

Clayton County ANNUAL FINANCIAL REPORT Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget For the fiscal year ended: June 30, 2012							County No: 22
							11/20/2012
Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
CASH							
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	1 4,556,185	2,638,336		249,202		7,443,723	7,443,723 <sup>1</sup>
Less: Uncollected Delinquent Taxes - Levy Year	2 103,323	69,702		5,617		178,642	17,267 <sup>2</sup>
Less: Credits to Taxpayers	3 180,932	103,831		9,494		294,257	327,169 <sup>3</sup>
Net Current Property Taxes	4 4,271,930	2,464,803		234,091		6,970,824	7,099,287 <sup>4</sup>
Delinquent Property Tax Revenue	5 2,938	1,048		151		4,137	6,167 <sup>5</sup>
Penalties, Interest & Costs on Taxes	6 58,305					58,305	68,409 <sup>6</sup>
Other County Taxes/TIF Tax Revenues	7 356,159	1,088,378		10,268		1,454,805	1,296,959 <sup>7</sup>
Intergovernmental	8 435,917	5,190,569	656,081	9,652		6,292,219	6,564,681 <sup>8</sup>
Licenses & Permits	9 23,170	5,445				28,615	21,660 <sup>9</sup>
Charges for Service	10 468,342	18,121				486,463	476,090 <sup>10</sup>
Use of Money & Property	11 184,167	728	2,583	2,699		190,177	258,090 <sup>11</sup>
Miscellaneous	12 124,059	547,143	148,282			819,484	512,986 <sup>12</sup>
<b>Subtotal Revenues</b>	<b>13 5,924,987</b>	<b>9,316,235</b>	<b>806,946</b>	<b>256,861</b>	<b>0</b>	<b>16,305,029</b>	<b>16,304,329<sup>13</sup></b>
Other Financing Sources:							
General Long-Term Debt Proceeds	14		900,509			900,509	900,510 <sup>14</sup>
Operating Transfers In	15		1,400,000			1,400,000	1,400,000 <sup>15</sup>
Proceeds of Fixed Asset Sales	16	142,832	14,824			157,656	11,000 <sup>16</sup>
<b>Total Revenues &amp; Other Sources</b>	<b>17 6,067,819</b>	<b>10,731,059</b>	<b>1,707,455</b>	<b>256,861</b>	<b>0</b>	<b>18,763,194</b>	<b>18,615,839<sup>17</sup></b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
Operating:							
Public Safety and Legal Services	18 2,461,343	77,849				2,539,192	2,567,117 <sup>18</sup>
Physical Health Social Services	19 790,240					790,240	793,469 <sup>19</sup>
Mental Health, MR & DD	20		2,214,086			2,214,086	2,282,041 <sup>20</sup>
County Environment and Education	21 640,120	569,402				1,209,522	1,254,404 <sup>21</sup>
Roads & Transportation	22		5,572,802			5,572,802	6,379,372 <sup>22</sup>
Government Services to Residents	23 604,485	6,250				610,735	665,780 <sup>23</sup>
Administration	24 1,377,060	3,000				1,380,060	1,383,095 <sup>24</sup>
Nonprogram Current	25	2,198				2,198	2,200 <sup>25</sup>
Debt Service	26			271,322		271,322	271,337 <sup>26</sup>
Capital Projects	27		296,957	1,196,897		1,493,854	2,754,267 <sup>27</sup>
<b>Subtotal Expenditures</b>	<b>28 5,875,446</b>	<b>8,740,346</b>	<b>1,196,897</b>	<b>271,322</b>	<b>0</b>	<b>16,084,011</b>	<b>18,353,082<sup>28</sup></b>
Other Financing Uses:							
Operating Transfers Out	29		1,400,000			1,400,000	1,400,000 <sup>29</sup>
Refunded Debt/Payments to Escrow	30					0	30
<b>Total Expenditures &amp; Other Uses</b>	<b>31 5,875,446</b>	<b>10,140,346</b>	<b>1,196,897</b>	<b>271,322</b>	<b>0</b>	<b>17,484,011</b>	<b>19,753,082<sup>31</sup></b>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	192,373	590,713	510,558	-14,461	0	1,279,183 -1,137,243 <sup>32</sup>
Beginning Fund Balance - July 1, 2011	33 1,683,734	6,408,059	16,989	38,397		8,147,179	8,147,179 <sup>33</sup>
Increase (Decrease) in Reserves (GAAP Budget)	34					0	34
Fund Balance - Nonspendable	35					0	35
Fund Balance - Restricted	36 675,423	6,998,772		21,237		7,695,432	36
Fund Balance - Committed	37		527,547			527,547	37
Fund Balance - Assigned	38					0	38
Fund Balance - Unassigned	39 1,200,684	0	0	2,699	0	1,203,383	7,009,936 <sup>39</sup>
Total Ending Fund Balance - June 30, 2012	40 1,876,107	6,998,772	527,547	23,936	0	9,426,362	7,009,936 <sup>40</sup>

Additional details are available at: Clayton County Auditor Office; Courthouse; 111 High St NE; Elkader, IA  
 Notes to the financial statement, if any:

Telephone: 563-245-1106

**Clayton County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2012**

County No: 22

11/20/2012

Reporting Accounting Basis:

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
CASH						
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 4,556,185	2,638,336		249,202		7,443,723 1
Less: Uncollected Delinquent Taxes - Levy Year	2 103,323	69,702		5,617		178,642 2
Less: Credits to Taxpayers	3 180,932	103,831		9,494		294,257 3
Net Current Property Taxes	4 4,271,930	2,464,803		234,091		6,970,824 4
Delinquent Property Tax Revenue	5 2,938	1,048		151		4,137 5
Penalties, Interest & Costs on Taxes	6 58,305					58,305 6
Other County Taxes/TIF Tax Revenues	7 356,159	1,088,378		10,268		1,454,805 7
Intergovernmental	8 435,917	5,190,569	656,081	9,652		6,292,219 8
Licenses & Permits	9 23,170	5,445				28,615 9
Charges for Service	10 468,342	18,121				486,463 10
Use of Money & Property	11 184,167	728	2,583	2,699		190,177 11
Miscellaneous	12 124,059	547,143	148,282			819,484 12
<b>Subtotal Revenues</b>	<b>13 5,924,987</b>	<b>9,316,235</b>	<b>806,946</b>	<b>256,861</b>	<b>0</b>	<b>16,305,029 13</b>
Other Financing Sources:						
General Long-Term Debt Proceeds	14			900,509		900,509 14
Operating Transfers In	15		1,400,000			1,400,000 15
Proceeds of Fixed Asset Sales	16 142,832	14,824				157,656 16
<b>Total Revenues &amp; Other Sources</b>	<b>17 6,067,819</b>	<b>10,731,059</b>	<b>1,707,455</b>	<b>256,861</b>	<b>0</b>	<b>18,763,194 17</b>
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,461,343	77,849				2,539,192 18
Physical Health Social Services	19 790,240					790,240 19
Mental Health, MR & DD	20	2,214,086				2,214,086 20
County Environment and Education	21 640,120	569,402				1,209,522 21
Roads & Transportation	22	5,572,802				5,572,802 22
Government Services to Residents	23 604,485	6,250				610,735 23
Administration	24 1,377,060	3,000				1,380,060 24
Nonprogram Current	25 2,198					2,198 25
Debt Service	26			271,322		271,322 26
Capital Projects	27	296,957	1,196,897			1,493,854 27
<b>Subtotal Expenditures</b>	<b>28 5,875,446</b>	<b>8,740,346</b>	<b>1,196,897</b>	<b>271,322</b>	<b>0</b>	<b>16,084,011 28</b>
Other Financing Uses:						
Operating Transfers Out	29	1,400,000				1,400,000 29
Refunded Debt/Payments to Escrow	30					0 30
<b>Total Expenditures &amp; Other Uses</b>	<b>31 5,875,446</b>	<b>10,140,346</b>	<b>1,196,897</b>	<b>271,322</b>	<b>0</b>	<b>17,484,011 31</b>
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 192,373	590,713	510,558	-14,461	0	1,279,183 32
Beginning Fund Balance - July 1, 2011	33 1,683,734	6,408,059	16,989	38,397		8,147,179 33
Increase (Decrease) in Reserves	34					0 34
Fund Balance - Nonspendable	35					0 35
Fund Balance - Restricted	36 675,423	6,998,772		21,237		7,695,432 36
Fund Balance - Committed	37		527,547			527,547 37
Fund Balance - Assigned	38					0 38
Fund Balance - Unassigned	39 1,200,684			2,699		1,203,383 39
Total Ending Fund Balance - June 30, 2012	40 1,876,107	6,998,772	527,547	23,936	0	9,426,362 40

Notes to the financial statement, if any:

## REVENUES DETAIL

Clayton County

County No: 22  
11/20/2012

Reporting Accounting Basis: CASH	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 Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Actual 2011/2012	2011/2012	(K)				Actual	2011/2012
TAXES LEVIED ON PROPERTY	13,386,475	1,169,710	844,883	1,793,453	0		0	249,202		7,443,723	1				
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2,76,797	26,526	19,160	50,542				5,617		178,642	2				
LESS: CREDITS TO TAXPAYERS	3,134,481	46,451	33,551	70,280				9,494		294,257	3				
=1000 NET CURRENT PROPERTY TAXES	43,175,197	1,096,733	792,172	1,672,631				234,091		6,970,824	4				
1010 DELINQ. PROPERTY TAX REVENUE	5,2,184	754	545	503				151		4,137	5				
11xx PENALTIES, INT. & COSTS ON TAXES	6,58,305									58,305	6				
OTHER COUNTY TAXES:															
12xx Other County Taxes	7,6,714	2,319	1,675	2,355				465		13,528	7				
13xx Local Option Taxes	8,12,940						838,502			851,442	8				
14xx Gambling Taxes	9,143,838									143,838	9				
15xx TIF Tax Revenues	10,						123,229			123,229	10				
16xx Utility Tax Replacement Excise Taxes	11,141,480	48,868	35,298	87,319				9,803		322,768	11				
Subtotal (lines 7 - 11)	12,304,972	51,187	36,973	89,674	0	0	961,731	0	10,268	0	1,454,805	12			
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13,2,178					3,607,847				3,610,025	13				
21xx State Replacements Against Levied Taxes	14,134,481	46,451	33,551	70,280						9,494	294,257	14			
22xx Other State Tax Replacements	15,2,286	790	553,752	850						158	557,836	15			
23xx, 24xx State/Federal Pass-Thru Revenues	16,93,638		73,972			100,878					268,488	16			
25xx Contributions from Other Intergovernmental Units	17,20,366			3,167		27,302					50,835	17			
26xx, 27xx State Grants and Entitlements	18,96,375	18,770	675,815			31,014	12,115	656,081			1,490,170	18			
28xx Federal Grants and Entitlements	19,77					26					103	19			
29xx Payments in Lieu of Taxes	20,20,505										20,505	20			
Subtotal (lines 13 - 20)	21,369,906	66,011	1,337,090	74,297	0	3,767,067	12,115	656,081	9,652	0	6,292,219	21			
3xxx LICENSES & PERMITS	22,23,170					5,445					28,615	22			
4xxx, 5xxx CHARGES FOR SERVICE	23,468,342		6,169	6,649		643	4,660				486,463	23			
6xxx USE OF MONEY & PROPERTY	24,184,167						728	2,583	2,699		190,177	24			
8xxx MISCELLANEOUS	25,101,118	22,941	1,145	2,869		45,399	497,730	148,282			819,484	25			
Total Revenues*	26,4687,361	1,237,626	2,174,094	1,846,623	0	3,818,554	1,476,964	806,946	256,861	0	16,305,029	26			
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27,										0	27			
9020 From Rural Services Basic	28,					1,400,000					1,400,000	28			
90xx From Other Budgetary Funds	29,										0	29			
Subtotal (lines 27- 29)	30,0,0,0		0	0	0	0	1,400,000	0	0	0	1,400,000	30			
91xx PROCEEDS/GEN LONG-TERM DEBT	31,							900,509			900,509	31			
92xx PROCEEDS/GEN FIXED ASSET SALES	32,142,832					14,824					157,656	32			
Total Revenues and Other Sources	33,4,830,193	1,237,626	2,174,094	1,846,623	0	5,233,378	1,476,964	1,707,455	256,861	0	18,763,194	33			
Beginning Fund Balance - July 1, 2011	34,1,091,828	591,906	765,836	151,793		3,498,337	1,992,093	16,989	38,397		8,147,179	34			
<b>TOTAL RESOURCES (lines 33 + 34)</b>	<b>35,5,922,021</b>	<b>1,829,532</b>	<b>2,939,930</b>	<b>1,998,416</b>	<b>0</b>	<b>8,731,715</b>	<b>3,469,057</b>	<b>1,724,444</b>	<b>295,258</b>	<b>0</b>	<b>26,910,373</b>	<b>35</b>			

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

County No: 22

11/20/2012

Reporting Accounting Basis:  
CASH

	<b>GENERAL FUND</b>		<b>SPECIAL REVENUE FUNDS</b>				All Permanent Funds (J)	<b>TOTALS</b>	
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)		Actual 2011/2012 (K)	
<b>LAW ENFORCEMENT PROGRAM</b>									
1000 - Uniformed Patrol Services	1 984,232	103,891						1,088,123	1
1010 - Investigations	2 8,255					1,973		10,228	2
1020 - Unified Law Enforcement	3							0	3
1030 - Contract Law Enforcement	4							0	4
1040 - Law Enforcement Communications	5 324,979	42,034				55,500		422,513	5
1050 - Adult Correctional Services	6 422,894	47,223						470,117	6
1060 - Administration	7 272,369	34,434						306,803	7
Subtotal	8 2,012,729	227,582	0	0	0	0	57,473	0	2,297,784
<b>LEGAL SERVICES PROGRAM</b>									
1100 - Criminal Prosecution	9 140,424	16,994						157,418	9
1110 - Medical Examinations	10 22,853							22,853	10
1120 - Child Support Recovery	11							0	11
Subtotal	12 163,277	16,994	0	0	0	0	0	180,271	12
<b>EMERGENCY SERVICES</b>									
1200 - Ambulance Services	13							0	13
1210 - Emergency Management	14					20,376		20,376	14
1220 - Fire Protection and Rescue Services	15							0	15
1230 - E911 Service Board	16							0	16
Subtotal	17 0	0	0	0	0	0	20,376	0	20,376
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>									
1400 - Physical Operations	18	3,267						3,267	18
1410 - Research & Other Assistance	19	16,466						16,466	19
1420 - Bailiff Services	20 9,877	756						10,633	20
Subtotal	21 9,877	20,489	0	0	0	0	0	30,366	21
<b>COURT PROCEEDINGS PROGRAM</b>									
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	795						795	26
Subtotal	27 0	795	0	0	0	0	0	795	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>									
1600 - Juvenile Victim Restitution	28							0	28
1610 - Juvenile Representation Services	29	1,732						1,732	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,868						7,868	30
Subtotal	31 0	9,600	0	0	0	0	0	9,600	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	<b>32 2,185,883</b>	<b>275,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,849</b>	<b>0</b>	<b>2,539,192</b>

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**

County No: 22

11/20/2012

Clayton County

Reporting Accounting Basis:

CASH

**PHYSICAL HEALTH SERVICES**

**PROGRAM**

3000 - Personal & Family Health Services

3010 - Communicable Disease Prevention & Control Services

	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent Funds (J)	TOTALS 2011/2012 (K)
1175.760								175,760	1
2 30,169								30,169	2
3 44,168		3,708						47,876	3
4 22,663								22,663	4
5								0	5
6 272,760		3,708	0	0	0	0	0	276,468	6

**SERVICES TO POOR PROGRAM**

3100 - Administration

7 7,050								7,050	7
8 27,225								27,225	8
9 301,223								301,223	9
10 34,275		301,223	0	0	0	0	0	335,498	10

**SERVICES TO MILITARY VETERANS**

**PROGRAM**

3200 - Administration

11 36,224		3,517						39,741	11
12 46,989								46,989	12
13 Subtotal	83,213	3,517	0	0	0	0	0	86,730	13

**CHILDREN'S & FAMILY SERVICES**

**PROGRAM**

3300 - Youth Guidance

14								0	14
15 6,830								6,830	15
16								0	16
17 Subtotal	0	6,830	0	0	0	0	0	6,830	17

**SERVICES TO OTHER ADULTS**

**PROGRAM**

3400 - Services to the Elderly

18								0	18
19 10,300								10,300	19
20								0	20
21 Subtotal	10,300	0	0	0	0	0	0	10,300	21

**CHEMICAL DEPENDENCY PROGRAM**

3500 - Treatment Services

22 34,414								34,414	22
23 40,000								40,000	23
24 Subtotal	0	74,414	0	0	0	0	0	74,414	24

**TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES**

25 400,548		389,692	0	0	0	0	0	790,240	25
------------	--	---------	---	---	---	---	---	---------	----

**SERVICE AREA 4**  
**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

County No: 22

Clayton County

11/20/2012

Reporting Accounting Basis:	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)		Actual 2011/2012 (K)	
<b>SERVICES TO PERSONS WITH:</b>									
40XX - MENTAL HEALTH PROBLEMS/									
MENTAL ILLNESS									
400X-Information & Educ. Svcs	1							0	1
402X-Coordination Svcs	2			595				595	2
403X- Personal & Environ. Sprt	3							0	3
404X-Treatment Services	4			77,885				77,885	4
405X-Vocational & Day Services	5			14				14	5
406X-Lic/Cert. Living Arrangements	6			3,092				3,092	6
407X-Inst/Hospital & Commit Svcs	7			47,801				47,801	7
Subtotal	8	0	0	129,387	0	0	0	129,387	8
41XX - CHRONIC MENTAL ILLNESS									
410X-Information & Educ. Svcs	9							0	9
412X-Coordination Svcs	10			14,606				14,606	10
413X- Personal & Environ. Sprt	11			49,952				49,952	11
414X-Treatment Services	12			5,544				5,544	12
415X-Vocational & Day Services	13			65,239				65,239	13
416X-Lic/Cert. Living Arrangements	14			327,847				327,847	14
417X-Inst/Hospital & Commit Svcs	15			23,773				23,773	15
Subtotal	16	0	0	486,961	0	0	0	486,961	16
42XX - MENTAL RETARDATION									
420X-Information & Educ. Svcs	17							0	17
422X-Coordination Svcs	18			51,005				51,005	18
423X- Personal & Environ. Sprt	19			226,420				226,420	19
424X-Treatment Services	20							0	20
425X-Vocational & Day Services	21			266,522				266,522	21
426X-Lic/Cert. Living Arrangements	22			970,641				970,641	22
427X-Inst/Hospital & Commit Svcs	23			45,730				45,730	23
Subtotal	24	0	0	1,560,318	0	0	0	1,560,318	24
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			11,808				11,808	29
436X-Lic/Cert. Living Arrangements	30			20,507				20,507	30
437X-Inst/Hospital & Commit Svcs	31							0	31
Subtotal	32	0	0	32,315	0	0	0	32,315	32
44xx-GENERAL ADMINISTRATION									
4411-Direct Administration	33			5,105				5,105	33
4412-Purchased Administration	34							0	34
Subtotal	35	0	0	5,105	0	0	0	5,105	35
45xx-COUNTY PRVD CASE MGMT									
Subtotal	36							0	36
46xx-COUNTY PRVD SERVICES									
Subtotal	37							0	37
47XX - BRAIN INJURY									
470X-Information & Educ. Svcs	38							0	38
472X-Coordination Svcs	39							0	39
473X- Personal & Environ. Sprt	40							0	40
474X-Treatment Services	41							0	41
475X-Vocational & Day Services	42							0	42
476X-Lic/Cert. Living Arrangements	43							0	43
477X-Inst/Hospital & Commit Svcs	44							0	44
Subtotal	45	0	0	0	0	0	0	0	45
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>2,214,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,214,086</b>	<b>46</b>

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**

County No: 22

Clayton County

11/20/2012

Reporting Accounting Basis:	GENERAL FUND							SPECIAL REVENUE FUNDS		All Permanent Funds (J)	TOTALS Actual 2011/2012 (K)
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1							12,800		12,800	
6010 - Weed Eradication	2			93,329		4,216				97,545	
6020 - Solid Waste Disposal	3			173,028						173,028	
6030 - Environmental Restoration	4									0	
Subtotal	5	0	0	266,357	0	4,216	12,800	0	283,373	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	111,184	13,385							124,569	
6110 - Maintenance & Operations	7	7408,107	30,862							438,969	
6120 - Recreation & Environmental Educ.	8									0	
Subtotal	9	519,291	44,247	0	0	0	0	0	563,538	9	
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10									0	
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	
Subtotal	12	0	0	0	0	0	0	0	0	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13	42,814	3,708						46,522	13	
6310 - Housing Rehabilitation & Develop.	14								0	14	
6320 - Economic Development	15	14,976				176,015			190,991	15	
Subtotal	16	57,790	3,708	0	0	0	176,015	0	237,513	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17			110,014					110,014	17	
6410 - Historic Preservation	18	4,884							4,884	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	15,084	0	0	110,014	0	0	0	125,098	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
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	28	
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	592,165	47,955	0	376,371	0	4,216	188,815	0	1,209,522	

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**

County No: 22

11/20/2012

Clayton County

Reporting Accounting Basis: CASH	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)		Actual 2011/2012	(K)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>									
7000 - Administration	1					266.870		266.870	1
7010 - Engineering	2					254.149		254.149	2
Subtotal	3	0	0	0	0	521.019	0	0	521.019
<b>ROADWAY MAINTENANCE PROGRAM</b>									
7100 - Bridges & Culverts	4					147.100		147.100	4
7110 - Roads	5					2,645.775		2,645.775	5
7120 - Snow & Ice Control	6					294.092		294.092	6
7130 - Traffic Controls	7					177.334		177.334	7
7140 - Road Clearing	8					272.139		272.139	8
Subtotal	9	0	0	0	0	3,536.440	0	0	3,536.440
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>									
7200 - New Equipment	10					163.182		163.182	10
7210 - Equipment Operations	11					1,190.044		1,190.044	11
7220 - Tools, Materials & Supplies	12					41.185		41.185	12
7230 - Real Estate & Buildings	13					120.932		120.932	13
Subtotal	14	0	0	0	0	1,515.343	0	0	1,515.343
<b>MASS TRANSIT PROGRAM</b>									
7300 - Air Transportation	15							0	15
7310 - Ground Transportation	16							0	16
Subtotal	17	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,572.802</b>	<b>0</b>	<b>0</b>	<b>5,572.802</b>

**SERVICE AREA 8  
GOVERNMENT SERVICES TO RESIDENTS**

County No:22

11/20/2012

Clayton County

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS				All Permanent Funds (J)	TOTALS Actual 2011/2012 (K)	
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)			
<b>REPRESENTATION SERVICES PROGRAM</b>									
8000 - Elections Administration	1	131,903						131,903	1
8010 - Local Elections	2	25,057						25,057	2
8020 - Township Officials	3	4,049	317					4,366	3
Subtotal	4	4,049	157,277	0	0	0	0	161,326	4
<b>STATE ADMINISTRATIVE SERVICES</b>									
8100 - Motor Vehicle Registrations & Licensing	5	227,302	25,075					252,377	5
8110 - Recording of Public Documents	6	172,092	18,690				6,250	197,032	6
Subtotal	7	399,394	43,765	0	0	0	6,250	449,409	7
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	8	403,443	201,042	0	0	0	6,250	610,735	8

**SERVICE AREA 9  
ADMINISTRATION**

County No: 22

11/20/2012

Clayton County

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS Actual 2011/2012 (K)
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>									
9000 - General County Management	127,023	13,063							140,086 1
9010 - Administrative Management Services	2147,322	18,451							165,773 2
9020 - Treasury Management Services	3119,657	13,206							132,863 3
9030 - Other Policy & Administration	4159,025					3,000			162,025 4
Subtotal	5553,027	44,720	0	0	0	3,000	0	0	600,747 5
<b>CENTRAL SERVICES PROGRAM</b>									
9100 - General Services	6319,892	11,808							331,700 6
9110 - Information Tech Services	7164,278								164,278 7
9120 - GIS Systems	8								0 8
Subtotal	9484,170	11,808	0	0	0	0	0	0	495,978 9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>									
9200 - Tort Liability	10	48,240							48,240 10
9210 - Safety of Workplace	11	99,903	134,034						233,937 11
9220 - Fidelity of Public Officers	12		1,158						1,158 12
9230 - Unemployment Compensation	13								0 13
Subtotal	14	99,903	183,432	0	0	0	0	0	283,335 14
<b>TOTAL - ADMINISTRATION</b>	15	1,137,100	239,960	0	0	0	3,000	0	1,380,060 15

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

County No: 22

Clayton County

11/20/2012

Reporting Accounting Basis:	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 Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	2011/2012 Actual	(K)					2011/2012		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1	2,198												2,198	1	
0020 - Interest on Short-Term Debt	2													0	2	
0030 - Other Nonprogram Current	3													0	3	
0040 - Other County Enterprises	4													0	4	
<b>TOTAL - NONPROGRAM CURRENT</b>	5	2,198	0	0	0	0	0						0	2,198	5	
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6										228,000		228,000	6		
0110 - Interest	7										43,322		43,322	7		
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0				271,322	0	271,322	8		
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9							7,744	156,700					164,444	9	
0210 - Conservation Land Acquisition & Dev.	10								132,513					132,513	10	
0220 - Other Capital Projects	11									1,196,897				1,196,897	11	
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	0	0	7,744	289,213	1,196,897				0	1,493,854	12
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	2,185,883	275,460	0	0	0	0	0	77,849					0	2,539,192	13
- Total Physical Health and Social Services	14	400,548	389,692	0	0	0	0	0	0					0	790,240	14
- Total Mental Health, MR & DD	15	0	0	2,214,086	0	0	0	0	0					0	2,214,086	15
- Total County Environment and Education	16	592,165	47,955	0	376,371	0	0	4,216	188,815					0	1,209,522	16
- Total Roads & Transportation	17	0	0	0	0	0	0	5,572,802	0					0	5,572,802	17
- Total Government Services to Residents	18	403,443	201,042	0	0	0	0	0	6,250					0	610,735	18
- Total Administration	19	1,137,100	239,960	0	0	0	0	0	3,000					0	1,380,060	19
- Total Nonprogram Current	20	2,198	0	0	0	0	0	0	0					0	2,198	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		271,322	0	271,322	21		
- Total Capital Projects	22	0	0	0	0	0	0	7,744	289,213	1,196,897				0	1,493,854	22
<b>TOTAL - ALL EXPENDITURES (lines13-22)</b>	23	4,721,337	1,154,109	2,214,086	376,371	0	5,584,762	565,127	1,196,897	271,322				0	16,084,011	23
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24													0	24	
- To Rural Services Supplemental	25													0	25	
- To Secondary Roads	26				1,400,000									1,400,000	26	
- To Other Budgetary Funds	27													0	27	
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	0	0	0	1,400,000	0	0	0	0	0	0	0	0	1,400,000	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29													0	29	
Increase (Decrease) In Reserves	30													0	30	
Fund Balance - Nonspendable	31													0	31	
Fund Balance - Restricted	32	675,423	725,844	222,045		3,146,953	2,903,930		21,237		7,695,432	32				
Fund Balance - Committed	33									527,547		527,547	33			
Fund Balance - Assigned	34													0	34	
Fund Balance - Unassigned	35	1,200,684	0	0	0	0	0	0	2,699	0	1,203,383	35				
Total Ending Fund Balance - June 30, 2012	36	1,200,684	675,423	725,844	222,045	0	3,146,953	2,903,930	527,547	23,936	0	9,426,362	36			
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	5,922,021	1,829,532	2,939,930	1,998,416	0	8,731,715	3,469,057	1,724,444	295,258	0	26,910,373	37			