

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2017

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 5,532,313	2,823,963		332,103		8,688,379	8,686,445	1
Less: Uncollected Delinquent Taxes - Levy Year	2 112,454	64,297		7,674		184,425	0	2
Less: Credits to Taxpayers	3 393,370	168,095		23,721		585,186	531,728	3
Net Current Property Taxes	4 5,026,489	2,591,571		300,708		7,918,768	8,154,717	4
Delinquent Property Tax Revenue	5 956	596		54		1,606	1,285	5
Penalties, Interest & Costs on Taxes	6 52,138					52,138	51,300	6
Other County Taxes/TIF Tax Revenues	7 381,194	1,099,021		13,081		1,493,296	1,314,792	7
Intergovernmental	8 698,936	5,082,932		27,914		5,809,782		8
Licenses & Permits	9 21,490	17,200				38,690	811,411	9
Charges for Service	10 449,793	12,380				462,173		10
Use of Money & Property	11 161,301	2,173	20			163,494		11
Miscellaneous	12 272,637	41,155	4,300			318,092		12
Subtotal Revenues	13 7,064,934	8,847,028	4,320	341,757	0	16,258,039	10,333,505	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14					0	4,743,014	14
Operating Transfers In	15	1,700,000				1,700,000	1,765,000	15
Proceeds of Capital Asset Sales	16 34,014	78,288				112,302		16
Total Revenues & Other Sources	17 7,098,948	10,625,316	4,320	341,757	0	18,070,341	16,841,519	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,894,103					2,894,103	3,969	18
Physical Health Social Services	19 408,409	98,342				506,751	11	19
Mental Health, ID & DD	20	718,763				718,763		20
County Environment and Education	21 750,157	517,331				1,267,488	1,413,493	21
Roads & Transportation	22	7,296,920				7,296,920	17,200	22
Government Services to Residents	23 659,106	2,000				661,106		23
Administration	24 1,678,019	10,000				1,688,019	35	24
Nonprogram Current	25					0	39,200	25
Debt Service	26			338,000		338,000	338,053	26
Capital Projects	27 44,996	1,259,435	10,978			1,315,409	2,166,938	27
Subtotal Expenditures	28 6,434,790	9,902,791	10,978	338,000	0	16,686,559	3,978,899	28
Other Financing Uses:								
Operating Transfers Out	29	1,700,000				1,700,000	1,765,000	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 6,434,790	11,602,791	10,978	338,000	0	18,386,559	5,743,899	31
Changes in fund balances	32 664,158	-977,475	-6,658	3,757	0	-316,218	11,097,620	32
Beginning Fund Balance - July 1, 2016	33 2,476,823	5,249,547	7,790	55,022		7,789,182	7,789,182	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0	4,208,645	34
Fund Balance - Nonspendable	35					0	0	35
Fund Balance - Restricted	36					0	0	36
Fund Balance - Committed	37					0	0	37
Fund Balance - Assigned	38					0	0	38
Fund Balance - Unassigned	39 3,140,981	4,272,072	1,132	58,779	0	7,472,964	23,095,447	39
Total Ending Fund Balance - June 30, 2017	40 3,140,981	4,272,072	1,132	58,779	0	7,472,964	23,095,447	40

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

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 5,532,313	2,823,963		332,103		8,688,379
Less: Uncollected Delinquent Taxes - Levy Year	2 112,454	64,297		7,674		184,425
Less: Credits to Taxpayers	3 393,370	168,095		23,721		585,186
Net Current Property Taxes	4 5,026,489	2,591,571		300,708		7,918,768
Delinquent Property Tax Revenue	5 956	596		54		1,606
Penalties, Interest & Costs on Taxes	6 52,138					52,138
Other County Taxes/TIF Tax Revenues	7 381,194	1,099,021		13,081		1,493,296
Intergovernmental	8 698,936	5,082,932		27,914		5,809,782
Licenses & Permits	9 21,490	17,200				38,690
Charges for Service	10 449,793	12,380				462,173
Use of Money & Property	11 161,301	2,173	20			163,494
Miscellaneous	12 272,637	41,155	4,300			318,092
Subtotal Revenues	13 7,064,934	8,847,028	4,320	341,757	0	16,258,039
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15	1,700,000				1,700,000
Proceeds of Capital Asset Sales	16 34,014	78,288				112,302
Total Revenues & Other Sources	17 7,098,948	10,625,316	4,320	341,757	0	18,070,341
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,894,103					2,894,103
Physical Health Social Services	19 408,409	98,342				506,751
Mental Health, ID & DD	20	718,763				718,763
County Environment and Education	21 750,157	517,331				1,267,488
Roads & Transportation	22	7,296,920				7,296,920
Government Services to Residents	23 659,106	2,000				661,106
Administration	24 1,678,019	10,000				1,688,019
Nonprogram Current	25					0
Debt Service	26			338,000		338,000
Capital Projects	27 44,996	1,259,435	10,978			1,315,409
Subtotal Expenditures	28 6,434,790	9,902,791	10,978	338,000	0	16,686,559
Other Financing Uses:						
Operating Transfers Out	29	1,700,000				1,700,000
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 6,434,790	11,602,791	10,978	338,000	0	18,386,559
Changes in fund balances	32 664,158	-977,475	-6,658	3,757	0	-316,218
Beginning Fund Balance - July 1, 2016	33 2,476,823	5,249,547	7,790	55,022		7,789,182
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36					0
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 3,140,981	4,272,072	1,132	58,779		7,472,964
Total Ending Fund Balance - June 30, 2017	40 3,140,981	4,272,072	1,132	58,779	0	7,472,964

Notes to the financial statement, if any:

REVENUES DETAIL
 Clayton County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	(I)	(J)	(K)	Actual 2016/2017 (L)	
TAXES LEVIED ON PROPERTY	1 4,274,158	1,258,155	0	612,753	2,209,276	0		1,934		332,103		8,688,379	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 86,880	25,574		12,455	51,842					7,674		184,425	2
LESS: CREDITS TO TAXPAYERS	3 303,910	89,460		43,569	122,592			1,934		23,721		585,186	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,883,368	1,143,121		556,729	2,034,842					300,708		7,918,768	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 739	217		106	490					54		1,606	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 52,138											52,138	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,692	1,970		959	2,497					492		12,610	7
13xx Voter Approved Local Option Taxes	8 16,150				143,190		811,411					970,751	8
14xx Gambling Taxes	9 134,614											134,614	9
15xx TIF Tax Revenues	10							15,651				15,651	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 171,334	50,434		24,563	100,750					12,589		359,670	11
Subtotal (lines 7 - 11)	*12 328,790	52,404	0	25,522	246,437	0	811,411	15,651	0	13,081	0	1,493,296	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,768						4,743,014					4,745,782	13
21xx State Replacements Against Levied Taxes	14 303,910	89,460		43,569	122,592			1,934		23,721		585,186	14
22xx Other State Tax Replacements	15 55,032	16,199		7,889	10,842					4,193		94,155	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 85,434						46,255					131,689	16
25xx Contributions from Other													
Intergovernmental Units	17 7,817			5,960	6,041		20,130					39,948	17
26xx, 27xx State Grants and Entitlements	18 102,604	17,570	1,057				3,969	70,726				195,926	18
28xx Federal Grants and Entitlements	19 1,465		4,408				11					5,884	19
29xx Payments in Lieu of Taxes	20 11,212											11,212	20
Subtotal (lines 13 - 20)	*21 570,242	123,229	5,465	57,418	139,475	0	4,813,379	72,660	0	27,914	0	5,809,782	21
3xxx LICENSES & PERMITS	*22 21,490						17,200					38,690	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 449,793				8,609			3,771				462,173	23
6xxx USE OF MONEY & PROPERTY	*24 136,957		24,344				35	2,138	20			163,494	24
8xxx MISCELLANEOUS	*25 176,224	4,062	92,351		1,955		39,200		4,300			318,092	25
Total Revenues*	26 5,619,741	1,323,033	122,160	639,775	2,431,808	0	5,681,225	94,220	4,320	341,757	0	16,258,039	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27											0	27
9020 From Rural Services Basic	28						1,700,000					1,700,000	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27 - 29)	30 0	0	0	0	0	0	1,700,000	0	0	0	0	1,700,000	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 34,014						78,288					112,302	32
Total Revenues and Other Sources	33 5,653,755	1,323,033	122,160	639,775	2,431,808	0	7,459,513	94,220	4,320	341,757	0	18,070,341	33
Beginning Fund Balance - July 1, 2016	34 1,781,831	558,995	135,997	190,768	709,372		4,208,645	140,762	7,790	55,022		7,789,182	34
TOTAL RESOURCES (lines 33 + 34)	35 7,435,586	1,882,028	258,157	830,543	3,141,180	0	11,668,158	234,982	12,110	396,779	0	25,859,523	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Clayton County

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)	
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1 1,098,722	124,162								1,222,884	1
1010 - Investigations	2 8,667		2,300							10,967	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5 337,106	44,273								381,379	5
1050 - Adult Correctional Services	6 416,691	44,835								461,526	6
1060 - Administration	7 346,252	46,921								393,173	7
Subtotal	8 2,207,438	260,191	2,300	0	0	0	0	0	0	2,469,929	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9 187,791	24,021								211,812	9
1110 - Medical Examiner	10 39,027									39,027	10
1120 - Child Support Recovery	11									0	11
Subtotal	12 226,818	24,021	0	0	0	0	0	0	0	250,839	12
EMERGENCY SERVICES											
1200 - Ambulance Services	13 1,198									1,198	13
1210 - Emergency Management	14	85,000								85,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17 1,198	85,000	0	0	0	0	0	0	0	86,198	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18	5,068								5,068	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20 60,027	9,943								69,970	20
Subtotal	21 60,027	15,011	0	0	0	0	0	0	0	75,038	21
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		5							5	26
Subtotal	27 0	5	0	0	0	0	0	0	0	5	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,094							12,094	30
Subtotal	31 0	12,094	0	0	0	0	0	0	0	12,094	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,495,481	396,322	2,300	0	0	0	0	0	0	2,894,103	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Clayton County

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	116,887			95,842					212,729
3010 - Communicable Disease Prevention & Control Services	2	1,110								1,110
3020 - Environmental Health	3	41,838	3,202							45,040
3040 - Health Administration	4	53,518								53,518
3050 - Support of Hospitals	5									0
Subtotal	6	213,353	3,202	0	95,842	0	0	0	0	312,397
SERVICES TO POOR PROGRAM										
3100 - Administration	7	6,920	311							7,231
3110 - General Welfare Services	8	20,745								20,745
3120 - Care in County Care Facility	9		24,000							24,000
Subtotal	10	27,665	24,311	0	0	0	0	0	0	51,976
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	43,285	4,869							48,154
3210 - General Services to Veterans	12	27,915								27,915
Subtotal	13	71,200	4,869	0	0	0	0	0	0	76,069
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15		2,078							2,078
3320 - Services for Disabled Children	16									0
Subtotal	17	0	2,078	0	0	0	0	0	0	2,078
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19	16,500			2,500					19,000
3420 - Soc Serv Business Operations	20									0
Subtotal	21	16,500	0	0	2,500	0	0	0	0	19,000
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		5,231							5,231
3510 - Preventive Services	23		40,000							40,000
Subtotal	24	0	45,231	0	0	0	0	0	0	45,231
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	328,718	79,691	0	98,342	0	0	0	0	506,751

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 Clayton County

10/18/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
CASH										
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			241						241
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7									0
Subtotal	8	0	0	241	0	0	0	0	0	241
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			5,500						5,500
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			713,022						713,022
Subtotal	28	0	0	718,522	0	0	0	0	0	718,522
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29									0
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	718,763	0	0	0	0	0	718,763

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

10/18/2017

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2016/2017	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				7,000					7,000	1
6010 - Weed Eradication	2				97,337		2,851			100,188	2
6020 - Solid Waste Disposal	3				183,230					183,230	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	287,567	0	2,851	0	0	290,418	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	127,720	14,701							142,421	6
6110 - Maintenance & Operations	7	488,460	38,446							526,906	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	616,180	53,147	0	0	0	0	0	0	669,327	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	43,294	3,202							46,496	13
6310 - Housing Rehabilitation & Develop.	14				6,500					6,500	14
6320 - Community Economic Development	15	16,994			75,000			10,502		102,496	15
Subtotal	16	60,288	3,202	0	81,500	0	0	10,502	0	155,492	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				134,911					134,911	17
6410 - Historic Preservation	18	7,140								7,140	18
6420 - Fair & 4-H Clubs	19	10,200								10,200	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	17,340	0	0	134,911	0	0	0	0	152,251	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	693,808	56,349	0	503,978	0	2,851	10,502	0	1,267,488	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

10/18/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)		
CASH												
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration							306,373				306,373	1
7010 - Engineering							341,374				341,374	2
Subtotal	0	0	0	0	0	0	647,747	0	0	0	647,747	3
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts							86,978				86,978	4
7110 - Roads							3,085,478				3,085,478	5
7120 - Snow & Ice Control							427,309				427,309	6
7130 - Traffic Controls							194,912				194,912	7
7140 - Road Clearing							230,995				230,995	8
Subtotal	0	0	0	0	0	0	4,025,672	0	0	0	4,025,672	9
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - Equipment							1,156,527				1,156,527	10
7210 - Equipment Operations							1,154,615				1,154,615	11
7220 - Tools, Materials & Supplies							3,805				3,805	12
7230 - Real Estate & Buildings							308,554				308,554	13
Subtotal	0	0	0	0	0	0	2,623,501	0	0	0	2,623,501	14
MASS TRANSIT PROGRAM												
7300 - Air Transportation											0	15
7310 - Ground Transportation											0	16
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	7,296,920	0	0	0	7,296,920	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Clayton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	111,510								111,510
8010 - Local Elections	2	7,817								7,817
8020 - Township Officials	3	3,929	304							4,233
Subtotal	4	3,929	119,631	0	0	0	0	0	0	123,560
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	164,205	20,400							184,605
8101 - Driver Licenses Services	6	106,849	14,199							121,048
8110 - Recording of Public Documents	7	205,739	24,154					2,000		231,893
Subtotal	8	476,793	58,753	0	0	0	0	2,000	0	537,546
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	480,722	178,384	0	0	0	0	2,000	0	661,106

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
CASH										
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 141,647	15,192								156,839
9010 - Administrative Management										
Services	2 157,286	18,808								176,094
9020 - Treasury Management Services	3 139,532	16,947								156,479
9030 - Other Policy & Administration	4 109,400				10,000					119,400
Subtotal	5 547,865	50,947	0	0	10,000	0	0	0	0	608,812
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 359,488	14,220								373,708
9110 - Information Tech Services	7 320,133	13,552								333,685
9120 - GIS Systems	8									0
Subtotal	9 679,621	27,772	0	0	0	0	0	0	0	707,393
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	10	68,139								68,139
9210 - Safety of Workplace	11 101,333	201,162								302,495
9220 - Fidelity of Public Officers	12	1,180								1,180
9230 - Unemployment Compensation	13									0
Subtotal	14 101,333	270,481	0	0	0	0	0	0	0	371,814
TOTAL - ADMINISTRATION	15 1,328,819	349,200	0	0	10,000	0	0	0	0	1,688,019

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

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2016/2017 (L)
CASH												
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3											0
0040 - Other County Enterprises	4											0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0			0
LONG-TERM DEBT SERVICE												
0100 - Principal	6									291,000		291,000
0110 - Interest and Fiscal Charges	7									47,000		47,000
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0		338,000	0	338,000
CAPITAL PROJECTS												
0200 - Roadway Construction	9						1,196,206					1,196,206
0210 - Conservation Land Acquisition & Dev.	10		44,996					63,229				108,225
0220 - Other Capital Projects	11								10,978			10,978
TOTAL - CAPITAL PROJECTS	12	0	44,996	0	0	0	1,196,206	63,229	10,978		0	1,315,409
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	2,495,481	396,322	2,300	0	0	0	0	0		0	2,894,103
- Total Physical Health and Social Services	14	328,718	79,691	0	0	98,342	0	0	0		0	506,751
- Total Mental Health, ID & DD	15	0	0	0	718,763	0	0	0	0		0	718,763
- Total County Environment and Education	16	693,808	56,349	0	0	503,978	0	2,851	10,502		0	1,267,488
- Total Roads & Transportation	17	0	0	0	0	0	0	7,296,920	0		0	7,296,920
- Total Government Services to Residents	18	480,722	178,384	0	0	0	0	0	2,000		0	661,106
- Total Administration	19	1,328,819	349,200	0	0	10,000	0	0	0		0	1,688,019
- Total Nonprogram Current	20	0	0	0	0	0	0	0	0		0	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	338,000	0	338,000
- Total Capital Projects	22	0	0	44,996	0	0	1,196,206	63,229	10,978		0	1,315,409
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,327,548	1,059,946	47,296	718,763	612,320	0	8,495,977	75,731	10,978	338,000	16,686,559
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24											0
- To Rural Services Supplemental	25											0
- To Secondary Roads	26					1,700,000						1,700,000
- To Other Budgetary Funds	27											0
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000	0	0	0	0	0	1,700,000
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32											0
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	2,108,038	822,082	210,861	111,780	828,860	0	3,172,181	159,251	1,132	58,779	7,472,964
Total Ending Fund Balance - June 30, 2017	36	2,108,038	822,082	210,861	111,780	828,860	0	3,172,181	159,251	1,132	58,779	7,472,964
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	7,435,586	1,882,028	258,157	830,543	3,141,180	0	11,668,158	234,982	12,110	396,779	25,859,523