

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

11/23/2011

Budget Accounting Basis: CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	4,369,269	2,574,148		283,701		7,227,118	7,227,118
Less: Uncollected Delinquent Taxes - Levy Year	34,847	12,763		2,249		49,859	0
Less: Credits to Taxpayers	187,475	111,526		11,675		310,676	328,180
Net Current Property Taxes	4,146,947	2,449,859		269,777		6,866,583	6,898,938
Delinquent Property Tax Revenue	648	235		56		939	2,615
Penalties, Interest & Costs on Taxes	61,562					61,562	59,540
Other County Taxes/TIF Tax Revenues	244,473	967,713		5,963		1,218,149	1,215,241
Intergovernmental	386,089	5,435,053	176,873	11,867		6,009,882	6,175,936
Licenses & Permits	22,064	6,190				28,254	24,375
Charges for Service	445,787	15,214				461,001	481,905
Use of Money & Property	202,473	1,338	116			203,927	227,264
Miscellaneous	154,490	377,561				532,051	256,216
Subtotal Revenues	5,664,533	9,253,163	176,989	287,663	0	15,382,348	15,342,030
Other Financing Sources:							
General Long - Term Debt Proceeds						0	
Operating Transfers In		1,400,000				1,400,000	1,400,000
Proceeds of Fixed Asset Sales	305	9,515				9,820	10,500
Total Revenues & Other Sources	5,664,838	10,662,678	176,989	287,663	0	16,792,168	16,752,530
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	2,372,467	17,106				2,389,573	2,452,552
Physical Health Social Services	697,449	12,500				709,949	757,349
Mental Health, MR & DD		2,051,176				2,051,176	2,357,783
County Environment and Education	610,169	534,963				1,145,132	1,205,956
Roads & Transportation		5,987,370				5,987,370	6,799,857
Government Services to Residents	578,070	1,500				579,570	614,866
Administration	1,485,111					1,485,111	1,568,148
Nonprogram Current						0	1,300
Debt Service				285,239		285,239	289,209
Capital Projects	2,568	1,270,908	160,000			1,433,476	2,310,070
Subtotal Expenditures	5,745,834	9,875,523	160,000	285,239	0	16,066,596	18,357,090
Other Financing Uses:							
Operating Transfers Out		1,400,000				1,400,000	1,400,000
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	5,745,834	11,275,523	160,000	285,239	0	17,466,596	19,757,090
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-80,996	-612,845	16,989	2,424	0	-674,428	-3,004,560
Beginning Fund Balance - July 1, 2010	1,824,103	6,961,531		35,973		8,821,607	8,821,607
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Nonspendable						0	
Fund Balance - Restricted	651,279	6,348,686		38,397		7,038,362	
Fund Balance - Committed						0	
Fund Balance - Assigned			16,989			16,989	
Fund Balance - Unassigned	1,091,828	0	0	0	0	1,091,828	5,817,047
Total Ending Fund Balance - June 30, 2011	1,743,107	6,348,686	16,989	38,397	0	8,147,179	5,817,047

Additional details are available at: Clayton County Auditor Office, Courthouse, Elkader
 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, 2011

11/23/2011

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	4,369,269	2,574,148		283,701		7,227,118	1
Less: Uncollected Delinquent Taxes - Levy Year	34,847	12,763		2,249		49,859	2
Less: Credits to Taxpayers	187,475	111,526		11,675		310,676	3
Net Current Property Taxes	4,146,947	2,449,859		269,777		6,866,583	4
Delinquent Property Tax Revenue	648	235		56		939	5
Penalties, Interest & Costs on Taxes	61,562					61,562	6
Other County Taxes/TIF Tax Revenues	244,473	967,713		5,963		1,218,149	7
Intergovernmental	386,089	5,435,053	176,873	11,867		6,009,882	8
Licenses & Permits	22,064	6,190				28,254	9
Charges for Service	445,787	15,214				461,001	10
Use of Money & Property	202,473	1,338	116			203,927	11
Miscellaneous	154,490	377,561				532,051	12
Subtotal Revenues	5,664,533	9,253,163	176,989	287,663		15,382,348	13
Other Financing Sources:							
General Long - Term Debt Proceeds						0	14
Operating Transfers In		1,400,000				1,400,000	15
Proceeds of Fixed Asset Sales	305	9,515				9,820	16
Total Revenues & Other Sources	5,664,838	10,662,678	176,989	287,663		16,792,168	17
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	2,372,467	17,106				2,389,573	18
Physical Health Social Services	697,449	12,500				709,949	19
Mental Health, MR & DD		2,051,176				2,051,176	20
County Environment and Education	610,169	534,963				1,145,132	21
Roads & Transportation		5,987,370				5,987,370	22
Government Services to Residents	578,070	1,500				579,570	23
Administration	1,485,111					1,485,111	24
Nonprogram Current						0	25
Debt Service				285,239		285,239	26
Capital Projects	2,568	1,270,908	160,000			1,433,476	27
Subtotal Expenditures	5,745,834	9,875,523	160,000	285,239		16,066,596	28
Other Financing Uses:							
Operating Transfers Out		1,400,000				1,400,000	29
Refunded Debt/Payments to Escrow						0	30
Total Expenditures & Other Uses	5,745,834	11,275,523	160,000	285,239		17,466,596	31
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	-80,996	-612,845	16,989	2,424		-674,428	32
Beginning Fund Balance - July 1, 2010	1,824,103	6,961,531		35,973		8,821,607	33
Increase (Decrease) in Reserves						0	34
Fund Balance - Nonspendable						0	35
Fund Balance - Restricted	651,279	6,348,686		38,397		7,038,362	36
Fund Balance - Committed						0	37
Fund Balance - Assigned			16,989			16,989	38
Fund Balance - Unassigned	1,091,828					1,091,828	39
Total Ending Fund Balance - June 30, 2011	1,743,107	6,348,686	16,989	38,397		8,147,179	40

Notes to the financial statement, if any:

REVENUES DETAIL
 Clayton County

Reporting Accounting Basis: CASH	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	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	13,211,907	1,157,362	842,640	1,731,508	0		0		283,701		7,227,118
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	3,048,475	1,098,472	799,764	1,650,095					269,777		6,866,583
1010 DELINQ. PROPERTY TAX REVENUE	476	172	125	110					56		939
11xx PENALTIES, INT., & COSTS ON TAXES	61,562										61,562
OTHER COUNTY TAXES:											
12xx Other County Taxes	6,478	2,334	1,699	2,180					538		13,229
13xx Local Option Taxes	15,067						795,717				810,784
14xx Gambling Taxes	131,809										131,809
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)	218,621	25,852	18,822	39,870	0	0	909,021	0	5,963	0	1,218,149
INTERGOVERNMENTAL REVENUE:											
20xx State Shared Revenues	1,787					3,395,648					3,397,435
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	56,507		209,693			427,516					693,716
25xx Contributions from Other Intergovernmental Units	14,234	378		2,889		26,682		16,845			61,028
26xx, 27xx State Grants and Entitlements	94,838	12,547	502,114			185,709	15,198				810,406
28xx Federal Grants and Entitlements	15,396					2,032		160,028			177,456
29xx Payments in Lieu of Taxes											0
Subtotal (lines 13 - 20)	322,729	63,360	1,303,146	79,122	0	4,037,587	15,198	176,873	11,867	0	6,009,882
3xxx LICENSES & PERMITS	22,064					6,190					28,254
4xxx, 5xxx CHARGES FOR SERVICE	445,787		5,557	5,791			3,866				461,001
6xxx USE OF MONEY & PROPERTY	202,473					827	511	116			203,927
8xxx MISCELLANEOUS	153,044	1,446	1,468	3,477		372,616					532,051
Total Revenues*	4,475,231	1,189,302	2,128,882	1,778,465	0	4,417,220	928,596	176,989	287,663	0	15,382,348
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	4,475,536	1,189,302	2,128,882	1,778,465	0	5,826,735	928,596	176,989	287,663	0	16,792,168
Beginning Fund Balance - July 1, 2010	1,340,194	483,909	688,130	155,354		3,664,835	2,453,212		35,973		8,821,607
TOTAL RESOURCES (lines 33 + 34)	5,815,730	1,673,211	2,817,012	1,933,819	0	9,491,570	3,381,808	176,989	323,636	0	25,613,775

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

Clayton County

11/23/2011

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2010/2011 (K)
LAW ENFORCEMENT PROGRAM									
1000 - Uniformed Patrol Services	1 881,486	86,208							967,694 1
1010 - Investigations	2 14,917								14,917 2
1020 - Unified Law Enforcement	3								0 3
1030 - Contract Law Enforcement	4								0 4
1040 - Law Enforcement Communications	5 364,800	44,372							409,172 5
1050 - Adult Correctional Services	6 370,770	41,836							412,606 6
1060 - Administration	7 332,117	41,836							373,953 7
Subtotal	8 1,964,090	214,252	0	0	0	0	0	0	2,178,342 8
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9 141,189	14,595							155,784 9
1110 - Medical Examinations	10 14,292								14,292 10
1120 - Child Support Recovery	11								0 11
Subtotal	12 155,481	14,595	0	0	0	0	0	0	170,076 12
EMERGENCY SERVICES									
1200 - Ambulance Services	13								0 13
1210 - Emergency Management	14			17,106					17,106 14
1220 - Fire Protection and Rescue Services	15								0 15
1230 - E911 Service Board	16								0 16
Subtotal	17 0	0	0	17,106	0	0	0	0	17,106 17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18	3,343							3,343 18
1410 - Research & Other Assistance	19	12,626							12,626 19
1420 - Bailiff Services	20								0 20
Subtotal	21 0	15,969	0	0	0	0	0	0	15,969 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	859							859 26
Subtotal	27 0	859	0	0	0	0	0	0	859 27
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28								0 28
1610 - Juvenile Representation Services	29	1,016							1,016 29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	6,205							6,205 30
Subtotal	31 0	7,221	0	0	0	0	0	0	7,221 31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,119,571	252,896	0	17,106	0	0	0	0	2,389,573 32

PHYSICAL HEALTH AND SOCIAL SERVICES

Clayton County

11/23/2011

Reporting Accounting Basis:
 CASH

	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)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	163,037					12,500		175,537	1
3010 - Communicable Disease Prevention & Control Services	2	3,021							3,021	2
3020 - Sanitation	3	40,339	3,176						43,515	3
3040 - Health Administration	4	25,934							25,934	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	232,331	3,176	0	0	0	12,500	0	248,007	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	6,497							6,497	7
3110 - General Welfare Services	8	28,213							28,213	8
3120 - Care in County Care Facility	9		230,000						230,000	9
Subtotal	10	34,710	230,000	0	0	0	0	0	264,710	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	29,970	3,158						33,128	11
3210 - General Services to Veterans	12	40,922							40,922	12
Subtotal	13	70,892	3,158	0	0	0	0	0	74,050	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14								0	14
3310 - Family Protective Services	15		64,707						64,707	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	0	64,707	0	0	0	0	0	64,707	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		8,175						8,175	21
3510 - Preventive Services	22		40,000						40,000	22
Subtotal	23	0	48,175	0	0	0	0	0	48,175	23
TOTAL -PHYSICAL HEALTH & SOCIAL SERVICES	24	348,233	349,216	0	0	0	12,500	0	709,949	24

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:
 CASH

Clayton County

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	11/23/2011	
	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		259						259	2
403X- Personal & Environ. Sprt	3								0	3
404X-Treatment Services	4		71,322						71,322	4
405X-Vocational & Day Services	5		29						29	5
406X-Lic/Cert. Living Arrangements	6		11,481						11,481	6
407X-Inst/Hospital & Commit Svcs	7		33,500						33,500	7
Subtotal	8	0	0	116,591	0	0	0	0	0	116,591
41XX - CHRONIC MENTAL ILLNESS										
410X-Information & Educ. Svcs	9								0	9
412X-Coordination Svcs	10		11,239						11,239	10
413X- Personal & Environ. Sprt	11		58,637						58,637	11
414X-Treatment Services	12		371						371	12
415X-Vocational & Day Services	13		52,589						52,589	13
416X-Lic/Cert. Living Arrangements	14		293,885						293,885	14
417X-Inst/Hospital & Commit Svcs	15		13,435						13,435	15
Subtotal	16	0	0	430,156	0	0	0	0	0	430,156
42XX - MENTAL RETARDATION										
420X-Information & Educ. Svcs	17								0	17
422X-Coordination Svcs	18		41,184						41,184	18
423X- Personal & Environ. Sprt	19		226,257						226,257	19
424X-Treatment Services	20								0	20
425X-Vocational & Day Services	21		247,195						247,195	21
426X-Lic/Cert. Living Arrangements	22		855,233						855,233	22
427X-Inst/Hospital & Commit Svcs	23		40,827						40,827	23
Subtotal	24	0	0	1,410,696	0	0	0	0	0	1,410,696
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		11,232						11,232	29
436X-Lic/Cert. Living Arrangements	30		27,002						27,002	30
437X-Inst/Hospital & Commit Svcs	31								0	31
Subtotal	32	0	0	38,234	0	0	0	0	0	38,234
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	33		4,872						4,872	33
4412-Purchased Administration	34		50,627						50,627	34
Subtotal	35	0	0	55,499	0	0	0	0	0	55,499
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	2,051,176	0	0	0	0	0	2,051,176

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Clayton County

11/23/2011

Reporting Accounting Basis:
 CASH

	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 1	
6010 - Weed Eradication	2			92,145		4,224			96,369 2	
6020 - Solid Waste Disposal	3			166,469					166,469 3	
6030 - Environmental Restoration	4								0 4	
Subtotal	5	0	0	258,614	0	4,224	0	0	262,838 5	
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	100,167	12,482						112,649 6	
6110 - Maintenance & Operations	7	394,634	28,923						423,557 7	
6120 - Recreation & Environmental Educ.	8								0 8	
Subtotal	9	494,801	41,405	0	0	0	0	0	536,206 9	
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10								0 10	
6210 - Animal Bounties & State										
Apiarist Expenses	11								0 11	
Subtotal	12	0	0	0	0	0	0	0	0 12	
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	39,405	3,176						42,581 13	
6310 - Housing Rehabilitation & Develop.	14								0 14	
6320 - Economic Development	15	15,910					165,818		181,728 15	
Subtotal	16	55,315	3,176	0	0	0	165,818	0	224,309 16	
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17			106,307					106,307 17	
6410 - Historic Preservation	18	5,272							5,272 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	15,472	0	106,307	0	0	0	0	121,779 23	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	565,588	44,581	0	364,921	0	4,224	165,818	0	1,145,132 24

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Reporting Accounting Basis:
 CASH

Clayton County

11/23/2011

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	2010/2011	
	(A)	(B)	(C)	(D)	(E)	(F)		(J)	(K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					259,512			259,512	1
7010 - Engineering	2					240,530			240,530	2
Subtotal	3	0	0	0	0	500,042	0	0	500,042	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					165,669			165,669	4
7110 - Roads	5					2,089,994			2,089,994	5
7120 - Snow & Ice Control	6					533,637			533,637	6
7130 - Traffic Controls	7					110,008			110,008	7
7140 - Road Clearing	8					214,388			214,388	8
Subtotal	9	0	0	0	0	3,113,696	0	0	3,113,696	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					549,861			549,861	10
7210 - Equipment Operations	11					1,225,451			1,225,451	11
7220 - Tools, Materials & Supplies	12					47,644			47,644	12
7230 - Real Estate & Buildings	13					550,676			550,676	13
Subtotal	14	0	0	0	0	2,373,632	0	0	2,373,632	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	5,987,370	0	0	5,987,370	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Clayton County

11/23/2011

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	2010/2011	
(A)	(B)	(C)	(D)	(E)	(F)		(J)	(K)		
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration		163,685							163,685	1
8010 - Local Elections									0	2
8020 - Township Officials	3,691	284							3,975	3
Subtotal	3,691	163,969	0	0	0	0	0	0	167,660	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	209,946	22,004							231,950	5
8110 - Recording of Public Documents	161,738	16,722					1,500		179,960	6
Subtotal	371,684	38,726	0	0	0	0	1,500	0	411,910	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	375,375	202,695	0	0	0	0	1,500	0	579,570	8

**SERVICE AREA 9
 ADMINISTRATION**

Clayton County

11/23/2011

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2010/2011 (K)	
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 123,912	11,805							135,717	1
9010 - Administrative Management Services										
9020 - Treasury Management Services	2 152,183	17,778							169,961	2
9030 - Other Policy & Administration	4 141,803	10,793							152,596	4
Subtotal	5 533,478	52,259	0	0	0	0	0	0	585,737	5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 582,554								582,554	6
9110 - Data Processing Services	7 39,891								39,891	7
Subtotal	8 622,445	0	0	0	0	0	0	0	622,445	8
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	9	49,881							49,881	9
9210 - Safety of Workplace	10 97,271	128,061							225,332	10
9220 - Fidelity of Public Officers	11	1,631							1,631	11
9230 - Unemployment Compensation	12	85							85	12
Subtotal	13 97,271	179,658	0	0	0	0	0	0	276,929	13
TOTAL - ADMINISTRATION	14 1,253,194	231,917	0	0	0	0	0	0	1,485,111	14

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

Clayton County

11/23/2011

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
											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	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	1,269,269				1,270,908
0210 - Conservation Land Acquisition & Dev.	10	2,568									2,568
0220 - Other Capital Projects	11							160,000			160,000
TOTAL - CAPITAL PROJECTS	12	2,568	0	0	0	1,639	1,269,269	160,000		0	1,433,476
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,119,571	252,896	0	17,106	0	0	0	0	0	2,389,573
- Total Physical Health and Social Services	14	348,233	349,216	0	0	0	0	12,500	0	0	709,949
- Total Mental Health, MR & DD	15	0	0	2,051,176	0	0	0	0	0	0	2,051,176
- Total County Environment and Education	16	565,588	44,581	0	364,921	0	4,224	165,818	0	0	1,145,132
- Total Roads & Transportation	17	0	0	0	0	0	5,987,370	0	0	0	5,987,370
- Total Government Services to Residents	18	375,375	202,695	0	0	0	0	1,500	0	0	579,570
- Total Administration	19	1,253,194	231,917	0	0	0	0	0	0	0	1,485,111
- 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	2,568	0	0	0	1,639	1,269,269	160,000		0	1,433,476
TOTAL - ALL EXPENDITURES (lines 13-22)	23	4,664,529	1,081,305	2,051,176	382,027	0	5,993,233	1,449,087	160,000	285,239	16,066,596
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	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32	59,373	591,906	765,836	151,792	0	3,498,337	1,932,721	38,397	0	7,038,362
Fund Balance - Committed	33										0
Fund Balance - Assigned	34							16,989			16,989
Fund Balance - Unassigned	35	1,091,828	0	0	0	0	0	0	0	0	1,091,828
Total Ending Fund Balance - June 30, 2011	36	1,151,201	591,906	765,836	151,792	0	3,498,337	1,932,721	16,989	38,397	8,147,179
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	5,815,730	1,673,211	2,817,012	1,933,819	0	9,491,570	3,381,808	176,989	323,636	25,613,775