

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2016

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	5,040,737	2,605,973		339,434		7,986,144	8,194,959
Less: Uncollected Delinquent Taxes - Levy Year						0	
Less: Credits to Taxpayers	400,648	180,492		26,827		607,967	526,560
Net Current Property Taxes	4,640,089	2,425,481		312,607		7,378,177	7,668,399
Delinquent Property Tax Revenue	1,570	418		97		2,085	1,146
Penalties, Interest & Costs on Taxes	47,046					47,046	54,000
Other County Taxes/TIF Tax Revenues	372,768	1,237,403		13,959		1,624,130	1,255,673
Intergovernmental	828,025	5,615,430	16,350	32,156		6,491,961	5,547,675
Licenses & Permits	22,420	17,515				39,935	31,365
Charges for Service	454,966	20,409				475,375	518,010
Use of Money & Property	153,868	3,518	177			157,563	175,686
Miscellaneous	184,636	37,215	1,150			223,001	279,225
Subtotal Revenues	6,705,388	9,357,389	17,677	358,819	0	16,439,273	15,531,179
Other Financing Sources:							
General Long-Term Debt Proceeds						0	
Operating Transfers In		1,700,000				1,700,000	1,720,000
Proceeds of Capital Asset Sales	2,701					2,701	12,700
Total Revenues & Other Sources	6,708,089	11,057,389	17,677	358,819	0	18,141,974	17,263,879
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	2,835,074					2,835,074	2,975,862
Physical Health Social Services	586,239	106,500				692,739	820,634
Mental Health, ID & DD		916,319				916,319	928,085
County Environment and Education	671,386	567,519				1,238,905	1,298,055
Roads & Transportation		5,542,615				5,542,615	5,469,836
Government Services to Residents	637,583	4,950				642,533	711,901
Administration	1,673,158	3,200				1,676,358	1,937,990
Nonprogram Current	1,393					1,393	1,650
Debt Service				339,032		339,032	352,964
Capital Projects	27,190	1,064,969	12,975			1,105,134	1,945,500
Subtotal Expenditures	6,432,023	8,206,072	12,975	339,032	0	14,990,102	16,442,477
Other Financing Uses:							
Operating Transfers Out	59,881	1,640,119				1,700,000	1,720,000
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	6,491,904	9,846,191	12,975	339,032	0	16,690,102	18,162,477
Changes in fund balances	216,185	1,211,198	4,702	19,787	0	1,451,872	-898,598
Beginning Fund Balance - July 1, 2015	2,260,638	4,038,349	3,088	35,235		6,337,310	6,337,310
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Nonspendable						0	
Fund Balance - Restricted						0	
Fund Balance - Committed						0	0
Fund Balance - Assigned						0	0
Fund Balance - Unassigned	2,476,823	5,249,547	7,790	55,022	0	7,789,182	5,438,712
Total Ending Fund Balance - June 30, 2016	2,476,823	5,249,547	7,790	55,022	0	7,789,182	5,438,712

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2016

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 5,040,737	2,605,973		339,434		7,986,144
Less: Uncollected Delinquent Taxes - Levy Year	2					0
Less: Credits to Taxpayers	3 400,648	180,492		26,827		607,967
Net Current Property Taxes	4 4,640,089	2,425,481		312,607		7,378,177
Delinquent Property Tax Revenue	5 1,570	418		97		2,085
Penalties, Interest & Costs on Taxes	6 47,046					47,046
Other County Taxes/TIF Tax Revenues	7 372,768	1,237,403		13,959		1,624,130
Intergovernmental	8 828,025	5,615,430	16,350	32,156		6,491,961
Licenses & Permits	9 22,420	17,515				39,935
Charges for Service	10 454,966	20,409				475,375
Use of Money & Property	11 153,868	3,518	177			157,563
Miscellaneous	12 184,636	37,215	1,150			223,001
Subtotal Revenues	13 6,705,388	9,357,389	17,677	358,819	0	16,439,273
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 2,701					2,701
Total Revenues & Other Sources	17 6,708,089	11,057,389	17,677	358,819	0	18,141,974
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,835,074					2,835,074
Physical Health Social Services	19 586,239	106,500				692,739
Mental Health, ID & DD	20	916,319				916,319
County Environment and Education	21 671,386	567,519				1,238,905
Roads & Transportation	22	5,542,615				5,542,615
Government Services to Residents	23 637,583	4,950				642,533
Administration	24 1,673,158	3,200				1,676,358
Nonprogram Current	25 1,393					1,393
Debt Service	26			339,032		339,032
Capital Projects	27 27,190	1,064,969	12,975			1,105,134
Subtotal Expenditures	28 6,432,023	8,206,072	12,975	339,032	0	14,990,102
Other Financing Uses:						
Operating Transfers Out	29 59,881	1,640,119				1,700,000
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 6,491,904	9,846,191	12,975	339,032	0	16,690,102
Changes in fund balances	32 216,185	1,211,198	4,702	19,787	0	1,451,872
Beginning Fund Balance - July 1, 2015	33 2,260,638	4,038,349	3,088	35,235		6,337,310
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 2,476,823	5,249,547	7,790	55,022		7,789,182
Total Ending Fund Balance - June 30, 2016	40 2,476,823	5,249,547	7,790	55,022	0	7,789,182

Notes to the financial statement, if any:

REVENUES DETAIL
 Clayton County

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual	
	Basic	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	(H)	Projects	Service	Funds	2015/2016	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(I)	(J)	(K)	(L)	
TAXES LEVIED ON PROPERTY	1 3,894,020	1,146,717	0	633,930	1,968,355	0		3,688		339,434		7,986,144	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	2
LESS: CREDITS TO TAXPAYERS	3 309,533	91,115		50,370	126,434			3,688		26,827		607,967	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,584,487	1,055,602		583,560	1,841,921					312,607		7,378,177	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 1,213	357		192	226					97		2,085	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 47,046											47,046	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,365	1,874		1,035	2,424					521		12,219	7
13xx Voter Approved Local Option Taxes	8 16,073				152,372		863,390					1,031,835	8
14xx Gambling Taxes	9 136,172											136,172	9
15xx TIF Tax Revenues	10							94,878				94,878	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 164,007	48,277		26,689	96,615					13,438		349,026	11
Subtotal (lines 7 - 11)	*12 322,617	50,151	0	27,724	251,411	0	863,390	94,878	0	13,959	0	1,624,130	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 3,358						4,660,337					4,663,695	13
21xx State Replacements Against Levied Taxes	14 309,533	91,115		50,370	126,434			3,688		26,827		607,967	14
22xx Other State Tax Replacements	15 62,645	18,440		10,194	10,626					5,329		107,234	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 75,976		2,618				519,629					598,223	16
25xx Contributions from Other													
Intergovernmental Units	17 10,909			7,140	2,804		23,953					44,806	17
26xx, 27xx State Grants and Entitlements	18 151,156	62,330	1,800					200,255	16,350			431,891	18
28xx Federal Grants and Entitlements	19 12,018		4,391									16,409	19
29xx Payments in Lieu of Taxes	20 21,736											21,736	20
Subtotal (lines 13 - 20)	*21 647,331	171,885	8,809	67,704	139,864	0	5,203,919	203,943	16,350	32,156	0	6,491,961	21
3xxx LICENSES & PERMITS	*22 22,420						17,515					39,935	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 454,966			8,751	7,945			3,713				475,375	23
6xxx USE OF MONEY & PROPERTY	*24 134,587		19,281				36	3,482	177			157,563	24
8xxx MISCELLANEOUS	*25 120,782	7,426	56,428		1,496		35,719		1,150			223,001	25
Total Revenues*	26 5,335,449	1,285,421	84,518	687,931	2,242,863	0	6,120,579	306,016	17,677	358,819	0	16,439,273	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 2,701											2,701	32
Total Revenues and Other Sources	33 5,338,150	1,285,421	84,518	687,931	2,242,863	0	7,820,579	306,016	17,677	358,819	0	18,141,974	33
Beginning Fund Balance - July 1, 2015	34 1,715,076	459,209	86,353	419,156	690,243		2,792,570	136,380	3,088	35,235		6,337,310	34
TOTAL RESOURCES (lines 33 + 34)	35 7,053,226	1,744,630	170,871	1,107,087	2,933,106	0	10,613,149	442,396	20,765	394,054	0	24,479,284	35

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Clayton County**

11/18/2016

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)	2015/2016		
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1 986,582	111,293									1,097,875	1
1010 - Investigations	2 10,168		1,000								11,168	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5 418,539	45,869									464,408	5
1050 - Adult Correctional Services	6 396,325	44,110									440,435	6
1060 - Administration	7 322,322	42,423									364,745	7
Subtotal	8 2,133,936	243,695	1,000	0	0	0	0	0	0		2,378,631	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9 180,109	20,662									200,771	9
1110 - Medical Examiner	10 14,961										14,961	10
1120 - Child Support Recovery	11										0	11
Subtotal	12 195,070	20,662	0	0	0	0	0	0	0		215,732	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13 17,608										17,608	13
1210 - Emergency Management	14 65,000	74,400									139,400	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17 82,608	74,400	0	0	0	0	0	0	0		157,008	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18	3,489									3,489	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20 60,795	10,049									70,844	20
Subtotal	21 60,795	13,538	0	0	0	0	0	0	0		74,333	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		433								433	26
Subtotal	27 0	433	0	0	0	0	0	0	0		433	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29		577								577	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,360								8,360	30
Subtotal	31 0	8,937	0	0	0	0	0	0	0		8,937	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,472,409	361,665	1,000	0	0	0	0	0	0		2,835,074	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Clayton County

11/18/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
CASH	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 2015/2016 (L)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1 116,172				104,000					220,172
3010 - Communicable Disease Prevention & Control Services	2 4,710									4,710
3020 - Environmental Health	3 41,046	3,105								44,151
3040 - Health Administration	4 42,990									42,990
3050 - Support of Hospitals	5									0
Subtotal	6 204,918	3,105	0	0	104,000	0	0	0	0	312,023
SERVICES TO POOR PROGRAM										
3100 - Administration	7 6,281	298								6,579
3110 - General Welfare Services	8 17,831									17,831
3120 - Care in County Care Facility	9	191,667								191,667
Subtotal	10 24,112	191,965	0	0	0	0	0	0	0	216,077
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 41,577	4,624								46,201
3210 - General Services to Veterans	12 24,887									24,887
Subtotal	13 66,464	4,624	0	0	0	0	0	0	0	71,088
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15	4,362								4,362
3320 - Services for Disabled Children	16									0
Subtotal	17 0	4,362	0	0	0	0	0	0	0	4,362
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19 14,500				2,500					17,000
3420 - Soc Serv Business Operations	20									0
Subtotal	21 14,500	0	0	0	2,500	0	0	0	0	17,000
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	32,189								32,189
3510 - Preventive Services	23	40,000								40,000
Subtotal	24 0	72,189	0	0	0	0	0	0	0	72,189
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 309,994	276,245	0	0	106,500	0	0	0	0	692,739

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

11/18/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
CASH	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 2015/2016 (L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			247						247
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	247	0	0	0	0	0	247
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			5,272						5,272
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			910,800						910,800
Subtotal	28	0	0	916,072	0	0	0	0	0	916,072
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	916,319	0	0	0	0	0	916,319

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

11/18/2016

Reporting Accounting Basis:	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	2015/2016	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				6,800					6,800	
6010 - Weed Eradication	2				96,485		1,994			98,479	
6020 - Solid Waste Disposal	3				179,302					179,302	
6030 - Environmental Restoration	4									0	
Subtotal	5	0	0	0	282,587	0	1,994	0	0	284,581	
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	121,894	14,006							135,900	
6110 - Maintenance & Operations	7	423,419	37,339	4,391						465,149	
6120 - Recreation & Environmental Educ.	8									0	
Subtotal	9	545,313	51,345	4,391	0	0	0	0	0	601,049	
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	
6210 - Animal Bounties & State											
Aparist Expenses	11	54								54	
Subtotal	12	54	0	0	0	0	0	0	0	54	
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	35,557	3,105							38,662	
6310 - Housing Rehabilitation & Develop.	14				5,000					5,000	
6320 - Community Economic Development	15	13,354		2,293	62,250			91,610		169,507	
Subtotal	16	48,911	3,105	2,293	67,250	0	0	91,610	0	213,169	
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				124,078					124,078	
6410 - Historic Preservation	18	5,774								5,774	
6420 - Fair & 4-H Clubs	19	10,200								10,200	
6430 - Fairgrounds	20									0	
6440 - Memorial Halls	21									0	
6450 - Other Educational Services	22									0	
Subtotal	23	15,974	0	0	124,078	0	0	0	0	140,052	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	
6510 - Buildings	25									0	
6520 - Equipment	26									0	
6530 - Public Facilities	27									0	
Subtotal	28	0	0	0	0	0	0	0	0	0	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	610,252	54,450	6,684	0	473,915	0	1,994	91,610	0	1,238,905

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

11/18/2016

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)	2015/2016 (L)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration							308,786			308,786
7010 - Engineering							319,540			319,540
Subtotal	0	0	0	0	0	0	628,326	0	0	628,326
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts							127,256			127,256
7110 - Roads							2,187,984			2,187,984
7120 - Snow & Ice Control							324,040			324,040
7130 - Traffic Controls							326,136			326,136
7140 - Road Clearing							220,745			220,745
Subtotal	0	0	0	0	0	0	3,186,161	0	0	3,186,161
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - Equipment							529,561			529,561
7210 - Equipment Operations							1,063,452			1,063,452
7220 - Tools, Materials & Supplies							77,624			77,624
7230 - Real Estate & Buildings							57,491			57,491
Subtotal	0	0	0	0	0	0	1,728,128	0	0	1,728,128
MASS TRANSIT PROGRAM										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	5,542,615	0	0	5,542,615

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		Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2015/2016 (L)	
CASH											
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1	103,936								103,936	1
8010 - Local Elections	2	20,807								20,807	2
8020 - Township Officials	3	4,295	334							4,629	3
Subtotal	4	4,295	125,077	0	0	0	0	0	0	129,372	4
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations											
& Licensing	5	174,355	20,525							194,880	5
8101 - Driver Licenses Services	6	86,272	11,184							97,456	6
8110 - Recording of Public Documents	7	193,493	22,382					4,950		220,825	7
Subtotal	8	454,120	54,091	0	0	0	0	4,950	0	513,161	8
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	458,415	179,168	0	0	0	0	4,950	0	642,533	9

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)	2015/2016 (L)
CASH										
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 135,580	14,563								150,143
9010 - Administrative Management										
Services	2 176,412	20,387								196,799
9020 - Treasury Management Services	3 129,863	15,487								145,350
9030 - Other Policy & Administration	4 169,270				3,200					172,470
Subtotal	5 611,125	50,437	0	0	3,200	0	0	0	0	664,762
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 285,557	13,296								298,853
9110 - Information Tech Services	7 350,746	13,117								363,863
9120 - GIS Systems	8									0
Subtotal	9 636,303	26,413	0	0	0	0	0	0	0	662,716
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	10	63,157								63,157
9210 - Safety of Workplace	11 111,623	172,920								284,543
9220 - Fidelity of Public Officers	12	1,180								1,180
9230 - Unemployment Compensation	13									0
Subtotal	14 111,623	237,257	0	0	0	0	0	0	0	348,880
TOTAL - ADMINISTRATION	15 1,359,051	314,107	0	0	3,200	0	0	0	0	1,676,358

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 2015/2016 (L)		
CASH														
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1,393												1,393	1
0020 - Interest on Short-Term Debt													0	2
0030 - Other Nonprogram Current													0	3
0040 - Other County Enterprises													0	4
TOTAL - NONPROGRAM CURRENT	1,393	0	0	0	0	0	0	0	0			0	1,393	5
LONG-TERM DEBT SERVICE														
0100 - Principal											286,000		286,000	6
0110 - Interest and Fiscal Charges											53,032		53,032	7
TOTAL - LONG-TERM DEBT SERVICE	0	0	0	0	0	0	0	0	0		339,032	0	339,032	8
CAPITAL PROJECTS														
0200 - Roadway Construction							859,895						859,895	9
0210 - Conservation Land Acquisition & Dev.			27,190					205,074					232,264	10
0220 - Other Capital Projects									12,975				12,975	11
TOTAL - CAPITAL PROJECTS	0	0	27,190	0	0	0	859,895	205,074	12,975			0	1,105,134	12
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	2,472,409	361,665	1,000	0	0	0	0	0	0			0	2,835,074	13
- Total Physical Health and Social Services	309,994	276,245	0	0	106,500	0	0	0	0			0	692,739	14
- Total Mental Health, ID & DD	0	0	0	916,319	0	0	0	0	0			0	916,319	15
- Total County Environment and Education	610,252	54,450	6,684	0	473,915	0	1,994	91,610	0			0	1,238,905	16
- Total Roads & Transportation	0	0	0	0	0	0	5,542,615	0	0			0	5,542,615	17
- Total Government Services to Residents	458,415	179,168	0	0	0	0	0	0	4,950			0	642,533	18
- Total Administration	1,359,051	314,107	0	0	3,200	0	0	0	0			0	1,676,358	19
- Total Nonprogram Current	1,393	0	0	0	0	0	0	0	0			0	1,393	20
- Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0		339,032	0	339,032	21
- Total Capital Projects	0	0	27,190	0	0	0	859,895	205,074	12,975			0	1,105,134	22
TOTAL - ALL EXPENDITURES (lines13-22)	5,211,514	1,185,635	34,874	916,319	583,615	0	6,404,504	301,634	12,975	339,032		0	14,990,102	23
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental													0	24
- To Rural Services Supplemental													0	25
- To Secondary Roads					1,640,119								1,640,119	26
- To Other Budgetary Funds	59,881												59,881	27
TOTAL OPERATING TRANSFERS OUT	59,881	0	0	0	1,640,119	0	0	0	0	0	0	0	1,700,000	28
REFUNDED DEBT/PAYMENTS TO ESCROW													0	29
Increase (Decrease) In Reserves													0	30
Fund Balance - Nonspendable													0	31
Fund Balance - Restricted													0	32
Fund Balance - Committed													0	33
Fund Balance - Assigned													0	34
Fund Balance - Unassigned	1,781,831	558,995	135,997	190,768	709,372	0	4,208,645	140,762	7,790	55,022	0	7,789,182	35	
Total Ending Fund Balance - June 30, 2016	1,781,831	558,995	135,997	190,768	709,372	0	4,208,645	140,762	7,790	55,022	0	7,789,182	36	
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	7,053,226	1,744,630	170,871	1,107,087	2,933,106	0	10,613,149	442,396	20,765	394,054	0	24,479,284	37	