

Report on the

Financial Statements

All Counties

(Prepared from Unaudited Data)

For the 2016-2017 Fiscal Year

Filed: January 9, 2018



Department of Examiners of Public Accounts

50 North Ripley Street, Room 3201

P.O. Box 302251

Montgomery, Alabama 36130-2251

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Ronald L. Jones, Chief Examiner

This document contains the **unaudited** financial statements for all counties in the State of Alabama. This financial information was compiled based on the amounts shown in the books and records of each of the various county commissions throughout the State of Alabama for the 2016-2017 Fiscal Year. As indicated previously, this information has not been audited by the Department of Examiners of Public Accounts and may change during the audit process. Readers are cautioned to keep this in mind when using this information.

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Cullman	99	-	102	Randolph	239	-	242
Dale	103	-	106	Russell	243	-	246
Dallas	107	-	110	Shelby	247	-	250
DeKalb	111	-	114	St. Clair	251	-	254
Elmore	115	-	118	Sumter	255	-	258
Escambia	119	-	122	Talladega	259	-	262
Etowah	123	-	126	Tallapoosa	263	-	266
Fayette	127	-	130	Tuscaloosa	267	-	270
Franklin	131	-	134	Walker	271	-	274
Geneva	135	-	138	Washington	275	-	278
Greene	139	-	142	Wilcox	279	-	282
Hale	143	-	146	Winston	283	-	286
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Comparative Figures for Assessed Valuation, Revenue and Receipts and Expenditures

2016-2017 Compared With 2015-2016

County	Assessed Property Valuation 9/30/2017	Assessed Property Valuation 9/30/2016
AUTAUGA	720,404,960	706,801,060
BALDWIN	4,365,125,330	4,161,416,662
BARBOUR	237,078,225	233,016,860
BIBB	168,688,110	171,635,600
BLOUNT	438,474,740	400,854,020
BULLOCK	87,217,840	87,893,200
BUTLER	219,295,636	211,597,917
CALHOUN	1,075,186,280	1,079,959,831
CHAMBERS	316,614,970	311,532,670
CHEROKEE	286,019,668	288,112,260
CHILTON	465,197,846	430,142,930
CHOCTAW	257,404,637	254,968,020
CLARKE	310,350,880	310,303,780
CLAY	111,746,620	105,853,420
CLEBURNE	137,277,280	137,029,794
COFFEE	468,661,188	462,226,981
COLBERT	640,408,450	614,016,880
CONECUH	150,797,980	146,925,523
COOSA	159,677,640	153,044,760
COVINGTON	412,834,660	414,787,520
CRENSHAW	131,747,260	123,640,000
CULLMAN	922,930,640	905,891,080
DALE	377,256,760	376,131,060
DALLAS	352,391,440	352,267,355
DEKALB	518,824,880	487,595,299
ELMORE	1,085,274,660	1,072,147,200
ESCAMBIA	456,491,408	408,151,563
ETOWAH	906,825,860	904,821,460
FAYETTE	138,607,040	136,036,500
FRANKLIN	261,646,199	261,585,640
GENEVA	190,044,850	188,364,520
GREENE	163,496,010	159,164,860
HALE	161,577,610	161,427,370

N/A = DATA NOT AVAILABLE

Total Revenue and Receipts 9/30/2017	Total Revenue and Receipts 9/30/2016	Total Expenditures 9/30/2017	Total Expenditures 9/30/2016
16,410,595	16,118,253	16,049,800	17,872,163
125,133,887	127,007,577	119,943,402	131,894,158
9,130,628	11,553,149	7,785,267	9,950,457
7,606,976	7,670,369	8,280,093	7,938,899
19,369,143	20,820,803	23,194,720	20,631,737
4,917,895	6,293,411	5,409,256	6,217,136
9,714,658	13,779,604	10,151,222	11,963,004
40,329,468	47,030,262	33,251,946	41,890,590
16,522,344	14,943,189	14,364,073	13,660,266
12,657,040	12,925,322	12,892,751	13,270,063
16,211,626	21,108,777	18,918,915	20,065,650
16,758,307	10,024,536	10,339,815	9,557,585
12,159,264	12,541,436	11,916,790	12,857,499
5,819,220	5,974,298	6,235,308	6,177,554
7,727,400	10,109,608	8,064,216	10,735,966
26,912,864	22,854,752	25,814,140	23,694,137
21,815,033	21,871,701	23,542,264	23,915,152
13,866,182	24,290,412	10,844,782	24,550,825
5,780,983	5,431,562	5,095,435	4,900,688
16,099,271	17,331,886	16,776,299	14,852,713
7,310,687	15,503,003	7,547,674	7,071,788
55,054,490	53,951,889	57,601,506	53,751,088
12,266,945	12,521,246	12,064,166	11,696,144
18,486,261	16,841,914	19,951,878	18,369,794
27,500,324	25,615,624	26,867,139	26,590,651
28,017,877	30,096,540	32,151,230	26,916,770
15,157,368	14,037,460	14,752,793	12,803,158
35,746,486	33,614,716	36,207,519	35,955,967
7,123,188	7,767,520	8,211,069	8,450,777
14,595,229	15,218,653	15,352,986	15,027,027
10,314,869	13,799,332	9,163,045	11,148,387
8,406,432	8,487,665	8,044,417	7,282,546
6,397,394	7,064,743	6,655,100	6,620,088

Comparative Figures for Assessed Valuation, Revenue and Receipts and Expenditures

2016-2017 Compared With 2015-2016

County	Assessed Property Valuation 9/30/2017	Assessed Property Valuation 9/30/2016
HENRY	172,541,960	170,381,980
HOUSTON	1,519,501,780	1,490,645,480
JACKSON	445,943,718	467,093,020
JEFFERSON	9,768,989,386	9,813,075,040
LAMAR	117,976,020	117,229,320
LAUDERDALE	849,473,796	851,353,379
LAWRENCE	272,416,580	280,267,920
LEE	1,789,884,320	1,738,953,820
LIMESTONE	879,555,300	864,840,560
LOWNDES	127,732,670	127,992,960
MACON	146,809,830	132,164,840
MADISON	4,461,962,400	4,348,632,784
MARENGO	261,326,060	263,403,010
MARION	265,320,070	263,397,202
MARSHALL	920,664,053	837,862,260
MOBILE	5,025,709,500	4,801,132,960
MONROE	307,754,380	327,240,660
MONTGOMERY	2,973,085,060	2,927,075,260
MORGAN	1,527,322,040	1,467,629,440
PERRY	92,177,040	92,400,920
PICKENS	165,822,380	162,683,400
PIKE	320,476,210	323,235,540
RANDOLPH	288,817,952	297,049,140
RUSSELL	521,049,520	528,638,032
SHELBY	3,348,723,520	3,356,596,360
ST. CLAIR	884,175,080	853,215,440
SUMTER	142,939,640	144,746,620
TALLADEGA	1,057,223,484	1,015,073,584
TALLAPOOSA	672,383,113	646,265,840
TUSCALOOSA	2,976,819,240	2,670,646,380
WALKER	680,740,760	683,593,800
WASHINGTON	516,487,080	410,257,280
WILCOX	147,420,420	139,191,180
WINSTON	322,716,740	326,334,258

N/A = DATA NOT AVAILABLE

Total Revenue and Receipts 9/30/2017	Total Revenue and Receipts 9/30/2016	Total Expenditures 9/30/2017	Total Expenditures 9/30/2016
8,166,860	7,727,250	7,813,814	6,776,093
42,639,202	41,885,515	43,639,328	40,545,032
18,214,538	18,545,036	18,065,669	18,224,115
655,616,288	614,203,538	1,229,206,463	642,062,892
7,055,256	7,232,435	7,156,064	6,549,617
29,410,501	29,038,585	27,278,462	21,422,943
17,116,084	17,667,171	14,032,960	15,772,646
46,077,246	39,650,019	40,001,036	40,350,100
33,780,997	35,997,345	34,348,350	37,761,441
10,016,092	9,930,037	10,421,394	10,560,630
9,342,202	11,081,082	9,598,784	10,602,991
133,081,667	128,901,093	127,562,380	126,100,661
11,142,378	9,569,015	10,875,490	9,268,082
10,666,647	9,141,169	11,004,928	9,358,672
23,335,398	21,594,125	21,731,546	20,750,996
234,091,734	252,090,654	233,468,969	227,930,825
13,645,890	12,457,132	13,256,979	13,494,326
108,132,553	110,503,233	107,892,175	109,895,765
43,280,625	41,970,825	42,878,079	50,108,522
6,816,351	6,683,939	6,326,497	7,124,326
9,276,706	9,131,620	9,311,370	12,758,763
13,527,796	11,794,089	12,631,417	11,995,179
N/A	N/A	N/A	N/A
29,613,470	22,648,139	30,493,807	24,241,624
102,295,991	104,725,515	94,931,772	114,366,312
41,187,338	35,537,919	35,543,409	35,632,242
7,439,567	7,485,446	8,297,869	7,733,897
26,888,578	28,326,426	25,749,848	29,231,757
14,214,354	14,027,245	13,082,180	13,740,957
100,119,968	88,487,648	106,223,111	86,946,058
23,102,943	21,714,827	23,565,370	22,964,391
12,499,312	12,518,522	12,058,696	12,769,242
9,241,620	8,756,866	10,005,588	7,409,759
10,064,702	11,883,755	11,229,593	9,840,355

Indebtedness

With Comparative Figures from 2015-2016

County	Bonds and Warrants	Lease-Purchase Contracts
AUTAUGA	11,136,000	69,525
BALDWIN	83,580,402	-
BARBOUR	-	279,814
BIBB	3,229,964	945,000
BLOUNT	-	-
BULLOCK	139,543	64,952
BUTLER	3,695,000	795,994
CALHOUN	8,344,707	5,007,649
CHAMBERS	8,180,000	1,892,056
CHEROKEE	4,857,151	-
CHILTON	2,750,000	-
CHOCTAW	8,400,000	-
CLARKE	8,604,693	161,153
CLAY	2,785,000	-
CLEBURNE	1,385,000	-
COFFEE	3,714,649	2,173,760
COLBERT	5,710,000	2,259,247
CONECUH	6,120,000	386,665
COOSA	2,031,675	-
COVINGTON	15,300,000	1,456,257
CRENSHAW	3,430,000	1,842,336
CULLMAN	23,270,073	-
DALE	2,455,000	710,708
DALLAS	3,515,000	-
DEKALB	10,620,000	3,143,793
ELMORE	14,826,250	-
ESCAMBIA	1,110,000	33,947
ETOWAH	10,205,000	-
FAYETTE	-	-
FRANKLIN	10,675,600	-
GENEVA	1,985,000	-
GREENE	4,665,000	10,972
HALE	1,729,014	-

N/A = DATA NOT AVAILABLE

Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2017	Total Indebtedness 9/30/2016
-	-	11,205,525	12,090,450
-	60,740,922	144,321,324	156,850,729
-	-	279,814	425,346
226,108	-	4,401,072	4,995,336
-	3,778,592	3,778,592	288,001
-	-	204,495	490,811
-	-	4,490,994	4,990,800
-	13,277,960	26,630,316	27,943,049
-	-	10,072,056	10,925,245
-	1,685,657	6,542,808	6,613,927
-	1,650,651	4,400,651	3,454,524
-	2,020,533	10,420,533	9,140,533
708,055	147,347	9,621,248	10,692,333
-	-	2,785,000	2,965,000
-	298,077	1,683,077	2,326,790
3,337,212	6,577,809	15,803,430	12,990,698
-	-	7,969,247	7,620,774
-	9,330,000	15,836,665	26,999,382
-	-	2,031,675	2,273,286
-	-	16,756,257	16,783,487
-	2,184,402	7,456,738	7,743,359
-	-	23,270,073	19,938,318
-	-	3,165,708	3,400,858
-	-	3,515,000	3,860,000
-	580,609	14,344,402	13,808,713
-	2,296,795	17,123,045	16,680,722
-	735,403	1,879,350	3,603,886
-	4,342,751	14,547,751	16,093,799
-	-	-	-
-	602,811	11,278,411	11,488,494
-	-	1,985,000	2,185,000
-	-	4,675,972	4,916,702
-	-	1,729,014	2,723,211

Indebtedness

With Comparative Figures from 2015-2016

County	Bonds and Warrants	Lease-Purchase Contracts
HENRY	778,159	-
HOUSTON	17,390,000	3,459,237
JACKSON	-	-
JEFFERSON	2,481,408,777	-
LAMAR	1,935,000	-
LAUDERDALE	260,000	-
LAWRENCE	11,195,000	-
LEE	22,230,000	-
LIMESTONE	17,815,000	977,432
LOWNDES	11,855,380	565,390
MACON	5,390,000	-
MADISON	16,869,151	337,980
MARENGO	4,950,000	-
MARION	-	-
MARSHALL	7,290,000	299,879
MOBILE	141,325,695	-
MONROE	5,117,559	7,314,704
MONTGOMERY	59,106,112	61,930,000
MORGAN	28,710,000	670,706
PERRY	6,320,471	3,923,497
PICKENS	1,855,000	18,637
PIKE	6,225,000	543,998
RANDOLPH	N/A	N/A
RUSSELL	16,355,000	-
SHELBY	56,805,000	-
ST. CLAIR	28,140,000	-
SUMTER	1,980,000	1,359,002
TALLADEGA	23,535,000	-
TALLAPOOSA	8,250,000	731,753
TUSCALOOSA	-	-
WALKER	17,880,000	693,036
WASHINGTON	2,360,000	1,045,006
WILCOX	6,510,000	1,347,843
WINSTON	7,464,211	-

N/A = DATA NOT AVAILABLE

Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2017	Total Indebtedness 9/30/2016
-	200,000	978,159	1,036,297
-	5,390,000	26,239,237	28,989,480
-	2,742,284	2,742,284	530,146
-	-	2,481,408,777	2,637,305,890
-	1,053,290	2,988,290	3,422,530
-	-	260,000	390,000
-	-	11,195,000	13,045,000
-	7,454,578	29,684,578	24,449,545
-	-	18,792,432	19,711,273
-	112,680	12,533,450	13,143,760
-	5,184,321	10,574,321	10,794,924
-	-	17,207,131	20,282,041
-	-	4,950,000	4,985,000
-	1,005,923	1,005,923	1,160,075
-	-	7,589,879	8,100,217
-	32,793,147	174,118,842	248,307,496
157,843	47,772	12,637,878	12,448,627
-	3,283,098	124,319,210	131,454,148
-	-	29,380,706	31,723,285
519,679	-	10,763,647	10,907,487
-	1,357,985	3,231,622	2,941,635
-	482,199	7,251,197	8,112,691
N/A	N/A	N/A	N/A
2,076,921	355,997	18,787,918	18,515,605
-	-	56,805,000	52,495,000
-	2,988,685	31,128,685	32,633,659
-	-	3,339,002	3,647,026
-	-	23,535,000	24,625,000
-	628,101	9,609,854	10,196,677
-	-	-	-
-	-	18,573,036	20,112,399
-	175,022	3,580,028	4,013,896
-	3,150,000	11,007,843	11,559,742
-	1,585,000	9,049,211	9,724,540

County Tax Rates

With Comparative Figures from 2015-2016

COUNTY	General (*)	Road and Bridge
AUTAUGA	7.50	2.50
BALDWIN	7.50	2.50
BARBOUR	7.50	2.00
BIBB	7.50	2.50
BLOUNT	11.50	5.00
BULLOCK	10.50	4.00
BUTLER	9.50	4.50
CALHOUN	9.00	3.00
CHAMBERS	11.70	4.10
CHEROKEE	7.50	2.50
CHILTON	15.00	3.50
CHOCTAW	9.50	2.50
CLARKE	9.00	2.50
CLAY	8.50	3.00
CLEBURNE	7.50	2.50
COFFEE	9.50	3.50
COLBERT	9.00	2.00
CONECUH	10.50	7.00
COOSA	7.50	2.50
COVINGTON	7.50	2.50
CRENSHAW	14.50	4.50
CULLMAN	9.50	2.50
DALE	9.50	3.50
DALLAS	11.00	4.00
DEKALB	7.50	2.50
ELMORE	7.50	2.50
ESCAMBIA	6.50	0.50
ETOWAH	10.00	4.00
FAYETTE	7.50	2.50
FRANKLIN	14.20	4.80
GENEVA	10.50	4.00
GREENE	8.50	3.00
HALE	7.50	2.50

(1) SOME TAX RATES ARE DISTRICT ONLY AND WOULD NOT APPLY COUNTY-WIDE.

(*) = INCLUDES 2.50 MILLS TAX LEVIED BY THE STATE

() = INCLUDES 3.0 MILLS TAX LEVIED BY THE STATE**

(*) = INCLUDES 1.0 MILL SOLDIER TAX LEVIED BY THE STATE**

(1) School (**)	(1) Other (***)	2016-2017 Total	2015-2016 Total
13.00	4.00	27.00	27.00
16.00	5.00	31.00	31.00
33.00	3.00	45.50	45.50
13.00	3.00	26.00	26.00
16.00	3.00	35.50	35.50
21.50	7.50	43.50	43.50
15.00	1.00	30.00	30.00
23.00	4.00	39.00	39.00
16.70	6.00	38.50	38.50
25.00	7.00	42.00	42.00
15.50	7.50	41.50	41.50
17.00	2.50	31.50	31.00
18.50	3.00	33.00	33.00
16.50	3.00	31.00	31.00
20.00	7.00	37.00	37.00
42.00	1.00	56.00	56.00
18.00	1.00	30.00	30.00
13.00	4.00	34.50	34.50
15.00	1.00	26.00	26.00
13.00	4.00	27.00	27.00
13.00	6.00	38.00	38.00
16.00	1.00	29.00	29.00
8.00	4.50	25.50	25.00
14.50	4.50	34.00	34.00
17.50	8.00	35.50	35.50
19.00	2.00	31.00	31.00
20.00	8.00	35.00	35.00
18.00	4.00	36.00	36.00
13.00	5.00	28.00	28.00
13.00	1.00	33.00	33.00
14.00	3.60	32.10	32.10
17.00	9.00	37.50	37.50
13.00	10.00	33.00	30.00

County Tax Rates

With Comparative Figures from 2015-2016

COUNTY	General (*)	Road and Bridge
HENRY	9.50	4.00
HOUSTON	9.50	3.50
JACKSON	7.50	2.50
JEFFERSON	8.10	7.20
LAMAR	12.50	5.00
LAUDERDALE	9.50	3.50
LAWRENCE	9.50	2.50
LEE	9.00	3.00
LIMESTONE	9.50	3.50
LOWNDES	19.20	6.80
MACON	7.50	2.50
MADISON	9.50	4.00
MARENGO	10.50	4.00
MARION	7.50	2.50
MARSHALL	8.50	2.40
MOBILE	8.50	10.00
MONROE	7.50	2.50
MONTGOMERY	7.50	2.50
MORGAN	9.70	3.60
PERRY	16.30	3.50
PICKENS	11.40	4.50
PIKE	11.00	4.25
RANDOLPH	7.50	2.50
RUSSELL	10.50	4.00
SHELBY	7.50	2.50
ST. CLAIR	8.50	3.00
SUMTER	13.50	3.00
TALLADEGA	7.50	4.50
TALLAPOOSA	8.00	3.00
TUSCALOOSA	9.50	3.50
WALKER	8.50	3.00
WASHINGTON	7.50	2.50
WILCOX	16.50	2.50
WINSTON	7.50	2.50

(1) SOME TAX RATES ARE DISTRICT ONLY AND WOULD NOT APPLY COUNTY-WIDE.

(*) = INCLUDES 2.50 MILLS TAX LEVIED BY THE STATE

() = INCLUDES 3.0 MILLS TAX LEVIED BY THE STATE**

(*) = INCLUDES 1.0 MILL SOLDIER TAX LEVIED BY THE STATE**

(1) School (**)	(1) Other (***)	2016-2017 Total	2015-2016 Total
15.00	8.50	37.00	37.00
13.00	3.50	29.50	29.50
16.00	7.00	33.00	33.00
33.10	1.70	50.10	50.10
13.00	1.00	31.50	31.50
21.00	1.00	35.00	35.00
13.00	5.00	30.00	30.00
24.00	5.00	41.00	41.00
13.00	4.00	30.00	30.00
18.00	1.00	45.00	45.00
35.00	6.00	51.00	51.00
19.00	1.00	33.50	33.50
13.00	3.00	30.50	30.50
13.00	1.00	24.00	24.00
20.50	6.10	37.50	37.50
20.50	5.50	44.50	44.50
13.00	8.00	31.00	31.00
13.00	6.00	29.00	29.00
35.00	4.00	52.30	52.30
20.70	6.50	47.00	47.00
17.00	4.00	36.90	36.90
9.70	1.00	25.95	25.95
18.00	7.00	35.00	35.00
20.50	1.00	36.00	36.00
33.00	1.00	44.00	44.00
16.50	3.00	31.00	31.00
16.80	4.00	37.30	37.30
16.00	1.00	29.00	29.00
34.00	1.00	46.00	46.00
13.00	1.00	27.00	27.00
13.00	1.00	25.50	25.50
15.00	5.00	30.00	30.00
13.00	4.00	36.00	36.00
15.00	1.00	26.00	26.00

County of Autauga

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 11,545,065	\$ 4,604,530	\$ 100
OTHER FINANCING SOURCES			
PROCEEDS FROM SALE OF ASSETS	2,616	99,035	
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,547,681	4,703,565	100
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,353,713	4,322,181	
DEBT SERVICE	4,000		1,180,295
TOTAL EXPENDITURES	\$ 10,357,713	\$ 4,322,181	\$ 1,180,295

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LONG-TERM DEBT		
GENERAL OBLIGATION REFUNDING WARRANTS 2012		
GENERAL OBLIGATION REFUNDING WARRANTS 2013		
GENERAL OBLIGATION REFUNDING WARRANTS 2014		
CAPITAL LEASE 2015 - BACKHOE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 24	\$ -	\$ 159,225	\$ -	\$ 16,308,944	\$ 15,549,906
				101,651	568,347
24	-	159,225	-	16,410,595	16,118,253
		189,611		14,865,505	15,474,085
				1,184,295	2,398,078
\$ -	\$ -	\$ 189,611	\$ -	\$ 16,049,800	\$ 17,872,163

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.29%	02/24/2012	12/01/2021	\$ 826,000		
Variable	04/01/2013	12/01/2027	3,275,000		
Variable	09/18/2014	06/01/2034	7,035,000		
3.20%	11/14/2014	12/01/2020	69,525	11,205,525	
					\$ 11,205,525

County of Autauga

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 61,930,440	STATE:
REAL PROPERTY CLASS II	211,170,000	GENERAL
PERSONAL PROPERTY CLASS II	170,135,940	SOLDIER
CLASS III - CURRENT USE	11,552,020	SCHOOL
OTHER CLASS III	247,580,780	
PENALTIES	683,460	COUNTY:
SUPPLEMENTS	14,950,740	GENERAL
SUB-TOTAL	<u>718,003,380</u>	ROAD AND BRIDGE
MOTOR VEHICLES	86,122,280	SCHOOL:
GROSS TAXES ASSESSED	<u>804,125,660</u>	COUNTY-WIDE
		DISTRICT
		SPECIAL FIRE
LESS:		
EXEMPTIONS:		
HOMESTEAD	53,388,620	TOTAL TAX RATES
ABATEMENTS	3,338,360	
OTHER	26,993,720	
TOTAL EXEMPTIONS	<u>83,720,700</u>	
NET TAXABLE VALUATIONS	<u><u>720,404,960</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	36,020,248	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>11,136,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 24,884,248</u></u>	

N/A = DATA NOT AVAILABLE

Mills			Current Assets	9/30/2017	9/30/2016
			CASH	\$ 5,269,765	N/A
2.50			INVESTMENTS	7,347,496	N/A
1.00			RECEIVABLES	752,888	N/A
3.00	6.50		TOTALS	<u>\$ 13,370,148</u>	<u>N/A</u>
<hr/>					
5.00					
2.50					
4.00					
6.00					
3.00	20.50				
<hr/>					
	<u>27.00</u>				

County of Baldwin

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>REVENUES</u>	\$ 57,376,673	\$ 40,570,279	\$ 6,844
<u>OTHER FINANCING SOURCES</u>			
PROCEEDS FROM WARRANTS, LOANS, SALE OF ASSETS, OTHER SOURCES	467,084	155,928	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>57,843,757</u>	<u>40,726,207</u>	<u>6,844</u>
<u>EXPENDITURES</u>			
CURRENT AND CAPITAL OUTLAY	46,968,538	36,974,133	174
DEBT SERVICE	432,036		11,868,546
<u>OTHER FINANCING USES</u>			
PAYMENT OF BOND/WARRANTS, OTHER USES			
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 47,400,574</u>	<u>\$ 36,974,133</u>	<u>\$ 11,868,720</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

<u>Capital Projects</u>	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Other Funds</u>	<u>Totals (Memorandum Only)</u>	
				<u>September 30, 2017</u>	<u>September 30, 2016</u>
\$ 7,237	\$ 15,301,236	\$ 10,942,816	\$ -	\$ 124,205,085	\$ 117,915,998
	305,790			928,802	9,091,579
7,237	15,607,026	10,942,816	-	125,133,887	127,007,577
638,080	13,478,052	9,578,843		107,637,820	114,946,507
				12,300,582	12,229,922
5,000				5,000	4,717,729
\$ 643,080	\$ 13,478,052	\$ 9,578,843	\$ -	\$ 119,943,402	\$ 131,894,158

County of Baldwin

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
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GENERAL FUND

G.O. WARRANTS SERIES 2007A
G.O. WARRANTS SERIES 2008A
G.O. WARRANTS SERIES 2008B
G.O. WARRANTS SERIES 2010
G.O. WARRANTS SERIES 2012
G.O. WARRANTS SERIES 2013
G.O. WARRANTS SERIES 2014
G.O. WARRANTS SERIES 2015
G.O. WARRANTS SERIES 2016
G.O. WARRANTS SERIES 2016B
ACCOUNTS PAYABLE
ACCRUED LIABILITIES
DUE TO OTHER GOVERNMENTAL AGENCIES

SPECIAL REVENUE FUNDS

ACCOUNTS PAYABLE
DUE TO OTHER GOVERNMENTAL AGENCIES
ACCRUED LIABILITIES

OTHER FUNDS

ACCOUNTS PAYABLE
DUE TO OTHER GOVERNMENTAL AGENCIES
ACCRUED LIABILITIES

TOTAL INDEBTEDNESS

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.00-5.00%	03/01/2007	03/01/2032	\$ 2,910,000		
3.77%	12/04/2007	12/04/2018	553,493		
3.60-5.00%	05/01/2008	05/01/2018	1,020,000		
1.00-5.00%	01/01/2010	01/01/2025	10,735,000		
2.00-5.00%	09/01/2012	09/01/2026	7,250,000		
2.00-5.00%	02/01/2013	05/01/2026	11,450,000		
2.10-4.25%	06/01/2014	06/01/2039	10,350,000		
2.00-5.00%	03/01/2015	03/01/2033	34,555,000		
1.72%	05/24/2016	05/24/2021	484,075		
1.72-2.15%	09/01/2016	09/01/2026	4,272,834		
			10,316,882		
			725,901		
			<u>22,982,597</u>	117,605,782	
			785,316		
			12,525,108		
			<u>754,960</u>	14,065,384	
			865,585		
			7,379,987		
			<u>4,404,586</u>	12,650,158	
					<u>\$ 144,321,324</u>

County of Baldwin

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 135,704,660	STATE:
REAL PROPERTY CLASS II	2,800,900,220	GENERAL
PERSONAL PROPERTY CLASS II	184,284,440	SOLDIER
CLASS III-CURRENT USE	35,098,900	SCHOOL
OTHER CLASS III	1,513,307,640	
PENALTIES	977,740	COUNTY:
SUPPLEMENTS	35,189,470	GENERAL
ESCAPES	2,944,320	ROAD AND BRIDGE
LESS: ERRORS	(66,226,580)	HEALTH
SUB-TOTAL	4,642,180,810	FIRE TAX
MOTOR VEHICLES	407,943,880	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	5,050,124,690	DISTRICT 1
		DISTRICT 2
LESS:		HOSPITAL (*)
EXEMPTIONS:		
HOMESTEAD	221,303,980	TOTAL TAX RATES
ABATEMENTS	13,454,480	
OTHER	452,706,160	(*) APPLICABLE IN PRECINCTS 1-7 ONLY
LESS: ERRORS IN EXEMPTIONS	(2,465,260)	
TOTAL EXEMPTIONS	684,999,360	
NET TAXABLE VALUATIONS	4,365,125,330	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	218,256,267	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	83,580,402	
AMOUNT UNDER DEBT LIMIT	\$ 134,675,865	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 84,701,422	\$ 82,786,682
1.00	CASH-WITH FISCAL AGENT	4,396,717	4,490,278
<u>3.00</u>	6.50 INVESTMENTS	6,808,774	6,751,388
	ACCOUNTS RECEIVABLE, NET	42,238,517	45,627,286
	DUE FROM OTHER FUNDS	12,866,908	14,593,875
5.00	INVENTORY	11,217	7,031
2.50	PREPAID EXPENSE	14,182,545	12,853,589
0.50	TOTALS	<u>\$ 165,206,100</u>	<u>\$ 167,110,129</u>
1.50			
9.00			
1.00			
3.00			
<u>2.00</u>	24.50		
	<u>31.00</u>		

County of Barbour

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 4,997,522	\$ 4,004,946	\$ 53,927
OTHER FINANCING SOURCES			
PROCEEDS FROM SALE OF FIXED ASSETS	588	23,927	
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.			
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,998,110	4,028,873	53,927
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	4,176,468	3,444,180	
DEBT SERVICE			135,806
TOTAL EXPENDITURES	\$ 4,176,468	\$ 3,444,180	\$ 135,806

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LONG-TERM DEBT		
LEASE PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 49,718	\$ -	\$ 9,106,113	\$ 11,461,979
				24,515	625
				-	90,545
-	-	49,718	-	9,130,628	11,553,149
		28,813		7,649,461	9,745,622
				135,806	204,835
\$ -	\$ -	\$ 28,813	\$ -	\$ 7,785,267	\$ 9,950,457

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 279,814	279,814	
					\$ 279,814

County of Barbour

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 244,118,220	STATE:
SUPPLEMENTS	9,664,660	GENERAL
ESCAPES	-	SOLDIER
ERRORS (NET)	(9,376,643)	SCHOOL
SUB-TOTAL	<u>244,406,237</u>	
MOTOR VEHICLES	<u>33,716,280</u>	COUNTY:
GROSS TAXES ASSESSED	<u>278,122,517</u>	GENERAL
LESS:		ROAD AND BRIDGE
EXEMPTIONS:		HOSPITAL
ABATEMENTS	7,508,692	SCHOOL:
HOMESTEAD	6,843,220	COUNTY-WIDE
ACT #48	9,152,560	District 1 (*)
ACT #91	1,360,520	District 55 (*)(**)
OTHER	<u>16,179,300</u>	
TOTAL EXEMPTIONS	<u>41,044,292</u>	TOTAL TAX RATES
NET TAXABLE VALUATIONS	<u>237,078,225</u>	(*) Tax Rates vary per District
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,853,911	School District 1 - 10 Mills
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>0</u>	School District 55 - 3 Mills
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,853,911</u>	(**) City of Eufaula levies an additional 13 Mills for District 55

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 9,768,312	\$ 8,612,762
2.50	RECEIVABLES	313,234	1,828,997
1.00	TOTALS	<u>\$ 10,081,546</u>	<u>\$ 10,441,759</u>
<u>3.00</u>	6.50		
5.00			
2.00			
2.00			
4.00			
10.00			
<u>16.00</u>	<u>39.00</u>		
	<u><u>45.50</u></u>		

County of Bibb

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,096,077	\$ 4,410,276	\$ 63
TOTAL REVENUES	3,096,077	4,410,276	63
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,362,897	4,258,080	
DEBT SERVICE	38,536	204,219	258,845
TOTAL EXPENDITURES	\$ 3,401,433	\$ 4,462,299	\$ 258,845

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION REFUNDING WARRANTS - 2015		
EQUIPMENT LOAN - SHERIFF'S VEHICLES		
SPECIAL REVENUE FUNDS		
STATE GASOLINE TAX ANTICIPATION WARRANT - 2015		
PBA CAPITAL LEASE - COURTHOUSE		
EQUIPMENT LOANS - GASOLINE TAX FUND		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 100,560	\$ -	\$ 7,606,976	\$ 7,670,369
-	-	100,560	-	7,606,976	7,670,369
		9,511		7,630,488	7,003,824
		148,005		649,605	935,075
\$ -	\$ -	\$ 157,516	\$ -	\$ 8,280,093	\$ 7,938,899

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.00%-3.00%	04/01/2015	05/01/2030	\$ 2,870,000		
			36,697	2,906,697	
2.00%	01/28/2015	02/15/2020	359,964		
2.50%-4.375%	05/01/2011	05/01/2026	945,000		
			189,411	1,494,375	
					\$ 4,401,072

County of Bibb

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES - CLASS I	\$ 24,215,750	STATE:
AIRLINES AND RAILROAD PROPERTY CLASS II	2,200,540	GENERAL
REAL PROPERTY - CLASS II	61,239,860	SOLDIER
PERSONAL PROPERTY - CLASS II	13,691,880	SCHOOL
CURRENT USE - CLASS III	14,199,960	
OTHER - CLASS III	68,772,480	COUNTY:
PENALTIES	32,120	GENERAL
SUPPLEMENTS	-	ROAD AND BRIDGE
SUB-TOTAL	<u>184,352,590</u>	COURTHOUSE RENOVATION
MOTOR VEHICLES	<u>38,696,420</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>223,049,010</u>	DISTRICT
		SPECIAL
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
INDUSTRIAL AND ABATEMENTS	2,065,740	
HOMESTEAD	16,827,120	
OTHER	35,468,040	
TOTAL EXEMPTIONS	<u>54,360,900</u>	
NET TAXABLE VALUATIONS	<u><u>168,688,110</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,434,406	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,906,697</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 5,527,709</u></u>	
N/A = DATA NOT AVAILABLE		

Mills	Current Assets	9/30/2017	9/30/2016
	CASH - OTHER THAN SINKING FUNDS	N/A	\$ 3,741,270
2.50	CASH WITH FISCAL AGENT	N/A	5
1.00	INVESTMENTS	N/A	118,977
<u>3.00</u>	RECEIVABLES	N/A	<u>530,218</u>
6.50	TOTALS	<u>N/A</u>	<u>\$ 4,390,470</u>
5.00			
2.50			
2.00			
4.00			
3.00			
<u>3.00</u>			<u>19.50</u>
			<u><u>26.00</u></u>

County of Blount

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 9,584,724	\$ 9,292,874	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM SALE OF CAPITAL ASSETS			
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,584,724	9,292,874	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	9,283,602	12,696,956	
DEBT SERVICE		558,227	
TOTAL EXPENDITURES	\$ 9,283,602	\$ 13,255,183	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
OTHER LIABILITIES		
COMPENSATED ABSENCES		
FINANCING AGREEMENT		
TOTAL INDEBTEDNESS		

NOTE: OUTSTANDING INDEBTEDNESS DOES NOT INCLUDE INTERFUND PAYABLES

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 165,534	\$ -	\$ 326,011	\$ -	\$ 19,369,143	\$ 20,782,752
				-	38,051
165,534	-	326,011	-	19,369,143	20,820,803
				21,980,558	20,631,737
341,296		314,639		1,214,162	-
\$ 341,296	\$ -	\$ 314,639	\$ -	\$ 23,194,720	\$ 20,631,737

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 227,617		
			3,550,975	3,778,592	
					\$ 3,778,592

County of Blount

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES - CLASS 1	\$ 28,946,620	STATE:
AIRLINE AND RAILROAD - CLASS 2	1,982,480	GENERAL
REAL PROPERTY - CLASS 2	131,017,960	SOLDIER
PERSONAL PROPERTY - CLASS 2	27,542,780	SCHOOL
CURRENT USE - CLASS 3	10,629,100	
REAL PROPERTY - CLASS 3	239,432,100	COUNTY:
SUPPLEMENTS	1,604,040	GENERAL
ESCAPES	337,420	ROAD AND BRIDGE
PENALTIES	817,460	SCHOOL:
SUB-TOTAL	442,309,960	COUNTY-WIDE
MOTOR VEHICLES	91,081,340	DISTRICT 1 & 2
		SCHOOL DISTRICTS 1 & 2
GROSS TAXES ASSESSED	533,391,300	AMENDMENT 778
		SCHOOL DISTRICT #3
LESS:		HOSPITAL
EXEMPTIONS:		
INDUSTRIAL EXEMPTIONS AND ABATEMENTS	242,600	TOTAL TAX RATES
ALL HOMESTEAD EXEMPTIONS	64,893,500	
OTHER EXEMPT PROPERTY	29,780,460	
TOTAL EXEMPTIONS	94,916,560	
NET TAXABLE VALUATIONS	438,474,740	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	21,923,737	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT		
AMOUNT UNDER DEBT LIMIT	\$ 21,923,737	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 12,991,901	\$ 12,927,859
1.00	RECEIVABLES (*)	1,309,541	1,082,128
3.00	TOTALS	<u>\$ 14,301,442</u>	<u>\$ 14,009,987</u>

(*) DOES NOT INCLUDE INTERFUND REC. OR PROPERTY TAXES RECEIVABLE

9.00	
5.00	
6.00	
3.00	
1.00	
3.00	
2.00	29.00
	<u>35.50</u>

County of Bullock

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 1,637,958	\$ 3,235,965	\$ -
TOTAL REVENUES	1,637,958	3,235,965	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	1,739,315	3,662,517	
DEBT SERVICE			
TOTAL EXPENDITURES	\$ 1,739,315	\$ 3,662,517	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
SPECIAL REVENUE FUNDS		
2009 GAS TAX ANTICIPATION WARRANTS		
NOTES AND LEASES PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 43,972	\$ -	\$ 4,917,895	\$ 6,293,411
-	-	43,972	-	4,917,895	6,293,411
		7,424		5,409,256	6,078,921
				-	138,215
\$ -	\$ -	\$ 7,424	\$ -	\$ 5,409,256	\$ 6,217,136

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 139,543		
			64,952	204,495	
					\$ 204,495

County of Bullock

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 15,012,180	STATE:
AIRLINE AND RAILROAD CLASS II	-	GENERAL
REAL PROPERTY CLASS II	27,738,900	SOLDIER
PERSONAL PROPERTY CLASS II	4,945,740	SCHOOL
CLASS III - CURRENT USE	17,342,840	
OTHER CLASS III	23,833,840	COUNTY:
PENALTIES	72,440	GENERAL
SUPPLEMENT	229,420	ROAD AND BRIDGE
ERRORS (NET)	(341,460)	HOSPITAL
SUB-TOTAL	88,833,900	SCHOOL:
MOTOR VEHICLES	10,984,040	COUNTY-WIDE
		SPECIAL COUNTY-WIDE
GROSS TAXES ASSESSED	99,817,940	DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
ABATEMENTS	122,740	
HOMESTEAD	2,647,880	
ACT #48	3,206,500	
ACT #91	28,360	
OTHER	6,594,620	
TOTAL EXEMPTIONS	12,600,100	
NET TAXABLE VALUATIONS	87,217,840	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	4,360,892	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	-	
AMOUNT UNDER DEBT LIMIT	\$ 4,360,892	

N/A = DATA NOT AVAILABLE

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	N/A	N/A
2.50	RECEIVABLES	N/A	N/A
1.00	TOTALS	N/A	N/A
3.00	6.50		
8.00			
4.00			
6.50			
8.00			
6.00			
4.50	37.00		
	<u>43.50</u>		

County of Butler

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,883,985	\$ 4,035,731	\$ 4,221
OTHER FINANCING SOURCES			
PROCEEDS FROM GENERAL FIXED ASSETS		709,800	
PROCEEDS FROM LONG-TERM DEBTS		537,700	
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,883,985	5,283,231	4,221
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,952,227	4,300,392	
DEBT SERVICE		913,173	309,829
TOTAL EXPENDITURES	\$ 3,952,227	\$ 5,213,565	\$ 309,829

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
CAPITAL PROJECTS FUND		
GENERAL OBLIGATION WARRANTS		
GENERAL OBLIGATION WARRANTS		
SPECIAL REVENUE FUNDS		
CAPITAL LEASES PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 212,119	\$ -	\$ 331,102	\$ -	\$ 8,467,158	\$ 9,020,288
				709,800	432,992
				537,700	4,326,324
212,119	-	331,102	-	9,714,658	13,779,604
72,325		603,276		8,928,220	8,709,174
				1,223,002	3,253,830
\$ 72,325	\$ -	\$ 603,276	\$ -	\$ 10,151,222	\$ 11,963,004

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
1.80% - 3.15%	06/01/2016	06/01/2038	\$ 3,680,000		
4.50%	August 2008	June 2038	15,000	3,695,000	
			795,994	795,994	
					\$ 4,490,994

County of Butler

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 21,006,460	STATE:
REAL PROPERTY CLASS II	96,463,440	GENERAL
PERSONAL PROPERTY CLASS II	51,653,680	SOLDIER
CLASS III - CURRENT USE	21,927,220	SCHOOL
OTHER CLASS III	61,145,280	
PENALTIES	77,480	COUNTY:
SUPPLEMENT	6,971,320	GENERAL
ERRORS - NET	(7,078,500)	ROAD AND BRIDGE
SUB-TOTAL	<u>252,166,380</u>	SCHOOL:
MOTOR VEHICLES	<u>31,398,956</u>	COUNTY-WIDE
GROSS TAXES ASSESSED	<u>283,565,336</u>	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
ABATEMENTS	30,331,100	
HOMESTEAD	4,854,400	
ACT #48	9,722,320	
ACT #91	1,182,400	
OTHER	18,179,480	
TOTAL EXEMPTIONS	<u>64,269,700</u>	
NET TAXABLE VALUATIONS	<u><u>219,295,636</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,964,782	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,695,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 7,269,782</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUND	\$ 5,365,916	\$ 5,783,660
1.00	CASH-SINKING FUND	971,480	7,192
<u>3.00</u>	6.50 RECEIVABLES	661,695	573,922
	INVENTORY	127,325	120,103
	TOTALS	<u>\$ 7,126,416</u>	<u>\$ 6,484,877</u>
7.00			
4.50			
<u>12.00</u>	23.50		
	<u>30.00</u>		

County of Calhoun

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 19,493,996	\$ 14,519,423	\$ 638
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS AND REFUNDING DEBT, ETC.		1,353,916	
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,493,996	15,873,339	638
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,924,401	12,866,866	
DEBT SERVICE	114,846	2,371,620	1,745,819
TOTAL EXPENDITURES	\$ 11,039,247	\$ 15,238,486	\$ 1,745,819

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS		
GAS TAX ANTICIPATION WARRANTS-2009		
ATRIP PHASE II GOB WARRANTS-2013 (*)		
GENERAL OBLIGATION WARRANTS-2014 TAXABLE (*)		
GENERAL OBLIGATION WARRANTS-2014 (*)		
GAS TAX ANTICIPATION WARRANT-2016		
LEASE PURCHASE CONTRACTS		
LANDFILL POST CLOSURE		
OPEB LIABILITY		
PENSION LIABILITY		
COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 136,492	\$ 2,284,085	\$ 2,540,918	\$ -	\$ 38,975,552	\$ 39,420,380
				1,353,916	7,609,882
136,492	2,284,085	2,540,918	-	40,329,468	47,030,262
904,461	1,855,835	2,459,125		29,010,688	36,855,377
	8,973			4,241,258	5,035,213
\$ 904,461	\$ 1,864,808	\$ 2,459,125	\$ -	\$ 33,251,946	\$ 41,890,590

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 1,420,000		
			2,205,000		
			850,000		
			2,730,000		
			1,139,707		
			5,007,649		
			694,256		
			1,285,574		
			9,641,432		
			1,656,698	26,630,316	
					\$ 26,630,316

County of Calhoun

Continued

Assessed Property Valuation	Amount	Tax Rates
CLASS I PUBLIC UTILITIES	\$ 79,200,960	STATE:
CLASS II AIRLINE AND RAILROAD PROPERTY	8,252,760	GENERAL
CLASS II REAL PROPERTY	653,187,520	SOLDIER
CLASS II PERSONAL PROPERTY	166,854,900	SCHOOL
CLASS III CURRENT USE	11,460,260	
CLASS III OTHER	354,050,840	COUNTY:
PENALTIES	1,672,760	FIRE DISTRICT
SUPPLEMENTS	13,951,860	GENERAL
ESCAPES	6,511,180	ROAD AND BRIDGE
ERRORS	(17,954,140)	SCHOOL:
SUB-TOTAL	1,277,188,900	COUNTY-WIDE
MOTOR VEHICLES	160,258,660	DISTRICT 1 (*)
GROSS TAXES ASSESSED	1,437,447,560	TOTAL TAX RATES
LESS:		(*) Tax rates vary per district
EXEMPTIONS:		in the County:
HOMESTEAD	117,626,440	District 32
INDUSTRIAL	879,080	District 24
ABATEMENTS	35,797,260	District 53
OTHER	207,958,500	District 65
TOTAL EXEMPTIONS	362,261,280	District 1
NET TAXABLE VALUATIONS	1,075,186,280	District 2
		District 27
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	53,759,314	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,785,000	
AMOUNT UNDER DEBT LIMIT	\$ 47,974,314	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 21,059,493	\$ 19,274,583
2.50	INVESTMENTS	18,563,597	20,052,372
1.00	CASH-SINKING FUND	273,266	262,760
<u>3.00</u>	6.50	2,000,476	2,261,393
	INVENTORY	111,813	116,779
	PREPAID EXPENSES	161,606	177,280
3.00	TOTALS	<u>\$ 42,170,251</u>	<u>\$ 42,145,167</u>
6.50			
3.00			
5.50			
<u>14.50</u>	<u>32.50</u>		
	<u><u>39.00</u></u>		

8.0
13.0
13.0
14.5
14.5
15.5
14.5

County of Chambers

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 5,519,418	\$ 10,226,061	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM DEBT/OTHER SOURCES			
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,519,418	10,226,061	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,083,599	7,034,379	
DEBT SERVICE	2,322	727,930	747,769
TOTAL EXPENDITURES	\$ 5,085,921	\$ 7,762,309	\$ 747,769

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION REFUNDING WARRANTS		
LEASE PURCHASES		
SPECIAL REVENUE FUNDS		
GAS TAX ANTICIPATION WARRANTS		
LEASE PURCHASES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 696,533	\$ -	\$ 80,332	\$ -	\$ 16,522,344	\$ 14,943,189
				-	-
696,533	-	80,332	-	16,522,344	14,943,189
695,533		72,541		12,886,052	11,332,265
				1,478,021	2,328,001
\$ 695,533	\$ -	\$ 72,541	\$ -	\$ 14,364,073	\$ 13,660,266

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 5,180,000		
			108,859	5,288,859	
			3,000,000		
			1,783,197	4,783,197	
					\$ 10,072,056

County of Chambers

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 414,102,610	STATE:
SUPPLEMENT	12,797,740	GENERAL
ESCAPES	-	SOLDIER
ERRORS (NET)	(12,762,880)	SCHOOL
SUB-TOTAL	414,137,470	
MOTOR VEHICLES	43,122,180	COUNTY:
		GENERAL
GROSS TAXES ASSESSED	457,259,650	GENERAL (SPECIAL)
		ROAD AND BRIDGE
LESS:		SPECIAL LIBRARY
EXEMPTIONS:		SCHOOL:
HOMESTEAD	10,436,380	COUNTY-WIDE
ACT #48	17,197,620	DISTRICT
ACT #91	1,263,960	
OTHER	47,102,160	TOTAL TAX RATES
ABATEMENTS	62,062,960	
INDUSTRIAL	2,581,600	
TOTAL EXEMPTIONS	140,644,680	
NET TAXABLE VALUATIONS	316,614,970	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,830,749	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,180,000	
AMOUNT UNDER DEBT LIMIT	\$ 10,650,749	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 8,490,865	\$ 6,405,184
2.50	CERTIFICATES OF DEPOSIT	3,600,972	3,578,559
1.00	RECEIVABLES	148,166	116,317
3.00	TOTALS	<u>\$ 12,240,003</u>	<u>\$ 10,100,060</u>
<hr/>			
9.20			
3.00			
4.10			
2.00			
9.60			
4.10	32.00		
<hr/>			
	<u>38.50</u>		

County of Cherokee

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 6,087,909	\$ 6,420,260	\$ 47,595
TOTAL REVENUES	6,087,909	6,420,260	47,595
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	7,240,280	4,683,501	
DEBT SERVICE	100,051	251,756	533,750
TOTAL EXPENDITURES	\$ 7,340,331	\$ 4,935,257	\$ 533,750

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
COMPENSATED ABSENCES		
NOTES PAYABLE (*)		
2014 GENERAL OBLIGATION WARRANTS (*)		
2010 RECOVERY ZONE WARRANTS (*)		
2007 GENERAL OBLIGATION WARRANTS (*)		
TOTAL INDEBTEDNESS		

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 101,276	\$ -	\$ 12,657,040	\$ 12,925,322
-	-	101,276	-	12,657,040	12,925,322
		83,413		12,007,194	12,247,512
				885,557	1,022,551
\$ -	\$ -	\$ 83,413	\$ -	\$ 12,892,751	\$ 13,270,063

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 960,942		
			724,715		
			2,310,000		
			1,755,000		
			792,151	6,542,808	
					\$ 6,542,808

County of Cherokee

Continued

Assessed Property Valuation	Amount	Tax Rates
CLASS I PUBLIC UTILITIES	\$ 27,711,620	STATE:
CLASS II AIRLINE AND RAILROAD PROPERTY	23,300	GENERAL
CLASS II REAL PROPERTY	105,160,500	SOLDIER
CLASS II PERSONAL PROPERTY	31,521,200	SCHOOL
CLASS III CURRENT USE	11,610,580	
CLASS III OTHER	125,385,140	COUNTY:
PENALTIES	-	GENERAL
SUPPLEMENTS	1,350,000	ROAD AND BRIDGE
ESCAPES	22,740	FIRE PROTECTION
ERRORS IN ASSESSMENTS	(2,206,960)	RESCUE SERVICE
SUB-TOTAL	300,578,120	SCHOOL:
MOTOR VEHICLES	39,635,948	COUNTY-WIDE
		DISTRICT
GROSS TAXES ASSESSED	340,214,068	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	31,775,320	
OTHER	14,068,060	
ABATEMENTS	8,351,020	
TOTAL EXEMPTIONS	54,194,400	
NET TAXABLE VALUATIONS	286,019,668	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	14,300,983	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,581,866	
AMOUNT UNDER DEBT LIMIT	\$ 8,719,117	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 3,131,539	\$ 3,607,389
1.00	CASH WITH FISCAL AGENT	34,557	34,559
3.00	6.50 INVESTMENTS	207,871	163,423
	RECEIVABLES	776,331	976,035
	TOTALS	\$ 4,150,298	\$ 4,781,406
5.00			
2.50			
1.50			
0.50			
14.00			
8.00			
4.00	35.50		
	42.00		

County of Chilton

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 7,821,618	\$ 7,662,166	\$ -
OTHER FINANCING SOURCES			
SALE OF CAPITAL ASSETS			
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,821,618	7,662,166	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,203,068	7,750,777	
DEBT SERVICE		12,710	458,274
TOTAL EXPENDITURES	\$ 10,203,068	\$ 7,763,487	\$ 458,274

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
PAYABLES		
ALL FUNDS		
LONG-TERM DEBT		
7-CENT GASOLINE TAX ANTICIPATION WARRANTS SERIES 2012		
4-CENT GASOLINE TAX ANTICIPATION WARRANTS SERIES 2012		
NOTES PAYABLE - SERVER		
NOTES PAYABLE - EMA TRUCK		
NOTES PAYABLE - DUMP TRUCKS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 727,842	\$ -	\$ 16,211,626	\$ 21,100,151
				-	8,626
-	-	727,842	-	16,211,626	21,108,777
				17,953,845	20,048,381
		494,086		965,070	17,269
\$ -	\$ -	\$ 494,086	\$ -	\$ 18,918,915	\$ 20,065,650

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 496,957	496,957	
2.00%	09/01/2012	09/01/2022	1,175,000		
2.00%	09/01/2012	09/01/2022	1,575,000		
5.17%	09/01/2015	08/01/2020	79,576		
3.75%	02/23/2016	02/23/2019	17,503		
3.25%	03/24/2017	03/24/2018	1,056,615	3,903,694	
					\$ 4,400,651

County of Chilton

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 79,696,640	STATE:
AIRLINE AND RAILROAD	6,296,900	GENERAL
REAL PROPERTY CLASS II	143,953,020	SOLDIER
PERSONAL PROPERTY CLASS II	82,054,480	SCHOOL
CLASS III - CURRENT USE	16,683,200	
OTHER CLASS III	140,767,340	COUNTY:
PENALTIES	23,020	GENERAL
SUB-TOTAL	<u>469,474,600</u>	SPECIAL GENERAL
MOTOR VEHICLES	69,641,066	ROAD AND BRIDGE
GROSS TAXES ASSESSED	<u>539,115,666</u>	TRADE SCHOOL
		SCHOOL:
LESS:		COUNTY-WIDE
EXEMPTIONS:		DISTRICT
ABATEMENTS	12,058,740	SPECIAL HYDRO TAX
HOMESTEAD	41,120,280	RURAL FIRE PROTECTION
OTHER	20,738,800	
TOTAL EXEMPTIONS	<u>73,917,820</u>	TOTAL TAX RATES
NET TAXABLE VALUATIONS	<u><u>465,197,846</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	23,259,892	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,903,694</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 19,356,198</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 9,087,851	\$ 5,204,733
3.00	RECEIVABLES	379,655	169,636
1.00	TOTALS	<u>\$ 9,467,506</u>	<u>\$ 5,374,369</u>
<u>2.50</u>	6.50		
7.00			
5.00			
3.50			
3.00			
5.00			
5.00			
2.50			
<u>4.00</u>	35.00		
	<u>41.50</u>		

County of Choctaw

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,930,400	\$ 4,898,083	\$ 547
OTHER FINANCING SOURCES			
OTHER	2,580,533	1,028,366	
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,510,933	5,926,449	547
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	4,187,015	5,001,903	
DEBT SERVICE	64,668	117,398	540,281
TOTAL EXPENDITURES	\$ 4,251,683	\$ 5,119,301	\$ 540,281

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
GASOLINE TAX WARRANTS 2013		
SERIES 2009 GENERAL OBLIGATION WARRANTS (LANDFILL)		
SERIES 2011 GENERAL OBLIGATION WARRANTS		
GASOLINE TAX REFUNDING WARRANTS 2017		
SERIES 2017-A GENERAL OBLIGATION REFUNDING WARRANTS		
SERIES 2017-B TAXABLE GENERAL OBLIGATION REFUNDING WARRANTS (LANDFILL)		
ESTIMATED CLOSURE COSTS FOR LANDFILL		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 82,419	\$ -	\$ 14,734	\$ -	\$ 7,926,183	\$ 8,706,722
5,223,225				8,832,124	1,317,814
5,305,644	-	14,734	-	16,758,307	10,024,536
229,848		14,701		9,433,467	8,921,437
184,001				906,348	636,148
\$ 413,849	\$ -	\$ 14,701	\$ -	\$ 10,339,815	\$ 9,557,585

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
1.00%-5.25%	09/01/2013	12/01/2042	\$ 1,135,000		
3.25%	01/01/2009	06/01/2018	105,000		
2.70%	03/01/2011	06/01/2020	100,000		
2.45%-3.80%	01/01/2017	12/01/2043	2,695,000		
1.60%-3.50%	02/01/2017	06/01/2041	2,125,000		
2.25%-3.65%	02/01/2017	06/01/2029	2,240,000		
			2,020,533	10,420,533	
					\$ 10,420,533

County of Choctaw

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 49,257,760	STATE:
REAL PROPERTY CLASS II	48,205,760	GENERAL
AIRLINE AND RAILROAD PROPERTY	3,905,180	SOLDIER
PERSONAL PROPERTY CLASS II	80,416,720	SCHOOL
CLASS III - CURRENT USE	24,538,680	
OTHER CLASS III	49,588,900	COUNTY:
PENALTIES	12,820	GENERAL
SUPPLEMENTS	-	ROAD AND BRIDGE
SUB-TOTAL	<u>255,925,820</u>	FIRE
MOTOR VEHICLES	<u>28,389,577</u>	PUBLIC LIBRARY
		SCHOOL:
GROSS TAXES ASSESSED	<u>284,315,397</u>	COUNTY-WIDE
		SPECIAL COUNTY-WIDE
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENTS	8,003,660	
HOMESTEAD	13,849,940	
OTHER	5,057,160	
TOTAL EXEMPTIONS	<u>26,910,760</u>	
NET TAXABLE VALUATIONS	<u><u>257,404,637</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	12,870,232	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,570,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 8,300,232</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 6,716,314	\$ 6,883,551
2.50	RECEIVABLES	109,864	-
1.00	TOTALS	<u>\$ 6,826,178</u>	<u>\$ 6,883,551</u>
3.00			
	6.50		
7.00			
2.50			
1.00			
0.50			
9.00			
5.00	25.00		
	<u>31.50</u>		

County of Clarke

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 6,636,793	\$ 4,354,429	\$ 564
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, CAPITAL ASSETS, ETC.	71,999	1,088,748	
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,708,792	5,443,177	564
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,479,497	5,006,896	
DEBT SERVICE	126,287	347,880	953,076
TOTAL EXPENDITURES	\$ 5,605,784	\$ 5,354,776	\$ 953,076

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
PBA JAIL CONSTRUCTION WARRANTS/LEASE		
LEASE - SHERIFF TRUCKS		
LEASE - SHERIFF SOFTWARE		
WARRANT - SHERIFF TRUCKS		
COMPENSATED ABSENCES		
SPECIAL REVENUE FUNDS		
2014 GAS TAX LOAN		
OTHER FUNDS		
2012 GENERAL OBLIGATION COURTHOUSE WARRANTS		
2013 REFUNDING ECONOMIC DEVELOPMENT WARRANTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 163	\$ -	\$ 6,568	\$ -	\$ 10,998,517	\$ 11,565,397
				1,160,747	976,039
163	-	6,568	-	12,159,264	12,541,436
		3,154		10,489,547	11,450,663
				1,427,243	1,406,836
\$ -	\$ -	\$ 3,154	\$ -	\$ 11,916,790	\$ 12,857,499

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
	2010	2023	\$ 2,500,000		
	2014	2019	94,236		
	2016	2021	66,917		
	2016	2021	69,693		
			<u>147,347</u>	2,878,193	
	11/1/2014	2020	<u>708,055</u>	708,055	
2.00%-3.00%	10/1/2012	2034	2,520,000		
1.00%-3.00%	3/1/2013	2036	<u>3,515,000</u>	6,035,000	
					<u>\$ 9,621,248</u>

County of Clarke

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 22,162,440	STATE:
AIRLINE AND RAILROAD	2,900,700	GENERAL
REAL PROPERTY CLASS II	124,515,180	SOLDIER
PERSONAL PROPERTY CLASS II	88,076,840	SCHOOL
CLASS III - CURRENT USE	33,852,380	
OTHER CLASS III	82,050,900	COUNTY:
PENALTIES	748,800	GENERAL
LESS: ERRORS	(12,977,020)	ROAD AND BRIDGE
SUB-TOTAL	341,330,220	SCHOOL:
MOTOR VEHICLES	43,782,940	COUNTY-WIDE
		DISTRICT
GROSS TAXES ASSESSED	385,113,160	FIRE DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	21,289,240	
OTHER	16,492,980	
ABATEMENTS	47,438,400	
LESS: ERRORS	(10,458,340)	
TOTAL EXEMPTIONS	74,762,280	
NET TAXABLE VALUATIONS	310,350,880	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,517,544	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,104,693	
AMOUNT UNDER DEBT LIMIT	\$ 9,412,851	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	\$ 10,879,770	\$ 10,795,723
2.50	RECEIVABLES	2,992,805	3,080,574
1.00	TOTALS	<u>\$ 13,872,575</u>	<u>\$ 13,876,297</u>
3.00	6.50		
<hr/>			
6.50			
2.50			
12.50			
3.00			
2.00	26.50		
<hr/>			
	<u>33.00</u>		

County of Clay

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,173,967	\$ 3,523,927	\$ 119
TOTAL REVENUES	<u>2,173,967</u>	<u>3,523,927</u>	<u>119</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	2,970,011	2,676,833	
DEBT SERVICE	3,691	87,883	299,620
TOTAL EXPENDITURES	<u>\$ 2,973,702</u>	<u>\$ 2,764,716</u>	<u>\$ 299,620</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS		
GENERAL OBLIGATION REFUNDING WARRANTS 2010		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 81,689	\$ 39,518	\$ -	\$ 5,819,220	\$ 5,974,298
-	81,689	39,518	-	5,819,220	5,974,298
	82,674	114,596		5,844,114	5,744,871
				391,194	432,683
\$ -	\$ 82,674	\$ 114,596	\$ -	\$ 6,235,308	\$ 6,177,554

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.00%	05/01/2010	04/01/2029	\$ 2,785,000	2,785,000	
					\$ 2,785,000

County of Clay

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 131,134,180	STATE:
MOTOR VEHICLES	<u>21,581,680</u>	GENERAL
GROSS TAXES ASSESSED	<u>152,715,860</u>	SOLDIER
		SCHOOL
LESS:		COUNTY:
EXEMPTIONS:		GENERAL
HOMESTEAD	3,965,320	ROAD AND BRIDGE
ACT #91	665,240	SCHOOL:
ACT #48	5,850,180	COUNTY-WIDE
OTHER	29,010,480	SPECIAL DISTRICT
ABATEMENTS	<u>1,478,020</u>	SPECIAL DISTRICT
TOTAL EXEMPTIONS	<u>40,969,240</u>	FIRE DISTRICT
NET TAXABLE VALUATIONS	<u><u>111,746,620</u></u>	TOTAL TAX RATES
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	5,587,331	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,785,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 2,802,331</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 5,067,175	\$ 4,356,075
1.00	CASH WITH FISCAL AGENT	190,692	148,986
3.00	TOTALS	\$ 5,257,867	\$ 4,505,061
6.00			
3.00			
4.50			
3.00			
6.00			
2.00	24.50		
	31.00		

County of Cleburne

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,443,318	\$ 3,496,944	\$ 37
OTHER FINANCING SOURCES			
SALE OF FIXED ASSETS		232,166	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>3,443,318</u>	<u>3,729,110</u>	<u>37</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,626,972	3,271,627	
DEBT SERVICE			612,158
TOTAL EXPENDITURES	<u>\$ 3,626,972</u>	<u>\$ 3,271,627</u>	<u>\$ 612,158</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS		
GENERAL OBLIGATION WARRANTS, SERIES 2014 (*)		
ESTIMATED LIABILITY FOR COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 554,935	\$ -	\$ 7,495,234	\$ 10,048,189
		-		232,166	61,419
-	-	554,935	-	7,727,400	10,109,608
		553,459		7,452,058	10,518,633
				612,158	217,333
\$ -	\$ -	\$ 553,459	\$ -	\$ 8,064,216	\$ 10,735,966

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 1,385,000		
			298,077	1,683,077	
					\$ 1,683,077

County of Cleburne

Continued

Assessed Property Valuation	Amount	Tax Rates
CLASS I PUBLIC UTILITIES	\$ 22,557,220	STATE:
CLASS II AIRLINES AND RAILROAD PROPERTY	5,389,900	GENERAL
CLASS II REAL PROPERTY	31,982,640	SOLDIER
CLASS II PERSONAL PROPERTY	9,647,520	SCHOOL
CLASS III CURRENT USE	11,166,280	
CLASS III OTHER	74,293,360	COUNTY:
PENALTIES	27,200	GENERAL
SUPPLEMENTS	954,360	ROAD AND BRIDGE
ERRORS	(1,457,720)	SCHOOL:
SUB-TOTAL	<u>154,560,760</u>	COUNTY-WIDE
MOTOR VEHICLES	<u>24,303,020</u>	DISTRICT
GROSS TAXES ASSESSED	<u>178,863,780</u>	HOSPITAL
		FIRE DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	16,282,220	
OTHER	25,304,280	
TOTAL EXEMPTIONS	<u>41,586,500</u>	
NET TAXABLE VALUATIONS	<u><u>137,277,280</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,863,864	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,385,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 5,478,864</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 3,784,844	\$ 4,346,938
1.00	INVESTMENTS	521,333	517,161
<u>3.00</u>	RECEIVABLES	1,296,290	1,244,382
	DUE FROM OTHER		
	GOVERNMENTAL UNITS	438,106	281,779
5.00	PREPAID ITEMS	105,932	79,327
2.50	TOTALS	<u>\$ 6,146,505</u>	<u>\$ 6,469,587</u>
9.00			
8.00			
4.00			
<u>2.00</u>	30.50		
	<u>37.00</u>		

County of Coffee

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 7,438,299	\$ 7,712,519	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, WARRANTS, AND LEASES	2,478,356	704,500	
PROCEEDS FROM SALE OF ASSETS	19,880	858,125	
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,936,535	9,275,144	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	9,550,826	7,310,758	
DEBT SERVICE	315,496	1,012,180	495,835
TOTAL EXPENDITURES	\$ 9,866,322	\$ 8,322,938	\$ 495,835

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANT 2012		
NOTES PAYABLE		
CAPITAL LEASES		
SPECIAL REVENUE FUNDS		
NOTES PAYABLE		
CAPITAL LEASES		
PROPRIETARY FUNDS		
LOAN		
CAPITAL LEASES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 7,000,299	\$ 44,736	\$ -	\$ 22,195,853	\$ 21,936,089
	656,150			3,839,006	853,709
				878,005	64,954
-	7,656,449	44,736	-	26,912,864	22,854,752
	6,243,676	32,071		23,137,331	21,388,199
	853,298			2,676,809	2,305,938
\$ -	\$ 7,096,974	\$ 32,071	\$ -	\$ 25,814,140	\$ 23,694,137

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 3,714,649		
			4,650,245		
			<u>49,983</u>	8,414,877	
			1,927,564		
			<u>791,885</u>	2,719,449	
			3,337,212		
			<u>1,331,892</u>	4,669,104	
					<u>\$ 15,803,430</u>

County of Coffee

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 28,115,100	STATE:
REAL PROPERTY CLASS II	176,769,900	GENERAL
PERSONAL PROPERTY CLASS II	76,627,940	SOLDIER
CLASS III - CURRENT USE	18,076,440	SCHOOL
OTHER CLASS III	212,993,680	
PENALTIES	892,300	COUNTY:
SUPPLEMENT	49,689,400	GENERAL
ESCAPES	415,420	ROAD AND BRIDGE
ERRORS-NET	(89,828,360)	SCHOOL:
SUB-TOTAL	<u>473,751,820</u>	COUNTY-WIDE
MOTOR VEHICLES	<u>81,519,108</u>	DISTRICT 1
GROSS TAXES ASSESSED	<u>555,270,928</u>	DISTRICT 48
		DISTRICT E
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
ABATEMENTS	16,699,740	
HOMESTEAD	17,125,200	
ACT #48	27,456,420	
ACT #91	4,372,260	
OTHER	20,956,120	
TOTAL EXEMPTIONS	<u>86,609,740</u>	
NET TAXABLE VALUATIONS	<u><u>468,661,188</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	23,433,059	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,629,670</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 9,803,389</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUND	\$ 7,065,529	\$ 6,536,259
1.00	INVESTMENTS	152,513	152,437
<u>3.00</u>	RECEIVABLES	2,843,213	2,290,694
	INVENTORY	80,815	91,091
	TOTALS	<u>\$ 10,142,070</u>	<u>\$ 9,070,481</u>
7.00			
3.50			
5.00			
12.00			
11.00			
<u>11.00</u>	49.50		
	<u>56.00</u>		

County of Colbert

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 9,101,256	\$ 6,952,507	\$ 770,975
TOTAL REVENUES	9,101,256	6,952,507	770,975
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	9,656,815	7,779,345	
DEBT SERVICE			724,495
TOTAL EXPENDITURES	\$ 9,656,815	\$ 7,779,345	\$ 724,495

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANTS-2010		
TAX EXEMPT LEASE/PURCHASE AGREEMENT 2016		
SPECIAL REVENUE FUNDS		
ROAD DEPARTMENT REVENUE WARRANTS - 2017		
PROPRIETARY FUNDS		
GENERAL OBLIGATION WARRANTS - 2015 (WATER)		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 23,554	\$ 4,102,676	\$ 864,065	\$ -	\$ 21,815,033	\$ 21,871,701
23,554	4,102,676	864,065	-	21,815,033	21,871,701
	4,229,004	1,152,605		22,817,769	22,937,459
				724,495	977,693
\$ -	\$ 4,229,004	\$ 1,152,605	\$ -	\$ 23,542,264	\$ 23,915,152

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2-3.60%	09/01/2010	09/21/2021	\$ 1,285,000		
2.35%	04/22/2016	01/22/2032	<u>2,259,247</u>	3,544,247	
3.250%	06/09/2017	06/25/2022	<u>850,000</u>	850,000	
2-3.5%	01/01/2015	01/01/2045	<u>3,575,000</u>	3,575,000	
					<u>\$ 7,969,247</u>

County of Colbert

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 15,989,280	STATE:
AIRLINES AND RAILROADS	11,420,820	GENERAL
REAL PROPERTY CLASS II	343,096,720	SOLDIER
PERSONAL PROPERTY CLASS II	188,938,800	SCHOOL
CURRENT USE CLASS III	10,807,160	
OTHER CLASS III	252,273,240	COUNTY:
PENALTIES	38,320	GENERAL
SUB-TOTAL	<u>822,564,340</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>97,502,770</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>920,067,110</u>	DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
INDUSTRIAL ABATEMENTS	70,477,020	
HOMESTEAD	18,422,880	
ACT #48	45,369,060	
ACT #91	3,577,880	
OTHER EXEMPTIONS	<u>141,811,820</u>	
TOTAL EXEMPTIONS	<u>279,658,660</u>	
NET TAXABLE VALUATIONS	<u><u>640,408,450</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	32,020,423	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,860,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 27,160,423</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 10,586,196	\$ 11,086,585
2.50	INVESTMENTS	10,000	10,000
1.00	TOTALS	<u>\$ 10,596,196</u>	<u>\$ 11,096,585</u>
<u>3.00</u>	6.50		
6.50			
2.00			
4.00			
<u>11.00</u>	<u>23.50</u>		
	<u><u>30.00</u></u>		

County of Conecuh

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 8,485,983	\$ 4,753,483	\$ 136,984
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	122,813	3,375	3,612
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,608,796	4,756,858	140,596
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,670,341	2,338,099	1
DEBT SERVICE	369,717	1,093,856	
TOTAL EXPENDITURES	7,040,058	3,431,955	1
OTHER FINANCING USES			
PAYMENTS TO ESCROW AGENT, ETC.			
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 7,040,058	\$ 3,431,955	\$ 1

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
CAPITAL LEASE - 2 2015 CHEV TAHOES		
CAPITAL LEASE - 2 2017 CHEV TAHOES		
CAPITAL LEASE - 1 2017 CHEV SILVERADO		
SERIES 2011 SCHOOL WARRANTS		
SERIES 2014 GENERAL OBLIGATION WARRANTS		
SERIES 2015-A GENERAL OBLIGATION WARRANTS		
SERIES 2015-B (TAXABLE) GENERAL OBLIGATION WARRANTS		
SERIES 2015-B GENERAL OBLIGATION WARRANTS		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2012		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2015 A		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2015 B		
SPECIAL REVENUE FUNDS		
CAPITAL LEASE - 2013 MOTORGRADER		
CAPITAL LEASE - 15 2013 FORD F-150 TRUCKS		
CAPITAL LEASE - 1 2013 JOHN DEERE EXCAVATOR		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 359,932	\$ -	\$ 13,736,382	\$ 10,828,075
				129,800	13,462,337
-	-	359,932	-	13,866,182	24,290,412
		372,768		9,381,209	9,229,234
				1,463,573	6,179,949
-	-	372,768	-	10,844,782	15,409,183
				-	9,141,642
\$ -	\$ -	\$ 372,768	\$ -	\$ 10,844,782	\$ 24,550,825

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
	2016	2021	\$ 43,600		
	2017	2022	78,028		
	2017	2022	44,785		
1.25-3.40%	July 2011	2021	460,000		
1.00-4.35%	July 2014	2029	2,050,000		
various	April 2015	2036	1,930,000		
various	April 2015	2036	125,000		
various	March 2015	2036	1,555,000		
2.00%	March 2012	2027	2,875,000		
various	2016	2019	185,000		
various	2016	2036	6,270,000	15,616,413	
	2013	2018	44,766		
	2014	2019	130,507		
	2014	2019	44,979	220,252	
					\$ 15,836,665

County of Conecuh

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 10,913,480	STATE:
AIRLINE AND RAILROAD PROPERTY	28,625,420	GENERAL
REAL PROPERTY CLASS II	66,101,320	SOLDIER
PERSONAL PROPERTY CLASS II	23,845,340	SCHOOL
CURRENT USE CLASS III	26,377,760	
OTHER CLASS III	40,521,220	COUNTY:
PENALTIES	175,400	GENERAL
SUPPLEMENTS	15,027,640	ROAD AND BRIDGE
ESCAPES	3,827,020	FIRE TAX
LESS: ERRORS	(47,568,300)	SCHOOL:
SUB-TOTAL	167,846,300	DISTRICT
MOTOR VEHICLES	20,235,680	DISTRICT - CA778
GROSS TAXES ASSESSED	188,081,980	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
HOMESTEAD	14,020,960	
ABATEMENTS	6,044,780	
OTHER	24,941,520	
LESS: ERRORS ON EXEMPTIONS	(7,723,260)	
TOTAL EXEMPTIONS	37,284,000	
NET TAXABLE VALUATIONS	150,797,980	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,539,899	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,660,000	
AMOUNT UNDER DEBT LIMIT	\$ 1,879,899	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 3,603,608	\$ 4,845,450
2.50	CASH WITH FISCAL AGENT	1,805,393	1,160,165
1.00	INVESTMENTS	869,647	1,767,209
3.00	RECEIVABLES	6,138,339	7,253,228
6.50	TOTALS	<u>\$ 12,416,987</u>	<u>\$ 15,026,052</u>
8.00			
7.00			
3.00			
9.50			
0.50			
<u>28.00</u>			
<u>34.50</u>			

County of Coosa

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,549,185	\$ 3,052,268	\$ -
TOTAL REVENUES	2,549,185	3,052,268	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	2,380,421	2,203,408	
DEBT SERVICE	255,978	39,144	44,621
TOTAL EXPENDITURES	\$ 2,636,399	\$ 2,242,552	\$ 44,621

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LONG-TERM DEBT		
ARRA GENERAL OBLIGATION WARRANTS 2010A		
GENERAL OBLIGATION WARRANTS 2012A		
GENERAL OBLIGATION WARRANTS 2012B		
TOTAL INDEBTEDNESS		

Capital Projects	Special Assessment	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
					September 30, 2017	September 30, 2016
\$ -	\$ -	\$ -	\$ 179,530	\$ -	\$ 5,780,983	\$ 5,431,562
-	-	-	179,530	-	5,780,983	5,431,562
			171,863		4,755,692	4,548,887
					339,743	351,801
\$ -	\$ -	\$ -	\$ 171,863	\$ -	\$ 5,095,435	\$ 4,900,688

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
5.81%	06/17/2010	06/17/2030	\$ 276,675		
1.25%-3.25%	04/01/2012	09/30/2024	1,565,000		
3.00%-4.125%	04/01/2012	09/30/2022	190,000	2,031,675	
					<u>\$ 2,031,675</u>

County of Coosa

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 38,441,640	STATE:
REAL PROPERTY - CLASS II	43,435,040	GENERAL
PERSONAL PROPERTY - CLASS II	5,828,940	SOLDIER
CLASS II - OTHER	1,782,500	SCHOOL
CLASS III - CURRENT USE	15,125,680	
CLASS III - OTHER	67,893,060	COUNTY:
PENALTIES	2,940	GENERAL
SUB-TOTAL	172,509,800	ROAD AND BRIDGE
MOTOR VEHICLES	16,377,080	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	188,886,880	DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	5,411,560	
ACT #48	7,674,160	
ACT #91	1,106,920	
ABATEMENTS	1,278,320	
OTHER	13,738,280	
TOTAL EXEMPTIONS	29,209,240	
NET TAXABLE VALUATIONS	159,677,640	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,983,882	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,031,675	
AMOUNT UNDER DEBT LIMIT	\$ 5,952,207	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 1,607,654	\$ 1,116,650
2.50	CASH-SINKING FUND	-	-
1.00	TOTALS	<u>\$ 1,607,654</u>	<u>\$ 1,116,650</u>
3.00			
	6.50		
5.00			
2.50			
4.00			
8.00	19.50		
	<u>26.00</u>		

County of Covington

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 7,282,459	\$ 6,662,218	\$ 1,295
OTHER FINANCING SOURCES			
PROCEEDS-BONDS, LOANS, CAPITAL LEASES			1,238,356
PROCEEDS FROM SALE OF FIXED ASSETS	11,446	883,601	
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,293,905	7,545,819	1,239,651
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	7,070,487	7,976,130	
DEBT SERVICE	25,000	265,186	1,400,530
TOTAL EXPENDITURES	\$ 7,095,487	\$ 8,241,316	\$ 1,400,530

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
2012 GENERAL OBLIGATION WARRANTS		
2015 GENERAL OBLIGATION WARRANTS		
CAPITAL LEASES-SHERIFF VEHICLES		
SPECIAL REVENUE FUNDS		
2011 GASOLINE TAX WARRANTS		
LEASE-SALE CONTRACTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 78	\$ -	\$ 19,818	\$ -	\$ 13,965,868	\$ 17,330,735
				1,238,356	-
				895,047	1,151
78	-	19,818	-	16,099,271	17,331,886
15,160		23,806		15,085,583	12,996,031
				1,690,716	1,856,682
\$ 15,160	\$ -	\$ 23,806	\$ -	\$ 16,776,299	\$ 14,852,713

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.50%-3.25%	09/01/2012	06/01/2035	\$ 7,600,000		
1.60%-4.00%	09/01/2015	06/01/2030	5,200,000		
1.26%-2.24%			24,689	12,824,689	
2.75%-3.50%	11/01/2012	02/01/2024	2,500,000		
1.26%-3.04%			1,431,568	3,931,568	
					\$ 16,756,257

County of Covington

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 75,278,540	STATE:
REAL PROPERTY CLASS II	128,902,940	GENERAL
PERSONAL PROPERTY CLASS II	38,137,880	SOLDIER
CLASS III - CURRENT USE	24,411,360	SCHOOL
OTHER CLASS III	122,417,700	
SUPPLEMENTS	2,535,440	COUNTY:
ERRORS - NET	(2,542,720)	GENERAL
PENALTIES	165,640	ROAD AND BRIDGE
SUB-TOTAL	389,306,780	SPECIAL FIRE TAX
MOTOR VEHICLES	64,682,520	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	453,989,300	SPECIAL DISTRICT
		AMENDMENT 778
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD #1	12,667,900	
ACT #91 EXEMPTIONS	2,467,140	
ACT #48 EXEMPTIONS	22,823,060	
OTHER EXEMPTIONS	-	
ABATEMENTS	3,196,540	
TOTAL EXEMPTIONS	41,154,640	
NET TAXABLE VALUATIONS	412,834,660	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	20,641,733	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	12,800,000	
AMOUNT UNDER DEBT LIMIT	\$ 7,841,733	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN DEBT SERVICE	\$ 7,309,829	\$ 6,745,472
2.50	CASH-DEBT SERVICE FUNDS	564,616	569,487
1.00	RECEIVABLES	795,377	949,144
3.00	INVENTORY	281,186	249,874
6.50	TOTALS	<u>\$ 8,951,008</u>	<u>\$ 8,513,977</u>
5.00			
2.50			
3.00			
4.00			
3.00			
3.00			
<u>20.50</u>			
<u><u>27.00</u></u>			

County of Crenshaw

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,198,461	\$ 4,110,227	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS			
PROCEEDS FROM SALE OF FIXED ASSETS			
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,198,461	4,110,227	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	2,834,311	3,408,582	
DEBT SERVICE		1,304,781	
TOTAL EXPENDITURES	\$ 2,834,311	\$ 4,713,363	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANTS		
GENERAL OBLIGATION WARRANTS		
SPECIAL REVENUE FUNDS		
CAPITAL LEASE		
LONG-TERM PAYABLE		
PBA FUNDING AGREEMENT		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 1,999	\$ -	\$ 7,310,687	\$ 9,468,943
				-	5,133,600
				-	900,460
-	-	1,999	-	7,310,687	15,503,003
				6,242,893	6,015,109
				1,304,781	1,056,679
\$ -	\$ -	\$ -	\$ -	\$ 7,547,674	\$ 7,071,788

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.20%-2.50%	09/15/2016	10/01/2039 10/01/2034	\$ 2,385,000 1,045,000	3,430,000	
			1,842,336 129,402		
2.00%-2.40%	09/01/2016	10/01/2031	2,055,000	4,026,738	
					\$ 7,456,738

County of Crenshaw

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 10,399,740	STATE:
REAL PROPERTY CLASS II	44,089,660	GENERAL
PERSONAL PROPERTY CLASS II	48,664,680	SOLDIER
CLASS III - CURRENT USE	16,618,860	SCHOOL
OTHER CLASS III	37,897,640	
PENALTIES	92,960	COUNTY:
SUPPLEMENTS	3,717,500	GENERAL
ERRORS -NET	(3,981,140)	ROAD AND BRIDGE
SUB-TOTAL	157,499,900	SCHOOL:
MOTOR VEHICLES	22,351,920	COUNTY-WIDE
		SPECIAL SCHOOL DISTRICT
GROSS TAXES ASSESSED	179,851,820	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
ABATEMENTS	30,551,500	
HOMESTEAD	4,137,320	
ACT #48	6,219,520	
ACT #91	721,160	
OTHER	6,475,060	
TOTAL EXEMPTIONS	48,104,560	
NET TAXABLE VALUATIONS	131,747,260	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,587,363	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,559,402	
AMOUNT UNDER DEBT LIMIT	\$ 3,027,961	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN		
2.50	SINKING FUNDS	\$ 12,294,723	\$ 10,350,070
1.00	CASH-SINKING FUNDS	97,454	
<u>3.00</u>	6.50 INVESTMENTS	4,255,000	4,255,000
	RECEIVABLES	819,102	650,433
	TOTALS	<u>\$ 17,466,279</u>	<u>\$ 15,255,503</u>
12.00			
4.50			
2.00			
8.00			
<u>5.00</u>	31.50		
	<u>38.00</u>		

County of Cullman

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 23,940,616	\$ 12,606,614	\$ 224,660
OTHER FINANCING SOURCES			
PROCEEDS FROM LONG-TERM DEBT			
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,940,616	12,606,614	224,660
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	19,972,164	14,700,470	1,211,710
DEBT SERVICE			1,190,639
TOTAL EXPENDITURES	\$ 19,972,164	\$ 14,700,470	\$ 2,402,349

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
2010 G.O. WARRANTS (*)		
2011 REFINANCED G.O. WARRANTS (*)		
2013 OTHER NOTES WARRANTS PAYABLE		
PROPRIETARY FUNDS		
SERIES 2015 WARRANTS		
SERIES 2016 WARRANTS		
TOTAL INDEBTEDNESS		

NOTE: DOES NOT INCLUDE INTERFUND PAYABLES

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 17,279,439	\$ 1,003,161	\$ -	\$ 55,054,490	\$ 53,951,889
				-	-
-	17,279,439	1,003,161	-	55,054,490	53,951,889
	19,316,110	1,210,413		56,410,867	51,546,413
				1,190,639	2,204,675
\$ -	\$ 19,316,110	\$ 1,210,413	\$ -	\$ 57,601,506	\$ 53,751,088

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.0-3.5%		05/01/2022	\$ 3,351,313		
3%		08/01/2023	1,688,964		
			<u>1,455,908</u>	6,496,185	
2.75-3.0%		05/01/2025	7,969,113		
2.0-4.0%		05/01/2030	<u>8,804,775</u>	16,773,888	
					<u>\$ 23,270,073</u>

County of Cullman

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 43,229,760	STATE:
CLASS II	619,112,920	GENERAL
CLASS III	380,691,900	SOLDIER
CURRENT USE	16,284,980	SCHOOL
SUPPLEMENTS	-	
PENALTIES	542,440	COUNTY:
ERRORS	-	GENERAL
SUB-TOTAL	<u>1,059,862,000</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>144,374,600</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>1,204,236,600</u>	DISTRICT
		CONSTITUTIONAL AMENDMENT 778
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD, ACT #48, ACT #91	99,453,720	
ABATEMENT	73,479,640	
OTHER EXEMPT PROPERTY	<u>108,372,600</u>	
TOTAL EXEMPTIONS	<u>281,305,960</u>	
NET TAXABLE VALUATIONS	<u><u>922,930,640</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	46,146,532	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>5,040,277</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 41,106,255</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUND	\$ 20,473,275	\$ 19,369,581
2.50	INVESTMENTS-REGULAR	4,855,689	5,426,114
1.00	TOTALS	<u>\$ 25,328,964</u>	<u>\$ 24,795,695</u>
<u>3.00</u>	6.50		
	NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLE		
7.00			
2.50			
4.00			
6.00			
<u>3.00</u>	22.50		
	<u>29.00</u>		

County of Dale

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 5,031,211	\$ 5,994,786	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM THE SALE OF PROPERTY	389	37,765	
PROCEEDS FROM LOANS			
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,031,600	6,032,551	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,290,732	4,006,528	
DEBT SERVICE	22,930	192,409	189,344
TOTAL EXPENDITURES	\$ 6,313,662	\$ 4,198,937	\$ 189,344

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
SPECIAL REVENUE FUNDS		
2014 GENERAL OBLIGATION WARRANTS		
LEASE PURCHASES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 1,035,664	\$ 167,130	\$ -	\$ 12,228,791	\$ 11,515,672
				38,154	230,780
				-	774,794
-	1,035,664	167,130	-	12,266,945	12,521,246
	957,270	404,953		11,659,483	11,425,113
				404,683	271,031
\$ -	\$ 957,270	\$ 404,953	\$ -	\$ 12,064,166	\$ 11,696,144

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.0 - 3.5%	11/25/2013	8/1/2034	\$ 2,455,000		
Various	Various	Various	710,708	3,165,708	
					\$ 3,165,708

County of Dale

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 28,445,940	STATE:
AIRLINE AND RAILROAD CLASS II	9,441,120	GENERAL
REAL PROPERTY CLASS II	159,327,540	SOLDIER
PERSONAL PROPERTY CLASS II	63,133,760	SCHOOL
CLASS III - CURRENT USE	12,549,120	
OTHER CLASS III	131,320,720	COUNTY:
PENALTIES	126,400	GENERAL
SUPPLEMENT	5,606,960	ROAD AND BRIDGE
ERRORS - Net	(8,970,940)	SCHOOL:
SUB-TOTAL	400,980,620	COUNTY-WIDE
MOTOR VEHICLES	71,091,300	DISTRICT (*)
		JAIL
GROSS TAXES ASSESSED	472,071,920	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		(*) School District 1 - 5 mills
ABATEMENTS	6,647,220	School District 41 - 4 mills
HOMESTEAD	12,543,100	School District 63 - 5 mills
ACT #48	22,731,780	School District 60 - 5 mills
ACT #91	3,319,040	School District 48 - 4 mills
OTHER	49,574,020	
TOTAL EXEMPTIONS	94,815,160	
NET TAXABLE VALUATIONS	377,256,760	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	18,862,838	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,455,000	
AMOUNT UNDER DEBT LIMIT	\$ 16,407,838	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 2,883,023	\$ 2,419,580
2.50	INVESTMENTS	3,650,000	3,650,000
1.00	RECEIVABLES	802,276	633,897
3.00	INVENTORIES	149,272	135,865
6.50	TOTALS	<u>\$ 7,484,571</u>	<u>\$ 6,839,342</u>
7.00			
3.50			
5.00			
0.50			
3.00			
<u>19.00</u>			
<u><u>25.50</u></u>			

County of Dallas

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 10,265,287	\$ 7,746,240	\$ 407
TOTAL REVENUES	10,265,287	7,746,240	407
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,855,966	6,681,002	
DEBT SERVICE	81,293	1,362,003	502,368
TOTAL EXPENDITURES	\$ 10,937,259	\$ 8,043,005	\$ 502,368

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL OBLIGATION WARRANTS OF 2003		
GENERAL OBLIGATION WARRANTS OF 2010A		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 379,374	\$ 94,953	\$ -	\$ 18,486,261	\$ 16,841,914
-	379,374	94,953	-	18,486,261	16,841,914
				17,536,968	15,960,498
	327,561	141,685		2,414,910	2,409,296
\$ -	\$ 327,561	\$ 141,685	\$ -	\$ 19,951,878	\$ 18,369,793

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
1.20%-4.25%	10/01/2003	2018	\$ 55,000		
2.00%-4.43%	07/01/2010	2030	3,460,000	3,515,000	
					\$ 3,515,000

County of Dallas

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 61,557,220	STATE:
AIRLINES AND RAILROAD PROPERTY	5,043,840	GENERAL
REAL PROPERTY CLASS II	164,629,760	SOLDIER
PERSONAL PROPERTY CLASS II	34,119,320	SCHOOL
CLASS III (CURRENT USE)	22,591,700	
OTHER CLASS III	85,583,700	COUNTY:
PENALTIES	685,160	GENERAL
SUB-TOTAL	<u>374,210,700</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>48,122,020</u>	VOLUNTEER FIRE DEPT.
GROSS TAXES ASSESSED	<u>422,332,720</u>	SCHOOL:
		COUNTY-WIDE
		DISTRICT
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENTS	4,736,820	
HOMESTEAD	28,302,100	
OTHER	36,902,360	
TOTAL EXEMPTIONS	<u>69,941,280</u>	
NET TAXABLE VALUATIONS	<u><u>352,391,440</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	17,619,572	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,515,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 14,104,572</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND CASH EQUIVALENTS	\$ 7,192,021	\$ 7,490,380
2.50	CASH WITH FISCAL AGENT	215,200	275,022
1.00	INVESTMENTS	43,017	42,996
<u>3.00</u>	RECEIVABLES	975,879	415,854
6.50	PREPAID POSTAGE	857	1,342
	INVENTORIES	8,892	24,281
8.50	TOTAL	<u>\$ 8,435,866</u>	<u>\$ 8,249,875</u>
4.00			
3.50			
8.50			
<u>3.00</u>			
<u>27.50</u>			
<u>34.00</u>			

County of DeKalb

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 8,212,856	\$ 11,985,280	\$ 6
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	114,767	5,140,467	
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,327,623	17,125,747	6
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,031,738	19,225,005	
DEBT SERVICE			946,543
OTHER FINANCING USES			
TOTAL EXPENDITURES	\$ 5,031,738	\$ 19,225,005	\$ 946,543

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSACTIONS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
G.O. WARRANTS 2013 (ATRIP) (*)		
G.O. REFUNDING WARRANTS 2012 (JAIL) (*)		
G.O. REFUNDING WARRANTS 2011 (JAIL) (*)		
CAPITAL LEASES AND LONG-TERM NOTES (*)		
CAPITAL LEASES AND LONG-TERM NOTES (*)		
COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

NOTE: DOES NOT INCLUDE INTERFUND TRANSACTIONS

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 1,376	\$ -	\$ 2,036,822	\$ -	\$ 22,236,340	\$ 21,509,480
		8,750		5,263,984	4,106,144
1,376	-	2,045,572	-	27,500,324	25,615,624
		1,663,853		25,920,596	25,645,857
				946,543	944,794
				-	-
\$ -	\$ -	\$ 1,663,853	\$ -	\$ 26,867,139	\$ 26,590,651

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
	10/01/2013	11/01/2028	\$ 2,535,000		
	05/23/2012	11/01/2031	3,580,000		
	09/28/2011	11/01/2027	4,505,000		
	08/15/2015	08/15/2020	581,235		
	08/11/2017	09/15/2022	2,562,558		
			580,609	14,344,402	
					\$ 14,344,402

County of DeKalb

Continued

Assessed Property Valuation	Amount	Tax Rates
CLASS I PUBLIC UTILITIES	\$ 31,356,820	STATE:
CLASS II AIRLINE AND RAILROAD PROPERTY	5,230,300	GENERAL
CLASS II REAL PROPERTY	233,474,360	SOLDIER
CLASS II PERSONAL PROPERTY	75,401,260	SCHOOL
CLASS III CURRENT USE	16,190,780	
CLASS III OTHER	214,372,520	COUNTY:
PENALTIES	205,100	GENERAL
SUPPLEMENTS	5,975,160	ROAD AND BRIDGE
ESCAPES	59,240	SCHOOL:
ERRORS	(9,275,040)	COUNTY-WIDE
SUB-TOTAL	<u>572,990,500</u>	DISTRICT
MOTOR VEHICLES	<u>91,684,860</u>	DISTRICT SPECIAL
GROSS TAXES ASSESSED	<u>664,675,360</u>	FIRE PROTECTION
		HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	64,513,500	
ABATEMENTS	29,400,360	
OTHER	51,936,620	
TOTAL EXEMPTIONS	<u>145,850,480</u>	
NET TAXABLE VALUATIONS	<u><u>518,824,880</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,941,244	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,763,793</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 12,177,451</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 5,382,200	\$ 4,813,825
2.50	CASH-SINKING FUNDS	717,952	709,136
1.00	INVESTMENTS	1,500,000	1,500,000
<u>3.00</u>	6.50	1,572,125	1,688,206
	INVENTORIES	204,609	115,105
	PREPAID ITEMS	29,200	14,866
5.00	TOTALS	<u>\$ 9,406,086</u>	<u>\$ 8,841,138</u>
2.50			
4.00	NOTE: DOES NOT INCLUDE INTERFUND TRANSACTIONS		
3.00	OR PROPERTY TAXES RECEIVABLE		
7.50			
3.00			
<u>4.00</u>	29.00		
	<u>35.50</u>		

County of Elmore

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 11,372,657	\$ 11,727,521	\$ -
OTHER FINANCING SOURCES			
SALE OF CAPITAL ASSETS	16,833	1,797,447	
PROCEEDS FROM DEBT ISSUANCE		2,398,823	
TOTAL REVENUES	11,389,490	15,923,791	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,918,947	17,808,934	
DEBT SERVICE	62,426	2,433,204	
TOTAL EXPENDITURES	\$ 10,981,373	\$ 20,242,138	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LONG-TERM DEBT		
NOTES PAYABLE		
GENERAL OBLIGATION WARRANT, SERIES 2015		
GENERAL OBLIGATION WARRANT, SERIES 2016		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds (Discretionary)	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 473,899	\$ 230,697	\$ 23,804,774	\$ 23,503,263
				1,814,280	104,035
				2,398,823	6,489,242
-	-	473,899	230,697	28,017,877	30,096,540
		622,953	304,766	29,655,600	25,599,605
				2,495,630	1,317,165
\$ -	\$ -	\$ 622,953	\$ 304,766	\$ 32,151,230	\$ 26,916,770

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
	Various	Various	\$ 2,296,795		
2.00% - 5.00%	10/01/2015	10/01/2035	12,651,250		
1.35% - 2.625%	06/17/2016	05/01/2036	2,175,000	17,123,045	
					\$ 17,123,045

County of Elmore

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 103,929,540	STATE:
AIRLINE AND RAILROAD PROPERTY	2,446,400	GENERAL
REAL PROPERTY CLASS II	475,495,060	SOLDIER
PERSONAL PROPERTY	65,674,200	SCHOOL
CURRENT USE CLASS III	11,181,120	
OTHER CLASS III	441,785,040	COUNTY:
PENALTIES	1,816,200	GENERAL
SUPPLEMENTS	7,547,000	ROAD AND BRIDGE
SUB-TOTAL	<u>1,109,874,560</u>	SCHOOL:
MOTOR VEHICLES	<u>136,016,500</u>	COUNTY-WIDE
GROSS TAXES ASSESSED	<u>1,245,891,060</u>	DISTRICT
		HOSPITAL
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD	80,572,920	
ABATEMENTS	5,487,320	
OTHER	74,556,160	
TOTAL EXEMPTIONS	<u>160,616,400</u>	
NET TAXABLE VALUATIONS	<u><u>1,085,274,660</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	54,263,733	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>17,123,045</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 37,140,688</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 8,975,398	\$ 13,373,843
2.50	INVESTMENTS	2,043,785	2,043,785
1.00	RECEIVABLES	1,341,551	1,107,059
3.00	PREPAIDS	1,273	560
6.50	TOTALS	<u>\$ 12,362,007</u>	<u>\$ 16,525,247</u>
5.00			
2.50			
4.00			
12.00			
1.00			
24.50			
<u>31.00</u>			

County of Escambia

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 8,587,763	\$ 6,569,605	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, WARRANTS, SALE OF ASSETS, ETC.			
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,587,763	6,569,605	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	7,979,647	6,125,380	
DEBT SERVICE	13,596	634,170	
TOTAL EXPENDITURES	\$ 7,993,243	\$ 6,759,550	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
LONG-TERM NOTES PAYABLE		
CAPITAL LEASE - COMPUTER EQUIPMENT		
2013 GENERAL OBLIGATION WARRANT		
OTHER FUNDS		
LONG-TERM NOTES PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ -	\$ -	\$ 15,157,368	\$ 14,037,460
				-	-
				15,157,368	14,037,460
				14,105,027	12,470,229
				647,766	332,929
\$ -	\$ -	\$ -	\$ -	\$ 14,752,793	\$ 12,803,158

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 120,059		
			33,947		
2.55%	12/10/2013	2023	<u>1,110,000</u>	1,264,006	
			<u>615,344</u>	<u>615,344</u>	
					<u>\$ 1,879,350</u>

County of Escambia

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 52,670,220	STATE:
AIRLINE AND RAILROAD PROPERTY	7,573,320	GENERAL
REAL PROPERTY CLASS II	154,157,380	SOLDIER
PERSONAL PROPERTY CLASS II	137,604,300	SCHOOL
CLASS III - CURRENT USE	28,825,760	
OTHER CLASS III	108,389,700	COUNTY:
PENALTIES	131,840	GENERAL
SUPPLEMENTS, NET	2,466,180	ROAD AND BRIDGE
ESCAPES, NET	1,934,580	SCHOOL:
LESS: ERRORS	(8,459,520)	COUNTY-WIDE
SUB-TOTAL	485,293,760	SPECIAL DISTRICT
MOTOR VEHICLES	56,182,148	HOSPITAL
		HEALTH
GROSS TAXES ASSESSED	541,475,908	COURTHOUSE
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEADS	38,076,180	
ABATEMENTS	7,243,980	
OTHER	39,798,840	
LESS: ERRORS ON EXEMPTIONS	(134,500)	
TOTAL EXEMPTIONS	84,984,500	
NET TAXABLE VALUATIONS	456,491,408	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,824,570	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,230,059	
AMOUNT UNDER DEBT LIMIT	\$ 21,594,511	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 6,019,237	\$ 5,837,122
2.50	INVESTMENTS	7,553,307	7,750,792
1.00	INVENTORY	108,439	108,439
3.00	RECEIVABLES	1,938,189	1,652,841
6.50	TOTALS	<u>\$ 15,619,172</u>	<u>\$ 15,349,194</u>
4.00			
0.50			
14.00			
3.00			
4.00			
0.50			
2.50			
28.50			
<u>35.00</u>			

County of Etowah

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 26,337,094	\$ 7,183,518	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM SALE OF CAPITAL ASSETS	54,535	7,481	
PROCEEDS OF WARRANTS ISSUED			
TOTAL REVENUES AND OTHER FINANCING SOURCES	26,391,629	7,190,999	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	22,727,404	8,301,719	
DEBT SERVICE	66,503	374,244	2,265,281
TOTAL EXPENDITURES	\$ 22,793,907	\$ 8,675,963	\$ 2,265,281

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
2014 GENERAL OBLIGATION WARRANTS (*)		
2015-A GENERAL OBLIGATION WARRANTS (*)		
2015-B GENERAL OBLIGATION WARRANTS (*)		
LONG-TERM NOTES PAYABLE (*)		
COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

NOTE: DOES NOT INCLUDE INTERFUND TRANSACTIONS

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 1,127	\$ -	\$ 2,162,731	\$ -	\$ 35,684,470	\$ 31,952,269
				62,016	799,947
				-	862,500
1,127	-	2,162,731	-	35,746,486	33,614,716
235,992		2,236,376		33,501,491	33,923,692
				2,706,028	2,032,275
\$ 235,992	\$ -	\$ 2,236,376	\$ -	\$ 36,207,519	\$ 35,955,967

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 4,250,000		
			3,240,000		
			2,715,000		
			2,699,691		
			1,643,060	14,547,751	
					\$ 14,547,751

County of Etowah

Continued

Assessed Property Valuation	Amount	Tax Rates
CLASS I PUBLIC UTILITIES	\$ 69,743,860	STATE:
CLASS II AIRLINE AND RAILROAD PROPERTY	3,888,160	GENERAL
CLASS II REAL PROPERTY	471,036,140	SOLDIER
CLASS II PERSONAL PROPERTY	140,607,320	SCHOOL
CLASS III CURRENT USE	6,161,380	
CLASS III OTHER	333,614,840	COUNTY:
PENALTIES	1,832,360	GENERAL
SUPPLEMENTS	5,224,280	ROAD AND BRIDGE
ESCAPES	906,260	SCHOOL:
ERRORS	(23,375,720)	COUNTY-WIDE
SUB-TOTAL	<u>1,009,638,880</u>	DISTRICT (*)
MOTOR VEHICLES	<u>146,999,460</u>	FIRE TAX
GROSS TAXES ASSESSED	<u>1,156,638,340</u>	TOTAL TAX RATES
LESS:		(*) Attalla School District - 9.00
EXEMPTIONS:		(*) Gadsden School District - 10.00
HOMESTEAD	110,027,060	(*) County School District - 9.00
ABATEMENTS	50,772,000	
OTHER	89,013,420	
TOTAL EXEMPTIONS	<u>249,812,480</u>	
NET TAXABLE VALUATIONS	<u><u>906,825,860</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	45,341,293	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>12,904,691</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 32,436,602</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 17,054,537	\$ 17,560,083
2.50	CASH WITH FISCAL AGENT	425,745	424,047
1.00	RECEIVABLES AND DUE FROM OTHER		
3.00	GOVERNMENTAL UNITS	3,529,945	3,231,965
6.50	TOTAL	<u>\$ 21,010,227</u>	<u>\$ 21,216,095</u>
7.50			
4.00			
6.00			
9.00			
3.00			
<u>29.50</u>			
<u><u>36.00</u></u>			

County of Fayette

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Government Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,628,604	\$ 3,857,227	\$ -
TOTAL REVENUES	2,628,604	3,857,227	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	2,816,532	3,843,426	
DEBT SERVICE			
TOTAL EXPENDITURES	\$ 2,816,532	\$ 3,843,426	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL		
OTHER LONG-TERM DEBT		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 635,809	\$ -	\$ 1,548	\$ -	\$ 7,123,188	\$ 7,767,520
635,809	-	1,548	-	7,123,188	7,767,520
1,550,912		199		8,211,069	8,450,777
\$ 1,550,912	\$ -	\$ 199	\$ -	\$ 8,211,069	\$ 8,450,777

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ -	-	
				-	
					\$ -

County of Fayette

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 15,537,140	STATE:
AIRLINES AND RAILROAD PROPERTY	2,579,760	GENERAL
PERSONAL PROPERTY CLASS II	10,445,140	SOLDIER
REAL PROPERTY CLASS II	47,305,200	SCHOOL
CURRENT USE CLASS III	15,814,600	
OTHER CLASS III	49,203,540	COUNTY:
PENALTIES	11,500	GENERAL
SUB-TOTAL	140,896,880	HEALTH
MOTOR VEHICLES	26,536,740	ROAD AND BRIDGE
		SCHOOL:
GROSS TAXES ASSESSED	167,433,620	COUNTY-WIDE
		DISTRICT
		SPECIAL
LESS:		
EXEMPTIONS:		
ABATEMENTS	89,580	TOTAL TAX RATES
HOMESTEAD	5,712,880	
ACT #48	9,409,160	
ACT #91	775,480	
OTHER	12,839,480	
TOTAL EXEMPTIONS	28,826,580	
NET TAXABLE VALUATIONS	138,607,040	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,930,352	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	0	
AMOUNT UNDER DEBT LIMIT	\$ 6,930,352	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 3,372,309	\$ 3,416,298
2.50	INVESTMENTS	4,490,000	4,490,000
1.00	TOTALS	<u>\$ 7,862,309</u>	<u>\$ 7,906,298</u>
<u>3.00</u>	6.50		
5.00			
4.00			
2.50			
<u>10.00</u>	21.50		
	<u>28.00</u>		

County of Franklin

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Government Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 6,342,436	\$ 3,690,684	\$ 87,657
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.			
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,342,436	3,690,684	87,657
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,312,352	3,894,059	
DEBT SERVICE	577,146	129,528	369,152
TOTAL EXPENDITURES	\$ 6,889,498	\$ 4,023,587	\$ 369,152

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
PUBLIC BUILDING AUTHORITY REVENUE WARRANTS - 2015		
GENERAL OBLIGATION WARRANTS - 2003		
GENERAL OBLIGATION WARRANTS - 2013		
SPECIAL REVENUE FUNDS		
PROMISSORY NOTE (VALLEY STATE BANK)		
PROMISSORY NOTE (VALLEY STATE BANK)		
PROPRIETARY FUND		
PROMISSORY NOTE (VALLEY STATE BANK)		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 1,647,587	\$ 2,476,821	\$ 350,044	\$ -	\$ 14,595,229	\$ 15,218,653
				-	-
1,647,587	2,476,821	350,044	-	14,595,229	15,218,653
1,200,461	2,524,105	342,474		14,273,451	14,057,486
	3,709			1,079,535	969,541
\$ 1,200,461	\$ 2,527,814	\$ 342,474	\$ -	\$ 15,352,986	\$ 15,027,027

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.00%-3.50%	04/01/2015	11/01/2034	\$ 3,265,000		
2.50%-4.90%	01/01/2003	09/30/2023	445,000		
4.300%	10/21/2013	11/05/2033	<u>6,965,600</u>	10,675,600	
2.490%	05/28/2008	05/07/2018	33,274		
2.600%	04/23/2013	05/07/2023	<u>363,941</u>	397,215	
1.740%	11/21/2016	11/21/2021	<u>205,596</u>	205,596	
					<u>\$ 11,278,411</u>

County of Franklin

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 20,824,890	STATE:
AIRLINE AND RAILROAD	4,522,100	GENERAL
REAL PROPERTY CLASS II	113,720,600	SOLDIER
PERSONAL PROPERTY CLASS II	27,774,960	SCHOOL
CURRENT USE CLASS III	11,500,600	
OTHER CLASS III	101,049,600	COUNTY:
PENALTIES	49,420	GENERAL
SUPPLEMENTS	947,960	ROAD AND BRIDGE
ERRORS	(1,268,540)	SCHOOL:
SUB-TOTAL	<u>279,121,590</u>	COUNTY-WIDE
MOTOR VEHICLES	<u>43,722,400</u>	DISTRICT
GROSS TAXES ASSESSED	<u>322,843,990</u>	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
ABATEMENTS	5,035,091	
HOMESTEAD	9,369,600	
ACT #48	21,082,100	
ACT #91	1,237,500	
OTHER	24,473,500	
TOTAL EXEMPTIONS	<u>61,197,791</u>	
NET TAXABLE VALUATIONS	<u>261,646,199</u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	13,082,310	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>8,013,411</u>	
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,068,899</u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 3,386,590	\$ 3,263,397
2.50	CASH-SINKING FUNDS	-	-
1.00	TOTALS	<u>\$ 3,386,590</u>	<u>\$ 3,263,397</u>
<u>3.00</u>	6.50		
11.70			
4.80			
5.50			
<u>4.50</u>	<u>26.50</u>		
	<u><u>33.00</u></u>		

County of Geneva

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,648,454	\$ 3,725,149	\$ 145
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC. PREMIUMS FROM DEBT ISSUANCE PROCEEDS FROM SALE OF ASSETS	2,449		
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,650,903	3,725,149	145
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,646,952	4,278,561	
DEBT SERVICE			245,843
TOTAL EXPENDITURES	\$ 3,646,952	\$ 4,278,561	\$ 245,843

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
SPECIAL REVENUE FUNDS		
GAS TAX ANTICIPATION WARRANTS		
TOTAL SPECIAL REVENUE FUNDS		
TOTAL INDEBTEDNESS		

<u>Capital Projects</u>	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Other Funds</u>	<u>Totals (Memorandum Only)</u>	
				<u>September 30, 2017</u>	<u>September 30, 2016</u>
\$ 2,061,602	\$ 863,052	\$ 14,018	\$ -	\$ 10,312,420	\$ 11,433,395
				-	2,280,000
				-	2,969
				2,449	82,968
<u>2,061,602</u>	<u>863,052</u>	<u>14,018</u>	<u>-</u>	<u>10,314,869</u>	<u>13,799,332</u>
58,443	907,641	25,605		8,917,202	9,573,111
				245,843	1,575,276
<u>\$ 58,443</u>	<u>\$ 907,641</u>	<u>\$ 25,605</u>	<u>\$ -</u>	<u>\$ 9,163,045</u>	<u>\$ 11,148,387</u>

<u>Rate of Interest</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Fund Total</u>	<u>Grand Total</u>
2.00% - 2.45%	12/01/2015	06/01/2026	<u>\$ 1,985,000</u>	<u>1,985,000</u>	<u>\$ 1,985,000</u>

County of Geneva

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 20,872,030	STATE:
REAL PROPERTY CLASS II	72,313,520	GENERAL
PERSONAL PROPERTY CLASS II	11,650,520	SOLDIER
CLASS III - CURRENT USE	15,627,420	SCHOOL
OTHER CLASS III	76,726,460	
PENALTIES	120	COUNTY:
SUPPLEMENT	6,784,980	GENERAL
ERRORS-NET	(8,585,220)	ROAD AND BRIDGE
SUB-TOTAL	<u>195,389,830</u>	SCHOOL:
MOTOR VEHICLES	<u>37,242,980</u>	COUNTY-WIDE
		SPECIAL DISTRICT
GROSS TAXES ASSESSED	<u>232,632,810</u>	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	7,400,580	
ACT #48	16,467,320	
ACT #91	716,880	
ACT #91-B	1,033,320	
ABATEMENTS	1,641,780	
OTHER	15,328,080	
TOTAL EXEMPTIONS	<u>42,587,960</u>	
NET TAXABLE VALUATIONS	<u><u>190,044,850</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	9,502,243	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>-</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 9,502,243</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 9,716,937	\$ 8,543,248
2.50	CASH-SINKING FUNDS	82,108	81,963
1.00	INVESTMENTS	-	127,284
3.00	ACCOUNTS RECEIVABLE	384,792	175,905
	INVENTORY	175,934	125,968
	TOTALS	<u>\$ 10,359,771</u>	<u>\$ 9,054,368</u>
8.00			
4.00			
8.00			
3.00			
2.60	25.60		
	<u>32.10</u>		

County of Greene

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 4,218,121	\$ 4,086,731	\$ 1,501
TOTAL REVENUES	4,218,121	4,086,731	1,501
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,230,875	3,940,343	
DEBT SERVICE		238,197	354,074
TOTAL EXPENDITURES	\$ 3,230,875	\$ 4,178,540	\$ 354,074

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
2007 GENERAL OBLIGATION WARRANTS		
CAPITAL LEASE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 100,079	\$ -	\$ -	\$ -	\$ 8,406,432	\$ 8,487,665
100,079	-	-	-	8,406,432	8,487,665
280,928				7,452,146	6,795,935
				592,271	486,611
\$ 280,928	\$ -	\$ -	\$ -	\$ 8,044,417	\$ 7,282,546

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
		09/30/2037	\$ 4,665,000		
		09/30/2018	10,972	4,675,972	
					\$ 4,675,972

County of Greene

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 90,978,950	STATE:
AIRLINE AND RAILROAD PROPERTY	5,163,240	GENERAL
REAL PROPERTY CLASS II	22,982,420	SOLDIER
CLASS III - CURRENT USE	17,693,860	SCHOOL
OTHER CLASS III	24,446,580	
CLASS II PERSONAL	6,715,720	COUNTY:
PENALTIES	-	GENERAL
SUB-TOTAL	<u>167,980,770</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>7,638,900</u>	SPECIAL SERVICES
GROSS TAXES ASSESSED	<u>175,619,670</u>	FIRE
LESS:		SCHOOL:
EXEMPTIONS:		COUNTY-WIDE
ABATEMENT	6,242,780	DISTRICT
HOMESTEAD	1,898,580	SPECIAL SCHOOL NEEDS
ACT #48	3,662,780	
ACT #91	319,520	
TOTAL EXEMPTIONS	<u>12,123,660</u>	
NET TAXABLE VALUATIONS	<u><u>163,496,010</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,174,801	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,665,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 3,509,801</u></u>	
N/A = DATA NOT AVAILABLE		

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	N/A	N/A
	TOTALS	N/A	N/A
2.50			
1.00			
<u>3.00</u>	6.50		
6.00			
3.00			
5.50			
2.50			
5.00			
3.00			
<u>6.00</u>	31.00		
	<u>37.50</u>		

County of Hale

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,475,907	\$ 3,277,438	\$ 346
TOTAL REVENUES	2,475,907	3,277,438	346
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,124,774	2,526,732	
DEBT SERVICE			170,509
TOTAL EXPENDITURES	\$ 3,124,774	\$ 2,526,732	\$ 170,509

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANTS-2000		
GENERAL OBLIGATION WARRANTS-2009		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 576,424	\$ 67,279	\$ -	\$ 6,397,394	\$ 7,064,743
-	576,424	67,279	-	6,397,394	7,064,743
	759,489	73,596		6,484,591	6,235,892
				170,509	384,196
\$ -	\$ 759,489	\$ 73,596	\$ -	\$ 6,655,100	\$ 6,620,088

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.50%	06/01/2000	09/30/2030	\$ 1,489,197		
4.25%	09/01/2009	09/30/2020	239,817	1,729,014	
					\$ 1,729,014

County of Hale

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 32,194,040	STATE:
AIRLINES AND RAILROADS	2,382,500	GENERAL
REAL PROPERTY CLASS II	48,727,220	SOLDIER
PERSONAL PROPERTY CLASS II	20,464,790	SCHOOL
CURRENT USE - CLASS III	16,134,500	
OTHER - CLASS III	43,632,300	COUNTY:
PENALTIES	720	GENERAL
SUB-TOTAL	<u>163,536,070</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>24,586,360</u>	JAIL TAX
GROSS TAXES ASSESSED	<u>188,122,430</u>	FIRE
LESS:		SCHOOL:
EXEMPTIONS:		COUNTY-WIDE
HOMESTEAD	4,505,880	DISTRICT
ACT #48	4,739,860	SPECIAL
ACT #91	294,720	HOSPITAL
ABATEMENTS	3,543,220	TOTAL TAX RATES
OTHER	13,461,140	
TOTAL EXEMPTIONS	<u>26,544,820</u>	
NET TAXABLE VALUATIONS	<u><u>161,577,610</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,078,881	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,729,014</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 6,349,867</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH EXCEPT FOR SINKING FUNDS	\$ 2,152,607	\$ 1,869,532
2.50	CASH WITH FISCAL AGENT	-	-
1.00	TOTAL	<u>\$ 2,152,607</u>	<u>\$ 1,869,532</u>
<u>3.00</u>	6.50		
5.00			
2.50			
3.00			
2.00			
4.00			
3.00			
3.00			
<u>4.00</u>	26.50		
	<u>33.00</u>		

County of Henry

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,915,826	\$ 4,500,695	\$ 73
TOTAL REVENUES	2,915,826	4,500,695	73
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,042,733	4,027,274	
DEBT SERVICE			83,971
TOTAL EXPENDITURES	\$ 3,042,733	\$ 4,027,274	\$ 83,971

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
SPECIAL REVENUE FUNDS		
SERIES 2013, TAX ANTICIPATION WARRANTS NOTE PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 725,369	\$ 24,897	\$ -	\$ 8,166,860	\$ 7,727,250
-	725,369	24,897	-	8,166,860	7,727,250
	628,003	31,833		7,729,843	6,692,122
				83,971	83,971
\$ -	\$ 628,003	\$ 31,833	\$ -	\$ 7,813,814	\$ 6,776,093

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.19%	10/02/2013	10/02/2028	\$ 778,159		
1.72%	03/20/2017	03/20/2021	200,000	978,159	
					\$ 978,159

County of Henry

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 15,754,020	STATE:
REAL PROPERTY CLASS II	57,507,780	GENERAL
PERSONAL PROPERTY CLASS II	12,839,080	SOLDIER
CLASS III - CURRENT USE	15,780,300	SCHOOL
OTHER CLASS III	71,390,440	
PENALTIES	72,020	COUNTY:
SUPPLEMENTS AND ESCAPES	563,060	GENERAL
ERRORS (NET)	(670,220)	ROAD AND BRIDGE
SUB-TOTAL	173,236,480	SCHOOL:
MOTOR VEHICLES	31,153,400	COUNTY-WIDE
		SPECIAL DISTRICT
GROSS TAXES ASSESSED	204,389,880	FIRE DISTRICTS
		HOSPITAL
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENTS	665,440	
HOMESTEAD	5,608,740	
ACT #48	13,580,660	
ACT #91	1,401,420	
OTHER	10,591,660	
TOTAL EXEMPTIONS	31,847,920	
NET TAXABLE VALUATIONS	172,541,960	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,627,098	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	0	
AMOUNT UNDER DEBT LIMIT	\$ 8,627,098	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 5,979,514	\$ 5,832,833
2.50	INVESTMENTS	803,264	802,522
1.00	RECEIVABLES	256,357	247,984
3.00	TOTALS	<u>\$ 7,039,135</u>	<u>\$ 6,883,339</u>
<hr/>			
7.00			
4.00			
9.00			
3.00			
2.00			
5.50			
			<u>30.50</u>
			<u><u>37.00</u></u>

County of Houston

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 21,974,408	\$ 17,303,082	\$ 3
OTHER FINANCING SOURCES			
PROCEEDS FROM WARRANTS AND LEASES	1,700,000		
PROCEEDS FROM SALE OF ASSETS	10,625	122,915	
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,685,033	17,425,997	3
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	26,731,409	11,331,828	
DEBT SERVICE		58,760	3,410,939
TOTAL EXPENDITURES	\$ 26,731,409	\$ 11,390,588	\$ 3,410,939

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
SERIES 2013-A GENERAL OBLIGATION WARRANTS		
SERIES 2014-A GENERAL OBLIGATION WARRANTS		
SERIES 2015 GENERAL OBLIGATION WARRANTS		
LEASE PURCHASE		
DEBT GUARANTEED FOR HOUSTON COUNTY WATER AUTHORITY:		
SERIES 2009A, 2013, AND 2014 BONDS PAYABLE		
SPECIAL REVENUE FUNDS		
LEASE PURCHASE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 1,528,169	\$ -	\$ 40,805,662	\$ 41,487,589
				1,700,000	-
				133,540	397,926
-	-	1,528,169	-	42,639,202	41,885,515
		2,106,392		40,169,629	37,069,216
				3,469,699	3,475,816
\$ -	\$ -	\$ 2,106,392	\$ -	\$ 43,639,328	\$ 40,545,032

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
1.25% - 1.85%	05/01/2013	03/01/2020	\$ 5,645,000		
1.85% - 3.70%	03/01/2014	10/01/2034	7,855,000		
2.00% - 2.40%	02/18/2015	04/01/2028	3,890,000		
Various	Various	Various	2,411,506		
Various	Various	Various	<u>5,390,000</u>	25,191,506	
Various	Various	Various	<u>1,047,731</u>	1,047,731	
					<u>\$ 26,239,237</u>

County of Houston

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 418,098,720	STATE:
AIRLINES AND RAILROADS	6,810,180	GENERAL
REAL PROPERTY CLASS II	590,141,660	SOLDIER
PERSONAL PROPERTY CLASS II	103,272,380	SCHOOL
CLASS III - CURRENT USE	12,967,680	
OTHER CLASS III	370,640,900	COUNTY:
PENALTIES	273,560	GENERAL
SUPPLEMENTS	12,874,840	ROAD AND BRIDGE
ESCAPES	1,398,560	SCHOOL:
ERRORS - NET	(12,685,680)	COUNTY-WIDE
SUB-TOTAL	1,503,792,800	SPECIAL DISTRICT (1, 2, & 60)
MOTOR VEHICLES	178,875,580	HOSPITAL
GROSS TAXES ASSESSED	1,682,668,380	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
ABATEMENTS	9,411,360	
HOMESTEAD	30,123,560	
ACT #48	51,983,220	
ACT #91	8,684,360	
OTHER	62,964,100	
TOTAL EXEMPTIONS	163,166,600	
NET TAXABLE VALUATIONS	1,519,501,780	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	75,975,089	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	22,780,000	
AMOUNT UNDER DEBT LIMIT	\$ 53,195,089	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 11,168,512	\$ 12,702,043
2.50	RECEIVABLES	1,526,668	2,161,227
1.00	PREPAID EXPENSES	112,461	109,805
3.00	TOTALS	<u>\$ 12,807,641</u>	<u>\$ 14,973,075</u>
<hr/>			
7.00			
3.50			
4.50			
5.50			
2.50	23.00		
<hr/>			
	<u>29.50</u>		

County of Jackson

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 6,791,945	\$ 7,326,883	\$ -
TOTAL REVENUES	6,791,945	7,326,883	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,164,757	8,560,858	
DEBT SERVICE			
TOTAL EXPENDITURES	\$ 6,164,757	\$ 8,560,858	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ENTERPRISE FUND		
NOTES PAYABLE		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 3,107,893	\$ 987,817	\$ -	\$ 18,214,538	\$ 18,545,036
-	3,107,893	987,817	-	18,214,538	18,545,036
	2,431,731	908,323		18,065,669	18,224,115
				-	-
\$ -	\$ 2,431,731	\$ 908,323	\$ -	\$ 18,065,669	\$ 18,224,115

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 2,742,284	2,742,284	
					\$ 2,742,284

County of Jackson

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 19,117,440	STATE:
REAL PROPERTY CLASS II AND III	434,956,440	GENERAL
PERSONAL PROPERTY CLASS II	97,283,260	SOLDIER
OTHER CLASS III	17,197,780	SCHOOL
SUB-TOTAL	<u>568,554,920</u>	
MOTOR VEHICLES	<u>72,802,318</u>	COUNTY:
GROSS TAXES ASSESSED	<u>641,357,238</u>	GENERAL
LESS:		ROAD AND BRIDGE
EXEMPTIONS:		SCHOOL:
INDUSTRIAL, ABATEMENTS AND OTHER	108,358,220	CA #778
HOMESTEAD, ACT #48 AND #91	87,055,300	DISTRICT #3
TOTAL EXEMPTIONS	<u>195,413,520</u>	HOSPITAL
NET TAXABLE VALUATIONS	<u>445,943,718</u>	FIRE
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,297,186	TOTAL TAX RATES
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,742,284</u>	
AMOUNT UNDER DEBT LIMIT	<u>\$ 19,554,902</u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 9,097,296	\$ 7,375,465
2.50	TOTALS	<u>\$ 9,097,296</u>	<u>\$ 7,375,465</u>
1.00			
<u>3.00</u>	6.50		
5.00			
2.50			
10.00			
3.00			
4.00			
<u>2.00</u>	26.50		
	<u>33.00</u>		

County of Jefferson

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>REVENUES</u>	\$ 152,268,625	\$ 250,040,889	\$ 2,070,519
TOTAL REVENUES	152,268,625	250,040,889	2,070,519
<u>DEBT ISSUANCE</u>	-	383,989,151	-
<u>EXPENDITURES</u>			
CURRENT AND CAPITAL OUTLAY	166,230,642	180,579,356	
DEBT SERVICE:			
PRINCIPAL		517,785,000	17,665,000
INTEREST AND FISCAL CHARGES (1)		26,274,089	6,945,026
TOTAL EXPENDITURES	\$ 166,230,642	\$ 724,638,445	\$ 24,610,026

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 11,558,159	\$ 227,429,302	\$ 12,248,794	\$ -	\$ 655,616,288	\$ 614,203,538
11,558,159	227,429,302	12,248,794	-	655,616,288	614,203,538
-	-	-	-	383,989,151	
23,946,533	137,417,155	11,154,031		519,327,717	382,633,134
5,380,000	7,345,000			548,175,000	102,115,000
3,021,594	125,206,753	256,284		161,703,746	157,314,758
\$ 32,348,127	\$ 269,968,908	\$ 11,410,315	\$ -	\$ 1,229,206,463	\$ 642,062,892

County of Jefferson

Outstanding Indebtedness - September 30, 2017

Description	Amount Issued
<u>UNFUNDED INDEBTEDNESS</u>	
<u>GENERAL LONG-TERM DEBT</u>	
2003-A G.O. CAPITAL IMPROVEMENT AND REFUNDING WARRANTS	94,000,000
2004-A G.O. WARRANTS	51,020,000
2013-A G.O. WARRANTS	47,245,000
2013-C G.O. WARRANTS	46,575,000
<u>JEFFERSON COUNTY PUBLIC BUILDING AUTHORITY</u>	
2006 LEASE REVENUE WARRANTS	86,745,000
<u>FUNDED INDEBTEDNESS</u>	
<u>LIMITED OBLIGATION SCHOOL WARRANTS</u>	
2017 LIMITED OBLIGATION REFUNDING WARRANTS	338,925,000
<u>OTHER FUNDS (ENTERPRISE FUNDS)</u>	
2013-A SEWER SENIOR LIEN WARRANTS	395,005,000
2013-B SEWER SENIOR LIEN CAPITAL APPRECIATION WARRANTS (2)	54,999,964
2013-C SEWER SENIOR LIEN CONVERTIBLE CAP APPRECIATION WARRANTS (2)	149,997,926
2013-D SEWER SUBORDINATE LIEN WARRANTS	810,915,000
2013-E SEWER SUBORDINATE LIEN CAPITAL APPRECIATION WARRANTS (2)	50,271,496
2013-F SEWER SUBORDINATE LIEN CONVERTIBLE CAP APPR WARRANTS (2)	324,297,136
TOTAL INDEBTEDNESS	

OTHER INFORMATION:

Unrestricted/Unreserved Resources Available as of 9/30/2017 to Pay
Unfunded Indebtedness (in thousands)

\$ 68,565

(1) Interest and Fiscal Charges for Proprietary Fund Types include accreted and compounded interest in the amount of \$53,352,889 on the Series 2013 Capital Appreciation and Convertible Capital Appreciation Sewer Warrants. Such accreted and compounded interest was accrued in fiscal year 2017, but will be due for payment commencing in 2025 and thereafter.

(2) The Amount Outstanding for the Series 2013 Capital Appreciation and Convertible Appreciation Sewer Warrants includes accreted and compounded interest accrued through the end of fiscal year 2017 which will be due for payment commencing in 2025 and thereafter.

Rate of Interest	Date of Issue	Maturity Date	Amount Outstanding	Fund Total	Grand Total
3.25%-5.25%	3/2003	4/2023	\$ 39,125,000		
3.40%-5.00%	8/2004	4/2024	37,555,000		
4.90%	12/2013	4/2021	25,700,000		
4.90%	12/2013	4/2021	<u>25,340,000</u>	127,720,000	
4.00%-5.125%	8/2006	9/2026	<u>54,100,000</u>	54,100,000	181,820,000
3.00%-5.00%	7/2017	9/2042	<u>338,925,000</u>	338,925,000	
5.00%-5.50%	12/2013	10/2053	395,005,000		
5.625%-6.625%	12/2013	10/2036	69,789,460		
6.50%-6.90%	12/2013	10/2050	192,880,965		
5.00%-7.00%	12/2013	10/2053	801,285,000		
7.50%-8.00%	12/2013	10/2036	67,441,241		
7.50%-7.90%	12/2013	10/2050	<u>434,262,111</u>	1,960,663,777	2,299,588,777
					<u>\$ 2,481,408,777</u>

County of Jefferson

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES CLASS I	\$ 768,574,406	STATE:
AIRLINES AND RAILROADS	72,926,340	GENERAL
REAL PROPERTY CLASS II	5,543,054,280	SOLDIER
PERSONAL PROPERTY CLASS II	1,174,623,060	SCHOOL
CLASS III - CURRENT USE	11,726,680	
OTHER CLASS III	3,363,094,060	COUNTY:
PENALTIES	4,872,260	GENERAL
SUB-TOTAL	<u>10,938,871,086</u>	BRIDGE AND PUBLIC BUILDING
MOTOR VEHICLES	<u>1,013,638,380</u>	ROAD
GROSS TAXES ASSESSED	<u>11,952,509,466</u>	SEWER
LESS:		SCHOOL:
EXEMPTIONS:		COUNTY-WIDE
HOMESTEAD	231,264,620	DISTRICT
ACT #48 EXEMPTIONS	392,843,620	
ACT #91 EXEMPTIONS	45,417,640	
ABATEMENTS	179,308,040	
OTHER	1,334,686,160	
TOTAL EXEMPTIONS	<u>2,183,520,080</u>	
NET TAXABLE VALUATIONS	<u><u>9,768,989,386</u></u>	TOTAL TAX RATES
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	488,449,469	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>127,720,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 360,729,469</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	\$ 560,721,986	\$ 684,159,622
2.50	ACCOUNTS RECEIVABLE	259,015,495	229,078,564
1.00	TOTALS	<u>\$ 819,737,481</u>	<u>\$ 913,238,186</u>
<u>3.00</u>	6.50		
	Note: Investments includes amounts held by fiscal agents and does not include investments held by the General Retirement System.		
5.60			
5.10			
2.10			
0.70			
8.20			
<u>21.90</u>	43.60		
	<u>50.10</u>		

County of Lamar

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,041,574	\$ 3,620,699	\$ -
TOTAL REVENUES	3,041,574	3,620,699	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,300,232	2,967,277	
DEBT SERVICE	220,000	387,762	
TOTAL EXPENDITURES	\$ 3,520,232	\$ 3,355,039	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
TAXABLE GENERAL OBLIGATION WARRANTS - 2010		
TAX EXEMPT GENERAL OBLIGATION WARRANTS - 2010		
NOTE PAYABLE		
SPECIAL REVENUE FUND		
NOTES PAYABLE - GASOLINE TAX FUND		
NOTE PAYABLE - SDR		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 2,225	\$ 388,483	\$ 2,275	\$ -	\$ 7,055,256	\$ 7,232,435
2,225	388,483	2,275	-	7,055,256	7,232,435
	280,241	552		6,548,302	6,149,898
				607,762	399,719
\$ -	\$ 280,241	\$ 552	\$ -	\$ 7,156,064	\$ 6,549,617

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.00%	12/01/2010	12/01/2020	\$ 190,000		
2.00%	12/01/2010	12/01/2025	1,745,000		
2.50%	09/13/2016	09/13/2018	<u>600,000</u>	2,535,000	
2.90%	05/21/2013	05/21/2018	181,716		
4.45%	06/25/2007	06/25/2022	<u>271,574</u>	453,290	
					<u>\$ 2,988,290</u>

County of Lamar

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 16,096,760	STATE:
AIRLINE AND RAILROAD PROPERTY	4,239,760	GENERAL
PERSONAL PROPERTY CLASS II	26,133,680	SOLDIER
REAL PROPERTY CLASS II	27,613,000	SCHOOL
CURRENT USE CLASS III	15,998,540	
OTHER CLASS III	40,655,180	COUNTY:
PENALTIES	-	GENERAL
SUB-TOTAL	<u>130,736,920</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>20,150,960</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>150,887,880</u>	DISTRICT
		SPECIAL COUNTY-WIDE
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENTS	7,092,420	
HOMESTEAD	9,251,080	
ACT #48	10,073,400	
ACT #91	822,320	
OTHER EXEMPTIONS	5,672,640	
TOTAL EXEMPTIONS	<u>32,911,860</u>	
NET TAXABLE VALUATIONS	<u><u>117,976,020</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	5,898,801	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,535,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 3,363,801</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 6,638,821	\$ 7,751,443
2.50	INVESTMENTS	-	-
1.00	TOTALS	<u>\$ 6,638,821</u>	<u>\$ 7,751,443</u>
<u>3.00</u>	6.50		
10.00			
5.00			
4.00			
3.00			
<u>3.00</u>	<u>25.00</u>		
	<u><u>31.50</u></u>		

County of Lauderdale

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>REVENUES</u>	\$ 13,338,247	\$ 10,475,026	\$ 149,012
<u>OTHER FINANCING SOURCES</u>			
SALE OF FIXED ASSETS, PROCEEDS FROM DEBT, ETC.	14,800	310,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>13,353,047</u>	<u>10,785,026</u>	<u>149,012</u>
<u>EXPENDITURES</u>			
CURRENT AND CAPITAL OUTLAY	12,642,145	10,007,326	
DEBT SERVICE	1,000		146,605
TOTAL EXPENDITURES	<u>\$ 12,643,145</u>	<u>\$ 10,007,326</u>	<u>\$ 146,605</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
<u>GENERAL LONG-TERM DEBT</u>		
GENERAL OBLIGATION WARRANTS 2001	Registered	5,000
TOTAL INDEBTEDNESS		

<u>Capital Projects</u>	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Other Funds</u>	<u>Totals (Memorandum Only)</u>	
				<u>September 30, 2017</u>	<u>September 30, 2016</u>
\$ 66,974	\$ 4,382,339	\$ 674,103	\$ -	\$ 29,085,701	\$ 29,002,285
				324,800	36,300
66,974	4,382,339	674,103	-	29,410,501	29,038,585
66,974	3,647,480	766,932		27,130,857	21,273,930
				147,605	149,013
\$ 66,974	\$ 3,647,480	\$ 766,932	\$ -	\$ 27,278,462	\$ 21,422,943

<u>Rate of Interest</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Fund Total</u>	<u>Grand Total</u>
5.05 - 5.15%	02/01/2001	02/01/2019	\$ 260,000	260,000	
					\$ 260,000

County of Lauderdale

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 15,287,680	STATE:
AIRLINE AND RAILROAD	337,800	GENERAL
REAL PROPERTY CLASS II	438,506,120	SOLDIER
PERSONAL PROPERTY CLASS II	59,319,960	SCHOOL
CLASS III - CURRENT USE	18,185,900	
CLASS III - OTHER	405,857,540	COUNTY:
SUPPLEMENTS/ERRORS (net)	(12,056,620)	GENERAL
SUB-TOTAL	925,438,380	ROAD AND BRIDGE
MOTOR VEHICLES	139,670,956	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	1,065,109,336	SPECIAL DISTRICT (*)
		SPECIAL DISTRICT (*)
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENT	6,236,040	
HOMESTEAD	44,432,660	(*) DISTRICT 1 & 2 ONLY
ACT #48	75,441,280	
ACT #91	8,138,440	
OTHER	81,387,120	
TOTAL EXEMPTIONS	215,635,540	
NET TAXABLE VALUATIONS	849,473,796	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	42,473,690	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	260,000	
AMOUNT UNDER DEBT LIMIT	\$ 42,213,690	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 28,363,363	\$ 26,560,318
2.50	INVESTMENTS	13,877,491	13,759,087
1.00	TOTALS	<u>\$ 42,240,854</u>	<u>\$ 40,319,405</u>
<u>3.00</u>	6.50		
7.00			
3.50			
7.00			
4.00			
<u>7.00</u>	<u>28.50</u>		
	<u><u>35.00</u></u>		

County of Lawrence

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 7,278,276	\$ 5,169,918	\$ -
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS AND FIXED ASSETS			
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>7,278,276</u>	<u>5,169,918</u>	<u>-</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,309,732	4,442,281	
DEBT SERVICE			
TOTAL EXPENDITURES	<u>\$ 6,309,732</u>	<u>\$ 4,442,281</u>	<u>\$ -</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 2,251,898	\$ 2,415,992	\$ -	\$ 17,116,084	\$ 17,667,171
				-	-
-	2,251,898	2,415,992	-	17,116,084	17,667,171
	2,372,913	908,034		14,032,960	15,772,646
				-	-
\$ -	\$ 2,372,913	\$ 908,034	\$ -	\$ 14,032,960	\$ 15,772,646

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 11,195,000	11,195,000	
					\$ 11,195,000

County of Lawrence

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 21,859,900	STATE:
AIRLINE AND RAILROAD	2,902,700	GENERAL
REAL PROPERTY CLASS II	111,767,300	SOLDIER
PERSONAL PROPERTY CLASS II	48,908,740	SCHOOL
CURRENT USE	12,439,000	
OTHER CLASS III PROPERTY	116,904,640	COUNTY:
PENALTIES	95,620	GENERAL
SUPPLEMENTS AND ESCAPES	1,677,140	ROAD AND BRIDGE
ERRORS	(2,338,820)	SCHOOL:
SUB-TOTAL	<u>314,216,220</u>	COUNTY-WIDE
MOTOR VEHICLES	<u>50,469,960</u>	DISTRICT
		SPECIAL DISTRICT
GROSS TAXES ASSESSED	<u>364,686,180</u>	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
ABATEMENTS	18,901,940	
HOMESTEAD	11,929,000	
ACT #48	26,275,000	
ACT #91	590,440	
OTHER	34,573,220	
TOTAL EXEMPTIONS	<u>92,269,600</u>	
NET TAXABLE VALUATIONS	<u><u>272,416,580</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	13,620,829	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>11,195,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 2,425,829</u></u>	

N/A = DATA NOT AVAILABLE

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 1,358,881	N/A
2.50	INVESTMENTS	37,537	N/A
1.00	TOTALS	<u>\$ 1,396,418</u>	<u>N/A</u>
<u>3.00</u>	6.50		
7.00			
2.50			
6.00			
3.00			
1.00			
<u>4.00</u>	<u>23.50</u>		
	<u><u>30.00</u></u>		

County of Lee

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 30,624,673	\$ 7,776,228	\$ 723,551
OTHER FINANCING SOURCES			
PROCEEDS FROM DEBT/OTHER SOURCES	2,976	195,114	
TOTAL REVENUES AND OTHER FINANCING SOURCES	30,627,649	7,971,342	723,551
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	27,732,817	8,304,518	
DEBT SERVICE			2,619,266
TOTAL EXPENDITURES	\$ 27,732,817	\$ 8,304,518	\$ 2,619,266

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
SHORT-TERM PAYABLES		
LONG-TERM DEBT		
GENERAL OBLIGATION ANNEX CONSTRUCTION LOAN- 2017		
SERIES 2013 GENERAL OBLIGATION BONDS		
SERIES 2012-A GENERAL OBLIGATION REFINANCING BONDS		
SERIES 2010-A GENERAL OBLIGATION BONDS - BRIDGE PROGRAM		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 254,704	\$ -	\$ -	\$ -	\$ 39,379,156	\$ 39,650,019
6,500,000				6,698,090	-
6,754,704	-	-	-	46,077,246	39,650,019
1,344,435				37,381,770	37,721,727
				2,619,266	2,628,373
\$ 1,344,435	\$ -	\$ -	\$ -	\$ 40,001,036	\$ 40,350,100

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 1,044,163	1,044,163	
			6,410,415		
			7,380,000		
			9,060,000		
			5,790,000	28,640,415	
					\$ 29,684,578

County of Lee

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 1,943,493,440	STATE:
SUPPLEMENT	23,906,600	GENERAL
ESCAPES	10,720	SOLDIER
ERRORS (NET)	(25,302,540)	SCHOOL
SUB-TOTAL	1,942,108,220	
MOTOR VEHICLES	235,241,340	COUNTY:
		GENERAL
GROSS TAXES ASSESSED	2,177,349,560	ROAD AND BRIDGE
		SCHOOL:
LESS:		COUNTY-WIDE
EXEMPTIONS:		DISTRICT
ABATEMENTS	157,376,820	SPECIAL
HOMESTEAD	45,110,280	HOSPITAL
OTHER	122,773,440	DEPENDENT CHILDREN
ACT #48	53,574,860	
ACT #91	8,629,840	TOTAL TAX RATES
TOTAL EXEMPTIONS	387,465,240	
NET TAXABLE VALUATIONS	1,789,884,320	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	89,494,216	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	28,640,415	
AMOUNT UNDER DEBT LIMIT	\$ 60,853,801	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 28,494,430	\$ 21,633,594
2.50	CASH WITH FISCAL AGENT	158,993	166,524
1.00	INVESTMENTS	2,554,375	2,567,516
<u>3.00</u>	ACCOUNTS RECEIVABLE	139,399	347,336
6.50	INVENTORIES	70,108	8,332
	TOTALS	<u>\$ 31,417,305</u>	<u>\$ 24,723,302</u>
6.50			
3.00			
5.00			
6.00			
10.00			
2.50			
<u>1.50</u>			
	<u>41.00</u>		

County of Limestone

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>REVENUES</u>	\$ 12,680,333	\$ 18,012,321	\$ 1,024,774
<u>OTHER FINANCING SOURCES</u>			
SALE OF FIXED ASSETS		872,362	
PROCEEDS FROM LONG-TERM DEBT		919,281	
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,680,333	19,803,964	1,024,774
<u>EXPENDITURES</u>			
CURRENT AND CAPITAL OUTLAY	14,151,849	16,693,594	
DEBT SERVICE			2,540,068
TOTAL EXPENDITURES	\$ 14,151,849	\$ 16,693,594	\$ 2,540,068

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
<u>SPECIAL REVENUE FUNDS</u>		
CAPITAL LEASE CONTRACTS PAYABLE		
2010 G.O. WARRANTS PAYABLE	Registered	5,000
<u>GENERAL FUND</u>		
2009 G.O. WARRANTS PAYABLE	Registered	5,000
2016 G.O. WARRANTS PAYABLE	Registered	160,000
2014 G.O. WARRANTS PAYABLE	Registered	5,000
2013 G.O. WARRANTS PAYABLE	Registered	5,000
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 13	\$ 184,811	\$ 74,128	\$ -	\$ 31,976,380	\$ 33,157,247
	12,974			885,336	643,825
				919,281	2,196,273
13	197,785	74,128	-	33,780,997	35,997,345
733,783	144,986	84,070		31,808,282	35,409,687
				2,540,068	2,351,754
\$ 733,783	\$ 144,986	\$ 84,070	\$ -	\$ 34,348,350	\$ 37,761,441

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.0%-4.0%	04/01/2010	2026	\$ 977,432 <u>7,475,000</u>	8,452,432	
3.4%-4.1%	12/01/2009	2030	1,550,000		
2.90%	09/23/2016	07/18/2036	1,440,000		
2.0%-3.4%	12/01/2014	2034	4,760,000		
1.2%-4.1%	09/01/2013	2029	<u>2,590,000</u>	10,340,000	
					<u>\$ 18,792,432</u>

County of Limestone

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 7,829,000	STATE:
AIRLINE AND RAILROAD	6,144,960	GENERAL
REAL PROPERTY CLASS II	479,949,600	SOLDIER
PERSONAL PROPERTY CLASS II	140,441,020	SCHOOL
CLASS III - CURRENT USE	12,093,100	
CLASS III - OTHER	458,590,200	COUNTY:
PENALTIES	266,860	GENERAL
SUPPLEMENTS	17,864,420	ROAD AND BRIDGE
ERRORS	(24,323,380)	SCHOOL:
SUB-TOTAL	1,098,855,780	COUNTY-WIDE
MOTOR VEHICLES	150,174,340	SPECIAL DISTRICT
		AMENDMENT 778
GROSS TAXES ASSESSED	1,249,030,120	HOSPITAL
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
ABATEMENT	121,133,240	
HOMESTEAD	34,020,540	
ACT #48	51,604,720	
ACT #91	7,708,260	
OTHER	155,008,060	
TOTAL EXEMPTIONS	369,474,820	
NET TAXABLE VALUATIONS	879,555,300	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	43,977,765	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	17,815,000	
AMOUNT UNDER DEBT LIMIT	\$ 26,162,765	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND CASH EQUIVALENTS	\$ 14,697,667	\$ 14,573,902
2.50	INVESTMENTS	-	-
1.00	TOTALS	<u>\$ 14,697,667</u>	<u>\$ 14,573,902</u>
<u>3.00</u>	6.50		
7.00			
3.50			
5.50			
3.00			
1.50			
<u>3.00</u>	23.50		
	<u>30.00</u>		

County of Lowndes

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 5,398,311	\$ 3,585,904	\$ 1,687
OTHER FINANCING SOURCES			
PROCEEDS FROM DEBT ISSUANCE		617,906	
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,398,311	4,203,810	1,687
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,124,645	3,672,391	
DEBT SERVICE			955,750
TOTAL EXPENDITURES	\$ 5,124,645	\$ 3,672,391	\$ 955,750

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL OBLIGATION WARRANTS, SERIES 2009		
GENERAL OBLIGATION WARRANTS, SERIES 2011 (*)		
GENERAL OBLIGATION REFUNDING WARRANTS, SERIES 2014A (*)		
GENERAL OBLIGATION REFUNDING WARRANTS, SERIES 2014B		
GENERAL OBLIGATION WARRANTS, SERIES 2016		
NOTES PAYABLE		
CAPITAL LEASES		
TOTAL INDEBTEDNESS		

(*) NOT CHARGEABLE AGAINST CONSTITUTIONAL DEBT LIMIT BASED ON SECTION 94.01, CONSTITUTIONAL OF ALABAMA, 1901

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 412,284	\$ -	\$ 9,398,186	\$ 9,499,937
				617,906	430,100
-	-	412,284	-	10,016,092	9,930,037
		668,608		9,465,644	9,455,167
				955,750	1,105,463
\$ -	\$ -	\$ 668,608	\$ -	\$ 10,421,394	\$ 10,560,630

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.10%	05/01/2009	05/01/2039	\$ 69,250		
4.00%	07/12/2011	06/05/2037	2,565,000		
2.00% - 3.375%	07/01/2014	08/01/2035	7,490,000		
2.00% - 3.275%	07/01/2014	08/01/2024	1,355,000		
3.00%	03/21/2016	01/01/2046	376,130		
2.75% - 5.00%	VARIOUS	VARIOUS	112,680		
3.39% - 3.99%	VARIOUS	VARIOUS	565,390	12,533,450	
					\$ 12,533,450

County of Lowndes

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 18,105,280	STATE:
AIRLINES AND RAILROAD PROPERTY	4,174,090	GENERAL
REAL PROPERTY CLASS II	30,259,000	SOLDIER
PERSONAL PROPERTY CLASS II	12,040,180	SCHOOL
CLASS III - CURRENT USE	18,536,460	
CLASS III - OTHER	46,096,580	COUNTY:
PENALTIES	44,760	GENERAL
SUPPLEMENTS	1,098,940	ROAD AND BRIDGE
SUB-TOTAL	<u>130,355,290</u>	SCHOOL:
MOTOR VEHICLES	<u>15,519,560</u>	COUNTY-WIDE
		DISTRICT
GROSS TAXES ASSESSED	<u>145,874,850</u>	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
HOMESTEAD	10,076,200	
ABATEMENTS	1,323,040	
OTHER EXEMPTIONS	6,742,940	
TOTAL EXEMPTIONS	<u>18,142,180</u>	
NET TAXABLE VALUATIONS	<u><u>127,732,670</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,386,634	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,913,060</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 4,473,574</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 1,216,670	\$ 1,705,476
2.50	RECEIVABLES	327,481	325,750
1.00	TOTALS	<u>\$ 1,544,151</u>	<u>\$ 2,031,226</u>
<u>3.00</u>	6.50		
16.70			
6.80			
9.00			
<u>6.00</u>	<u>38.50</u>		
	<u><u>45.00</u></u>		

County of Macon

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 4,197,298	\$ 5,107,978	\$ 14,507
OTHER FINANCING SOURCES			
PROCEEDS FROM DEBT			
TOTAL REVENUES	4,197,298	5,107,978	14,507
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	4,822,249	4,776,535	
DEBT SERVICE			
TOTAL EXPENDITURES	\$ 4,822,249	\$ 4,776,535	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LIABILITIES		
FUNDING AGREEMENT (JAIL)		
G. O. WARRANTS PAYABLE		
GAS TAX WARRANTS PAYABLE		
COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 22,419	\$ -	\$ 9,342,202	\$ 11,081,082
				-	-
-	-	22,419	-	9,342,202	11,081,082
				9,598,784	10,602,991
				-	-
\$ -	\$ -	\$ -	\$ -	\$ 9,598,784	\$ 10,602,991

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 4,395,000		
			3,350,000		
			2,040,000		
			789,321	10,574,321	
					\$ 10,574,321

County of Macon

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 158,549,490	STATE:
SUPPLEMENT	1,785,460	GENERAL
ERRORS (NET)	(1,855,120)	SOLDIER
SUB-TOTAL	158,479,830	SCHOOL
MOTOR VEHICLES	20,275,980	
GROSS TAXES ASSESSED	178,755,810	COUNTY:
LESS:		GENERAL
EXEMPTIONS:		ROAD AND BRIDGE
HOMESTEAD	5,003,740	SCHOOL:
ACT #48	9,396,180	COUNTY-WIDE
ACT #91	1,600,980	DISTRICT
OTHER	9,138,600	SPECIAL COUNTY-WIDE
ABATEMENTS	6,806,480	SPECIAL COUNTY
TOTAL EXEMPTIONS	31,945,980	TOTAL TAX RATES
NET TAXABLE VALUATIONS	146,809,830	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,340,492	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,350,000	
AMOUNT UNDER DEBT LIMIT	\$ 3,990,492	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH (DEFICIT)	\$ 1,333,313	\$ 604,133
2.50	RECEIVABLES	282,090	1,461,560
1.00	INVESTMENTS	431,291	424,366
3.00	TOTALS	<u>\$ 2,046,694</u>	<u>\$ 2,490,059</u>
<hr/>			
5.00			
2.50			
14.00			
3.00			
15.00			
5.00	44.50		
<hr/>			
	<u>51.00</u>		

County of Madison

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 86,477,001	\$ 19,699,086	\$ 6
OTHER FINANCING SOURCES/USES (NET)			
PROCEEDS FROM LOANS, SALE OF WARRANTS, LAND, ETC.	743,985	21,403	
TOTAL REVENUES AND OTHER FINANCING SOURCES/USES (NET)	87,220,986	19,720,489	6
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	81,993,856	18,456,488	
DEBT SERVICE	421,373	115,976	917,340
TOTAL EXPENDITURES	\$ 82,415,229	\$ 18,572,464	\$ 917,340

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description
GENERAL FUND
GENERAL OBLIGATION WARRANTS-SERIES 2013
GENERAL OBLIGATION WARRANTS-SERIES 2015
SPECIAL REVENUE FUND
GENERAL OBLIGATION WARRANTS-2010
GENERAL OBLIGATION WARRANTS-2010 LICENSE DIRECTOR BUILDING
GENERAL OBLIGATION WARRANTS-2011
LEASE SALE CONTRACT PAYABLES
CAPITAL LEASE PURCHASE CONTRACTS
PROPRIETARY FUNDS
ALABAMA DRINKING WATER FINANCE AUTHORITY REVENUE WARRANTS
ALABAMA WATER REVENUE REFUNDING AND CAPITAL IMPROVEMENTS BONDS
ALABAMA GENERAL OBLIGATION WARRANT, SERIES 2015
ALABAMA GENERAL OBLIGATION WARRANT, SERIES 2016
TOTAL INDEBTEDNESS

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 413,737	\$ 22,696,882	\$ 3,026,567	\$ -	\$ 132,313,279	\$ 128,244,488
	3,000			768,388	656,605
413,737	22,699,882	3,026,567	-	133,081,667	128,901,093
3,187,828	19,703,560	2,607,158		125,948,890	124,293,322
	158,801			1,613,490	1,807,339
\$ 3,187,828	\$ 19,862,361	\$ 2,607,158	\$ -	\$ 127,562,380	\$ 126,100,661

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
.035%-2.1%	3/1/2010	2023	\$ 840,000		
2%-5%	2/1/2015	2029	<u>6,890,000</u>	7,730,000	
6.55%	7/1/2010	2036	2,241,878		
2.94%	11/1/2010	2021	347,507		
3.48%	12/1/2011	2037	<u>1,245,147</u>	3,834,532	
			<u>337,980</u>	337,980	
2.50%	2/1/2012	2019	1,730,000		
2.0%	3/1/2013	2023	2,435,000		
2.0%	7/1/2015	2018	440,662		
2.3%	7/1/2016	2019	<u>698,957</u>	5,304,619	
					<u>\$ 17,207,131</u>

County of Madison

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 34,851,900	STATE:
AIRLINE AND RAILROAD	7,712,860	GENERAL
REAL PROPERTY CLASS II	2,276,326,800	SOLDIER
PERSONAL PROPERTY CLASS II	507,661,100	SCHOOL
CLASS III - CURRENT USE	13,405,540	
OTHER CLASS III	1,796,682,620	COUNTY:
PENALTIES	4,641,480	GENERAL
SUB-TOTAL	4,641,282,300	ROAD AND BRIDGE
MOTOR VEHICLES	614,850,940	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	5,256,133,240	SCHOOL DISTRICT #1
		SCHOOL DISTRICT #1
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
INDUSTRIAL ABATEMENT	208,501,180	
HOMESTEAD	141,546,260	
ACT #48	93,536,840	
ACT #91	29,489,620	
OTHER	321,096,940	
TOTAL EXEMPTIONS	794,170,840	
NET TAXABLE VALUATIONS	4,461,962,400	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	223,098,120	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	16,869,151	
AMOUNT UNDER DEBT LIMIT	\$ 206,228,969	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	\$ 98,574,595	\$ 92,675,000
2.50	TOTAL	<u>\$ 98,574,595</u>	<u>\$ 92,675,000</u>
1.00			
<u>3.00</u>	6.50		
7.00			
4.00			
5.50			
4.00			
<u>6.50</u>	<u>27.00</u>		
	<u><u>33.50</u></u>		

County of Marengo

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Government Fund Types		
	General	Special Revenue	Debt Service
REVENUES			
REVENUES	\$ 6,698,256	\$ 4,303,902	\$ 9,040
PROCEEDS OF DEBT ISSUANCE			
TOTAL REVENUES	<u>6,698,256</u>	<u>4,303,902</u>	<u>9,040</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,953,606	4,526,570	
DEBT SERVICE			228,576
TOTAL EXPENDITURES	<u>\$ 5,953,606</u>	<u>\$ 4,526,570</u>	<u>\$ 228,576</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
2011 GENERAL OBLIGATION SERIES B WARRANTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 131,180	\$ -	\$ 11,142,378	\$ 9,569,015
-	-	131,180	-	11,142,378	9,569,015
		166,738		10,646,914	8,022,844
				228,576	1,245,238
\$ -	\$ -	\$ 166,738	\$ -	\$ 10,875,490	\$ 9,268,082

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.25%-5.40%	11/01/2011	11/01/2034	\$ 4,950,000	4,950,000	
					\$ 4,950,000

County of Marengo

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 46,810,120	STATE:
AIRLINES AND RAILROADS	5,386,320	GENERAL
REAL PROPERTY CLASS II	54,814,680	SOLDIER
PERSONAL PROPERTY CLASS II	71,019,600	SCHOOL
CURRENT USE - CLASS III	27,711,680	
OTHER - CLASS III	65,311,380	COUNTY:
PENALTIES	107,480	GENERAL
SUB-TOTAL	<u>271,161,260</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>37,344,100</u>	FIRE
		SCHOOL:
GROSS TAXES ASSESSED	<u>308,505,360</u>	COUNTY-WIDE
		DISTRICT
LESS:		SPECIAL
EXEMPTIONS:		
HOMESTEAD	14,654,000	TOTAL TAX RATES
ABATEMENTS	26,151,460	
INDUSTRIAL	1,873,220	
OTHER	4,500,620	
TOTAL EXEMPTIONS	<u>47,179,300</u>	
NET TAXABLE VALUATIONS	<u><u>261,326,060</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	13,066,303	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,950,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 8,116,303</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH EXCEPT FOR SINKING FUNDS	\$ 6,054,921	\$ 5,508,388
2.50	CASH WITH FISCAL AGENT	1,057,444	1,401,008
1.00	INVESTMENTS EXCEPT FOR SINKING FUNDS	107,855	214,282
3.00	6.50 ACCOUNTS RECEIVABLE	495,131	435,009
	TOTAL	\$ 7,715,351	\$ 7,558,687
8.00			
4.00			
2.00			
5.00			
3.00			
2.00	24.00		
	30.50		

County of Marion

Financial Statements of Revenue, Expenditures and and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 4,755,046	\$ 5,003,895	\$ -
TOTAL REVENUES	4,755,046	5,003,895	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	4,674,239	3,795,578	
DEBT SERVICE	210,784	23,984	
TOTAL EXPENDITURES	\$ 4,885,023	\$ 3,819,562	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
NOTES PAYABLE	77,049,118	
NOTES PAYABLE	62,531,294	
SPECIAL REVENUE FUND		
NOTES PAYABLE	62,531,349	
NOTES PAYABLE	50,100,115	
PROPRIETARY FUND		
NOTES PAYABLE	50,100,119	
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 354,293	\$ 553,413	\$ -	\$ 10,666,647	\$ 9,141,169
-	354,293	553,413	-	10,666,647	9,141,169
	952,217	1,282,022		10,704,056	9,120,539
	66,104			300,872	238,133
\$ -	\$ 1,018,321	\$ 1,282,022	\$ -	\$ 11,004,928	\$ 9,358,672

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
1.86%	2016	2020	\$ 83,213		
4.24%	2018	2024	832,488		
3.96%	2014	2018	179		
1.87%	2016	2020	26,364		
1.87%	2016	2020	63,679	1,005,923	
					\$ 1,005,923

County of Marion

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 23,925,420	STATE:
AIRLINE AND RAILROAD	3,908,380	GENERAL
REAL PROPERTY CLASS II	92,586,380	SOLDIER
PERSONAL PROPERTY CLASS II	35,521,080	SCHOOL
CURRENT USE CLASS III	13,234,800	
OTHER CLASS III	94,417,900	COUNTY:
PENALTIES	47,680	GENERAL
SUB-TOTAL	263,641,640	ROAD AND BRIDGE
MOTOR VEHICLES	39,513,440	SCHOOL:
		DISTRICT CA778
GROSS TAXES ASSESSED	303,155,080	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
INDUSTRIAL ABATEMENTS	5,684,270	
HOMESTEAD	8,825,480	
ACT #48	19,285,560	
ACT #91-A	84,400	
ACT #91-B	1,075,860	
OTHER EXEMPTIONS	2,879,440	
TOTAL EXEMPTIONS	37,835,010	
NET TAXABLE VALUATIONS	265,320,070	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	13,266,004	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,005,923	
AMOUNT UNDER DEBT LIMIT	\$ 12,260,081	

Mills		Current Assets	9/30/2017	9/30/2016
		CASH-OTHER THAN SINKING FUNDS	\$ 4,256,612	\$ 4,100,622
2.50		INVESTMENTS	1,359,529	1,359,529
1.00		TOTALS	<u>\$ 5,616,141</u>	<u>\$ 5,460,151</u>
<u>3.00</u>	6.50			
5.00				
2.50				
<u>10.00</u>	17.50			
	<u>24.00</u>			

County of Marshall

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 14,245,685	\$ 8,757,272	\$ 22,240
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	95,968	134,890	
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,341,653	8,892,162	22,240
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	12,499,723	7,992,493	
DEBT SERVICE	53,629	7,171	956,995
TOTAL EXPENDITURES	\$ 12,553,352	\$ 7,999,664	\$ 956,995

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
LIMITED OBLIGATION WARRANT - USDA		
GENERAL OBLIGATION WARRANTS SERIES 2010 (*)	Registered	5,000
GENERAL OBLIGATION WARRANTS SERIES 2013 (*)	Registered	5,000
SPECIAL REVENUE FUNDS		
CAPITAL LEASES/NOTES PAYABLE		
TOTAL INDEBTEDNESS		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND PAYABLES AND DEFERRED REVENUES

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 214,233	\$ -	\$ 23,239,430	\$ 21,494,438
				95,968	99,687
-	-	214,233	-	23,335,398	21,594,125
		221,535		20,713,751	19,669,832
				1,017,795	1,081,164
\$ -	\$ -	\$ 221,535	\$ -	\$ 21,731,546	\$ 20,750,996

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.50%	06-2003	2033	\$ 240,000		
2.0% - 4.0%	11-2010	2021	2,630,000		
2.0% - 4.125%	11/01/2013	2033	4,420,000	7,290,000	
			299,879	299,879	
					\$ 7,589,879

County of Marshall

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 28,682,920	STATE:
CLASS 2 PROPERTY	632,355,900	GENERAL
CLASS 3 PROPERTY	385,120,120	SOLDIER
PENALTIES	415,040	SCHOOL
SUPPLEMENTS	2,816,160	
ERRORS	(6,429,560)	COUNTY:
SUB-TOTAL	<u>1,042,960,580</u>	GENERAL
MOTOR VEHICLES	<u>140,967,853</u>	ROAD AND BRIDGE
GROSS TAXES ASSESSED	<u>1,183,928,433</u>	SCHOOL:
LESS:		COUNTY-WIDE
EXEMPTIONS:		DISTRICT
INDUSTRIAL AND OTHER	165,730,600	HOSPITAL
HOMESTEAD	97,533,780	COURTHOUSE AND JAIL
TOTAL EXEMPTIONS	<u>263,264,380</u>	TOTAL TAX RATES
NET TAXABLE VALUATIONS	<u>920,664,053</u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	46,033,203	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,050,000</u>	
AMOUNT UNDER DEBT LIMIT	<u>\$ 38,983,203</u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 26,029,169	\$ 22,589,404
2.50	TOTALS	<u>\$ 26,029,169</u>	<u>\$ 22,589,404</u>
1.00			
<u>3.00</u>	6.50	NOTE: DOES NOT INCLUDE PROPERTY TAXES RECEIVABLE	
6.00			
2.40			
4.50			
13.00			
4.50			
<u>0.60</u>	31.00		
	<u>37.50</u>		

County of Mobile

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>REVENUES</u>	\$ 134,766,357	\$ 42,659,659	\$ 31,156,721
<u>OTHER FINANCING SOURCES</u>			
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.			
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>134,766,357</u>	<u>42,659,659</u>	<u>31,156,721</u>
<u>EXPENDITURES</u>			
CURRENT, CAPITAL OUTLAY AND INFRASTRUCTURE OUTLAY	118,547,962	49,523,197	
DEBT SERVICE	9,315,712		29,501,624
<u>OTHER FINANCING USES</u>			
PAYMENT OF BOND/WARRANTS			
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 127,863,674</u>	<u>\$ 49,523,197</u>	<u>\$ 29,501,624</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 1,424,851	\$ -	\$ 77,646	\$ -	\$ 210,085,234	\$ 206,825,386
24,006,500				24,006,500	45,265,268
25,431,351	-	77,646	-	234,091,734	252,090,654
26,503,149		77,325		194,651,633 38,817,336	197,892,143 29,783,614
				-	255,068
\$ 26,503,149	\$ -	\$ 77,325	\$ -	\$ 233,468,969	\$ 227,930,825

County of Mobile

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
<u>GENERAL FUND</u>		
ACCOUNTS PAYABLE		
SHORT-TERM PAYABLE		
ACCRUED WAGES PAYABLE		
EMPLOYEE BENEFITS PAYABLE		
DEPOSITS HELD HEALTH INS POOL		
COMPENSATED ABSENCES LIABILITY		
EST LIABILITY INS CLAIMS COSTS		
DUE TO OTHER FUNDS		
DUE TO OTHER GOVERNMENTAL UNITS		
DEFERRED REVENUES		
<u>SPECIAL REVENUE FUNDS</u>		
ACCOUNTS PAYABLE		
ACCRUED WAGES PAYABLE		
EMPLOYEE BENEFITS PAYABLE		
COMPENSATED ABSENCES LIABILITY		
DUE TO OTHER FUNDS		
DUE TO OTHER GOVERNMENTAL UNITS		
DEFERRED REVENUES		
<u>DEBT SERVICE FUNDS</u>		
DEFERRED REVENUES		
DUE TO OTHER FUNDS		
<u>CAPITAL PROJECTS FUNDS</u>		
ACCOUNTS PAYABLE		
DUE TO OTHER FUNDS		
<u>FIDUCIARY FUNDS</u>		
ACCOUNTS PAYABLE		
<u>GENERAL LONG-TERM DEBT</u>		
GENERAL OBLIGATION		
2010A GENERAL OBLIGATION BUILD AMERICA WARRANTS		
2010B GENERAL OBLIGATION RECOVERY ZONE ECONOMIC DEVELOPMENT WARRANTS		
2010C GENERAL OBLIGATION REFUNDING WARRANTS		
2010 WARRANT OBLIGATION		
2012A GENERAL OBLIGATION REFUNDING BONDS		
2012B GENERAL OBLIGATION REFUNDING WARRANTS		
2012C GENERAL OBLIGATION WARRANTS		
2013 GENERAL OBLIGATION REFUNDING WARRANTS		
2014A GENERAL OBLIGATION REFUNDING BONDS		
2014B GENERAL OBLIGATION REFUNDING WARRANTS		
2015 GENERAL OBLIGATION WARRANTS		
TOTAL INDEBTEDNESS		

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 1,887,717		
			300		
			1,105,335		
			693,544		
			223,069		
			3,288,400		
			12,652,393		
			18,564		
			156,954		
			<u>1,467,172</u>	21,493,448	
			1,207,824		
			291,853		
			190,133		
			984,312		
			1,539,322		
			596,385		
			<u>832,740</u>	5,642,569	
			1,546,517		
			<u>3,987,510</u>	5,534,027	
			113,569		
			<u>210</u>	113,779	
			<u>9,324</u>	9,324	
			3,900,000		
			7,305,000		
			45,490,000		
			2,795,695		
			5,005,000		
			3,450,000		
			24,580,000		
			3,055,000		
			19,295,000		
			2,085,000		
			<u>24,365,000</u>	141,325,695	
					<u>\$ 174,118,842</u>

County of Mobile

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES CLASS I	\$ 633,042,460	STATE:
AIRLINE AND RAILROAD PROPERTY	21,800,700	GENERAL
REAL PROPERTY CLASS II AND CLASS III	4,097,397,760	SOLDIER
PERSONAL PROPERTY CLASS II	1,193,602,880	SCHOOL
CLASS III CURRENT USE	33,913,440	
CORPORATIONS	-	COUNTY:
PENALTIES	3,799,560	GENERAL
SUPPLEMENTS AND ESCAPES	733,177,120	ROAD AND BRIDGE
ERRORS	(860,348,840)	SPECIAL ROAD
SUB-TOTAL	5,856,385,080	AND BRIDGE
MOTOR VEHICLES	608,500,060	HOSPITAL
		BOARD OF HEALTH
GROSS TAXES ASSESSED	6,464,885,140	SCHOOL:
		COUNTY-WIDE (1)
LESS:		SPECIAL DISTRICTS (2)
EXEMPTIONS:		CAPITAL OUTLAYS
HOMESTEAD	127,642,560	
ACT #48	183,974,960	TOTAL TAX RATES
ACT #91	21,360,940	(1) County-Wide Taxes
ABATEMENTS	733,327,320	General - 7 Mills
INDUSTRIAL EXEMPTIONS		District - 3.5 Mills
OTHER EXEMPTION	372,869,860	Capital Outlay - 7 Mills
TOTAL EXEMPTIONS	1,439,175,640	(2) Part of the County has a 12 mill tax.
		The other part of the County has a
NET TAXABLE VALUATIONS	5,025,709,500	4 mill tax and a sales tax.
CONSTITUTIONAL DEBT LIMIT -		
5% OF VALUATION	251,285,475	
6.5% OF VALUATION	326,671,118	
TOTAL CONSTITUTIONAL DEBT LIMIT	577,956,593	
INDEBTEDNESS CHARGEABLE TO		
CONSTITUTIONAL DEBT LIMIT	141,325,695	
AMOUNT UNDER DEBT LIMIT	\$ 436,630,898	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 75,916,959	\$ 83,406,877
2.50	INVESTMENTS	120,241,562	117,038,427
1.00	INVESTMENTS WITH FISCAL AGENT	1,421	7
<u>3.00</u>	6.50 RECEIVABLES	13,909,041	12,548,386
	DUE FROM OTHER AGENCIES	231,952	205,339
	DUE FROM OTHER FUNDS	5,545,606	2,615,576
6.00	DUE FROM OTHER		
3.50	GOVERNMENTAL UNITS	3,871,203	2,171,927
	PREPAID ITEMS	1,311,624	1,358,823
6.50	INVENTORIES	649,639	472,544
3.50	TOTALS	<u>\$ 221,679,007</u>	<u>\$ 219,817,906</u>
1.00			
7.00			
3.50			
<u>7.00</u>	38.00		
	<u><u>44.50</u></u>		

County of Monroe

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 5,321,042	\$ 4,801,163	\$ 597
OTHER FINANCING SOURCES PROCEEDS FROM LOANS, WARRANTS, LEASE, SALE OF ASSETS, ETC.			
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,321,042	4,801,163	597
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	5,870,550	3,877,890	3,321
DEBT SERVICE	14,878	3,706	1,184,849
OTHER FINANCING USES PAYMENT OF BOND/WARRANTS OTHER USES			
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 5,885,428	\$ 3,881,596	\$ 1,188,170

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
NOTES PAYABLE		
2013 GENERAL OBLIGATION WARRANTS		
LOAN - LAND ACQUISITION		
OTHER FUNDS		
2013-B GENERAL OBLIGATION WARRANTS		
2009 GAS TAX ANTICIPATION WARRANTS		
CAPITAL LEASE- EQUIPMENT		
CAPITAL LEASE-HEAVY EQUIPMENT		
CAPITAL LEASE-EQUIPMENT		
CAPITAL LEASE-EQUIPMENT		
LOAN - BUILDING IMPROVEMENT		
CAPITAL LEASE-EQUIPMENT		
CAPITAL LEASE-EQUIPMENT		
CAPITAL LEASE-EQUIPMENT		
CAPITAL LEASE-CORRECTIONAL FACILITY		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 1,764,296	\$ -	\$ 97,380	\$ -	\$ 11,984,478	\$ 11,807,115
1,661,412				1,661,412	650,017
3,425,708	-	97,380	-	13,645,890	12,457,132
1,579,137 663,338		59,310		11,390,208 1,866,771	11,563,049 1,931,277
				-	-
\$ 2,242,475	\$ -	\$ 59,310	\$ -	\$ 13,256,979	\$ 13,494,326

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.94%		02/12/2023	\$ 47,772		
3.50%		01/01/2028	55,000		
1.95%		07/18/2023	109,843	212,615	
2.61%	05/15/2013	11/15/2028	3,467,559		
4.18%	09/01/2009	11/01/2025	1,595,000		
1.87%		09/08/2020	243,176		
4.32%	04/11/2011	04/11/2021	127,668		
1.97%		03/23/2020	150,529		
1.97%		04/01/2020	22,693		
3.25%		02/01/2026	48,000		
1.50%		03/24/2021	513,482		
1.98%		06/17/2022	282,357		
2.15%		02/15/2022	1,309,799		
3.75%	10/01/2010	12/01/2026	4,665,000	12,425,263	
					\$ 12,637,878

County of Monroe

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 17,972,260	STATE:
AIRLINES AND RAILROAD PROPERTY	2,123,200	GENERAL
REAL PROPERTY	99,474,020	SOLDIER
PERSONAL PROPERTY	127,562,540	SCHOOL
CURRENT USE - CLASS III	28,693,360	
OTHER CLASS III	63,775,780	COUNTY:
PENALTIES	338,960	GENERAL
SUPPLEMENTS	101,572,020	ROAD AND BRIDGE
ESCAPES	61,360	SCHOOL:
LESS: ERRORS	(107,445,060)	COUNTY-WIDE
SUB-TOTAL	<u>334,128,440</u>	DISTRICT
MOTOR VEHICLES, NET	<u>39,008,360</u>	SPECIAL DISTRICT
GROSS TAXES ASSESSED	<u>373,136,800</u>	HOSPITAL
		FIRE PROTECTION
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	24,937,440	
ABATEMENTS	8,426,480	
OTHER	49,717,700	
LESS: ERRORS IN EXEMPTIONS	(17,699,200)	
TOTAL EXEMPTIONS	<u>65,382,420</u>	
NET TAXABLE VALUATIONS	<u><u>307,754,380</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,387,719	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,522,559</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 11,865,160</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 5,996,884	\$ 5,354,406
2.50	CASH WITH FISCAL AGENT	308,792	306,577
1.00	RECEIVABLES	470,439	926,490
3.00	6.50 TOTALS	<u>\$ 6,776,115</u>	<u>\$ 6,587,473</u>
5.00			
2.50			
4.00			
3.00			
3.00			
4.00			
3.00	24.50		
	<u>31.00</u>		

County of Montgomery

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 84,130,767	\$ 18,050,882	\$ 51
OTHER FINANCING SOURCES			
OTHER FINANCING SOURCES			
SALE OF CAPITAL ASSETS	168,377	134,655	
TOTAL REVENUES AND OTHER FINANCING SOURCES	84,299,144	18,185,537	51
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	67,611,582	20,533,626	
DEBT SERVICE	7,129,268		4,851,829
TOTAL EXPENDITURES	\$ 74,740,850	\$ 20,533,626	\$ 4,851,829

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
PAYABLES - ALL FUNDS		
LONG-TERM DEBT		
GENERAL OBLIGATION WARRANTS 2007		
GENERAL OBLIGATION WARRANTS 2010A		
GENERAL OBLIGATION WARRANTS SERIES 2012		
GENERAL OBLIGATION WARRANTS SERIES 2014		
GENERAL OBLIGATION WARRANTS SERIES 2015		
GENERAL OBLIGATION REFUNDING WARRANTS SERIES 2015		
CAPITAL LEASES		
CONTRACT WITH CITY OF MONTGOMERY GO WARRANTS (15.84% SHARE)		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 2,616	\$ -	\$ 5,645,205	\$ -	\$ 107,829,521	\$ 110,309,232
				-	194,001
				303,032	
2,616	-	5,645,205	-	108,132,553	110,503,233
3,016,581		4,749,289		95,911,078	98,329,778
				11,981,097	11,565,987
\$ 3,016,581	\$ -	\$ 4,749,289	\$ -	\$ 107,892,175	\$ 109,895,765

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 3,283,098	3,283,098	
3.50% - 5.00%	2007	2028	5,440,000		
2.00% - 5.00%	2010	2022	8,855,000		
3.99%	2012	2027	3,225,216		
3.81%	2014	2029	3,614,104		
2.00% - 5.00%	2015	2040	15,145,000		
1.00% - 5.00%	2015	2028	22,430,000		
VARIOUS	VARIOUS	VARIOUS	61,930,000		
		2018	396,792	121,036,112	
					\$ 124,319,210

County of Montgomery

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 133,876,080	STATE:
AIRLINES AND RAILROAD PROPERTY	16,512,080	GENERAL
REAL PROPERTY CLASS II	1,784,777,180	SOLDIER
PERSONAL PROPERTY CLASS II	434,860,680	SCHOOL
CLASS III - CURRENT USE	14,980,700	
CLASS III - OTHER	794,192,020	COUNTY:
PENALTIES	614,680	GENERAL
SUPPLEMENTS	280,086,820	ROAD AND BRIDGE
SUB-TOTAL	3,459,900,240	VOLUNTEER FIRE
MOTOR VEHICLES	349,527,040	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	3,809,427,280	DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
HOMESTEAD	161,914,140	
ABATEMENTS	323,613,000	
INDUSTRIAL	7,703,120	
OTHER	343,111,960	
TOTAL EXEMPTIONS	836,342,220	
NET TAXABLE VALUATIONS	2,973,085,060	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	148,654,253	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	58,709,320	
AMOUNT UNDER DEBT LIMIT	\$ 89,944,933	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH & CASH EQUIVALENTS	\$ 46,578,909	\$ 50,900,495
2.50	INVESTMENTS	11,076,315	3,046,186
1.00	RECEIVABLES	8,180,939	7,828,162
<u>3.00</u>	6.50 SUPPLY INVENTORY	86,501	115,944
	PREPAID ITEMS	603,828	592,689
	TOTALS	<u>\$ 66,526,492</u>	<u>\$ 62,483,476</u>
5.00			
2.50			
5.00			
3.50			
<u>6.50</u>	22.50		
	<u>29.00</u>		

County of Morgan

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 22,224,764	\$ 14,118,655	\$ 356
OTHER FINANCING SOURCES			
PROCEEDS FROM BONDS, LEASES, ETC.		94,610	
TOTAL REVENUES AND OTHER FINANCING SOURCES	22,224,764	14,213,265	356
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	20,162,155	12,062,721	
DEBT SERVICE	120,389	107,245	2,545,911
TOTAL EXPENDITURES	\$ 20,282,544	\$ 12,169,966	\$ 2,545,911

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
SERIES 2013 A GENERAL OBLIGATION JAIL WARRANTS (*)	Registered	5,000
SERIES 2013 B GENERAL OBLIGATION WARRANTS (*)	Registered	5,000
SERIES 2010 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000
SERIES 2012 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000
SERIES 2015 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000
SERIES 2014 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000
ALL FUND TYPES		
CAPITAL LEASE CONTRACTS		
TOTAL INDEBTEDNESS		

NOTE: ABOVE AMOUNTS DO NOT INCLUDE INTERFUND PAYABLES OR UNAVAILABLE REVENUES

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 3,547,930	\$ 3,008,967	\$ 285,343	\$ -	\$ 43,186,015	\$ 41,459,978
				94,610	510,847
3,547,930	3,008,967	285,343	-	43,280,625	41,970,825
4,593,706	2,836,498	434,645		40,089,725	47,361,302
	14,809			2,788,354	2,747,220
\$ 4,593,706	\$ 2,851,307	\$ 434,645	\$ -	\$ 42,878,079	\$ 50,108,522

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
.60% - 2.65%	03/01/2013	04/01/2029	\$ 9,305,000		
1.85% - 3.25%	03/01/2013	04/01/2024	2,160,000		
2.0% - 3.25%	06/01/2010	06/01/2020	1,020,000		
2.0% -3.25%	06/01/2012	06/01/2023	6,185,000		
2.25% - 4.0%	10/01/2015	2030	3,060,000		
1.75% - 4.0%	01/01/2014	2032	6,980,000	28,710,000	
			670,706	670,706	
					\$ 29,380,706

County of Morgan

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 37,313,220	STATE:
REAL PROPERTY CLASS II	661,698,280	GENERAL
PERSONAL PROPERTY CLASS II	693,001,100	SOLDIER
CLASS III	465,790,820	SCHOOL
PENALTIES, SUPPLEMENTS, ERRORS	513,680	
SUB-TOTAL	1,858,317,100	COUNTY:
MOTOR VEHICLES	189,985,000	GENERAL
		ROAD AND BRIDGE
GROSS TAXES ASSESSED	2,048,302,100	SCHOOL:
		COUNTY-WIDE
LESS:		SCHOOL DISTRICT #1 (**)
EXEMPTIONS:		SCHOOL DISTRICT #4 (**)
INDUSTRIAL AND ABATEMENTS	314,415,500	SCHOOL DISTRICT #6 (**)
HOMESTEAD	118,841,000	FIRE PROTECTION (**)
OTHER	87,723,560	
TOTAL EXEMPTIONS	520,980,060	TOTAL TAX RATES
NET TAXABLE VALUATIONS	1,527,322,040	(**) District # 1, 4, and 6 are separate districts.
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	76,366,102	District #1 is the Morgan County District.
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	28,710,000	District #4 is the Hartselle City District.
AMOUNT UNDER DEBT LIMIT	\$ 47,656,102	District #6 is the Decatur City District.
		Fire protection applies to unincorporated areas.

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 18,882,079	\$ 19,282,174
2.50	CASH-SINKING FUNDS	374,740	387,910
1.00	TOTALS	<u>\$ 19,256,818</u>	<u>\$ 19,670,084</u>
<u>3.00</u>	6.50		
	DOES NOT INCLUDE INTERFUNDS, ADVANCES, PROPERTY TAXES		
7.20			
3.60			
5.80			
11.30			
11.30			
3.60			
<u>3.00</u>	45.80		
	<u>52.30</u>		

County of Perry

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 2,996,103	\$ 3,616,158	\$ -
TOTAL REVENUES	2,996,103	3,616,158	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	2,432,466	3,148,256	
DEBT SERVICE	375,417	132,686	
TOTAL EXPENDITURES	\$ 2,807,883	\$ 3,280,942	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS AND GENERAL LONG-TERM DEBT		
2007 GENERAL OBLIGATION WARRANTS		
2010-A G.O. RECOVERY ZONE WARRANTS		
2010-B G.O. BUILD AMERICA WARRANTS		
2013-A GENERAL OBLIGATION WARRANTS		
2013-B GENERAL OBLIGATION WARRANTS		
BANK LOAN		
HOTEL FURNITURE LOAN		
CAPITAL LEASES		
2010 GAS TAX WARRANTS		
JAIL CAPITAL LEASE		
TOTAL INDEBTEDNESS		

N/A = DATA NOT AVAILABLE

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 204,090	\$ -	\$ -	\$ 6,816,351	\$ 6,683,939
-	204,090	-	-	6,816,351	6,683,939
	237,672			5,818,394	6,771,049
				508,103	353,277
\$ -	\$ 237,672	\$ -	\$ -	\$ 6,326,497	\$ 7,124,326

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.80%-4.75%	05/01/2007	05/01/2037	\$ 695,000		
5.50%	12/22/2010	12/01/2040	2,755,000		
4.70%	12/22/2010	12/01/2030	1,145,000		
N/A	N/A	08/01/2018	161,540		
N/A	N/A	03/01/2018	298,931		
N/A	N/A	08/01/2018	371,000		
N/A	N/A	N/A	148,679		
			103,497		
2.00%-4.30%	01/01/2010	11/01/2025	1,265,000		
3.64%-4.30%	05/01/2007	05/01/2037	3,820,000	10,763,647	
					\$ 10,763,647

County of Perry

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 23,842,880	STATE:
AIRLINE AND RAILROAD PROPERTY	-	GENERAL
CLASS II - REAL	28,031,200	SOLDIER
CLASS II - PERSONAL	3,090,220	SCHOOL
CURRENT USE - CLASS III	18,904,460	
OTHER CLASS III	29,734,660	COUNTY:
PENALTIES	-	GENERAL
SUB-TOTAL	<u>103,603,420</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>9,070,120</u>	SPECIAL GENERAL
GROSS TAXES ASSESSED	<u>112,673,540</u>	SCHOOL:
		COUNTY-WIDE
LESS:		SPECIAL
EXEMPTIONS:		DISTRICT
HOMESTEAD	7,336,040	SPECIAL COUNTY-WIDE
ABATEMENTS	-	SPECIAL DISTRICT #1
OTHER	13,160,460	FIRE PROTECTION
TOTAL EXEMPTIONS	<u>20,496,500</u>	HOSPITAL
NET TAXABLE VALUATIONS	<u>92,177,040</u>	TOTAL TAX RATES
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	4,608,852	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,820,150</u>	
AMOUNT UNDER DEBT LIMIT	<u>\$ 1,788,702</u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 564,930	\$ 622,574
2.50	INVESTMENTS	54,905	
1.00	RECEIVABLES	524,013	235,399
3.00	TOTALS	<u>\$ 1,143,848</u>	<u>\$ 857,973</u>
<hr/>			
7.50			
3.50			
6.30			
4.00			
2.70			
5.00			
3.00			
3.00			
3.00			
2.50			
			<u>40.50</u>
			<u>47.00</u>

County of Pickens

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 4,345,838	\$ 3,656,437	\$ 244,573
TOTAL REVENUES	4,345,838	3,656,437	244,573
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	4,158,082	3,694,473	-
DEBT SERVICE	56,534	285,298	210,774
TOTAL EXPENDITURES	\$ 4,214,616	\$ 3,979,771	\$ 210,774

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUNDS		
G.O. REFUNDING WARRANTS SERIES 2010	BI3520	2,665,000.00
LEASE PAYABLE		202,580.64
SPECIAL REVENUE FUNDS		
NOTES PAYABLE	556478	1,306,536.50
NOTES PAYABLE	18090	663,105.00
ENTERPRISE FUNDS		
NOTES PAYABLE	556206	129,664.08
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 1,029,858	\$ -	\$ -	\$ 9,276,706	\$ 9,131,620
-	1,029,858	-	-	9,276,706	9,131,620
	873,120			8,725,675	11,577,647
	33,089			585,695	1,181,116
\$ -	\$ 906,209	\$ -	\$ -	\$ 9,311,370	\$ 12,758,763

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2%-4.35%	05/01/2010	02/01/2028	\$ 1,855,000		
5.5%	02/01/2014	01/01/2018	<u>18,637</u>	1,873,637	
2.89%	10/07/2016	07/07/2021	628,489		
2.33%	01/24/2017	07/24/2018	<u>663,105</u>	1,291,594	
1.99%	03/18/2015	03/17/2020	<u>66,391</u>	66,391	
					<u>\$ 3,231,622</u>

County of Pickens

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 24,664,060	STATE:
AIRLINE AND RAILROAD PROPERTY	5,114,820	GENERAL
CURRENT USE CLASS III	24,734,080	SOLDIER
OTHER CLASS III	57,826,480	SCHOOL
CLASS II REAL	51,146,300	
CLASS II PERSONAL	30,354,920	COUNTY:
PENALTIES	19,340	GENERAL
SUB-TOTAL	193,860,000	ROAD AND BRIDGE
MOTOR VEHICLES	25,066,100	FIRE DEPARTMENT
		SCHOOL:
GROSS TAXES ASSESSED	218,926,100	COUNTY-WIDE
		DISTRICT 1
LESS:		DISTRICT 2
EXEMPTIONS:		
ABATEMENTS	12,669,580	TOTAL TAX RATES
HOMESTEAD	10,101,800	
ACT #48	12,029,700	
ACT #91	4,952,080	
OTHER	13,350,560	
TOTAL EXEMPTIONS	53,103,720	
NET TAXABLE VALUATIONS	165,822,380	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,291,119	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,855,000	
AMOUNT UNDER DEBT LIMIT	\$ 6,436,119	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 3,477,919	\$ 2,906,655
2.50	INVESTMENTS	-	-
1.00	TOTALS	<u>\$ 3,477,919</u>	<u>\$ 2,906,655</u>
<u>3.00</u>	6.50		
8.90			
4.50			
3.00			
7.20			
2.80			
<u>4.00</u>	30.40		
	<u>36.90</u>		

County of Pike

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 7,257,881	\$ 5,822,405	\$ 1,599
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS OR WARRANTS			
PROCEEDS FROM CAPITAL LEASE	82,537		
PROCEEDS FROM SALE OF PROPERTY	6,300	254,140	
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,346,718	6,076,545	1,599
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	6,031,852	4,848,531	355,330
DEBT SERVICE	210,790	2,189	977,094
TOTAL EXPENDITURES	\$ 6,242,642	\$ 4,850,720	\$ 1,332,424

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
CAPITAL LEASES		
COMPENSATED ABSENCES		
SPECIAL REVENUE FUNDS		
2010 GENERAL OBLIGATION WARRANTS		
2012 GAS TAX ANTICIPATION WARRANTS		
2013 GENERAL OBLIGATION WARRANTS		
2014 GENERAL OBLIGATION WARRANTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 940	\$ -	\$ 101,994	\$ -	\$ 13,184,819	\$ 11,060,862
				-	102,500
				82,537	452,286
				260,440	178,441
940	-	101,994	-	13,527,796	11,794,089
135,988		69,643		11,441,344	11,018,799
				1,190,073	976,380
\$ 135,988	\$ -	\$ 69,643	\$ -	\$ 12,631,417	\$ 11,995,179

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 543,998		
			482,199	1,026,197	
3.00%	06/10/2010	09/01/2023	1,210,000		
2.00%	11/09/2012	09/01/2032	1,970,000		
1.25%	06/25/2013	09/01/2023	1,430,000		
2.00%	07/24/2014	06/01/2034	1,615,000	6,225,000	
					\$ 7,251,197

County of Pike

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 16,932,320	STATE:
AIRLINE AND RAILROAD CLASS II	6,519,340	GENERAL
REAL PROPERTY CLASS II	154,897,940	SOLDIER
PERSONAL PROPERTY CLASS II	47,236,220	SCHOOL
CLASS III - CURRENT USE	17,988,200	
OTHER CLASS III	87,886,920	COUNTY:
PENALTIES	174,080	GENERAL
SUPPLEMENTS AND ESCAPES	25,330,190	ROAD AND BRIDGE
ERRORS - NET	(24,739,520)	SCHOOL:
SUB-TOTAL	332,225,690	COUNTY-WIDE
MOTOR VEHICLES	45,372,520	SCHOOL DISTRICT #1
		SCHOOL DISTRICT #2
GROSS TAXES ASSESSED	377,598,210	
		TOTAL TAX RATES
LESS:		
EXEMPTIONS:		* School District 1 - 4 mills
ABATEMENTS	10,106,600	* School District 2 - 3.3 mills
INDUSTRIAL EXEMPTIONS	3,107,940	
HOMESTEAD	8,673,780	
ACT #48	12,863,740	
ACT #91	1,361,800	
OTHER	21,008,140	
TOTAL EXEMPTIONS	57,122,000	
NET TAXABLE VALUATIONS	320,476,210	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	16,023,811	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	4,255,000	
AMOUNT UNDER DEBT LIMIT	\$ 11,768,811	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 5,697,079	\$ 4,578,980
2.50	RECEIVABLES *	1,420,873	504,651
1.00	TOTALS	<u>\$ 7,117,952</u>	<u>\$ 5,083,631</u>
<u>3.00</u>	6.50		
8.50			
4.25			
6.70			
*			
*	19.45		
	<u>25.95</u>		

* Increase in Receivables due to accruals for federal funds and road projects

County of Randolph

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	N/A	N/A	N/A
TOTAL REVENUES	N/A	N/A	N/A
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A
DEBT SERVICE	N/A	N/A	N/A
TOTAL EXPENDITURES	N/A	N/A	N/A

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS		
LONG-TERM NOTE-GASOLINE TAX FUND 2015		
CAPITAL LEASE CONTRACTS PAYABLE		
CAPITAL LEASE CONTRACTS PAYABLE		
CAPITAL LEASE CONTRACTS PAYABLE		
TOTAL INDEBTEDNESS		

N/A = DATA NOT AVAILABLE

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			N/A		
			N/A		
			N/A		
			N/A	N/A	
					N/A

County of Randolph

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 291,861,012	STATE:
MOTOR VEHICLES	<u>27,230,700</u>	GENERAL
GROSS TAXES ASSESSED	<u>319,091,712</u>	SOLDIER
		SCHOOL
LESS:		COUNTY:
EXEMPTIONS:		GENERAL
HOMESTEAD	14,452,840	ROAD AND BRIDGE
ACT #48	11,568,620	SCHOOL:
ACT #91	1,795,220	COUNTY-WIDE
ABATEMENTS	2,457,080	DISTRICT 1
OTHER	-	DISTRICT 47
TOTAL EXEMPTIONS	<u>30,273,760</u>	HOSPITAL
NET TAXABLE VALUATIONS	<u><u>288,817,952</u></u>	FIRE DISTRICT
		TOTAL TAX RATES
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	14,440,898	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>N/A</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 14,440,898</u></u>	

N/A = DATA NOT AVAILABLE

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	N/A	N/A
2.50	RECEIVABLES	N/A	N/A
1.00	TOTALS	N/A	N/A
<u>3.00</u>	6.50		
5.00			
2.50			
4.00			
8.00			
3.00			
4.00			
<u>2.00</u>	28.50		
	<u><u>35.00</u></u>		

County of Russell

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 13,545,640	\$ 6,490,571	\$ 21,454
OTHER FINANCING SOURCES			
PROCEEDS FROM SALE OF CAPITAL ASSETS		117,254	
PROCEEDS FROM DEBT		6,505,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,545,640	13,112,825	21,454
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	13,553,859	6,854,805	1,784
DEBT SERVICE		324,509	7,121,164
TOTAL EXPENDITURES	\$ 13,553,859	\$ 7,179,314	\$ 7,122,948

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
LONG-TERM LIABILITIES		
2010 PUBLIC BUILDING WARRANTS - OLD COURTHOUSE		
2011 PUBLIC BUILDING WARRANTS - JAIL PROJECT		
2017 PUBLIC BUILDING WARRANTS - NEW COURTHOUSE		
ENGINEERING EQUIPMENT LOAN #022		
ENGINEERING EQUIPMENT LOAN #023		
ENGINEERING EQUIPMENT LOAN #025		
ENGINEERING EQUIPMENT LOAN #026		
ENTERPRISE FUND EQUIPMENT LOAN #018		
ENTERPRISE FUND EQUIPMENT LOAN #020		
ENTERPRISE FUND EQUIPMENT LOAN #021		
ENTERPRISE FUND EQUIPMENT LOAN #024		
COMPENSATED ABSENCES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 2,685,257	\$ 206,040	\$ -	\$ 22,948,962	\$ 22,112,375
	42,254			159,508	535,764
				6,505,000	-
-	2,727,511	206,040	-	29,613,470	22,648,139
-	2,320,232	81,779		22,812,459	22,726,320
	235,675			7,681,348	1,515,304
\$ -	\$ 2,555,907	\$ 81,779	\$ -	\$ 30,493,807	\$ 24,241,624

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
4.30%	08/31/2010	01/01/2040	\$ 6,505,000		
4.00%	08/01/2011	01/01/2033	3,345,000		
2.77%	02/01/2017	01/01/2033	6,505,000		
2.04%	03/11/2015	03/31/2020	327,033		
2.04%	03/11/2015	04/30/2020	156,484		
2.04%	03/16/2016	03/15/2021	411,243		
2.04%	03/29/2016	03/15/2021	517,330		
2.24%	10/15/2012	12/28/2017	64,447		
2.29%	12/16/2013	12/08/2018	74,406		
2.29%	12/16/2013	12/08/2018	74,406		
2.34%	05/21/2015	06/08/2020	451,572		
			355,997	18,787,918	
					\$ 18,787,918

County of Russell

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 543,010,880	STATE:
SUPPLEMENT	43,869,960	GENERAL
ESCAPES	100,240	SOLDIER
ERRORS (NET)	(52,327,020)	SCHOOL
SUB-TOTAL	<u>534,654,060</u>	
MOTOR VEHICLES	<u>67,033,020</u>	COUNTY:
		GENERAL
GROSS TAXES ASSESSED	<u>601,687,080</u>	ROAD AND BRIDGE
		SCHOOL:
LESS:		COUNTY-WIDE
EXEMPTIONS:		SPECIAL (Districts 1 and 2)
HOMESTEAD	16,757,700	
ACT #48	27,423,620	TOTAL TAX RATES
OTHER	17,197,120	
ABATEMENTS	17,084,580	(*) SCHOOL DISTRICT 2
ACT #91	<u>2,174,540</u>	has an additional - 4 Mills
TOTAL EXEMPTIONS	<u>80,637,560</u>	
NET TAXABLE VALUATIONS	<u><u>521,049,520</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	26,052,476	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,076,921</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 23,975,555</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 5,983,765	\$ 6,211,755
	CERTIFICATES OF DEPOSIT	1,745,794	1,745,795
2.50	CASH-SINKING FUNDS	807,798	1,311,227
1.00	ACCOUNTS RECEIVABLE	450,205	72,708
3.00	TOTALS	<u>\$ 8,987,562</u>	<u>\$ 9,341,485</u>
6.50			
8.00			
4.00			
4.50			
13.00			
<u>29.50</u>	(*)		
<u>36.00</u>			

County of Shelby

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 59,122,809	\$ 19,546,355	\$ 2,392
TOTAL REVENUES	59,122,809	19,546,355	2,392
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	54,813,873	18,066,017	-
DEBT SERVICE	1,863	7,193	-
TOTAL EXPENDITURES	\$ 54,815,736	\$ 18,073,210	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL OBLIGATION REFUNDING WARRANTS SERIES 2014		
GENERAL OBLIGATION WARRANTS SERIES 2015-DWSRF-BL		
GENERAL OBLIGATION WARRANTS SERIES 2015-DWSRF-DL		
LIMITED OBLIGATION WARRANT, PROMOTIONAL FUND		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 338,810	\$ 18,323,204	\$ 4,962,421	\$ -	\$ 102,295,991	\$ 104,725,515
338,810	18,323,204	4,962,421	-	102,295,991	104,725,515
2,116,607	11,701,027 3,309,259	4,915,933		91,613,457 3,318,315	114,366,312 -
\$ 2,116,607	\$ 15,010,286	\$ 4,915,933	\$ -	\$ 94,931,772	\$ 114,366,312

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.75%	12/18/2014	08/15/1939	\$ 31,725,000		
1.95%	01/18/2015	08/15/2027	15,380,000		
1.95%	01/18/2015	08/15/2027	3,700,000		
2.59%	12/21/2015	06/01/2029	6,000,000	56,805,000	
					\$ 56,805,000

County of Shelby

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 285,499,940	STATE:
AIRLINES AND RAILROAD	16,779,700	GENERAL
REAL PROPERTY CLASS II	1,443,044,440	SOLDIER
PERSONAL PROPERTY CLASS II	256,917,580	SCHOOL
CURRENT USE - CLASS III	17,945,540	
OTHER PROPERTY CLASS III	1,441,037,340	COUNTY:
PENALTIES AND FEES	868,860	GENERAL
SUB-TOTAL	<u>3,462,093,400</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>448,176,580</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>3,910,269,980</u>	DISTRICT 2 - ADDITIONAL
		DISTRICT 2
		SPECIAL COUNTY-WIDE
LESS:		
EXEMPTIONS:		
ABATEMENTS	28,206,460	TOTAL TAX RATES
HOMESTEAD 1	88,030,620	
HOMESTEAD 2	5,316,720	
HOMESTEAD 3	118,167,580	
HOMESTEAD 4	8,692,000	
HOMESTEAD 5	102,220	
HOMESTEAD 6	2,300	
OTHER	313,028,560	
TOTAL EXEMPTIONS	<u>561,546,460</u>	
NET TAXABLE VALUATIONS	<u><u>3,348,723,520</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	167,436,176	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>56,805,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 110,631,176</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND CASH EQUIVALENTS	\$ 75,582,560	\$ 61,432,834
2.50	INVESTMENTS	17,633,549	18,976,621
1.00	ACCOUNTS RECEIVABLE	6,817,978	-
3.00	6.50 TOTALS	<u>\$ 100,034,087</u>	<u>\$ 80,409,455</u>
5.00			
2.50			
11.00			
8.00			
6.00			
5.00	37.50		
	<u>44.00</u>		

County of St. Clair

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 20,211,235	\$ 15,751,759	\$ 683
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF DEBT, ETC.			4,505,164
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,211,235	15,751,759	4,505,847
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	19,525,777	13,870,654	
DEBT SERVICE	3,279		2,525,228
OTHER FINANCING USES			
OTHER FINANCING USES	2,192,791	(1,485,699)	(1,975,139)
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 21,721,847	\$ 12,384,955	\$ 550,089

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL LONG-TERM DEBT		
2005 GAS TAX ANTICIPATION WARRANTS		3,445,000
2008 G.O. REFUNDING WARRANTS (*)		10,000,000
2010 G.O. WARRANTS (ST. VINCENT'S ST. CLAIR HOSPITAL)		11,850,000
2011 G.O. WARRANTS (P.C. HOSPITAL) (*)		4,000,000
2015A G.O. REFUNDING WARRANTS (*)		9,860,000
2016 G.O. REFUNDING WARRANTS (*)		4,230,000
COMPENSATED ABSENCES PAYABLE		
TOTAL INDEBTEDNESS		

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 718,497	\$ -	\$ 36,682,174	\$ 35,537,919
				4,505,164	-
-	-	718,497	-	41,187,338	35,537,919
		795,054		34,191,485	32,493,662
				2,528,507	2,433,932
91,464				(1,176,583)	704,648
\$ 91,464	\$ -	\$ 795,054	\$ -	\$ 35,543,409	\$ 35,632,242

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.70-3.80%	08/01/2005	11/01/2019	\$ 885,000		
3.00-5.00%	12/01/2008	02/01/2019	205,000		
2.00-4.00%	11/01/2010	08/01/2029	9,225,000		
3.10%	07/20/2011	07/01/2017	4,000,000		
2.00-4.00%	09/30/2015	02/01/2028	9,860,000		
2.00-4.00%	10/25/2016	08/01/2023	3,965,000	28,140,000	
			2,988,685	2,988,685	
					\$ 31,128,685

County of St. Clair

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 74,963,560	STATE:
AIRLINES AND RAILROAD	10,126,900	GENERAL
REAL PROPERTY CLASS II	295,616,660	SOLDIER
PERSONAL PROPERTY CLASS II	122,449,300	SCHOOL
CLASS III PROPERTY	418,723,840	
CURRENT USE PROPERTY	11,297,260	COUNTY:
PENALTIES AND SUPPLEMENTS	947,440	GENERAL
ERRORS IN ASSESSMENTS	-	ROAD AND BRIDGE
SUB-TOTAL	934,124,960	FIRE
MOTOR VEHICLES	143,489,280	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	1,077,614,240	SPECIAL
		SPECIAL DISTRICT
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD	89,607,540	
ABATEMENTS	51,419,860	FORESTRY TAX - .15 PER ACRE
OTHER	52,411,760	
TOTAL EXEMPTIONS	193,439,160	
NET TAXABLE VALUATIONS	884,175,080	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	44,208,754	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	18,030,000	
AMOUNT UNDER DEBT LIMIT	\$ 26,178,754	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 13,496,008	\$ 8,737,996
2.50	INVESTMENTS	1,839,032	1,770,675
1.00	ACCOUNTS RECEIVABLE	1,259,681	1,119,946
<u>3.00</u>	6.50 LONG-TERM NOTES RECEIVABLE	148,900	15,826
	TOTALS	<u>\$ 16,743,621</u>	<u>\$ 11,644,443</u>
6.00	NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLES OR		
3.00	PROPERTY TAXES RECEIVABLE		
2.00			
4.50			
6.00			
<u>3.00</u>	24.50		
	<u>31.00</u>		

County of Sumter

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,798,763	\$ 3,469,476	\$ 170,393
OTHER FINANCING SOURCES			
PROCEEDS OF DEBT ISSUANCE			
SALE OF EQUIPMENT			
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,798,763	3,469,476	170,393
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,394,234	4,168,404	
DEBT SERVICE	25,921	267,660	441,650
TOTAL EXPENDITURES	\$ 3,420,155	\$ 4,436,064	\$ 441,650

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
LEASE PAYABLE SUMTER CO PBA		
GENERAL OBLIGATION WARRANTS SERIES 2012		
CAPITAL LEASE PURCHASES PAYABLE - GENERAL FUND		
SPECIAL REVENUE FUNDS		
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND		
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND		
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND		
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND		
TOTAL INDEBTEDNESS		

Capital Projects	Fiduciary Fund Types			Totals (Memorandum Only)	
	Expendable Trust Fund	Trust and Agency	Other Funds	September 30, 2017	September 30, 2016
\$ -	\$ 935	\$ -	\$ -	\$ 7,439,567	\$ 7,485,446
				-	-
-	935	-	-	7,439,567	7,485,446
				7,562,638	7,033,489
				735,231	700,408
\$ -	\$ -	\$ -	\$ -	\$ 8,297,869	\$ 7,733,897

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
Various 2.0-2.75%	2001 11/01/2012	Various Various	\$ 900,000 1,980,000	2,880,000	
1.99%	02/2015	02/2019	24,420	24,420	
1.79%	03/2014	03/2018	53,942		
1.79%	03/2014	03/2018	37,368		
1.79%	03/2014	03/2018	60,247		
3.84%	04/2017	03/2021	283,025	434,582	
					\$ 3,339,002

County of Sumter

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 35,179,180	STATE:
AIRLINES AND RAILROAD PROPERTY	-	GENERAL
REAL PROPERTY CLASS II	47,239,060	SOLDIER
CURRENT USE CLASS III	24,204,920	SCHOOL
OTHER CLASS III	37,193,740	
PERSONAL PROPERTY CLASS II	12,922,000	COUNTY:
PENALTIES	341,020	GENERAL
SUB-TOTAL	157,079,920	ROAD AND BRIDGE
MOTOR VEHICLES	17,651,920	VOLUNTEER FIRE
		SCHOOL:
GROSS TAXES ASSESSED	174,731,840	COUNTY-WIDE
		DISTRICT
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
OTHER	22,954,740	
HOMESTEAD	2,996,660	
ACT #48	4,779,180	
ACT #91	365,300	
ABATEMENTS	696,320	
TOTAL EXEMPTIONS	31,792,200	
NET TAXABLE VALUATIONS	142,939,640	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,146,982	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,980,000	
AMOUNT UNDER DEBT LIMIT	\$ 5,166,982	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUNDS	\$ 776,100	\$ 761,535
2.50	CASH WITH FISCAL AGENT	72,900	155,245
1.00	INVESTMENTS	2,798,132	2,640,212
3.00	6.50 TOTALS	\$ 3,647,132	\$ 3,556,992
11.00			
3.00			
3.00			
10.80			
3.00	30.80		
	37.30		

County of Talladega

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 11,810,115	\$ 13,104,096	\$ 491,890
TOTAL REVENUES	<u>11,810,115</u>	<u>13,104,096</u>	<u>491,890</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	12,724,563	8,627,149	-
DEBT SERVICE	329,378	542,115	2,008,781
TOTAL EXPENDITURES	<u>\$ 13,053,941</u>	<u>\$ 9,169,264</u>	<u>\$ 2,008,781</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ALL FUNDS		
2012-A GENERAL OBLIGATION REFUNDING WARRANTS		
2002-D LIMITED OBLIGATION WARRANTS (B.B. COMER LIBRARY)		
GENERAL OBLIGATION RECOVERY ZONE ECONOMIC DEV. WARRANTS (TAXABLE JAIL)		
GENERAL OBLIGATION WARRANTS (TAX EXEMPT JAIL)		
GENERAL OBLIGATION WARRANTS SERIES 2013-A		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ 889,694	\$ 592,783	\$ -	\$ 26,888,578	\$ 28,326,426
-	889,694	592,783	-	26,888,578	28,326,426
	786,373	731,489		22,869,574	25,163,402
				2,880,274	4,068,355
\$ -	\$ 786,373	\$ 731,489	\$ -	\$ 25,749,848	\$ 29,231,757

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2.00% to 2.635%	02/01/2012	02/01/2022	\$ 2,495,000		
4.65% to 5.25%	02/01/2002	02/01/2029	305,000		
1.60% to 5.60%	09/01/2010	04/01/2040	13,415,000		
2.0% to 4.25%	09/01/2010	04/01/2040	845,000		
2.0% to 2.635%	03/01/2013	03/01/2032	6,475,000	23,535,000	
					\$ 23,535,000

County of Talladega

Continued

Assessed Property Valuation	Amount	Tax Rates
REGULAR ASSESSMENTS	\$ 1,237,100,440	STATE:
SUB-TOTAL	1,237,100,440	GENERAL
MOTOR VEHICLES	114,034,024	SOLDIER
		SCHOOL
GROSS TAXES ASSESSED	1,351,134,464	COUNTY:
LESS:		GENERAL
EXEMPTIONS:		ROAD AND BRIDGE
HOMESTEAD	72,118,780	SPECIAL ROAD
OTHER	221,792,200	SCHOOL:
TOTAL EXEMPTIONS	293,910,980	COUNTY-WIDE
NET TAXABLE VALUATIONS	1,057,223,484	DISTRICT
		SPECIAL DISTRICT
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	52,861,174	TOTAL TAX RATES
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	23,535,000	
AMOUNT UNDER DEBT LIMIT	\$ 29,326,174	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	\$ 34,664,597	\$ 33,294,661
2.50	CASH-SINKING FUNDS	19,324	489,497
1.00	TOTALS	<u>\$ 34,683,921</u>	<u>\$ 33,784,158</u>
<u>3.00</u>	6.50		
5.00			
2.50			
2.00			
7.00			
3.00			
<u>3.00</u>	22.50		
	<u>29.00</u>		

County of Tallapoosa

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 8,348,866	\$ 5,564,117	\$ 85
TOTAL REVENUES	<u>8,348,866</u>	<u>5,564,117</u>	<u>85</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	7,634,137	3,983,456	
DEBT SERVICE		8,143	1,455,645
TOTAL EXPENDITURES	<u>\$ 7,634,137</u>	<u>\$ 3,991,599</u>	<u>\$ 1,455,645</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
ACCOUNTS PAYABLE		
LONG-TERM DEBT		
GENERAL OBLIGATION WARRANTS		
CAPITAL LEASES		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 292,188	\$ -	\$ 9,098	\$ -	\$ 14,214,354	\$ 14,027,245
292,188	-	9,098	-	14,214,354	14,027,245
-	-	799	-	11,618,392	11,828,239
				1,463,788	1,912,718
\$ -	\$ -	\$ 799	\$ -	\$ 13,082,180	\$ 13,740,957

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ 628,101	628,101	
			8,250,000		
			731,753	8,981,753	
					\$ 9,609,854

County of Tallapoosa

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 68,796,860	STATE:
AIRLINES AND RAILROAD PROPERTY	4,150,700	GENERAL
REAL PROPERTY CLASS II	244,767,540	SOLDIER
PERSONAL PROPERTY CLASS II	102,925,500	SCHOOL
CLASS III - CURRENT USE	17,530,600	
OTHER CLASS III	288,821,740	COUNTY:
PENALTIES	194,500	GENERAL
SUB-TOTAL	<u>727,187,440</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>61,425,720</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>788,613,160</u>	DISTRICT
		SPECIAL
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD	42,675,220	
ABATEMENTS	30,740,327	
OTHER	42,814,500	
TOTAL EXEMPTIONS	<u>116,230,047</u>	
NET TAXABLE VALUATIONS	<u>672,383,113</u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	33,619,156	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>8,250,000</u>	
AMOUNT UNDER DEBT LIMIT	<u>\$ 25,369,156</u>	

Mills	Current Assets	9/30/2017	9/30/2016
2.50	CASH AND CASH EQUIVALENTS	\$ 6,909,612	\$ 5,400,924
1.00	CASH WITH FISCAL AGENT	220,592	452,728
3.00	6.50 TOTALS	<u>\$ 7,130,204</u>	<u>\$ 5,853,652</u>
5.50			
3.00			
4.50			
11.50			
15.00	39.50		
	<u>46.00</u>		

County of Tuscaloosa

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 52,287,377	\$ 32,796,225	\$ -
TOTAL REVENUES	<u>52,287,377</u>	<u>32,796,225</u>	<u>-</u>
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	48,069,821	33,828,846	
DEBT SERVICE			
TOTAL EXPENDITURES	<u>\$ 48,069,821</u>	<u>\$ 33,828,846</u>	<u>\$ -</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 15,036,366	\$ -	\$ 100,119,968	\$ 88,487,648
-	-	15,036,366	-	100,119,968	88,487,648
1,646,850		22,677,594		106,223,111	86,946,058
\$ 1,646,850	\$ -	\$ 22,677,594	\$ -	\$ 106,223,111	\$ 86,946,058

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
			\$ -	-	
					\$ -

County of Tuscaloosa

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 140,981,660	STATE:
AIRLINE AND RAILROAD PROPERTY	11,714,820	GENERAL
REAL PROPERTY CLASS II	1,127,881,600	SOLDIER
PERSONAL PROPERTY CLASS II	841,082,060	SCHOOL
CURRENT USE CLASS III	30,582,500	
OTHER CLASS III	782,587,520	COUNTY:
PENALTIES	11,714,820	GENERAL
SUB-TOTAL	<u>2,946,544,980</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>315,007,520</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>3,261,552,500</u>	DISTRICTS 1 AND 2
		SPECIAL
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
ABATEMENTS	137,029,420	
HOMESTEAD	79,274,480	
ACT #48 AND ACT #91	68,429,360	
TOTAL EXEMPTIONS	<u>284,733,260</u>	
NET TAXABLE VALUATIONS	<u><u>2,976,819,240</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	148,840,962	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>0</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 148,840,962</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH AND INVESTMENTS	\$ 45,074,034	\$ 53,181,284
	TOTALS	<u>\$ 45,074,034</u>	<u>\$ 53,181,284</u>
2.50			
1.00			
<u>3.00</u>	6.50		
7.00			
3.50			
5.50			
4.00			
<u>0.50</u>	20.50		
	<u>27.00</u>		

County of Walker

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 10,386,097	\$ 11,975,270	\$ -
TOTAL REVENUES	10,386,097	11,975,270	-
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	10,281,741	11,081,633	
DEBT SERVICE			600,980
TOTAL EXPENDITURES	\$ 10,281,741	\$ 11,081,633	\$ 600,980

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANT - 2013 (*)		
SPECIAL REVENUE FUNDS		
PUBLIC ROAD AND BRIDGE WARRANTS-2013		
CAPITAL LEASE PAYABLE-SOLID WASTE TRUCKS		
CAPITAL LEASE PAYABLE-SOLID WASTE ROLL OFF TRUCK		
CAPITAL LEASE PAYABLE-SHERIFF VEHICLES		
TOTAL INDEBTEDNESS		

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ -	\$ -	\$ 741,576	\$ -	\$ 23,102,943	\$ 21,714,827
-	-	741,576	-	23,102,943	21,714,827
600,981		1,000,035		22,964,390	22,046,544
				600,980	917,847
\$ 600,981	\$ -	\$ 1,000,035	\$ -	\$ 23,565,370	\$ 22,964,391

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.75 to 4%	05/23/2013	02/01/2032	\$ 10,945,000	10,945,000	
3.75 to 4%	05/23/2013	02/01/2032	6,935,000		
2.17%	09/24/2013	2018	303,221		
2 to 3.125%	10/14/2014	2018	137,530		
2 to 3.125%	08/01/2015	2020	252,285	7,628,036	
					\$ 18,573,036

County of Walker

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 145,872,310	STATE:
AIRLINE AND RAILROAD PROPERTY	21,218,030	GENERAL
CLASS II REAL PROPERTY	218,036,660	SOLDIER
CLASS II PERSONAL PROPERTY	51,101,300	SCHOOL
CLASS III CURRENT USE	11,750,640	
CLASS III OTHER	214,390,700	COUNTY:
PENALTIES	495,360	GENERAL
SUB-TOTAL	<u>662,865,000</u>	ROAD AND BRIDGE
MOTOR VEHICLES	<u>100,796,120</u>	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	<u>763,661,120</u>	DISTRICT
		SPECIAL DISTRICT
LESS:		
EXEMPTIONS:		TOTAL TAX RATES
HOMESTEAD	20,273,920	
ACT #48	41,932,900	
ACT #91	3,386,560	
ABATEMENTS	7,747,240	
OTHER	9,579,740	
TOTAL EXEMPTIONS	<u>82,920,360</u>	
NET TAXABLE VALUATIONS	<u><u>680,740,760</u></u>	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	34,037,038	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>10,945,000</u>	
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 23,092,038</u></u>	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH-OTHER THAN SINKING FUND	\$ 5,686,980	\$ 4,331,791
2.50	CASH-SINKING FUND	-	-
1.00	INVESTMENTS-OTHER THAN SINKING FUND	4,101,044	3,267,844
3.00	TOTALS	\$ 9,788,024	\$ 7,599,635
	6.50		
6.00			
3.00			
5.00			
3.00			
2.00	19.00		
	25.50		

County of Washington

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,728,879	\$ 4,884,063	\$ 778
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, SALE OF WARRANTS, CAPITAL LEASES, ETC. FINANCING SOURCES		1,880,552	
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,728,879	6,764,615	778
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,909,815	5,665,868	
DEBT SERVICE			541,399
TOTAL EXPENDITURES	\$ 3,909,815	\$ 5,665,868	\$ 541,399

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
GENERAL OBLIGATION WARRANTS 2011		
GENERAL OBLIGATION WARRANTS 2014		
SPECIAL REVENUE FUNDS		
POWERSOUTH		
LEASE PURCHASE CONTRACTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 24,332	\$ 1,811,984	\$ 66,205	\$ -	\$ 10,516,241	\$ 10,885,201
				-	-
102,519				1,983,071	1,633,321
126,851	1,811,984	66,205	-	12,499,312	12,518,522
78,913	1,807,790	54,911		11,517,297	11,334,119
				541,399	1,435,123
\$ 78,913	\$ 1,807,790	\$ 54,911	\$ -	\$ 12,058,696	\$ 12,769,242

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
		2027	\$ 795,000		
		2027	<u>1,565,000</u>	2,360,000	
		2022	<u>175,022</u>	175,022	
			<u>1,045,006</u>	1,045,006	
					<u>\$ 3,580,028</u>

County of Washington

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 154,659,820	STATE:
REAL PROPERTY CLASS II	46,135,940	GENERAL
REAL PROPERTY CLASS III	66,212,480	SOLDIER
PERSONAL PROPERTY CLASS II	119,148,060	SCHOOL
CURRENT USE CLASS III	28,399,420	
SUPPLEMENTS AND ESCAPES	113,414,000	COUNTY:
PENALTIES	3,117,620	GENERAL
SUB-TOTAL	531,087,340	ROAD AND BRIDGE
MOTOR VEHICLES	34,001,340	FIRE PROTECTION
		HOSPITAL
GROSS TAXES ASSESSED	565,088,680	SCHOOL:
		COUNTY-WIDE
		DISTRICT
LESS:		
EXEMPTIONS:		
HOMESTEAD	5,858,220	TOTAL TAX RATES
ACT #48	6,505,840	
ACT #91	232,460	
ABATEMENTS	31,325,380	
OTHER	4,679,700	
TOTAL EXEMPTIONS	48,601,600	
NET TAXABLE VALUATIONS	516,487,080	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,824,354	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,360,000	
AMOUNT UNDER DEBT LIMIT	\$ 23,464,354	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 4,085,411	\$ 3,877,102
2.50	CASH WITH FISCAL AGENT	138,834	165,112
1.00	RECEIVABLES	819,970	861,094
3.00	TOTALS	<u>\$ 5,044,215</u>	<u>\$ 4,903,308</u>
<hr/>			
5.00			
2.50			
2.00			
2.00			
9.00			
3.00	23.50		
<hr/>			
	<u>30.00</u>		

County of Wilcox

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Government Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,864,107	\$ 3,137,317	\$ 536
OTHER FINANCING SOURCES			
PROCEEDS FROM LOANS, WARRANTS, SALE OF ASSETS, ETC.	44,120	566,600	
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,908,227	3,703,917	536
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,729,281	4,306,136	
DEBT SERVICE	13,684	244,247	
TOTAL EXPENDITURES	\$ 3,742,965	\$ 4,550,383	\$ -

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
PUBLIC BUILDING AUTHORITY FUNDING AGREEMENT 2008		
GENERAL OBLIGATION WARRANTS-SERIES 2008		
GENERAL OBLIGATION WARRANTS-SERIES 2012		
CAPITAL LEASE - 2 DODGE CHARGERS		
CAPITAL LEASE - 1 CHEVY TAHOE		
SPECIAL REVENUE FUNDS		
CAPITAL LEASE - 1 JOHN DEERE WHEEL LOADER		
CAPITAL LEASE - VARIOUS ROAD EQUIPMENT		
CAPITAL LEASE - 1 2006 MACK TRACTOR TRUCK		
CAPITAL LEASE - 4 2017 MACK DUMP TRUCKS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 72,825	\$ 1,545,214	\$ 10,901	\$ -	\$ 8,630,900	\$ 8,756,866
				610,720	-
72,825	1,545,214	10,901	-	9,241,620	8,756,866
114,457	1,594,559	3,224		9,747,657	6,924,437
				257,931	485,322
\$ 114,457	\$ 1,594,559	\$ 3,224	\$ -	\$ 10,005,588	\$ 7,409,759

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
3.75-5.125%	05/01/2008	05/01/2038	\$ 3,150,000		
5.00-5.50%	03/01/2008	10/01/2037	2,080,000		
2.10-4.65%	01/01/2012	03/01/2041	4,430,000		
2.44%	05/12/2015	05/12/2020	39,108		
2.39%	05/08/2017	05/08/2022	44,120	9,743,228	
2.44%	03/25/2015	03/25/2020	179,558		
2.44%	06/11/2015	06/11/2020	448,184		
2.44%	08/03/2015	08/03/2020	70,273		
2.39%	03/03/2017	03/03/2020	566,600	1,264,615	
					\$ 11,007,843

County of Wilcox

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 10,745,440	STATE:
AIRLINE AND REAL PROPERTY	2,995,600	GENERAL
REAL PROPERTY CLASS II	51,119,800	SOLDIER
PERSONAL PROPERTY CLASS II	34,520,820	SCHOOL
CLASS III - CURRENT USE	26,463,380	
OTHER CLASS III	42,740,360	COUNTY:
PENALTIES	60,920	GENERAL
SUPPLEMENTS	909,120	ROAD AND BRIDGE
LESS: ERRORS	(3,444,760)	HOSPITAL
SUB-TOTAL	166,110,680	SCHOOL:
MOTOR VEHICLES	16,028,500	COUNTY-WIDE
GROSS TAXES ASSESSED	182,139,180	TOTAL TAX RATES
LESS:		
EXEMPTIONS:		
HOMESTEAD	7,401,560	
ABATEMENTS	16,766,700	
OTHER	10,599,060	
LESS: ERRORS IN EXEMPTIONS	(48,560)	
TOTAL EXEMPTIONS	34,718,760	
NET TAXABLE VALUATIONS	147,420,420	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,371,021	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,510,000	
AMOUNT UNDER DEBT LIMIT	\$ 861,021	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 2,892,486	\$ 1,935,145
2.50	CASH WITH FISCAL AGENT	801,265	814,188
1.00	ACCOUNTS RECEIVABLE	1,340,991	1,531,378
3.00	6.50 TOTALS	<u>\$ 5,034,742</u>	<u>\$ 4,280,711</u>
14.00			
2.50			
3.00			
10.00	29.50		
	<u>36.00</u>		

County of Winston

Financial Statements of Revenue, Expenditures and Other Financing Sources and Uses - 2016-2017 Fiscal Year

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES	\$ 3,164,139	\$ 4,245,574	\$ 154,000
TOTAL REVENUES	3,164,139	4,245,574	154,000
EXPENDITURES			
CURRENT AND CAPITAL OUTLAY	3,728,879	4,804,314	
DEBT SERVICE			169,896
TOTAL EXPENDITURES	\$ 3,728,879	\$ 4,804,314	\$ 169,896

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2017

Description	Number	Denomination
GENERAL FUND		
2014 GENERAL OBLIGATION WARRANTS		
2015 GENERAL OBLIGATION WARRANTS		
2014 FUNDING AGREEMENT		
2014 FUNDING AGREEMENT		
SPECIAL REVENUE FUNDS		
2013 GAS TAX ANTICIPATION WARRANTS		
TOTAL INDEBTEDNESS		

Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
				September 30, 2017	September 30, 2016
\$ 595,503	\$ 1,690,213	\$ 215,273	\$ -	\$ 10,064,702	\$ 11,883,755
595,503	1,690,213	215,273	-	10,064,702	11,883,755
621,236	1,905,268			11,059,697	9,676,487
				169,896	163,868
\$ 621,236	\$ 1,905,268	\$ -	\$ -	\$ 11,229,593	\$ 9,840,355

Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
	01/01/2014	10/01/2030	\$ 783,047		
	02/01/2015	03/01/2037	5,870,000		
	08/01/2014	06/01/2020	300,000		
	08/01/2014	12/01/2028	<u>1,285,000</u>	8,238,047	
	10/01/2013	12/01/2020	<u>811,164</u>	811,164	
					<u>\$ 9,049,211</u>

County of Winston

Continued

Assessed Property Valuation	Amount	Tax Rates
PUBLIC UTILITIES	\$ 17,363,060	STATE:
AIRLINE AND RAILROAD	4,763,700	GENERAL
REAL PROPERTY CLASS II	145,588,580	SOLDIER
PERSONAL PROPERTY CLASS II	16,005,080	SCHOOL
CURRENT USE CLASS III	9,821,180	
OTHER CLASS III	148,501,200	COUNTY:
PENALTIES	199,060	GENERAL
SUB-TOTAL	342,241,860	ROAD AND BRIDGE
MOTOR VEHICLES	39,188,100	SCHOOL:
		COUNTY-WIDE
GROSS TAXES ASSESSED	381,429,960	DISTRICT
LESS:		TOTAL TAX RATES
EXEMPTIONS:		
INDUSTRIAL ABATEMENTS	666,540	
HOMESTEAD	7,287,500	
ACT #48	17,702,420	
ACT #91	1,373,820	
OTHER EXEMPTIONS	31,682,940	
TOTAL EXEMPTIONS	58,713,220	
NET TAXABLE VALUATIONS	322,716,740	
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	16,135,837	
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	8,238,047	
AMOUNT UNDER DEBT LIMIT	\$ 7,897,790	

Mills	Current Assets	9/30/2017	9/30/2016
	CASH	\$ 3,889,455	\$ 4,323,013
2.50	INVESTMENTS	-	-
1.00	TOTAL	<u>\$ 3,889,455</u>	<u>\$ 4,323,013</u>
<u>3.00</u>	6.50		
5.00			
2.50			
9.00			
<u>3.00</u>	19.50		
	<u>26.00</u>		