

**Buchanan County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2018**

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	4,493,030	2,096,579		470,839		7,060,448
Less: Uncollected Delinquent Taxes - Levy Year	2	1,109	566		101		1,776
Less: Credits to Taxpayers	3	316,923	123,029		34,072		474,024
Net Current Property Taxes	4	4,174,998	1,972,984		436,666		6,584,648
Delinquent Property Tax Revenue	5	211	103		22		336
Penalties, Interest & Costs on Taxes	6	47,555					47,555
Other County Taxes/TIF Tax Revenues	7	121,481	937,135		12,437		1,071,053
Intergovernmental	8	889,629	5,151,700		39,779		6,081,108
Licenses & Permits	9	100	38,372				38,472
Charges for Service	10	665,500	17,430				682,930
Use of Money & Property	11	126,703	101,368				228,071
Miscellaneous	12	63,374	146,446				209,820
<b>Subtotal Revenues</b>	13	6,089,551	8,365,538	0	488,904	0	14,943,993
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	1,089,484	1,672,477				2,761,961
Proceeds of Capital Asset Sales	16	650	11,726				12,376
<b>Total Revenues &amp; Other Sources</b>	17	7,179,685	10,049,741	0	488,904	0	17,718,330
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
Operating:							
Public Safety and Legal Services	18	2,505,381	1,124,309				3,629,690
Physical Health Social Services	19	460,784	65,427				526,211
Mental Health, ID & DD	20	8,918	816,472				825,390
County Environment and Education	21	691,902	427,963				1,119,865
Roads & Transportation	22		5,486,866				5,486,866
Government Services to Residents	23	700,285	4,693				704,978
Administration	24	1,561,471	6,000				1,567,471
Nonprogram Current	25	59,228					59,228
Debt Service	26		4,000		532,772		536,772
Capital Projects	27	143,562	144,171	204,580			492,313
<b>Subtotal Expenditures</b>	28	6,131,531	8,079,901	204,580	532,772	0	14,948,784
Other Financing Uses:							
Operating Transfers Out	29	1,160,484	1,601,477				2,761,961
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	7,292,015	9,681,378	204,580	532,772	0	17,710,745
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	-112,330	368,363	-204,580	-43,868	0	7,585
Beginning Fund Balance - July 1, 2017	33	1,913,726	4,947,484	222,530	172,705		7,256,445
Increase (Decrease) in Reserves	34		42,325				42,325
Fund Balance - Nonspendable	35		359,640				359,640
Fund Balance - Restricted	36	325,855	4,998,377	17,950	128,837		5,471,019
Fund Balance - Committed	37						0
Fund Balance - Assigned	38	298,338					298,338
Fund Balance - Unassigned	39	1,177,203	155				1,177,358
<b>Total Ending Fund Balance - June 30, 2018</b>	40	1,801,396	5,358,172	17,950	128,837	0	7,306,355

Notes to the financial statement, if any:

**REVENUES DETAIL**

**FY 2017/2018 ANNUAL FINANCIAL REPORT**

Buchanan County

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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 2017/2018 (L)
GAAP												
TAXES LEVIED ON PROPERTY	1 3,580,470	912,560	0	311,593	1,784,986	0		0		470,839		7,060,448
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 843	266		113	453					101		1,776
LESS: CREDITS TO TAXPAYERS	3 252,554	64,369		21,979	101,050					34,072		474,024
=1000 NET CURRENT PROPERTY TAXES	*4 3,327,073	847,925		289,501	1,683,483					436,666		6,584,648
1010 DELINQ. PROPERTY TAX REVENUE	*5 168	43		15	88					22		336
11xx PENALTIES, INT, & COSTS ON TAXES	*6 47,555											47,555
OTHER COUNTY TAXES:												
12xx Other County Taxes	7 4,004	1,021		349	765					514		6,653
13xx Voter Approved Local Option Taxes	8				864,738							864,738
14xx Gambling Taxes	9											0
15xx TIF Tax Revenues	10											0
16xx Utility Tax Replacement Excise Taxes	11 92,803	23,653		8,079	63,204					11,923		199,662
Subtotal (lines 7 - 11)	*12 96,807	24,674	0	8,428	928,707	0	0	0	0	12,437	0	1,071,053
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13 2,933						4,341,252					4,344,185
21xx State Replacements Against Levied Taxes	14 252,554	64,369		21,979	101,050					34,072		474,024
22xx Other State Tax Replacements	15 44,389	11,313		3,863	6,188					5,707		71,460
23xx, 24xx State/Federal Pass-Thru Revenues	16 112,087		8,037				78,721					198,845
25xx Contributions from Other												
Intergovernmental Units	17 206,474			177,286	172,223							555,983
26xx, 27xx State Grants and Entitlements	18 99,683						227,570	12,323				339,576
28xx Federal Grants and Entitlements	19 87,790				9,245							97,035
29xx Payments in Lieu of Taxes	20 0											0
Subtotal (lines 13 - 20)	*21 805,910	75,682	8,037	203,128	288,706	0	4,647,543	12,323	0	39,779	0	6,081,108
3xxx LICENSES & PERMITS	*22 100				22,977		15,395					38,472
4xxx, 5xxx CHARGES FOR SERVICE	*23 558,205		107,295		13,560			3,870				682,930
6xxx USE OF MONEY & PROPERTY	*24 124,540		2,163		100,397			971				228,071
8xxx MISCELLANEOUS	*25 43,920	55	19,399	5	17,465		123,821	5,155				209,820
Total Revenues*	26 5,004,278	948,379	136,894	501,077	3,055,383	0	4,786,759	22,319	0	488,904	0	14,943,993
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic	27	935,000	20,484				75,000					1,030,484
9020 From Rural Services Basic	28						1,597,477					1,597,477
90xx From Other Budgetary Funds	29 134,000											134,000
Subtotal (lines 27- 29)	30 134,000	935,000	20,484	0	0	0	1,672,477	0	0	0	0	2,761,961
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0
92xx PROCEEDS\GEN CAPITAL ASSET SALES	32		650				11,726					12,376
Total Revenues and Other Sources	33 5,138,278	1,883,379	158,028	501,077	3,055,383	0	6,470,962	22,319	0	488,904	0	17,718,330
Beginning Fund Balance - July 1, 2017	34 1,219,585	419,705	274,436	2,617,868	525,523		1,696,074	108,019	222,530	172,705		7,256,445
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 6,357,863	2,303,084	432,464	3,118,945	3,580,906	0	8,167,036	130,338	222,530	661,609	0	24,974,775

**FY 2017/2018 ANNUAL FINANCIAL REPORT** Buchanan County

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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)	2017/2018 (L)
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services					1,124,309					1,124,309
1010 - Investigations	72,122	35,024								107,146
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement										0
1040 - Law Enforcement Communications	270,074	128,617								398,691
1050 - Adult Correctional Services	760,219	281,011	314							1,041,544
1060 - Administration	199,916	72,014								271,930
Subtotal	1,302,331	516,666	314	0	1,124,309	0	0	0	0	2,943,620
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	343,702	123,498								467,200
1110 - Medical Examiner	47,214									47,214
1120 - Child Support Recovery										0
Subtotal	390,916	123,498	0	0	0	0	0	0	0	514,414
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services										0
1210 - Emergency Management		95,000								95,000
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board	46,500									46,500
Subtotal	46,500	95,000	0	0	0	0	0	0	0	141,500
<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		4,763								4,763
Subtotal	0	4,763	0	0	0	0	0	0	0	4,763
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services		23,719								23,719
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										0
Subtotal	0	23,719	0	0	0	0	0	0	0	23,719
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	1,739,747	765,320	314	0	1,124,309	0	0	0	0	3,629,690

**FY 2017/2018 ANNUAL FINANCIAL REPORT** Buchanan 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 MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2017/2018	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1 189,819	107,454								297,273	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3				65,427					65,427	3
3040 - Health Administration	4 23,589	1,494								25,083	4
3050 - Support of Hospitals	5									0	5
Subtotal	6 213,408	108,948	0	0	65,427	0	0	0	0	387,783	6
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7 16,264									16,264	7
3110 - General Welfare Services	8 30,567	7,151								37,718	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10 46,831	7,151	0	0	0	0	0	0	0	53,982	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11 29,467	16,894								46,361	11
3210 - General Services to Veterans	12 20,151									20,151	12
Subtotal	13 49,618	16,894	0	0	0	0	0	0	0	66,512	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15 2,500									2,500	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17 2,500	0	0	0	0	0	0	0	0	2,500	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18 7,000									7,000	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21 7,000	0	0	0	0	0	0	0	0	7,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22	8,434								8,434	22
3510 - Preventive Services	23									0	23
Subtotal	24 0	8,434	0	0	0	0	0	0	0	8,434	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25 319,357	141,427	0	0	65,427	0	0	0	0	526,211	25

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
Buchanan County

2/6/2019

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 2017/2018 (L)
GAAP										
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			53,378						53,378
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			3,436						3,436
Subtotal	8	0	0	56,814	0	0	0	0	0	56,814
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			11,822						11,822
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	11,822	0	0	0	0	0	11,822
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			10,977						10,977
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	10,977	0	0	0	0	0	10,977
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			161,235						161,235
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			575,624						575,624
Subtotal	28	0	0	736,859	0	0	0	0	0	736,859
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29	6,114	2,804							8,918
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	6,114	2,804	816,472	0	0	0	0	0	825,390

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 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)	2017/2018 (L)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1				3,000					3,000	1
6010 - Weed Eradication	2				127,744					127,744	2
6020 - Solid Waste Disposal	3				56,014					56,014	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	186,758	0	0	0	0	186,758	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	101,393	39,595							140,988	6
6110 - Maintenance & Operations	7	377,789	148,627	3,812						530,228	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	479,182	188,222	3,812	0	0	0	0	0	671,216	9
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State	11										
Apiarist Expenses	11				90					90	11
Subtotal	12	0	0	0	90	0	0	0	0	90	12
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13				67,584					67,584	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15				52,515					52,515	15
Subtotal	16	0	0	0	120,099	0	0	0	0	120,099	16
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17				121,016					121,016	17
6410 - Historic Preservation	18	6,686								6,686	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	20,686	0	0	121,016	0	0	0	0	141,702	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	499,868	188,222	3,812	0	427,963	0	0	0	1,119,865	29

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)	2017/2018		
GAAP												
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1						264,805				264,805	1
7010 - Engineering	2						275,244				275,244	2
Subtotal	3	0	0	0	0	0	540,049	0	0		540,049	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4						165,777				165,777	4
7110 - Roads	5						2,682,416				2,682,416	5
7120 - Snow & Ice Control	6						338,266				338,266	6
7130 - Traffic Controls	7						279,395				279,395	7
7140 - Road Clearing	8						152,302				152,302	8
Subtotal	9	0	0	0	0	0	3,618,156	0	0		3,618,156	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10						108,335				108,335	10
7210 - Equipment Operations	11						1,143,646				1,143,646	11
7220 - Tools, Materials & Supplies	12						71,510				71,510	12
7230 - Real Estate & Buildings	13						5,170				5,170	13
Subtotal	14	0	0	0	0	0	1,328,661	0	0		1,328,661	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15										0	15
7310 - Ground Transportation	16										0	16
Subtotal	17	0	0	0	0	0	0	0	0		0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	5,486,866	0	0		5,486,866	18

**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	2017/2018	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1		190,350								190,350	1
8010 - Local Elections	2		19,173								19,173	2
8020 - Township Officials	3					3,317					3,317	3
Subtotal	4	0	209,523	0	0	3,317	0	0	0	0	212,840	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations												
& Licensing	5	95,156	58,885								154,041	5
8101 - Driver Licenses Services	6	79,848	45,652								125,500	6
8110 - Recording of Public Documents	7	145,184	66,037						1,376		212,597	7
Subtotal	8	320,188	170,574	0	0	0	0	0	1,376	0	492,138	8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	320,188	380,097	0	0	3,317	0	0	1,376	0	704,978	9



											2/6/2019
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	Other	Funds	2017/2018	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>											
9000 - General County Management	1	137,011	40,846							177,857	1
9010 - Administrative Management											
Services	2	162,644	99,769							262,413	2
9020 - Treasury Management Services	3	159,748	87,145							246,893	3
9030 - Other Policy & Administration	4	84,807	102,482		6,000					193,289	4
Subtotal	5	544,210	330,242	0	0	6,000	0	0	0	880,452	5
<b>CENTRAL SERVICES PROGRAM</b>											
9100 - General Services	6	218,864	14,871							233,735	6
9110 - Information Tech Services	7	253,902	33,774							287,676	7
9120 - GIS Systems	8	45,136	12,414							57,550	8
Subtotal	9	517,902	61,059	0	0	0	0	0	0	578,961	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>											
9200 - Tort Liability	10		94,526							94,526	10
9210 - Safety of Workplace	11									0	11
9220 - Fidelity of Public Officers	12		679							679	12
9230 - Unemployment Compensation	13		12,853							12,853	13
Subtotal	14	0	108,058	0	0	0	0	0	0	108,058	14
<b>TOTAL - ADMINISTRATION</b>	15	1,062,112	499,359	0	0	6,000	0	0	0	1,567,471	15

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

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All	All	All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	Actual					
												2017/2018					
GAAP												2017/2018					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)					
<b>NONPROGRAM CURRENT EXPENDITURES</b>																	
0010 - County Farm Operations	1 24,845											24,845					
0020 - Interest on Short-Term Debt	2											0					
0030 - Other Nonprogram Current	3											0					
0040 - Other County Enterprises	4 34,383											34,383					
TOTAL - NONPROGRAM CURRENT	5 59,228	0	0	0	0	0	0	0			0	59,228					
<b>LONG-TERM DEBT SERVICE</b>																	
0100 - Principal	6							4,000		426,000		430,000					
0110 - Interest and Fiscal Charges	7									106,772		106,772					
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	4,000		532,772	0	536,772					
<b>CAPITAL PROJECTS</b>																	
0200 - Roadway Construction	9						144,171					144,171					
0210 - Conservation Land Acquisition & Dev.	10 79,500											79,500					
0220 - Other Capital Projects	11 64,062								204,580			268,642					
TOTAL - CAPITAL PROJECTS	12 143,562	0	0	0	0	0	144,171	0	204,580		0	492,313					
<b>EXPENDITURES SUMMARY</b>																	
- Total Public Safety and Legal Services	13 1,739,747	765,320	314	0	1,124,309	0	0	0			0	3,629,690					
- Total Physical Health and Social Services	14 319,357	141,427	0	0	65,427	0	0	0			0	526,211					
- Total Mental Health, ID & DD	15 6,114	2,804	0	816,472	0	0	0	0			0	825,390					
- Total County Environment and Education	16 499,868	188,222	3,812	0	427,963	0	0	0			0	1,119,865					
- Total Roads & Transportation	17 0	0	0	0	0	0	5,486,866	0			0	5,486,866					
- Total Government Services to Residents	18 320,188	380,097	0	0	3,317	0	0	1,376			0	704,978					
- Total Administration	19 1,062,112	499,359	0	0	6,000	0	0	0			0	1,567,471					
- Total Nonprogram Current	20 59,228	0	0	0	0	0	0	0			0	59,228					
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	4,000		532,772	0	536,772					
- Total Capital Projects	22 143,562	0	0	0	0	0	144,171	0	204,580		0	492,313					
TOTAL - ALL EXPENDITURES (lines13-22)	23 4,150,176	1,977,229	4,126	816,472	1,627,016	0	5,631,037	5,376	204,580	532,772	0	14,948,784					
<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 20,484		130,000					4,000				154,484					
TOTAL OPERATING TRANSFERS OUT	28 1,030,484	0	130,000	0	1,597,477	0	0	4,000	0	0	0	2,761,961					
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0					
Increase (Decrease) In Reserves	30						42,325					42,325					
Fund Balance - Nonspendable	31						359,640					359,640					
Fund Balance - Restricted	32		325,855	2,302,473	356,413		2,218,684	120,807	17,950	128,837		5,471,019					
Fund Balance - Committed	33											0					
Fund Balance - Assigned	34		298,338									298,338					
Fund Balance - Unassigned	35 1,177,203	0	0	0	0	0	0	155	0	0	0	1,177,358					
Total Ending Fund Balance - June 30, 2018	36 1,177,203	325,855	298,338	2,302,473	356,413	0	2,578,324	120,962	17,950	128,837	0	7,306,355					
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37 6,357,863	2,303,084	432,464	3,118,945	3,580,906	0	8,167,036	130,338	222,530	661,609	0	24,974,775					

**FY 2017/2018 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2018

2/6/2019

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY) (F)
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	1,890,008	5,696,636	17,950	128,779		7,733,373
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	31,821	4,666				36,487
Property Taxes (including interest & penalties)	4	6,667	3,107		668		10,442
Property Taxes - Succeeding Year	5	4,462,746	1,897,698		499,224		6,859,668
Accrued Interest	6	85					85
Drainage Assessments	7						0
Other	8		216,874				216,874
Due from Other Funds	9	94					94
Due from Other Governments	10	35,583	455,715				491,298
Inventories (at cost)	11		359,640				359,640
Other Assets	12	42,260	31,916				74,176
<b>Total Assets</b>	13	<b>6,469,264</b>	<b>8,666,252</b>	<b>17,950</b>	<b>628,671</b>	<b>0</b>	<b>15,782,137</b>
<b>LIABILITIES (L)</b>							
Accounts Payable	14	92,923	1,014,099				1,107,022
Salaries & Benefits Payable	15	91,199	109,270				200,469
Contracts Payable	16						0
Due to Other Funds	17		94				94
Due to Other Governments	18						0
Trusts Payable	19						0
Other Liabilities	20		2,305				2,305
<b>Total Liabilities</b>	21	<b>184,122</b>	<b>1,125,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,309,890</b>
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>							
Succeeding Year Property Tax	22	4,462,746	1,897,698		499,224		6,859,668
Other Unavailable Revenue	23	21,000	284,614		610		306,224
<b>Total Deferred Inflows of Resources</b>	24	<b>4,483,746</b>	<b>2,182,312</b>	<b>0</b>	<b>499,834</b>	<b>0</b>	<b>7,165,892</b>
<b>FUND EQUITY (FE)</b>							
Fund Balance - Nonspendable	25		359,640				359,640
Fund Balance - Restricted	26	325,855	4,998,377	17,950	128,837		5,471,019
Fund Balance - Committed	27						0
Fund Balance - Assigned	28	298,338					298,338
Fund Balance - Unassigned	29	1,177,203	155				1,177,358
<b>Total Fund Equity</b>	30	<b>1,801,396</b>	<b>5,358,172</b>	<b>17,950</b>	<b>128,837</b>	<b>0</b>	<b>7,306,355</b>
<b>TOTAL L+DIOR+FE</b>	31	<b>6,469,264</b>	<b>8,666,252</b>	<b>17,950</b>	<b>628,671</b>	<b>0</b>	<b>15,782,137</b>

Notes to the financial statement, if any: