

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

12/4/2012

Reporting Accounting Basis:

GAAP
REVENUES & OTHER FINANCING SOURCES

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	
Taxes Levied on Property	1	4,555,519	2,662,753		249,168	7,467,440	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	4,271,264	2,489,220		234,057	6,994,541	4
Delinquent Property Tax Revenue	5	3,228	1,252		169	4,649	5
Penalties, Interest & Costs on Taxes	6	58,514				58,514	6
Other County Taxes/TIF Tax Revenues	7	356,833	1,068,240		10,268	1,435,341	7
Intergovernmental	8	460,704	5,215,612	477,465	9,652	6,163,433	8
Licenses & Permits	9	19,596	5,480			25,076	9
Charges for Service	10	469,125	24,626			493,751	10
Use of Money & Property	11	182,246	731	3,555		186,532	11
Miscellaneous	12	632,407	46,487	148,282	2,699	829,875	12
Subtotal Revenues	13	6,453,917	8,851,648	629,302	256,845	16,191,712	13
Other Financing Sources:							
General Long-Term Debt Proceeds	14			909,008		909,008	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
Total Revenues & Other Sources	17	6,596,749	10,266,472	1,538,310	256,845	18,658,376	17
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,476,708	75,876			2,552,584	18
Physical Health Social Services	19	784,213	21,979			806,192	19
Mental Health, MR & DD	20		2,642,322			2,642,322	20
County Environment and Education	21	636,577	590,665			1,227,242	21
Roads & Transportation	22		5,940,719			5,940,719	22
Government Services to Residents	23	622,163	6,250			628,413	23
Administration	24	1,359,825	3,000			1,362,825	24
Nonprogram Current	25	2,198				2,198	25
Debt Service	26			271,322		271,322	26
Capital Projects	27	114,165	244,860	1,394,841		1,753,866	27
Subtotal Expenditures	28	5,995,849	9,525,671	1,394,841	271,322	17,187,683	28
Other Financing Uses:							
Operating Transfers Out	29		1,400,000			1,400,000	29
Refunded Debt/Payments to Escrow	30					0	30
Total Expenditures & Other Uses	31	5,995,849	10,925,671	1,394,841	271,322	18,587,683	31
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	600,900	-659,199	143,469	-14,477	70,693	32
Beginning Fund Balance - July 1, 2011	33	1,757,156	6,335,541	-36,956	38,431	8,094,172	33
Increase (Decrease) in Reserves	34		15,482			15,482	34
Fund Balance - Nonspendable	35	105,535	427,443			532,978	35
Fund Balance - Restricted	36	420,167	5,264,381		23,954	5,708,502	36
Fund Balance - Committed	37					0	37
Fund Balance - Assigned	38					0	38
Fund Balance - Unassigned	39	1,832,354		106,513		1,938,867	39
Total Ending Fund Balance - June 30, 2012	40	2,358,056	5,691,824	106,513	23,954	8,180,347	40

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2011/2012 ANNUAL FINANCIAL REPORT

Clayton County

12/4/2012

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)	All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	Actual 2011/2012 (K)	
TAXES LEVIED ON PROPERTY	13,385,980	1,169,539	844,759	1,793,278	0		24,716		249,168		7,467,440	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	*4 3,174,702	1,096,562	792,048	1,672,456			24,716		234,057		6,994,541	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 2,399	829	599	653					169		4,649	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 58,514										58,514	6
OTHER COUNTY TAXES:												
12xx Other County Taxes	7 10,271	2,319	1,675	2,355					465		17,085	7
13xx Local Option Taxes	8 12,940						843,713				856,653	8
14xx Gambling Taxes	9 140,955										140,955	9
15xx TIF Tax Revenues	10						97,880				97,880	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)	*12 305,646	51,187	36,973	89,674	0	0	941,593	0	10,268	0	1,435,341	12
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13 2,178					3,592,140					3,594,318	13
21xx State Replacements Against Levied Taxes	14 134,481	46,451	33,551	70,280			634		9,494		294,891	14
22xx Other State Tax Replacements	15 2,286	790	553,752	850					158		557,836	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 114,472		73,972			128,312					316,756	16
25xx Contributions from Other Intergovernmental Units	17 14,556					27,115					41,671	17
26xx, 27xx State Grants and Entitlements	18 93,294	31,710	675,815	3,167		43,883	12,115	477,465			1,337,449	18
28xx Federal Grants and Entitlements	19 10,104					26					10,130	19
29xx Payments in Lieu of Taxes	20 10,382										10,382	20
Subtotal (lines 13 - 20)	*21 381,753	78,951	1,337,090	74,297	0	3,791,476	12,749	477,465	9,652	0	6,163,433	21
3xxx LICENSES & PERMITS	*22 19,596					5,480					25,076	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 469,125		12,669	6,649		643	4,665				493,751	23
6xxx USE OF MONEY & PROPERTY	*24 182,246						731	3,555			186,532	24
8xxx MISCELLANEOUS	*25 609,450	22,957	1,145	3,387		41,955		148,282	2,699		829,875	25
Total Revenues*	26 5,203,431	1,250,486	2,180,524	1,847,116	0	3,839,554	984,454	629,302	256,845	0	16,191,712	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	1,400,000	0	0	0	0	1,400,000	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31							909,008			909,008	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32 142,832					14,824					157,656	32
Total Revenues and Other Sources	33 5,346,263	1,250,486	2,180,524	1,847,116	0	5,254,378	984,454	1,538,310	256,845	0	18,658,376	33
Beginning Fund Balance - July 1, 2011	34 1,155,109	602,047	442,349	156,110		3,732,760	2,004,322	-36,956	38,431		8,094,172	34
TOTAL RESOURCES (lines 33 + 34)	35 6,501,372	1,852,533	2,622,873	2,003,226	0	8,987,138	2,988,776	1,501,354	295,276	0	26,752,548	35

FY 2011/2012 ANNUAL FINANCIAL REPORT		Clayton County							12/4/2012	
Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS				All	TOTALS
GAAP		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 2011/2012 (K)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	1,001,782	104,129							1,105,911
1010 - Investigations	2	11,004								11,004
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	322,774	42,298					55,500		420,572
1050 - Adult Correctional Services	6	434,480	47,677							482,157
1060 - Administration	7	267,021	34,691							301,712
Subtotal	8	2,037,061	228,795	0	0	0	0	55,500	0	2,321,356
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	140,899	16,994							157,893
1110 - Medical Examinations	10	9,937								9,937
1120 - Child Support Recovery	11									0
Subtotal	12	150,836	16,994	0	0	0	0	0	0	167,830
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14							20,376		20,376
1220 - Fire Protection Services	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	0	0	0	0	0	20,376	0	20,376
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		4,766							4,766
1410 - Research & Other Assistance	19		17,950							17,950
1420 - Bailiff Services	20	10,060	769							10,829
Subtotal	21	10,060	23,485	0	0	0	0	0	0	33,545
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26		779							779
Subtotal	27	0	779	0	0	0	0	0	0	779
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		1,767							1,767
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		6,931							6,931
Subtotal	31	0	8,698	0	0	0	0	0	0	8,698
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,197,957	278,751	0	0	0	0	75,876	0	2,552,584

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

FY 2011/2012 ANNUAL FINANCIAL REPORT		Clayton County							12/4/2012	
Reporting Accounting Basis:		GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		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 2011/2012 (K)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services		1159,317						21,979		181,296
3010 - Communicable Disease Prevention & Control Services		30,297								30,297
3020 - Sanitation		43,509	3,708							47,217
3040 - Health Administration		43,315								43,315
3050 - Support of Hospitals										0
Subtotal		276,438	3,708	0	0	0	0	21,979	0	302,125
SERVICES TO POOR PROGRAM										
3100 - Administration		7,752								7,752
3110 - General Welfare Services		26,195								26,195
3120 - Care in County Care Facility			280,951							280,951
Subtotal		33,947	280,951	0	0	0	0	0	0	314,898
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration		36,208	3,517							39,725
3210 - General Services to Veterans		47,942								47,942
Subtotal		84,150	3,517	0	0	0	0	0	0	87,667
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance										0
3310 - Family Protective Services			10,104							10,104
3320 - Services for Disabled Children										0
Subtotal		0	10,104	0	0	0	0	0	0	10,104
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly										0
3420 - Soc Serv Bus Operations										0
3410 - Other Social Services		10,300								10,300
Subtotal		10,300	0	0	0	0	0	0	0	10,300
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services			41,098							41,098
3510 - Preventive Services			40,000							40,000
Subtotal		0	81,098	0	0	0	0	0	0	81,098
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES										
		404,835	379,378	0	0	0	0	21,979	0	806,192

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

Reporting Accounting Basis: GAAP	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 2011/2012 (K)
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS									
400X-Information & Educ. Svcs	1								0
402X-Coordination Svcs	2		603						603
403X- Personal & Environ. Sprt	3								0
404X-Treatment Services	4		79,283						79,283
405X-Vocational & Day Services	5								0
406X-Lic/Cert. Living Arrangements	6		3,092						3,092
407X-Inst/Hospital & Commit Svcs	7		52,094						52,094
Subtotal	8	0	0	135,072	0	0	0	0	135,072
41XX - CHRONIC MENTAL ILLNESS									
410X-Information & Educ. Svcs	9								0
412X-Coordination Svcs	10		16,630						16,630
413X- Personal & Environ. Sprt	11		55,329						55,329
414X-Treatment Services	12		5,961						5,961
415X-Vocational & Day Services	13		71,038						71,038
416X-Lic/Cert. Living Arrangements	14		353,012						353,012
417X-Inst/Hospital & Commit Svcs	15		23,509						23,509
Subtotal	16	0	0	525,479	0	0	0	0	525,479
42XX - MENTAL RETARDATION									
420X-Information & Educ. Svcs	17								0
422X-Coordination Svcs	18		59,168						59,168
423X- Personal & Environ. Sprt	19		283,227						283,227
424X-Treatment Services	20								0
425X-Vocational & Day Services	21		314,654						314,654
426X-Lic/Cert. Living Arrangements	22		1,243,858						1,243,858
427X-Inst/Hospital & Commit Svcs	23		45,787						45,787
Subtotal	24	0	0	1,946,694	0	0	0	0	1,946,694
43XX - OTHER DEVELOPMENTAL DISABILITIES									
430X-Information & Educ. Svcs	25								0
432X-Coordination Svcs	26								0
433X- Personal & Environ. Sprt	27								0
434X-Treatment Services	28								0
435X-Vocational & Day Services	29		10,767						10,767
436X-Lic/Cert. Living Arrangements	30		19,205						19,205
437X-Inst/Hospital & Commit Svcs	31								0
Subtotal	32	0	0	29,972	0	0	0	0	29,972
44xx-GENERAL ADMINISTRATION									
4411-Direct Administration	33		5,105						5,105
4412-Purchased Administration	34								0
Subtotal	35	0	0	5,105	0	0	0	0	5,105
45xx-COUNTY PRVD CASE MGMT									
Subtotal	36								0
46xx-COUNTY PRVD SERVICES									
Subtotal	37								0
47XX - BRAIN INJURY									
470X-Information & Educ. Svcs	38								0
472X-Coordination Svcs	39								0
473X- Personal & Environ. Sprt	40								0
474X-Treatment Services	41								0
475X-Vocational & Day Services	42								0
476X-Lic/Cert. Living Arrangements	43								0
477X-Inst/Hospital & Commit Svcs	44								0
Subtotal	45	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	46	0	0	2,642,322	0	0	0	0	2,642,322

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Clayton County										12/4/2012	
Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS		
GAAP	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2011/2012 (K)		
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1						12,800		12,800	1	
6010 - Weed Eradication	2			108,733		4,224			112,957	2	
6020 - Solid Waste Disposal	3			178,878					178,878	3	
6030 - Environmental Restoration	4								0	4	
Subtotal	5	0	0	287,611	0	4,224	12,800	0	304,635	5	
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	111,752	13,385						125,137	6	
6110 - Maintenance & Operations	7	403,712	30,862						434,574	7	
6120 - Recreation & Environmental Educ.	8								0	8	
Subtotal	9	515,464	44,247	0	0	0	0	0	559,711	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	42,824	3,708						46,532	13	
6310 - Housing Rehabilitation & Develop.	14								0	14	
6320 - Economic Development	15	14,976					176,016		190,992	15	
Subtotal	16	57,800	3,708	0	0	0	176,016	0	237,524	16	
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			110,014					110,014	17	
6410 - Historic Preservation	18	5,158							5,158	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	15,358	0	110,014	0	0	0	0	125,372	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	28	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	588,622	47,955	0	397,625	0	4,224	188,816	0	1,227,242	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND								SPECIAL REVENUE FUNDS				All	12/4/2012	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent Funds (J)	TOTALS						
									Actual 2011/2012 (K)						
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration	1					267,352						267,352	1		
7010 - Engineering	2					257,289						257,289	2		
Subtotal	3	0	0	0	0	524,641	0	0	0	0	0	524,641	3		
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts	4					156,583						156,583	4		
7110 - Roads	5					3,033,774						3,033,774	5		
7120 - Snow & Ice Control	6					294,092						294,092	6		
7130 - Traffic Controls	7					113,274						113,274	7		
7140 - Road Clearing	8					272,206						272,206	8		
Subtotal	9	0	0	0	0	3,869,929	0	0	0	0	0	3,869,929	9		
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment	10					189,030						189,030	10		
7210 - Equipment Operations	11					1,197,002						1,197,002	11		
7220 - Tools, Materials & Supplies	12					40,172						40,172	12		
7230 - Real Estate & Buildings	13					119,945						119,945	13		
Subtotal	14	0	0	0	0	1,546,149	0	0	0	0	0	1,546,149	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	0	0	0	17	
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	5,940,719	0	0	0	0	0	5,940,719	18		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County No: 22

Reporting Accounting Basis: GAAP	Clayton County								12/4/2012	
	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 2011/2012 (K)	
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	140,604							140,604	1
8010 - Local Elections	2	25,057							25,057	2
8020 - Township Officials	3	4,049	317						4,366	3
Subtotal	4	4,049	165,978	0	0	0	0	0	170,027	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	226,599	25,075						251,674	5
8110 - Recording of Public Documents	6	181,772	18,690				6,250		206,712	6
Subtotal	7	408,371	43,765	0	0	0	6,250	0	458,386	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	412,420	209,743	0	0	0	6,250	0	628,413	8

SERVICE AREA 9
ADMINISTRATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND								SPECIAL REVENUE FUNDS							All	12/4/2012	
	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 2011/2012 (K)							
POLICY & ADMINISTRATION PROGRAM																		
9000 - General County Management	1	125,753	13,063													138,816	1	
9010 - Administrative Management Services		2148,084	18,451													166,535	2	
9020 - Treasury Management Services		3118,478	13,206													131,684	3	
9030 - Other Policy & Administration		4163,127								3,000						166,127	4	
Subtotal	5	555,442	44,720	0	0	0	0	0	0	3,000	0	0	0	0	0	603,162	5	
CENTRAL SERVICES PROGRAM																		
9100 - General Services		6302,993	11,799													314,792	6	
9110 - Information Tech Services		7163,087														163,087	7	
9120 - GIS Systems		8														0	8	
Subtotal	9	466,080	11,799	0	0	0	0	0	0	0	0	0	0	0	0	477,879	9	
RISK MANAGEMENT SERVICES PROGRAM																		
9200 - Tort Liability	10		49,086													49,086	10	
9210 - Safety of Workplace	11	98,542	132,761													231,303	11	
9220 - Fidelity of Public Officers	12		1,395													1,395	12	
9230 - Unemployment Compensation	13															0	13	
Subtotal	14	98,542	183,242	0	0	0	0	0	0	0	0	0	0	0	0	281,784	14	
TOTAL - ADMINISTRATION	15	1,120,064	239,761	0	0	0	0	0	0	3,000	0	0	0	0	0	1,362,825	15	

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

Clayton County											12/4/2012
Reporting Accounting Basis: GAAP	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 Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2011/2012 (K)
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1	2,198									2,198
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3										0
0040 - Other County Enterprises	4										0
TOTAL - NONPROGRAM CURRENT	5	2,198	0	0	0	0	0	0	0	0	2,198
LONG-TERM DEBT SERVICE											
0100 - Principal	6								228,000		228,000
0110 - Interest and Fiscal Charges	7								43,322		43,322
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	271,322	0	271,322
CAPITAL PROJECTS											
0200 - Roadway Construction	9					1,931	242,929				244,860
0210 - Conservation Land Acquisition & Dev.	10	114,165									114,165
0220 - Other Capital Projects	11							1,394,841			1,394,841
TOTAL - CAPITAL PROJECTS	12	114,165	0	0	0	1,931	242,929	1,394,841		0	1,753,866
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,197,957	278,751	0	0	0	0	75,876		0	2,552,584
- Total Physical Health and Social Services	14	404,835	379,378	0	0	0	0	21,979		0	806,192
- Total Mental Health, MR & DD	15	0	0	2,642,322	0	0	0	0		0	2,642,322
- Total County Environment and Education	16	588,622	47,955	0	397,625	0	4,224	188,816		0	1,227,242
- Total Roads & Transportation	17	0	0	0	0	5,940,719	0	0		0	5,940,719
- Total Government Services to Residents	18	412,420	209,743	0	0	0	0	6,250		0	628,413
- Total Administration	19	1,120,064	239,761	0	0	0	0	3,000		0	1,362,825
- Total Nonprogram Current	20	2,198	0	0	0	0	0	0		0	2,198
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	271,322	0	271,322
- Total Capital Projects	22	114,165	0	0	0	1,931	242,929	1,394,841		0	1,753,866
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,840,261	1,155,588	2,642,322	397,625	5,946,874	538,850	1,394,841	271,322	0	17,187,683
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				1,007		14,475				15,482
Fund Balance - Nonspendable	31	49,612	55,923		19,359		408,084				532,978
Fund Balance - Restricted	32	420,167		-19,449	187,249		2,646,655	2,449,926	23,954		5,708,502
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	1,191,332	641,022	0	0	0	0	106,513	0	0	1,938,867
Total Ending Fund Balance - June 30, 2012	36	1,661,111	696,945	-19,449	206,608	0	3,054,739	2,449,926	106,513	23,954	8,180,347
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,501,372	1,852,533	2,622,873	2,003,226	0	8,987,138	2,988,776	1,501,354	295,276	26,752,548

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

County No: 22x

FY 2011/2012 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2012

12/4/2012

	GENERAL (A)	SPECIAL REVENUE (B)	CAPITAL PROJECTS (C)	DEBT SERVICE (D)	PERMANENT (E)	TOTALS (MEMO ONLY) (F)	
ASSETS							
Cash & Pooled Investments:							
County Treasurer	1	2,298,733	6,576,148	527,545	23,936	9,426,362	1
Other	2					0	2
Receivables (net where applicable):							
Accounts	3	521,738	8,386			530,124	3
Property Taxes (including interest & penalties)	4	10,244	1,985	224		12,453	4
Property Taxes - Succeeding Year	5	4,585,990	2,670,890	316,754		7,573,634	5
Accrued Interest	6	7,475	62	564		8,101	6
Drainage Assessments	7					0	7
Other	8					0	8
Due from Other Funds	9	71,300	22,537			93,837	9
Due from Other Governments	10	179,353	481,472	37,809		698,634	10
Inventories (at cost)	11		427,443			427,443	11
Other Assets	12	105,535				105,535	12
Total Assets	13	7,780,368	10,188,923	565,918	340,914	0	18,876,123
LIABILITIES							
Accounts Payable	14	124,214	841,652	401,975		1,367,841	14
Salaries & Benefits Payable	15	32,323	42,010			74,333	15
Contracts Payable	16					0	16
Due to Other Funds	17	21,600	72,237			93,837	17
Due to Other Governments	18	69,875	776,241	1,032		847,148	18
Trusts Payable	19					0	19
Deferred Revenue - Succeeding Year Property Tax	20	4,585,990	2,670,890	316,754		7,573,634	20
Deferred Revenue - Other	21	588,310	94,069	56,398	206	738,983	21
Other Liabilities	22					0	22
Total Liabilities	23	5,422,312	4,497,099	459,405	316,960	0	10,695,776
FUND EQUITY							
Fund Balance - Nonspendable	24	105,535	427,443			532,978	24
Fund Balance - Restricted	25	420,167	5,264,381	23,954		5,708,502	25
Fund Balance - Committed	26					0	26
Fund Balance - Assigned	27					0	27
Fund Balance - Unassigned	28	1,832,354		106,513		1,938,867	28
Total Fund Equity	29	2,358,056	5,691,824	106,513	23,954	0	8,180,347
TOTAL LIABILITIES AND FUND EQUITY	30	7,780,368	10,188,923	565,918	340,914	0	18,876,123

Notes to the financial statement, if any: