

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2011

Reporting Accounting Basis: GAAP	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	4,330,903	2,566,842		283,727		7,181,472
Less: Uncollected Delinquent Taxes - Levy Year	34,847	12,763		2,249		49,859
Less: Credits to Taxpayers	187,475	111,526		11,675		310,676
Net Current Property Taxes	4,108,581	2,442,553		269,803		6,820,937
Delinquent Property Tax Revenue	648	235		56		939
Penalties, Interest & Costs on Taxes	61,456					61,456
Other County Taxes/TIF Tax Revenues	245,969	971,307		5,963		1,223,239
Intergovernmental	392,431	5,470,481	336,900	11,867		6,211,679
Licenses & Permits	24,181	4,640				28,821
Charges for Service	444,343	15,216				459,559
Use of Money & Property	194,470	1,346	116			195,932
Miscellaneous	151,207	343,260				494,467
Subtotal Revenues	5,623,286	9,249,038	337,016	287,689		15,497,029
Other Financing Sources:						
General Long-Term Debt Proceeds						0
Operating Transfers In		1,400,000				1,400,000
Proceeds of Fixed Asset Sales	305	9,515				9,820
Total Revenues & Other Sources	5,623,591	10,658,553	337,016	287,689		16,906,849
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	2,388,794	17,106				2,405,900
Physical Health Social Services	698,596	12,500				711,096
Mental Health, MR & DD		2,036,736				2,036,736
County Environment and Education	609,708	530,895				1,140,603
Roads & Transportation		5,818,728				5,818,728
Government Services to Residents	569,401	1,500				570,901
Administration	1,475,580					1,475,580
Nonprogram Current						0
Debt Service				285,239		285,239
Capital Projects	23,671	1,274,444	373,972			1,672,087
Subtotal Expenditures	5,765,750	9,691,909	373,972	285,239		16,116,870
Other Financing Uses:						
Operating Transfers Out		1,400,000				1,400,000
Refunded Debt/Payments to Escrow						0
Total Expenditures & Other Uses	5,765,750	11,091,909	373,972	285,239		17,516,870
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	-142,159	-433,356	-36,956	2,450	0	-610,021
Beginning Fund Balance - July 1, 2010	1,899,315	6,765,496		35,981		8,700,792
Increase (Decrease) in Reserves		3,399				3,399
Fund Balance - Nonspendable	103,981	411,961				515,942
Fund Balance - Restricted	32,385	5,989,058		38,431		6,059,874
Fund Balance - Committed						0
Fund Balance - Assigned						0
Fund Balance - Unassigned	1,620,790	-65,480	-36,956			1,518,354
Total Ending Fund Balance - June 30, 2011	1,757,156	6,335,539	-36,956	38,431	0	8,094,170

Notes to the financial statement, if any:

FY 2010/2011 ANNUAL FINANCIAL REPORT Reporting Accounting Basis: GAAP	Clayton County										11/30/2011	
	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Actual 2010/2011 (K)	
TAXES LEVIED ON PROPERTY	13,183,709	1,147,194	835,220	1,731,622	0	0		283,727			7,181,472	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	25,617	9,230	6,720	6,043				2,249			49,859	
LESS: CREDITS TO TAXPAYERS	137,815	49,660	36,156	75,370				11,675			310,676	
=1000 NET CURRENT PROPERTY TAXES	3,020,277	1,088,304	792,344	1,650,209				269,803			6,820,937	
1010 DELINQ. PROPERTY TAX REVENUE	476	172	125	110				56			939	
11xx PENALTIES, INT, & COSTS ON TAXES	61,456										61,456	
OTHER COUNTY TAXES:												
12xx Other County Taxes	6,478	2,334	1,699	2,180				538			13,229	
13xx Local Option Taxes	15,067						799,311				814,378	
14xx Gambling Taxes	133,305										133,305	
15xx TIF Tax Revenues							113,304				113,304	
16xx Utility Tax Replacement Excise Taxes	65,267	23,518	17,123	37,690				5,425			149,023	
Subtotal (lines 7 - 11)	220,117	25,852	18,822	39,870	0	0	912,615	0	5,963	0	1,223,239	
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	2,177					3,460,154					3,462,331	
21xx State Replacements Against Levied Taxes	137,815	49,660	36,156	75,370				11,675			310,676	
22xx Other State Tax Replacements	2,152	775	555,183	863				192			559,165	
23xx, 24xx State/Federal Pass-Thru Revenues	47,615		209,693			400,082					657,390	
25xx Contributions from Other Intergovernmental Units	20,553	378		1,143		26,689	15,198	16,845			80,806	
26xx, 27xx State Grants and Entitlements	95,741	10,046	502,114			185,804					793,705	
28xx Federal Grants and Entitlements	15,396					2,032		320,055			337,483	
29xx Payments in Lieu of Taxes	10,123										10,123	
Subtotal (lines 13 - 20)	331,572	60,859	1,303,146	77,376	0	4,074,761	15,198	336,900	11,867	0	6,211,679	
3xxx LICENSES & PERMITS	24,181					4,640					28,821	
4xxx, 5xxx CHARGES FOR SERVICE	444,343		5,557	5,771			3,888				459,559	
6xxx USE OF MONEY & PROPERTY	194,470					827	519	116			195,932	
8xxx MISCELLANEOUS	149,995	1,212	597	3,094		339,569					494,467	
Total Revenues*	4,446,887	1,176,399	2,120,591	1,776,430	0	4,419,797	932,220	337,016	287,689	0	15,497,029	
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic											0	
9020 From Rural Services Basic						1,400,000					1,400,000	
90xx From Other Budgetary Funds											0	
Subtotal (lines 27 - 29)	0	0	0	0	0	1,400,000	0	0	0	0	1,400,000	
91xx PROCEEDS/GEN LONG-TERM DEBT											0	
92xx PROCEEDS/GEN FIXED ASSET SALES	305					9,515					9,820	
Total Revenues and Other Sources	4,447,192	1,176,399	2,120,591	1,776,430	0	5,829,312	932,220	337,016	287,689	0	16,906,849	
Beginning Fund Balance - July 1, 2010	1,384,322	514,993	358,494	163,637		3,718,642	2,524,723		35,981		8,700,792	
TOTAL RESOURCES (lines 33 + 34)	5,831,514	1,691,392	2,479,085	1,940,067	0	9,547,954	3,456,943	337,016	323,670	0	25,607,641	

FY 2010/2011 ANNUAL FINANCIAL REPORT										11/30/2011
Clayton County										
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS				All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2010/2011 (K)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	891,271	86,649						977,920	1
1010 - Investigations	2	13,936							13,936	2
1020 - Unified Law Enforcement	3								0	3
1030 - Contract Law Enforcement	4								0	4
1040 - Law Enforcement Communications	5	368,828	44,446						413,274	5
1050 - Adult Correctional Services	6	361,741	41,983						403,724	6
1060 - Administration	7	333,691	41,941						375,632	7
Subtotal	8	1,969,467	215,019	0	0	0	0	0	2,184,486	8
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	138,636	14,595						153,231	9
1110 - Medical Examinations	10	26,083							26,083	10
1120 - Child Support Recovery	11								0	11
Subtotal	12	164,719	14,595	0	0	0	0	0	179,314	12
EMERGENCY SERVICES										
1200 - Ambulance Services	13								0	13
1210 - Emergency Management	14				17,106				17,106	14
1220 - Fire Protection Services	15								0	15
1230 - E911 Service Board	16								0	16
Subtotal	17	0	0	0	17,106	0	0	0	17,106	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		3,381						3,381	18
1410 - Research & Other Assistance	19		12,545						12,545	19
1420 - Bailiff Services	20	51	5						56	20
Subtotal	21	51	15,931	0	0	0	0	0	15,982	21
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22								0	22
1510 - (Reserved)	23									23
1520 - Detention Services	24								0	24
1530 - Court Costs	25								0	25
1540 - Service of Civil Papers	26		787						787	26
Subtotal	27	0	787	0	0	0	0	0	787	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29		964						964	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,261						7,261	30
Subtotal	31	0	8,225	0	0	0	0	0	8,225	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,134,237	254,557	0	17,106	0	0	0	2,405,900	32

FY 2010/2011 ANNUAL FINANCIAL REPORT

Clayton County

11/30/2011

Reporting Accounting Basis:

GAAP	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Actual 2010/2011 (K)		
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	160,860					12,500		173,360	1
3010 - Communicable Disease Prevention & Control Services	2	2,753							2,753	2
3020 - Sanitation	3	40,659	3,138						43,797	3
3040 - Health Administration	4	26,088							26,088	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	230,360	3,138	0	0	0	12,500	0	245,998	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	5,479							5,479	7
3110 - General Welfare Services	8	28,218							28,218	8
3120 - Care in County Care Facility	9		237,193						237,193	9
Subtotal	10	33,697	237,193	0	0	0	0	0	270,890	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	29,557	3,099						32,656	11
3210 - General Services to Veterans	12	41,282							41,282	12
Subtotal	13	70,839	3,099	0	0	0	0	0	73,938	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14								0	14
3310 - Family Protective Services	15		62,548						62,548	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	0	62,548	0	0	0	0	0	62,548	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18								0	18
3410 - Other Social Services	19	10,300							10,300	19
Subtotal	20	10,300	0	0	0	0	0	0	10,300	20
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	21		7,422						7,422	21
3510 - Preventive Services	22		40,000						40,000	22
Subtotal	23	0	47,422	0	0	0	0	0	47,422	23
TOTAL -PHYSICAL HEALTH & SOCIAL SERVICES	24	345,196	353,400	0	0	0	12,500	0	711,096	24

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:
 GAAP

Clayton County

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	11/30/2011	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	TOTALS	
									Actual 2010/2011 (K)	
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1								0	1
402X-Coordination Svcs	2		274						274	2
403X- Personal & Environ. Sprt	3								0	3
404X-Treatment Services	4		75,851						75,851	4
405X-Vocational & Day Services	5		43						43	5
406X-Lic/Cert. Living Arrangements	6		11,481						11,481	6
407X-Inst/Hospital & Commit Svcs	7		29,444						29,444	7
Subtotal	8	0	0	117,093	0	0	0	0	0	117,093
41XX - CHRONIC MENTAL ILLNESS										
410X-Information & Educ. Svcs	9								0	9
412X-Coordination Svcs	10		11,885						11,885	10
413X- Personal & Environ. Sprt	11		55,528						55,528	11
414X-Treatment Services	12		389						389	12
415X-Vocational & Day Services	13		52,767						52,767	13
416X-Lic/Cert. Living Arrangements	14		299,143						299,143	14
417X-Inst/Hospital & Commit Svcs	15		13,190						13,190	15
Subtotal	16	0	0	432,902	0	0	0	0	0	432,902
42XX - MENTAL RETARDATION										
420X-Information & Educ. Svcs	17								0	17
422X-Coordination Svcs	18		42,828						42,828	18
423X- Personal & Environ. Sprt	19		220,555						220,555	19
424X-Treatment Services	20								0	20
425X-Vocational & Day Services	21		245,095						245,095	21
426X-Lic/Cert. Living Arrangements	22		841,301						841,301	22
427X-Inst/Hospital & Commit Svcs	23		42,148						42,148	23
Subtotal	24	0	0	1,391,927	0	0	0	0	0	1,391,927
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	25								0	25
432X-Coordination Svcs	26								0	26
433X- Personal & Environ. Sprt	27								0	27
434X-Treatment Services	28								0	28
435X-Vocational & Day Services	29		12,412						12,412	29
436X-Lic/Cert. Living Arrangements	30		26,975						26,975	30
437X-Inst/Hospital & Commit Svcs	31								0	31
Subtotal	32	0	0	39,387	0	0	0	0	0	39,387
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	33		4,800						4,800	33
4412-Purchased Administration	34		50,627						50,627	34
Subtotal	35	0	0	55,427	0	0	0	0	0	55,427
45xx-COUNTY PRVD CASE MGMT										
Subtotal	36								0	36
46xx-COUNTY PRVD SERVICES										
Subtotal	37								0	37
TOTAL - MENTAL HEALTH, MR & DD	38	0	0	2,036,736	0	0	0	0	0	2,036,736

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Reporting Accounting Basis: GAAP	Clayton County								11/30/2011	
	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Actual 2010/2011 (K)		
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1								0	
6010 - Weed Eradication	2			89,713		4,252			93,965	
6020 - Solid Waste Disposal	3			164,805					164,805	
6030 - Environmental Restoration	4								0	
Subtotal	5	0	0	254,518	0	4,252	0	0	258,770	
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	97,135	12,482						109,617	
6110 - Maintenance & Operations	7	397,555	28,923						426,478	
6120 - Recreation & Environmental Educ.	8								0	
Subtotal	9	494,690	41,405	0	0	0	0	0	536,095	
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10								0	
6210 - Animal Bounties & State										
Apiarist Expenses	11								0	
Subtotal	12	0	0	0	0	0	0	0	0	
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	39,093	3,138						42,231	
6310 - Housing Rehabilitation & Develop.	14								0	
6320 - Economic Development	15	15,910					165,818		181,728	
Subtotal	16	55,003	3,138	0	0	0	165,818	0	223,959	
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17			106,307					106,307	
6410 - Historic Preservation	18	5,272							5,272	
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	15,472	0	106,307	0	0	0	0	121,779	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	565,165	44,543	0	360,825	0	4,252	165,818	0	1,140,603

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Reporting Accounting Basis:
 GAAP

	Clayton County								11/30/2011	
	GENERAL FUND			SPECIAL REVENUE FUNDS				All	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2010/2011 (K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					261,433			261,433	1
7010 - Engineering	2					241,200			241,200	2
Subtotal	3	0	0	0	0	502,633	0	0	502,633	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					174,349			174,349	4
7110 - Roads	5					1,825,069			1,825,069	5
7120 - Snow & Ice Control	6					533,637			533,637	6
7130 - Traffic Controls	7					173,773			173,773	7
7140 - Road Clearing	8					216,999			216,999	8
Subtotal	9	0	0	0	0	2,923,827	0	0	2,923,827	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					560,145			560,145	10
7210 - Equipment Operations	11					1,231,841			1,231,841	11
7220 - Tools, Materials & Supplies	12					48,609			48,609	12
7230 - Real Estate & Buildings	13					551,673			551,673	13
Subtotal	14	0	0	0	0	2,392,268	0	0	2,392,268	14
MASS TRANSIT PROGRAM										
7300 - Air Transportation	15								0	15
7310 - Ground Transportation	16								0	16
Subtotal	17	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	5,818,728	0	0	5,818,728	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Reporting Accounting Basis:
 GAAP

Clayton County

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	11/30/2011	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	TOTALS	
	Basic (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)	(G)	Funds (J)	Actual 2010/2011 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration		162,937							162,937	1
8010 - Local Elections									0	2
8020 - Township Officials	3,691	284							3,975	3
Subtotal	3,691	163,221	0	0	0	0	0	0	166,912	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	210,903	22,004							232,907	5
8110 - Recording of Public Documents	152,860	16,722					1,500		171,082	6
Subtotal	363,763	38,726	0	0	0	0	1,500	0	403,989	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	367,454	201,947	0	0	0	0	1,500	0	570,901	8

**SERVICE AREA 9
 ADMINISTRATION**

Reporting Accounting Basis:
 GAAP

Clayton County

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	11/30/2011	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	TOTALS	
	Basic (A)	Supplemental (B)	Fund (C)	Basic (D)	Supplemental (E)	Roads (F)	(G)	Funds (J)	Actual 2010/2011 (K)	
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 125,771	11,805								137,576 1
9010 - Administrative Management Services	2 151,509	17,778								169,287 2
9020 - Treasury Management Services	3 116,045	11,883								127,928 3
9030 - Other Policy & Administration	4 132,435	10,793								143,228 4
Subtotal	5 525,760	52,259	0	0	0	0	0	0		578,019 5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 587,721	51								587,772 6
9110 - Data Processing Services	7 38,070									38,070 7
Subtotal	8 625,791	51	0	0	0	0	0	0		625,842 8
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9	82,873								82,873 9
9210 - Safety of Workplace	10 89,131	98,084								187,215 10
9220 - Fidelity of Public Officers	11	1,631								1,631 11
9230 - Unemployment Compensation	12									0 12
Subtotal	13 89,131	182,588	0	0	0	0	0	0		271,719 13
TOTAL - ADMINISTRATION	14 1,240,682	234,898	0	0	0	0	0	0		1,475,580 14

**SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

Reporting Accounting Basis: GAAP	Clayton County										11/30/2011
	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2010/2011 (K)
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	0
LONG-TERM DEBT SERVICE											
0100 - Principal	6								253,000		253,000
0110 - Interest and Fiscal Charges	7								32,239		32,239
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	285,239	0	285,239
CAPITAL PROJECTS											
0200 - Roadway Construction	9					1,639	1,272,805				1,274,444
0210 - Conservation Land Acquisition & Dev.	10	23,671									23,671
0220 - Other Capital Projects	11							373,972			373,972
TOTAL - CAPITAL PROJECTS	12	23,671	0	0	0	1,639	1,272,805	373,972		0	1,672,087
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,134,237	254,557	0	17,106	0	0	0	0	0	2,405,900
- Total Physical Health and Social Services	14	345,196	353,400	0	0	0	0	12,500	0	0	711,096
- Total Mental Health, MR & DD	15	0	0	2,036,736	0	0	0	0	0	0	2,036,736
- Total County Environment and Education	16	565,165	44,543	0	360,825	0	4,252	165,818	0	0	1,140,603
- Total Roads & Transportation	17	0	0	0	0	0	5,818,728	0	0	0	5,818,728
- Total Government Services to Residents	18	367,454	201,947	0	0	0	0	1,500	0	0	570,901
- Total Administration	19	1,240,682	234,898	0	0	0	0	0	0	0	1,475,580
- 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	285,239	0	285,239
- Total Capital Projects	22	23,671	0	0	0	1,639	1,272,805	373,972		0	1,672,087
TOTAL - ALL EXPENDITURES (lines 13-22)	23	4,676,405	1,089,345	2,036,736	377,931	0	5,824,619	1,452,623	373,972	285,239	16,116,870
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0
- To Rural Services Supplemental	25										0
- To Secondary Roads	26				1,400,000						1,400,000
- To Other Budgetary Funds	27										0
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	1,400,000	0	0	0	0	0	1,400,000
REFUNDED DEBT/PAYMENTS TO ESCROW											
Increase (Decrease) In Reserves	30				-6,026	9,425					3,399
Fund Balance - Nonspendable	31	48,248	55,733		18,353	393,608					515,942
Fund Balance - Restricted	32	32,385		442,349	137,757	3,339,152	2,069,800		38,431		6,059,874
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	1,074,476	546,314	0	0	9,425	-9,425	-65,480	-36,956	0	1,518,354
Total Ending Fund Balance - June 30, 2011	36	1,155,109	602,047	442,349	156,110	9,425	3,723,335	2,004,320	-36,956	38,431	8,094,170
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	5,831,514	1,691,392	2,479,085	1,940,067	0	9,547,954	3,456,943	337,016	323,670	25,607,641

Combined Balance Sheet -- All Governmental Funds

FY 2010/2011 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2011

11/30/2011

ASSETS

Cash & Pooled Investments:

	GENERAL (A)	SPECIAL REVENUE (B)	CAPITAL PROJECTS (C)	DEBT SERVICE (D)	PERMANENT (E)	TOTALS (MEMO ONLY) (F)	
County Treasurer	1,743,107	6,348,686	16,989	38,397		8,147,179	1
Other						0	2
Receivables (net where applicable):							
Accounts	61,241	5,445				66,686	3
Property Taxes (including interest & penalties)	16,761	2,907		390		20,058	4
Property Taxes - Succeeding Year	4,645,582	2,692,652		253,806		7,592,040	5
Accrued Interest	8,760	53				8,813	6
Drainage Assessments						0	7
Other						0	8
Due from Other Funds	71,523	23,044				94,567	9
Due from Other Governments	97,270	673,941	160,027			931,238	10
Inventories (at cost)		411,961				411,961	11
Other Assets	103,981					103,981	12
Total Assets	6,748,225	10,158,689	177,016	292,593	0	17,376,523	13
LIABILITIES							
Accounts Payable	176,987	417,915	213,972			808,874	14
Salaries & Benefits Payable	24,051	42,577				66,628	15
Contracts Payable						0	16
Due to Other Funds	22,064	72,503				94,567	17
Due to Other Governments	37,438	279,335				316,773	18
Trusts Payable						0	19
Deferred Revenue - Succeeding Year Property Tax	4,645,582	2,692,652		253,806		7,592,040	20
Deferred Revenue - Other	84,947	318,168		356		403,471	21
Other Liabilities						0	22
Total Liabilities	4,991,069	3,823,150	213,972	254,162	0	9,282,353	23
FUND EQUITY							
Fund Balance - Nonspendable	103,981	411,961				515,942	24
Fund Balance - Restricted	32,385	5,989,058		38,431		6,059,874	25
Fund Balance - Committed						0	26
Fund Balance - Assigned						0	27
Fund Balance - Unassigned	1,620,790	-65,480	-36,956			1,518,354	28
Total Fund Equity	1,757,156	6,335,539	-36,956	38,431	0	8,094,170	29
TOTAL LIABILITIES AND FUND EQUITY	6,748,225	10,158,689	177,016	292,593	0	17,376,523	30

Notes to the financial statement, if any: