

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

County No: 22

11/29/2017

Reporting Accounting Basis:						Actual	
	Special		Capital	Debt	Permanent		
	General	Revenue	Projects	Service			
REVENUES & OTHER FINANCING SOURCES	(A)	(B)	(C)	(D)	(E)	(F)	
Taxes Levied on Property	1	5,532,313	2,823,963	332,103		8,688,379 1	
Less: Uncollected Delinquent Taxes - Levy Year	2	112,454	64,297	7,674		184,425 2	
Less: Credits to Taxpayers	3	393,370	168,095	23,721		585,186 3	
Net Current Property Taxes	4	5,026,489	2,591,571	300,708		7,918,768 4	
Delinquent Property Tax Revenue	5	44	21	3		68 5	
Penalties, Interest & Costs on Taxes	6	49,002				49,002 6	
Other County Taxes/TIF Tax Revenues	7	378,864	1,078,965	13,076		1,470,905 7	
Intergovernmental	8	678,978	5,091,981	27,914		5,798,873 8	
Licenses & Permits	9	19,757	17,010			36,767 9	
Charges for Service	10	446,916	12,407			459,323 10	
Use of Money & Property	11	149,417	1,075			150,492 11	
Miscellaneous	12	280,057	39,508	4,161		323,726 12	
Subtotal Revenues	13	7,029,524	8,832,538	4,161	341,701	0 16,207,924 13	
Other Financing Sources:							
General Long-Term Debt Proceeds	14					0 14	
Operating Transfers In	15		1,700,000			1,700,000 15	
Proceeds of Fixed Asset Sales	16	34,014	78,288			112,302 16	
Total Revenues & Other Sources	17	7,063,538	10,610,826	4,161	341,701	0 18,020,226 17	
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,965,176				2,965,176 18	
Physical Health Social Services	19	455,421	112,772			568,193 19	
Mental Health, ID & DD	20		718,817			718,817 20	
County Environment and Education	21	793,300	517,217			1,310,517 21	
Roads & Transportation	22		6,866,803			6,866,803 22	
Government Services to Residents	23	670,281	2,500			672,781 23	
Administration	24	1,634,394	10,000			1,644,394 24	
Nonprogram Current	25	538				538 25	
Debt Service	26			338,000		338,000 26	
Capital Projects	27	39,473	1,168,293	11,019		1,218,785 27	
Subtotal Expenditures	28	6,558,583	9,396,402	11,019	338,000	0 16,304,004 28	
Other Financing Uses:							
Operating Transfers Out	29		1,700,000			1,700,000 29	
Refunded Debt/Payments to Escrow	30					0 30	
Total Expenditures & Other Uses	31	6,558,583	11,096,402	11,019	338,000	0 18,004,004 31	
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	504,955	-485,576	-6,858	3,701	0 16,222 32	
Beginning Fund Balance - July 1, 2016	33	2,561,304	5,242,952	7,926	55,050	7,867,232 33	
Increase (Decrease) in Reserves	34	6,481	-146,878			-140,397 34	
Fund Balance - Nonspendable	35	142,900	494,243			637,143 35	
Fund Balance - Restricted	36	210,833	4,150,021	1,068	58,751	4,420,673 36	
Fund Balance - Committed	37					0 37	
Fund Balance - Assigned	38					0 38	
Fund Balance - Unassigned	39	2,719,007	-33,766			2,685,241 39	
Total Ending Fund Balance - June 30, 2017	40	3,072,740	4,610,498	1,068	58,751	0 7,743,057 40	

Notes to the financial statement, if any:

Reporting Accounting Basis:

GAAP	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	2016/2017
TAXES LEVIED ON PROPERTY	14,274,158	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 34	10		5	16						3	68	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 49,002											49,002	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,627	1,951		950	2,483					487		12,498	7
13xx Voter Approved Local Option Taxes	8 16,965				140,185		794,383					951,533	8
14xx Gambling Taxes	9 131,553											131,553	9
15xx TIF Tax Revenues	10							15,651				15,651	10
16xx Utility Tax Replacement Excise Taxes	11 171,334	50,434		24,563	100,750					12,589		359,670	11
Subtotal (lines 7 - 11)	*12 326,479	52,385	0	25,513	243,418	0	794,383	15,651	0	13,076	0	1,470,905	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,768							4,403,353				4,406,121	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 59,723						398,462					458,185	16
25xx Contributions from Other													
Intergovernmental Units	17 7,094			5,536	2,975		20,134					35,739	17
26xx, 27xx State Grants and Entitlements	18 107,553	19,038	1,057				3,969	70,726				202,343	18
28xx Federal Grants and Entitlements	19 1,524		4,408									5,932	19
29xx Payments in Lieu of Taxes	20 11,212											11,212	20
Subtotal (lines 13 - 20)	*21 548,816	124,697	5,465	56,994	136,409	0	4,825,918	72,660	0	27,914	0	5,798,873	21
3xxx LICENSES & PERMITS	*22 19,757							17,010				36,767	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 446,916				8,687				3,720			459,323	23
6xxx USE OF MONEY & PROPERTY	*24 125,073		24,344					35	1,040			150,492	24
8xxx MISCELLANEOUS	*25 183,721	3,985	92,351		2,263		37,245		4,161			323,726	25
Total Revenues*	*26 5,583,166	1,324,198	122,160	639,241	2,425,635	0	5,674,591	93,071	4,161	341,701	0	16,207,924	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/GEN FIXED ASSET SALES	32 34,014							78,288				112,302	32
Total Revenues and Other Sources	33 5,617,180	1,324,198	122,160	639,241	2,425,635	0	7,452,879	93,071	4,161	341,701	0	18,020,226	33
Beginning Fund Balance - July 1, 2016	34 1,806,961	623,897	130,446	192,078	733,624		4,245,729	71,521	7,926	55,050		7,867,232	34
TOTAL RESOURCES (lines 33 + 34)	35 7,424,141	1,948,095	252,606	831,319	3,159,259	0	11,698,608	164,592	12,087	396,751	0	25,887,458	35

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Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS	
	GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)		Actual 2016/2017	2016/2017
											(L)
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1	1,110,699	124,308							1,235,007	1
1010 - Investigations	2	8,060		2,300						10,360	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	352,629	44,334							396,963	5
1050 - Adult Correctional Services	6	447,933	44,901							492,834	6
1060 - Administration	7	351,916	47,010							398,926	7
Subtotal	8	2,271,237	260,553	2,300	0	0	0	0	0	2,534,090	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	187,454	24,054							211,508	9
1110 - Medical Examiner	10	45,076								45,076	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	232,530	24,054	0	0	0	0	0	0	256,584	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	86,198	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		4,964							4,964	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20	60,391	10,004							70,395	20
Subtotal	21	60,391	14,968	0	0	0	0	0	0	75,359	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		5							5	26
Subtotal	27	0	5	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		12,940							12,940	30
Subtotal	31	0	12,940	0	0	0	0	0	0	12,940	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,565,356	397,520	2,300	0	0	0	0	0	2,965,176	32

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS						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)		
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1 145,700				110,272					255,972 1
3010 - Communicable Disease Prevention & Control Services	2 3,092									3,092 2
3020 - Environmental Health	3 41,705	3,277								44,982 3
3040 - Health Administration	4 69,840									69,840 4
3050 - Support of Hospitals	5									0 5
Subtotal	6 260,337	3,277	0	0	110,272	0	0	0	0	373,886 6
SERVICES TO POOR PROGRAM										
3100 - Administration	7 7,290	313								7,603 7
3110 - General Welfare Services	8 20,682									20,682 8
3120 - Care in County Care Facility	9	25,500								25,500 9
Subtotal	10 27,972	25,813	0	0	0	0	0	0	0	53,785 10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 43,880	4,873								48,753 11
3210 - General Services to Veterans	12 25,318									25,318 12
Subtotal	13 69,198	4,873	0	0	0	0	0	0	0	74,071 13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0 14
3310 - Family Protective Services	15	2,449								2,449 15
3320 - Services for Disabled Children	16									0 16
Subtotal	17 0	2,449	0	0	0	0	0	0	0	2,449 17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0 18
3410 - Other Social Services	19 16,500				2,500					19,000 19
3420 - Social Services Business Operations	20									0 20
Subtotal	21 16,500	0	0	0	2,500	0	0	0	0	19,000 21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	5,002								5,002 22
3510 - Preventive Services	23	40,000								40,000 23
Subtotal	24 0	45,002	0	0	0	0	0	0	0	45,002 24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 374,007	81,414	0	0	112,772	0	0	0	0	568,193 25

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS		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		
									2016/2017			(L)		
SERVICES TO PERSONS WITH:														
40XX - MENTAL HEALTH PROBLEMS/														
MENTAL ILLNESS														
400X-Information & Educ. Svcs	1										0	1		
402X-Coordination Svcs	2				241						241	2		
403X- Personal & Environ. Sprt	3										0	3		
404X-Treatment Services	4										0	4		
405X-Vocational & Day Services	5										0	5		
406X-Lic/Cert. Living Arrangements	6										0	6		
407X-Inst/Hospital & Commit Svcs	7										0	7		
Subtotal	8	0	0	0	241	0	0	0	0	0	241	8		
42XX - INTELLECTUAL DISABILITIES														
420X-Information & Educ. Svcs	9										0	9		
422X-Coordination Svcs	10										0	10		
423X- Personal & Environ. Sprt	11										0	11		
424X-Treatment Services	12										0	12		
425X-Vocational & Day Services	13										0	13		
426X-Lic/Cert. Living Arrangements	14										0	14		
427X-Inst/Hospital & Commit Svcs	15										0	15		
Subtotal	16	0	0	0	0	0	0	0	0	0	0	16		
43XX - OTHER DEVELOPMENTAL														
DISABILITIES														
430X-Information & Educ. Svcs	17										0	17		
432X-Coordination Svcs	18										0	18		
433X- Personal & Environ. Sprt	19										0	19		
434X-Treatment Services	20										0	20		
435X-Vocational & Day Services	21										0	21		
436X-Lic/Cert. Living Arrangements	22										0	22		
437X-Inst/Hospital & Commit Svcs	23										0	23		
Subtotal	24	0	0	0	0	0	0	0	0	0	0	24		
44xx-GENERAL ADMINISTRATION														
4411-Direct Administration	25				5,554						5,554	25		
4412-Purchased Administration	26										0	26		
4413-Distrib to Regional Fiscal Agent	27				713,022						713,022	27		
Subtotal	28	0	0	0	718,576	0	0	0	0	0	718,576	28		
45xx-COUNTY PRVD CASE MGMT														
Subtotal	29										0	29		
46xx-COUNTY PRVD SERVICES														
Subtotal	30										0	30		
47XX - BRAIN INJURY														
470X-Information & Educ. Svcs	31										0	31		
472X-Coordination Svcs	32										0	32		
473X- Personal & Environ. Sprt	33										0	33		
474X-Treatment Services	34										0	34		
475X-Vocational & Day Services	35										0	35		
476X-Lic/Cert. Living Arrangements	36										0	36		
477X-Inst/Hospital & Commit Svcs	37										0	37		
Subtotal	38	0	0	0	0	0	0	0	0	0	0	38		
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	0	718,817	0	0	0	0	0	718,817	39		

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Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					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)		Actual 2016/2017	2016/2017
											(L)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				7,000					7,000	1
6010 - Weed Eradication	2				97,738		2,878			100,616	2
6020 - Solid Waste Disposal	3				182,688					182,688	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	287,426	0	2,878	0	0	290,304	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	126,958	14,684							141,642	6
6110 - Maintenance & Operations	7	531,904	38,310							570,214	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	658,862	52,994	0	0	0	0	0	0	711,856	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apriarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	43,806	3,277							47,083	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	60,800	3,277	0	0	81,500	0	0	10,502	0	156,079
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				134,911					134,911	17
6410 - Historic Preservation	18	7,167								7,167	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	17,367	0	0	0	134,911	0	0	0	152,278	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	737,029	56,271	0	0	503,837	0	2,878	10,502	0	1,310,517

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	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)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1						310,105			310,105	1	
7010 - Engineering	2						342,219			342,219	2	
Subtotal	3	0	0	0	0	0	652,324	0	0	652,324	3	
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4						101,496			101,496	4	
7110 - Roads	5						2,443,403			2,443,403	5	
7120 - Snow & Ice Control	6						427,309			427,309	6	
7130 - Traffic Controls	7						284,951			284,951	7	
7140 - Road Clearing	8						235,619			235,619	8	
Subtotal	9	0	0	0	0	0	3,492,778	0	0	3,492,778	9	
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10						1,192,625			1,192,625	10	
7210 - Equipment Operations	11						1,181,831			1,181,831	11	
7220 - Tools, Materials & Supplies	12						3,509			3,509	12	
7230 - Real Estate & Buildings	13						343,736			343,736	13	
Subtotal	14	0	0	0	0	0	2,721,701	0	0	2,721,701	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	0	17	
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	6,866,803	0	0	6,866,803	18	

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	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)		
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1									110,603	1	
8010 - Local Elections	2									6,038	2	
8020 - Township Officials	3	3,929			304					4,233	3	
Subtotal	4	3,929		116,945	0	0	0	0	0	120,874	4	
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations												
& Licensing	5	166,017		20,423						186,440	5	
8101 - Driver Licenses Services	6	107,728		14,238						121,966	6	
8110 - Recording of Public Documents	7	216,822		24,179					2,500	243,501	7	
Subtotal	8	490,567		58,840	0	0	0	0	2,500	0	551,907	
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	494,496		175,785	0	0	0	0	2,500	0	672,781	

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	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)		
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1 142,240	15,241								157,481	1	
9010 - Administrative Management												
Services	2 157,286	18,809								176,095	2	
9020 - Treasury Management Services	3 138,454	16,784								155,238	3	
9030 - Other Policy & Administration	4 115,229				10,000					125,229	4	
Subtotal	5 553,209	50,834	0	0	10,000	0	0	0	0	614,043	5	
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 337,701	14,205								351,906	6	
9110 - Information Tech Services	7 293,045	13,587								306,632	7	
9120 - GIS Systems	8									0	8	
Subtotal	9 630,746	27,792	0	0	0	0	0	0	0	658,538	9	
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10	68,139								68,139	10	
9210 - Safety of Workplace	11 101,332	201,162								302,494	11	
9220 - Fidelity of Public Officers	12	1,180								1,180	12	
9230 - Unemployment Compensation	13									0	13	
Subtotal	14 101,332	270,481	0	0	0	0	0	0	0	371,813	14	
TOTAL - ADMINISTRATION	15 1,285,287	349,107	0	0	10,000	0	0	0	0	1,644,394	15	

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

County No: 22

Clayton County

11/29/2017

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	2017			
																(L)				
NONPROGRAM CURRENT EXPENDITURES																				
0010 - County Farm Operations	1	538														538	1			
0020 - Interest on Short-Term Debt	2															0	2			
0030 - Other Nonprogram Current	3															0	3			
0040 - Other County Enterprises	4															0	4			
TOTAL - NONPROGRAM CURRENT	5	538	0	0	0	0	0	0	0	0	0	0	0	0	0	538	5			
LONG-TERM DEBT SERVICE																				
0100 - Principal	6												291,000			291,000	6			
0110 - Interest and Fiscal Charges	7												47,000			47,000	7			
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	0	0	0	338,000	0	0	338,000	8			
CAPITAL PROJECTS																				
0200 - Roadway Construction	9												1,097,768			1,097,768	9			
0210 - Conservation Land Acquisition & Dev.	10			39,473									70,525			109,998	10			
0220 - Other Capital Projects	11															11,019	11			
TOTAL - CAPITAL PROJECTS	12	0	0	39,473	0	0	0	0	1,097,768	70,525	11,019	0	0	0	0	1,218,785	12			
EXPENDITURES SUMMARY																				
- Total Public Safety and Legal Services	13	2,565,356	397,520	2,300	0	0	0	0	0	0	0	0	0	0	0	2,965,176	13			
- Total Physical Health and Social Services	14	374,007	81,414	0	0	112,772		0	0	0	0	0	0	0	0	568,193	14			
- Total Mental Health, ID & DD	15	0	0	0	718,817		0	0	0	0	0	0	0	0	0	718,817	15			
- Total County Environment and Education	16	737,029	56,271	0	0	503,837		0	2,878	10,502			0	0	0	1,310,517	16			
- Total Roads & Transportation	17	0	0	0	0	0	0	0	6,866,803	0			0	0	0	6,866,803	17			
- Total Government Services to Residents	18	494,496	175,785	0	0	0	0	0	0	0	0	0	0	0	0	672,781	18			
- Total Administration	19	1,285,287	349,107	0	0	10,000		0	0	0	0	0	0	0	0	1,644,394	19			
- Total Nonprogram Current	20	538	0	0	0	0	0	0	0	0	0	0	0	0	0	538	20			
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	0	338,000	0	0	338,000	21			
- Total Capital Projects	22	0	0	39,473	0	0	0	0	1,097,768	70,525	11,019	0	0	0	0	1,218,785	22			
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,456,713	1,060,097	41,773	718,817	626,609	0	0	7,967,449	83,527	11,019	338,000	0	0	0	16,304,004	23			
OTHER BUDGETARY FINANCING USES																				
OPERATING TRANSFERS OUT																				
- To General Supplemental	24												0	24						
- To Rural Services Supplemental	25												0	25						
- To Secondary Roads	26					1,700,000							1,700,000	26						
- To Other Budgetary Funds	27												0	27						
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000		0	0	0	0	0	0	0	0	1,700,000	28			
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0	29						
Increase (Decrease) In Reserves	30	245	6,236			-12,416		-134,462					-140,397	30						
Fund Balance - Nonspendable	31	55,487	87,413			24,704		469,539					637,143	31						
Fund Balance - Restricted	32			210,833	112,502	795,530		3,127,158	114,831	1,068	58,751		4,420,673	32						
Fund Balance - Committed	33												0	33						
Fund Balance - Assigned	34												0	34						
Fund Balance - Unassigned	35	1,912,186	806,821	0	0	0	0	0	-33,766	0	0	0	2,685,241	35						
Total Ending Fund Balance - June 30, 2017	36	1,967,673	894,234	210,833	112,502	820,234	0	3,596,697	81,065	1,068	58,751	0	7,743,057	36						
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	7,424,141	1,948,095	252,606	831,319	3,159,259	0	11,698,608	164,592	12,087	396,751	0	25,887,458	37						

**Clayton County ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds**

County No: 22x

For the fiscal year ended: June 30, 2017

11/29/2017

ASSETS

Cash & Pooled Investments:

	GENERAL (A)	SPECIAL REVENUE (B)	CAPITAL PROJECTS (C)	DEBT SERVICE (D)	PERMANENT (E)	TOTALS (MEMO ONLY) (F)
County Treasurer	1 3,138,813	4,271,765	1,131	58,748		7,470,457 1
Other	2					0 2
Receivables (net where applicable):						
Accounts	3 52,042	4,422				56,464 3
Property Taxes (including interest & penalties)	4 10,424	1,250		185		11,859 4
Property Taxes - Succeeding Year	5 5,326,046	2,906,183		333,777		8,566,006 5
Accrued Interest	6					0 6
Drainage Assessments	7					0 7
Other	8					0 8
Due from Other Funds	9 70,674					70,674 9
Due from Other Governments	10 95,884	483,260				579,144 10
Inventories (at cost)	11	494,243				494,243 11
Other Assets	12 142,899					142,899 12
Total Assets	13 8,836,782	8,161,123	1,131	392,710	0	17,391,746 13

LIABILITIES (L)

Accounts Payable	14 162,377	355,131	63			517,571 14
Salaries & Benefits Payable	15 121,284	134,564				255,848 15
Contracts Payable	16					0 16
Due to Other Funds	17	70,674				70,674 17
Due to Other Governments	18 66,478	35,401				101,879 18
Trusts Payable	19					0 19
Other Liabilities	20					0 20
Total Liabilities	21 350,139	595,770	63	0	0	945,972 21

DEFERRED INFLOWS OF RESOURCES (DIOR)

Succeeding Year Property Tax	22 5,326,046	2,906,183		333,777		8,566,006 22
Other Unavailable Revenue	23 87,857	48,672		182		136,711 23
Total Deferred Inflows of Resources	24 5,413,903	2,954,855	0	333,959	0	8,702,717 24

FUND EQUITY (FE)

Fund Balance - Nonspendable	25 142,900	494,243				637,143 25
Fund Balance - Restricted	26 210,833	4,150,021	1,068	58,751		4,420,673 26
Fund Balance - Committed	27					0 27
Fund Balance - Assigned	28					0 28
Fund Balance - Unassigned	29 2,719,007	-33,766				2,685,241 29
Total Fund Equity	30 3,072,740	4,610,498	1,068	58,751	0	7,743,057 30
TOTAL L+DIOR+FE	31 8,836,782	8,161,123	1,131	392,710	0	17,391,746 31

Notes to the financial statement, if any: