

COFFEE COUNTY COMMISSION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES, PROPRIETARY FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	GOVERNMENTAL FUND TYPES				PROPRIETARY	FIDUCIARY	***TOTALS***
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPE ENTERPRISE	FUND TYPES EXPENDABLE TRUST	
REVENUES							
TAXES	4,746,851	2,559,731	0	0	0	0	7,306,582
LICENSES & PERMITS	130,037	0	0	0	0	0	130,037
INTERGOVERNMENTAL REVENUE	679,631	4,539,628	0	0	0	0	5,219,259
CHARGES FOR SERVICE	1,489,349	166,046	0	0	6,517,420	22,359	8,195,174
MISCELLANEOUS	316,944	575,106	0	0	157,806	35,182	1,085,038
TOTAL REVENUES	7,362,811	7,840,511	0	0	6,675,226	57,541	21,936,089
EXPENDITURES							
GENERAL GOVERNMENT	3,874,645	872,292	0	0	0	27,799	4,774,736
PUBLIC SAFETY	3,426,525	5,359	0	0	0	0	3,431,883
HIGHWAYS AND ROADS	0	4,552,421	0	0	0	0	4,552,421
SANITATION	0	0	0	0	6,138,425	0	6,138,425
HEALTH	18,013	0	0	0	0	0	18,013
PUBLIC WELFARE	39,894	284,665	0	0	0	0	324,558
CULTURE AND RECREATION	21,900	0	0	0	0	0	21,900
EDUCATION	75,355	0	0	0	0	0	75,355
CAPITAL OUTLAY	927,915	569,665	0	0	400,324	0	1,897,905
DEBT SERVICE							
PRINCIPAL RETIREMENT	317,297	642,296	373,680	0	664,138	0	1,997,412
INTEREST	10,283	57,502	115,432	0	120,255	0	303,472
FEES AND OTHER CHARGES	5,055	0	0	0	0	0	5,055
INTERGOVERNMENTAL	153,000	0	0	0	0	0	153,000
TOTAL EXPENDITURES	8,869,882	6,984,201	489,112	0	7,323,143	27,799	23,694,136
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(1,507,071)	856,311	(489,112)	0	(647,917)	29,742	(1,758,046)
OTHER FINANCING SOURCES (USES)							
LOAN PROCEEDS	853,709	0	0	0	0	0	853,709
BOND PROCEEDS	0	0	0	0	0	0	0
SALE OF CAPITAL ASSETS	32,390	32,564	0	0	0	0	64,954
PROCEEDS FROM INCEPTION OF CAPITAL LEASE	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	425,380	1,494,360	489,112	0	2,868,734	0	5,277,586
OPERATING TRANSFERS OUT	(721,472)	(1,032,000)	0	0	(3,524,114)	0	(5,277,586)
OTHER USES							0
TOTAL OTHER FINANCING SOURCES (USES)	590,007	494,924	489,112	0	(655,380)	0	918,664
EXCESS REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) OTHER EXPENDITURES AND OTHER FINANCING USES	(917,063)	1,351,235	0	0	(1,303,297)	29,742	(839,383)
FUND BALANCE - 09/30/2015	1,165,081	4,527,033	52	0	9,333,962	271,439	15,297,567
FUND BALANCE- ENDING 09/30/2016	248,018	5,878,268	52	0	8,030,665	301,181	14,458,184

Detailed statements of individual fund revenue and expenditures are available for public inspection at the County Commission Office during regular hours Monday-Friday. The totals are captioned "Memorandum Only" to indicate that they are presented merely to aid financial analysis. Information in this statement does not present the County's financial position or results of operations in conformity with generally accepted accounting principles; neither is data comparable to a consolidation of county funds; that is interfund elimination has not been used in totaling these figures. These figures represent unaudited data.

STATEMENT OF INDEBTEDNESS AS OF SEPTEMBER 30, 2016

2012 Refunding	4,034,612
Loans Payable to Banks	3,610,125
2002 Construction Warrants	70,000
Lease Purchase Equipment	685,317
Landfill Lease Purchase Equipment	0
Landfill Loans Payable to Banks	3,479,001
Roll-Off Loans Payable to Banks	117,567
Tire Recycling Facility Loans Payable to Banks	0
Solid Waste Loans Payable to Banks	11,708
Solid Waste Lease Purchase Equipment	982,368
Total Indebtedness	<u>12,990,698</u>

Rod Morgan
County Administrator

Coffee County Commission
Balance Sheet - Unaudited
All Funds
As of September 30, 2016

	General Fund	Gasoline Tax Fund	Heritage Trust Fund	Reappraisal Fund	Other Governmental Funds	Total Governmental Funds	Total Enterprise Funds	Total Fiduciary Funds
Assets								
Cash and Cash Equivalents	49,659.61	437,966.92	1,908,050.28	269,505.10	2,125,023.98	4,790,205.89	1,330,740.61	355,031.00
Cash with Fiscal Agent						-		
Investments	152,437.01	-	-	-	-	152,437.01	-	-
Receivables	815,019.92	548,010.54	-	-	158,148.27	1,521,178.73	1,210,304.01	1,495.11
Due From Other Funds	120.23	-	-	-	-	120.23	3,006.63	583.19
Inventories	-	91,090.73	-	-	-	91,090.73	-	-
Prepaid Items								
Capital Assets (net of accumulated depreciation)							16,574,181.59	
Total Assets	1,017,236.77	1,077,068.19	1,908,050.28	269,505.10	2,283,172.25	6,555,032.59	19,118,232.84	357,109.30
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Payables	998,349.77	49,809.77	-	2,801.41	255.54	1,051,216.49	518,369.81	64,690.85
Due to Other Funds	-	-	-	-	-	-	1,553.10	2,156.95
Unearned Revenues	-	172,737.20	-	-	-	172,737.20	-	-
Accrued Wages Payable	76,484.32	24,553.67	-	12,964.29	10,288.96	124,291.24	27,474.32	-
Estimated Liab for Landfill Closure	-	-	-	-	-	-	3,607,336.85	-
Lease Payable	-	-	-	-	-	-	793,821.23	-
Notes Payable	-	-	-	-	-	-	3,215,202.64	-
Total Liabilities	1,074,834.09	247,100.64	-	15,765.70	10,544.50	1,348,244.93	8,163,757.95	66,847.80
Fund Balances								
Nonspendable:								
Inventories	-	91,090.73	-	-	-	91,090.73	-	-
Prepaid Items	-	-	-	-	-	-	-	-
Restricted for:								
Highways and Roads	-	-	-	-	1,303,671.68	1,303,671.68	-	-
Capital Improvements	-	-	1,908,050.28	-	-	1,908,050.28	-	-
Debt Service	-	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	647,298.88	647,298.88	-	-
Other Purposes	-	-	-	-	56,614.84	56,614.84	-	-
Assigned to:								
Highways and Roads	-	738,876.82	-	-	265,042.35	1,003,919.17	-	-
Other Purposes	-	-	-	253,739.40	-	253,739.40	-	-
Unassigned	(57,597.32)	-	-	-	-	(57,597.32)	10,954,474.89	290,261.50
Total Fund Balances	(57,597.32)	829,967.55	1,908,050.28	253,739.40	2,272,627.75	5,206,787.66	10,954,474.89	290,261.50
Total Liabilities and Fund Balances	1,017,236.77	1,077,068.19	1,908,050.28	269,505.10	2,283,172.25	6,555,032.59	19,118,232.84	357,109.30
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