2016/2017								
<b>NONPROGRAM CURRENT EXPENDITURES</b>																		
0010 - County Farm Operations	1	29,985															29,985	
0020 - Interest on Short-Term Debt	2																0	
0030 - Other Nonprogram Current	3																0	
0040 - Other County Enterprises	4	36,962															36,962	
TOTAL - NONPROGRAM CURRENT	5	66,947	0	0	0	0	0	0	0							0	66,947	
<b>LONG-TERM DEBT SERVICE</b>																		
0100 - Principal	6								4,000				305,000				309,000	
0110 - Interest and Fiscal Charges	7												3,097,413				3,097,413	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	4,000				3,402,413	0			3,406,413	
<b>CAPITAL PROJECTS</b>																		
0200 - Roadway Construction	9							609,311									609,311	
0210 - Conservation Land Acquisition & Dev.	10	190,500							2,000								192,500	
0220 - Other Capital Projects	11	22,365										57,470					79,835	
TOTAL - CAPITAL PROJECTS	12	212,865	0	0	0	0	609,311	2,000		57,470				0			881,646	
<b>EXPENDITURES SUMMARY</b>																		
- Total Public Safety and Legal Services	13	1,581,933	650,537	4,075	0	1,082,521	0	0	162					0			3,319,228	
- Total Physical Health and Social Services	14	384,194	133,815	0	0	47,977	0	0	0					0			565,986	
- Total Mental Health, ID & DD	15	134,797	39,245	0	834,117	0	0	0	0					0			1,008,159	
- Total County Environment and Education	16	478,548	142,895	102,257	0	493,818	0	0	5,200					0			1,222,718	
- Total Roads & Transportation	17	0	0	0	0	0	0	5,199,402	0					0			5,199,402	
- Total Government Services to Residents	18	310,487	340,319	0	0	3,070	0	0	1,343					0			655,219	
- Total Administration	19	1,128,524	382,733	0	0	0	0	0	0					0			1,511,257	
- Total Nonprogram Current	20	66,947	0	0	0	0	0	0	0					0			66,947	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	4,000				3,402,413	0			3,406,413	
- Total Capital Projects	22	212,865	0	0	0	0	0	609,311	2,000	57,470				0			881,646	
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,298,295	1,689,544	106,332	834,117	1,627,386	0	5,808,713	12,705	57,470	3,402,413			0			17,836,975	
<b>OTHER BUDGETARY FINANCING USES</b>																		
<b>OPERATING TRANSFERS OUT</b>																		
- To General Supplemental	24	935,000															935,000	
- To Rural Services Supplemental	25																0	
- To Secondary Roads	26	75,000				1,597,477											1,672,477	
- To Other Budgetary Funds	27	16,332		90,000					4,000								110,332	
TOTAL OPERATING TRANSFERS OUT	28	1,026,332	0	90,000	0	1,597,477	0	0	4,000	0	0	0	0	0	0	0	2,717,809	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29																0	
Increase (Decrease) In Reserves	30							-32,023									-32,023	
Fund Balance - Nonspendable	31							317,315									317,315	
Fund Balance - Restricted	32		419,705		2,617,868	525,523		1,378,759	108,019	222,530	172,705						5,445,109	
Fund Balance - Committed	33																0	
Fund Balance - Assigned	34			274,436													274,436	
Fund Balance - Unassigned	35	1,219,585	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,219,585	
Total Ending Fund Balance - June 30, 2017	36	1,219,585	419,705	274,436	2,617,868	525,523	0	1,696,074	108,019	222,530	172,705			0			7,256,445	
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	6,544,212	2,109,249	470,768	3,451,985	3,750,386	0	7,536,810	124,724	280,000	3,575,118			0			27,843,252	

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2017 10/30/2017

<b>ASSETS</b>		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY)
		(A)	(B)	(C)	(D)	(E)	(F)
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	1,926,228	4,270,944	222,530	172,698		6,592,400
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	18,318	12,381				30,699
Property Taxes (including interest & penalties)	4	3,501	2,102		436		6,039
Property Taxes - Succeeding Year	5	4,256,706	1,986,332		446,081		6,689,119
Accrued Interest	6	3,789	84				3,873
Drainage Assessments	7						0
Other	8		242,836				242,836
Due from Other Funds	9						0
Due from Other Governments	10	70,285	559,056				629,341
Inventories (at cost)	11		317,315				317,315
Other Assets	12	44,602	30,300				74,902
<b>Total Assets</b>	13	<b>6,323,429</b>	<b>7,421,350</b>	<b>222,530</b>	<b>619,215</b>	<b>0</b>	<b>14,586,524</b>
<b>LIABILITIES (L)</b>							
Accounts Payable	14	51,702	126,284				177,986
Salaries & Benefits Payable	15	90,319	109,538				199,857
Contracts Payable	16						0
Due to Other Funds	17						0
Due to Other Governments	18	5,396	98				5,494
Trusts Payable	19						0
Other Liabilities	20	2,278	1,416				3,694
<b>Total Liabilities</b>	21	<b>149,695</b>	<b>237,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>387,031</b>
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>							
Succeeding Year Property Tax	22	4,256,706	1,986,332		446,081		6,689,119
Other Unavailable Revenue	23	3,302	250,198		429		253,929
<b>Total Deferred Inflows of Resources</b>	24	<b>4,260,008</b>	<b>2,236,530</b>	<b>0</b>	<b>446,510</b>	<b>0</b>	<b>6,943,048</b>
<b>FUND EQUITY (FE)</b>							
Fund Balance - Nonspendable	25		317,315				317,315
Fund Balance - Restricted	26	419,705	4,630,169	222,530	172,705		5,445,109
Fund Balance - Committed	27						0
Fund Balance - Assigned	28	274,436					274,436
Fund Balance - Unassigned	29	1,219,585					1,219,585
<b>Total Fund Equity</b>	30	<b>1,913,726</b>	<b>4,947,484</b>	<b>222,530</b>	<b>172,705</b>	<b>0</b>	<b>7,256,445</b>
<b>TOTAL L+DIOR+FE</b>	31	<b>6,323,429</b>	<b>7,421,350</b>	<b>222,530</b>	<b>619,215</b>	<b>0</b>	<b>14,586,524</b>

Notes to the financial statement, if any: