

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

11/30/2018

Reporting Accounting Basis:

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
	(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	15,473,198	5,439,707		2,377,240		23,290,145
Less: Uncollected Delinquent Taxes - Levy Year						0
Less: Credits to Taxpayers						0
Net Current Property Taxes	15,473,198	5,439,707		2,377,240		23,290,145
Delinquent Property Tax Revenue	3,143	798		834		4,775
Penalties, Interest & Costs on Taxes	151,495					151,495
Other County Taxes/TIF Tax Revenues	219,348	231,226		30,071		480,645
Intergovernmental	2,867,081	4,997,280	75,188	143,553		8,083,102
Licenses & Permits	237,279	150				237,429
Charges for Service	3,197,987	21,175	35,241			3,254,403
Use of Money & Property	670,256	31,108	24,449	24,536		750,349
Miscellaneous	472,652	641,455	41,791			1,155,898
Subtotal Revenues	23,292,439	11,362,899	176,669	2,576,234	0	37,408,241
Other Financing Sources:						
General Long-Term Debt Proceeds		13,085	23,177,399	5,616,907		28,807,391
Operating Transfers In	1,872,130	5,015,084	2,029,228			8,916,442
Proceeds of Capital Asset Sales						0
Total Revenues & Other Sources	25,164,569	16,391,068	25,383,296	8,193,141	0	75,132,074
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	11,943,710	41,102				11,984,812
Physical Health Social Services	2,662,329					2,662,329
Mental Health, ID & DD	133,152	2,629,565				2,762,717
County Environment and Education	4,240,556	308,147				4,548,703
Roads & Transportation		7,361,528				7,361,528
Government Services to Residents	2,212,725	32,723				2,245,448
Administration	1,792,648					1,792,648
Nonprogram Current	55,461	137,590				193,051
Debt Service		488,577		2,511,027		2,999,604
Capital Projects	30	2,251,472	5,015,186			7,266,688
Subtotal Expenditures	23,040,611	13,250,704	5,015,186	2,511,027	0	43,817,528
Other Financing Uses:						
Operating Transfers Out	3,808,124	4,130,526	977,792			8,916,442
Refunded Debt/Payments to Escrow				5,587,161		5,587,161
Total Expenditures & Other Uses	26,848,735	17,381,230	5,992,978	8,098,188	0	58,321,131
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	-1,684,166	-990,162	19,390,318	94,953	0	16,810,943
Beginning Fund Balance - July 1, 2017	13,433,875	11,292,491	4,409,982	183,843		29,320,191
Increase (Decrease) in Reserves						0
Fund Balance - Nonspendable	468,391	405,562	14,786			888,739
Fund Balance - Restricted	996,790	9,896,767	19,345,903	278,796		30,518,256
Fund Balance - Committed	2,013,867					2,013,867
Fund Balance - Assigned	1,944,227		4,439,611			6,383,838
Fund Balance - Unassigned	6,326,434					6,326,434
Total Ending Fund Balance - June 30, 2018	11,749,709	10,302,329	23,800,300	278,796	0	46,131,134

REVENUES DETAIL

FY 2017/2018 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 2017/2018 (L)	
GAAP													
TAXES LEVIED ON PROPERTY	1 15,473,198	0	0	1,459,763	3,979,944	0		0		2,377,240		23,290,145	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	
LESS: CREDITS TO TAXPAYERS	3											0	
=1000 NET CURRENT PROPERTY TAXES	*4 15,473,198			1,459,763	3,979,944					2,377,240		23,290,145	
1010 DELINQ. PROPERTY TAX REVENUE	*5 3,143			393	405					834		4,775	
11xx PENALTIES, INT, & COSTS ON TAXES	*6 151,495											151,495	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 10,568			998	1,396					1,452		14,414	
13xx Voter Approved Local Option Taxes	8											0	
14xx Gambling Taxes	9											0	
15xx TIF Tax Revenues	10							24,418				24,418	
16xx Utility Tax Replacement Excise Taxes	11 208,780			19,695	184,719					28,619		441,813	
Subtotal (lines 7 - 11)	*12 219,348	0	0	20,693	186,115	0	0	24,418	0	30,071	0	480,645	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 3,537						4,223,950					4,227,487	
21xx State Replacements Against Levied Taxes	14 490,957			46,314	147,777			692		74,335		760,075	
22xx Other State Tax Replacements	15 471,604			44,489	20,919					69,138		606,150	
23xx, 24xx State/Federal Pass-Thru Revenues	16 191,224		207,477									398,701	
25xx Contributions from Other													
Intergovernmental Units	17 293,109	61,440		364,013								718,562	
26xx, 27xx State Grants and Entitlements	18 73,790	138,916	590,991	120	105		36,853	108,910	55,920			1,005,605	
28xx Federal Grants and Entitlements	19 304,663		38,790				853		19,268			363,667	
29xx Payments in Lieu of Taxes	20 583			55			2,137		80			2,855	
Subtotal (lines 13 - 20)	*21 1,829,467	200,356	837,258	454,991	168,894	0	4,263,793	109,602	75,188	143,553	0	8,083,102	
3xxx LICENSES & PERMITS	*22 237,279						150					237,429	
4xxx, 5xxx CHARGES FOR SERVICE	*23 2,984,123		213,864					21,175	35,241			3,254,403	
6xxx USE OF MONEY & PROPERTY	*24 585,160	815	84,281					31,108	24,449	24,536		750,349	
8xxx MISCELLANEOUS	*25 387,180	842	84,630	1,004			139,925	500,526	41,791			1,155,898	
Total Revenues*	26 21,870,393	202,013	1,220,033	1,936,844	4,335,358	0	4,403,868	686,829	176,669	2,576,234	0	37,408,241	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						884,558					884,558	
9020 From Rural Services Basic	28						3,880,526					3,880,526	
90xx From Other Budgetary Funds	29		1,872,130				250,000		2,029,228			4,151,358	
Subtotal (lines 27- 29)	30 0	0	1,872,130	0	0	0	5,015,084	0	2,029,228	0	0	8,916,442	
91xx PROCEEDS/GEN LONG-TERM DEBT	31							13,085	23,177,399	5,616,907		28,807,391	
92xx PROCEEDS/GEN CAPITAL ASSET SALES	32											0	
Total Revenues and Other Sources	33 21,870,393	202,013	3,092,163	1,936,844	4,335,358	0	9,418,952	699,914	25,383,296	8,193,141	0	75,132,074	
Beginning Fund Balance - July 1, 2017	34 9,922,374	627,770	2,883,731	1,828,289	569,579		6,284,070	2,610,553	4,409,982	183,843		29,320,191	
TOTAL RESOURCES (lines 33 + 34)	35 31,792,767	829,783	5,975,894	3,765,133	4,904,937	0	15,703,022	3,310,467	29,793,278	8,376,984	0	104,452,265	

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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)	
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1,980,919	23,512								2,004,431	1
1010 - Investigations	357,658							2,606		360,264	2
1020 - Unified Law Enforcement										0	3
1030 - Contract Law Enforcement										0	4
1040 - Law Enforcement Communications	1,546,314									1,546,314	5
1050 - Adult Correctional Services	2,445,237		35,155							2,480,392	6
1060 - Administration	767,612	43,290	28,545					37,496		876,943	7
Subtotal	7,097,740	66,802	63,700	0	0	0	0	40,102	0	7,268,344	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	1,651,981	842						1,000		1,653,823	9
1110 - Medical Examiner	124,343	25								124,368	10
1120 - Child Support Recovery										0	11
Subtotal	1,776,324	867	0	0	0	0	0	1,000	0	1,778,191	12
EMERGENCY SERVICES											
1200 - Ambulance Services	1,959,301	34,432	411							1,994,144	13
1210 - Emergency Management	169,366									169,366	14
1220 - Fire Protection & Rescue Svcs										0	15
1230 - E911 Service Board										0	16
Subtotal	2,128,667	34,432	411	0	0	0	0	0	0	2,163,510	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	156,399									156,399	18
1410 - Research & Other Assistance										0	19
1420 - Bailiff Services	348,994									348,994	20
Subtotal	505,393	0	0	0	0	0	0	0	0	505,393	21
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses										0	22
1510 - (Reserved)											23
1520 - Detention Services										0	24
1530 - Court Costs	969									969	25
1540 - Service of Civil Papers	268,405									268,405	26
Subtotal	269,374	0	0	0	0	0	0	0	0	269,374	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution										0	28
1610 - Juvenile Representation Services										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										0	30
Subtotal	0	0	0	0	0	0	0	0	0	0	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	11,777,498	102,101	64,111	0	0	0	0	41,102	0	11,984,812	32

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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	(L)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1		989,262							989,262	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3	229,263	1,309							230,572	3
3040 - Health Administration	4		612,544							612,544	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	229,263	1,309	1,601,806	0	0	0	0	0	1,832,378	6
SERVICES TO POOR PROGRAM											
3100 - Administration	7	113,286	164							113,450	7
3110 - General Welfare Services	8	84,100								84,100	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	197,386	164	0	0	0	0	0	0	197,550	10
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	145,407	88							145,495	11
3210 - General Services to Veterans	12	15,448								15,448	12
Subtotal	13	160,855	88	0	0	0	0	0	0	160,943	13
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14	306,991	699							307,690	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	306,991	699	0	0	0	0	0	0	307,690	17
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	162,084								162,084	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	162,084	0	0	0	0	0	0	0	162,084	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		1,684							1,684	22
3510 - Preventive Services	23									0	23
Subtotal	24	0	1,684	0	0	0	0	0	0	1,684	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,056,579	3,944	1,601,806	0	0	0	0	0	2,662,329	25

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Dallas County

											11/30/2018
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	
										2017/2018	
										(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1							23,611		23,611	1
6010 - Weed Eradication	2				6,732					6,732	2
6020 - Solid Waste Disposal	3		12,840		135,011					147,851	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	12,840	0	141,743	0	0	23,611	0	178,194
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6		550,930							550,930	6
6110 - Maintenance & Operations	7		1,005,148					2,793		1,007,941	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	0	0	1,556,078	0	0	0	2,793	0	1,558,871	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Aparist Expenses	11	200								200	11
Subtotal	12	200	0	0	0	0	0	0	0	200	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	426,605	1,639							428,244	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	2,198,194								2,198,194	15
Subtotal	16	2,624,799	1,639	0	0	0	0	0	0	2,626,438	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				140,000					140,000	17
6410 - Historic Preservation	18									0	18
6420 - Fair & 4-H Clubs	19	45,000								45,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	45,000	0	0	0	140,000	0	0	0	185,000	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	2,669,999	1,639	1,568,918	0	281,743	0	26,404	0	4,548,703	29

											11/30/2018
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 2017/2018 (L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							621,403			621,403	1
7010 - Engineering							405,141			405,141	2
Subtotal	0	0	0	0	0	0	1,026,544	0	0	1,026,544	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							547,830			547,830	4
7110 - Roads							3,217,198			3,217,198	5
7120 - Snow & Ice Control							284,626			284,626	6
7130 - Traffic Controls							226,674			226,674	7
7140 - Road Clearing					47,069		286,179			333,248	8
Subtotal	0	0	0	0	47,069	0	4,562,507	0	0	4,609,576	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment										0	10
7210 - Equipment Operations							1,589,959			1,589,959	11
7220 - Tools, Materials & Supplies							86,082			86,082	12
7230 - Real Estate & Buildings							49,367			49,367	13
Subtotal	0	0	0	0	0	0	1,725,408	0	0	1,725,408	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	47,069	0	7,314,459	0	0	7,361,528	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Dallas 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	2017/2018	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	516,353									516,353	1
8010 - Local Elections	2	50,060									50,060	2
8020 - Township Officials	3	8,253	910								9,163	3
Subtotal	4	574,666	910	0	0	0	0	0	0	0	575,576	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations												
& Licensing	5	657,739	510								658,249	5
8101 - Driver Licenses Services	6	294,294	1,412								295,706	6
8110 - Recording of Public Documents	7	682,860	334						32,723		715,917	7
Subtotal	8	1,634,893	2,256	0	0	0	0	0	32,723	0	1,669,872	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	2,209,559	3,166	0	0	0	0	0	32,723	0	2,245,448	9

											11/30/2018
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 2017/2018 (L)	
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	608,992	201							609,193	
9010 - Administrative Management											
Services	2	508,930	424							509,354	
9020 - Treasury Management Services	3	413,732	159							413,891	
9030 - Other Policy & Administration	4	25,821								25,821	
Subtotal	5	1,557,475	784	0	0	0	0	0	0	1,558,259	
CENTRAL SERVICES PROGRAM											
9100 - General Services	6		706							706	
9110 - Information Tech Services	7									0	
9120 - GIS Systems	8									0	
Subtotal	9	0	0	706	0	0	0	0	0	706	
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	104,227	59,672							163,899	
9210 - Safety of Workplace	11	67,360	418							67,778	
9220 - Fidelity of Public Officers	12	2,006								2,006	
9230 - Unemployment Compensation	13									0	
Subtotal	14	173,593	59,672	418	0	0	0	0	0	233,683	
TOTAL - ADMINISTRATION	15	1,731,068	60,456	1,124	0	0	0	0	0	1,792,648	

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

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All	All	All	11/30/2018
	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	2017/2018			
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations			54,861										54,861			
0020 - Interest on Short-Term Debt													0			
0030 - Other Nonprogram Current	600												138,190			
0040 - Other County Enterprises													0			
TOTAL - NONPROGRAM CURRENT	600	0	54,861	0	0	0	0	137,590				0	193,051			
LONG-TERM DEBT SERVICE																
0100 - Principal								468,798		2,185,000			2,653,798			
0110 - Interest and Fiscal Charges								19,779		326,027			345,806			
TOTAL - LONG-TERM DEBT SERVICE	0	0	0	0	0	0	0	488,577		2,511,027	0		2,999,604			
CAPITAL PROJECTS																
0200 - Roadway Construction							2,251,472						2,251,472			
0210 - Conservation Land Acquisition & Dev.			30										30			
0220 - Other Capital Projects									5,015,186				5,015,186			
TOTAL - CAPITAL PROJECTS	0	0	30	0	0	0	2,251,472	0	5,015,186			0	7,266,688			
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	11,777,498	102,101	64,111	0	0	0	0	41,102				0	11,984,812			
- Total Physical Health and Social Services	1,056,579	3,944	1,601,806	0	0	0	0	0				0	2,662,329			
- Total Mental Health, ID & DD	133,152	0	0	2,629,565	0	0	0	0				0	2,762,717			
- Total County Environment and Education	2,669,999	1,639	1,568,918	0	281,743	0	0	26,404				0	4,548,703			
- Total Roads & Transportation	0	0	0	0	47,069	0	7,314,459	0				0	7,361,528			
- Total Government Services to Residents	2,209,559	3,166	0	0	0	0	0	32,723				0	2,245,448			
- Total Administration	1,731,068	60,456	1,124	0	0	0	0	0				0	1,792,648			
- Total Nonprogram Current	600	0	54,861	0	0	0	0	137,590				0	193,051			
- Total Long-Term Debt Service	0	0	0	0	0	0	0	488,577		2,511,027	0		2,999,604			
- Total Capital Projects	0	0	30	0	0	0	2,251,472	0	5,015,186			0	7,266,688			
TOTAL - ALL EXPENDITURES (lines13-22)	19,578,455	171,306	3,290,850	2,629,565	328,812	0	9,565,931	726,396	5,015,186	2,511,027	0		43,817,528			
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental													0			
- To Rural Services Supplemental													0			
- To Secondary Roads	884,558				3,880,526								4,765,084			
- To Other Budgetary Funds	2,923,566						250,000		977,792				4,151,358			
TOTAL OPERATING TRANSFERS OUT	3,808,124	0	0	0	3,880,526	0	250,000	0	977,792	0	0		8,916,442			
REFUNDED DEBT/PAYMENTS TO ESCROW																
Increase (Decrease) In Reserves										5,587,161			5,587,161			
Fund Balance - Nonspendable	403,308	44,747	20,336	1,010			404,552		14,786				888,739			
Fund Balance - Restricted		613,730	383,060	1,134,558	695,599		5,482,539	2,584,071	19,345,903	278,796			30,518,256			
Fund Balance - Committed			2,013,867										2,013,867			
Fund Balance - Assigned	1,944,227								4,439,611				6,383,838			
Fund Balance - Unassigned	6,058,653	0	267,781	0	0	0	0	0	0	0	0		6,326,434			
Total Ending Fund Balance - June 30, 2018	8,406,188	658,477	2,685,044	1,135,568	695,599	0	5,887,091	2,584,071	23,800,300	278,796	0		46,131,134			
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	31,792,767	829,783	5,975,894	3,765,133	4,904,937	0	15,703,022	3,310,467	29,793,278	8,376,984	0		104,452,265			

FY 2017/2018 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2018

11/30/2018

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS	
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO ONLY)	
		(A)	(B)	(C)	(D)	(E)	(F)	
Cash & Pooled Investments:								
County Treasurer	1	11,891,957	10,308,225	24,678,738	277,978		47,156,898	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	213,333	50,365	30			263,728	3
Property Taxes (including interest & penalties)	4	25,741	2,171		3,167		31,079	4
Property Taxes - Succeeding Year	5	16,782,000	4,743,000		3,914,000		25,439,000	5
Accrued Interest	6	24,276	8	14,501			38,785	6
Drainage Assessments	7		144,274				144,274	7
Other	8						0	8
Due from Other Funds	9						0	9
Due from Other Governments	10	306,141	699,367				1,005,508	10
Inventories (at cost)	11		357,260				357,260	11
Other Assets	12	468,391	48,302	14,786			531,479	12
Total Assets	13	29,711,839	16,352,972	24,708,055	4,195,145	0	74,968,011	13
LIABILITIES (L)								
Accounts Payable	14	328,045	587,401	907,755			1,823,201	14
Salaries & Benefits Payable	15	569,046	178,470				747,516	15
Contracts Payable	16						0	16
Due to Other Funds	17						0	17
Due to Other Governments	18	69,960	4,032				73,992	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	967,051	769,903	907,755	0	0	2,644,709	21
DEFERRED INFLOWS OF RESOURCES (DIOR)								
Succeeding Year Property Tax	22	16,782,000	4,743,000		3,914,000		25,439,000	22
Other Unavailable Revenue	23	213,079	537,740		2,349		753,168	23
Total Deferred Inflows of Resources	24	16,995,079	5,280,740	0	3,916,349	0	26,192,168	24
FUND EQUITY (FE)								
Fund Balance - Nonspendable	25	468,391	405,562	14,786			888,739	25
Fund Balance - Restricted	26	996,790	9,896,767	19,345,903	278,796		30,518,256	26
Fund Balance - Committed	27	2,013,867					2,013,867	27
Fund Balance - Assigned	28	1,944,227		4,439,611			6,383,838	28
Fund Balance - Unassigned	29	6,326,434					6,326,434	29
Total Fund Equity	30	11,749,709	10,302,329	23,800,300	278,796	0	46,131,134	30
TOTAL L+DIOR+FE	31	29,711,839	16,352,972	24,708,055	4,195,145	0	74,968,011	31

Notes to the financial statement, if any: