

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2014

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 4,845,137	2,738,001		320,203		7,903,341	7,903,341	1
Less: Uncollected Delinquent Taxes - Levy Year	2 176,309	114,975		10,817		302,101	0	2
Less: Credits to Taxpayers	3 265,222	148,427		16,726		430,375	324,334	3
Net Current Property Taxes	4 4,403,606	2,474,599		292,660		7,170,865	7,579,007	4
Delinquent Property Tax Revenue	5 1,118	745		68		1,931	1,322	5
Penalties, Interest & Costs on Taxes	6 54,683					54,683	58,300	6
Other County Taxes/TIF Tax Revenues	7 409,894	1,222,496		16,633		1,649,023	1,353,253	7
Intergovernmental	8 623,581	4,417,082	85,528	16,913		5,143,104	4,896,627	8
Licenses & Permits	9 21,708	15,205				36,913	34,643	9
Charges for Service	10 448,363	16,056				464,419	534,940	10
Use of Money & Property	11 159,042	1,038	535			160,615	180,289	11
Miscellaneous	12 301,289	510,060	24,595			835,944	793,250	12
Subtotal Revenues	13 6,423,284	8,657,281	110,658	326,274	0	15,517,497	15,431,631	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14					0	0	14
Operating Transfers In	15 81,096	1,600,000	30,000	20,000		1,731,096	1,600,000	15
Proceeds of Capital Asset Sales	16 400					400	10,400	16
Total Revenues & Other Sources	17 6,504,780	10,257,281	140,658	346,274	0	17,248,993	17,042,031	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,738,299	28,356				2,766,655	2,860,656	18
Physical Health Social Services	19 648,856	21,265				670,121	895,003	19
Mental Health, ID & DD	20	609,626				609,626	859,970	20
County Environment and Education	21 675,909	640,211				1,316,120	1,400,751	21
Roads & Transportation	22	7,635,188				7,635,188	7,781,854	22
Government Services to Residents	23 667,340	5,015				672,355	711,205	23
Administration	24 1,489,300	10,700				1,500,000	1,716,054	24
Nonprogram Current	25 559					559	1,300	25
Debt Service	26			333,895		333,895	339,877	26
Capital Projects	27 27,348	1,040,183	104,799			1,172,330	1,387,367	27
Subtotal Expenditures	28 6,247,611	9,990,544	104,799	333,895	0	16,676,849	17,954,037	28
Other Financing Uses:								
Operating Transfers Out	29 50,000	1,600,000	81,096			1,731,096	1,600,000	29
Refunded Debt/Payments to Escrow	30					0	0	30
Total Expenditures & Other Uses	31 6,297,611	11,590,544	185,895	333,895	0	18,407,945	19,554,037	31
Changes in fund balances	32 207,169	-1,333,263	-45,237	12,379	0	-1,158,952	-2,512,006	32
Beginning Fund Balance - July 1, 2013	33 1,890,097	5,683,057	60,551	20,050		7,653,755	7,653,755	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35					0		35
Fund Balance - Restricted	36 70,669	4,349,794	15,314	32,429		4,468,206	3,241,549	36
Fund Balance - Committed	37					0		37
Fund Balance - Assigned	38					0		38
Fund Balance - Unassigned	39 2,026,597	0	0	0	0	2,026,597	1,900,200	39
Total Ending Fund Balance - June 30, 2014	40 2,097,266	4,349,794	15,314	32,429	0	6,494,803	5,141,749	40

Additional details are available at: Clayton County Auditor Office, 111 High St NE, Courthouse, 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, 2014

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	1 4,845,137	2,738,001		320,203		7,903,341
Less: Uncollected Delinquent Taxes - Levy Year	2 176,309	114,975		10,817		302,101
Less: Credits to Taxpayers	3 265,222	148,427		16,726		430,375
Net Current Property Taxes	4 4,403,606	2,474,599		292,660		7,170,865
Delinquent Property Tax Revenue	5 1,118	745		68		1,931
Penalties, Interest & Costs on Taxes	6 54,683					54,683
Other County Taxes/TIF Tax Revenues	7 409,894	1,222,496		16,633		1,649,023
Intergovernmental	8 623,581	4,417,082	85,528	16,913		5,143,104
Licenses & Permits	9 21,708	15,205				36,913
Charges for Service	10 448,363	16,056				464,419
Use of Money & Property	11 159,042	1,038	535			160,615
Miscellaneous	12 301,289	510,060	24,595			835,944
Subtotal Revenues	13 6,423,284	8,657,281	110,658	326,274	0	15,517,497
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 81,096	1,600,000	30,000	20,000		1,731,096
Proceeds of Capital Asset Sales	16 400					400
Total Revenues & Other Sources	17 6,504,780	10,257,281	140,658	346,274	0	17,248,993
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,738,299	28,356				2,766,655
Physical Health Social Services	19 648,856	21,265				670,121
Mental Health, ID & DD	20	609,626				609,626
County Environment and Education	21 675,909	640,211				1,316,120
Roads & Transportation	22	7,635,188				7,635,188
Government Services to Residents	23 667,340	5,015				672,355
Administration	24 1,489,300	10,700				1,500,000
Nonprogram Current	25 559					559
Debt Service	26			333,895		333,895
Capital Projects	27 27,348	1,040,183	104,799			1,172,330
Subtotal Expenditures	28 6,247,611	9,990,544	104,799	333,895	0	16,676,849
Other Financing Uses:						
Operating Transfers Out	29 50,000	1,600,000	81,096			1,731,096
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 6,297,611	11,590,544	185,895	333,895	0	18,407,945
Changes in fund balances	32 207,169	-1,333,263	-45,237	12,379	0	-1,158,952
Beginning Fund Balance - July 1, 2013	33 1,890,097	5,683,057	60,551	20,050		7,653,755
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 70,669	4,349,794	15,314	32,429		4,468,206
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 2,026,597					2,026,597
Total Ending Fund Balance - June 30, 2014	40 2,097,266	4,349,794	15,314	32,429	0	6,494,803

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	General Supplemental	General Other	County Srvc Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	(I)	(J)	(K)	Actual	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(L)	(M)	(N)	2013/2014	
TAXES LEVIED ON PROPERTY	1 4,123,819	721,318	0	836,665	1,901,336	0		0				7,903,341	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 150,062	26,247		30,445	84,530							302,101	
LESS: CREDITS TO TAXPAYERS	3 225,737	39,485		45,799	102,628							430,375	
=1000 NET CURRENT PROPERTY TAXES	*4 3,748,020	655,586		760,421	1,714,178							7,170,865	
1010 DELINQ. PROPERTY TAX REVENUE	*5 952	166		193	552							1,931	
11xx PENALTIES, INT. & COSTS ON TAXES	*6 54,683											54,683	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 7,644	1,337		1,551	2,395					550		13,477	
13xx Voter Approved Local Option Taxes	8 12,058							850,754				862,812	
14xx Gambling Taxes	9 126,461											126,461	
15xx TIF Tax Revenues	10							201,397				201,397	
16xx Utility Tax Replacement Excise Taxes, 17xx	11 223,330	39,064		45,311	121,088					16,083		444,876	
Subtotal (lines 7 - 11)	*12 369,493	40,401	0	46,862	123,483	0	0	1,052,151	0	16,633	0	1,649,023	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,277						3,735,355					3,737,632	
21xx State Replacements Against Levied Taxes	14 225,737	39,485		45,799	102,628					16,726		430,375	
22xx Other State Tax Replacements	15 2,593	453		526	843					187		4,602	
23xx, 24xx State/Federal Pass-Thru Revenues	16 166,705						430,089		24,380			621,174	
25xx Contributions from Other													
Intergovernmental Units	17 8,756			3,187	6,377		73,376		28,254			119,950	
26xx, 27xx State Grants and Entitlements	18 128,026	19,161					3,306	15,596	32,894			198,983	
28xx Federal Grants and Entitlements	19 9,368											9,368	
29xx Payments in Lieu of Taxes	20 21,020											21,020	
Subtotal (lines 13 - 20)	*21 564,482	59,099	0	49,512	109,848	0	4,242,126	15,596	85,528	16,913	0	5,143,104	
3xxx LICENSES & PERMITS	*22 21,708						15,205					36,913	
4xxx, 5xxx CHARGES FOR SERVICE	*23 448,363			4,783	7,555			5	3,713			464,419	
6xxx USE OF MONEY & PROPERTY	*24 159,042						738	300	535			160,615	
8xxx MISCELLANEOUS	*25 200,299	926	100,064	507	2,487		487,334	19,732	24,595			835,944	
Total Revenues*	26 5,567,042	756,178	100,064	862,278	1,958,103	0	4,745,408	1,091,492	110,658	326,274	0	15,517,497	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27								30,000	20,000		50,000	
9020 From Rural Services Basic	28						1,600,000					1,600,000	
90xx From Other Budgetary Funds	29 81,096											81,096	
Subtotal (lines 27- 29)	30 81,096	0	0	0	0	0	1,600,000	0	30,000	20,000	0	1,731,096	
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	
92xx PROCEEDS/CAPITAL ASSET SALES	32 400											400	
Total Revenues and Other Sources	33 5,648,538	756,178	100,064	862,278	1,958,103	0	6,345,408	1,091,492	140,658	346,274	0	17,248,993	
Beginning Fund Balance - July 1, 2013	34 1,076,066	810,342	3,689	309,091	310,906		2,363,957	2,699,103	60,551	20,050		7,653,755	
TOTAL RESOURCES (lines 33 + 34)	35 6,724,604	1,566,520	103,753	1,171,369	2,269,009	0	8,709,365	3,790,595	201,209	366,324	0	24,902,748	

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Clayton County

Reporting Accounting Basis:
CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
										(L)		
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	1,082,688	107,865								1,190,553	1
1010 - Investigations	2	27,938		5,736							33,674	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	359,775	48,494					23,575			431,844	5
1050 - Adult Correctional Services	6	441,791	49,329								491,120	6
1060 - Administration	7	274,296	36,296								310,592	7
Subtotal	8	2,186,488	241,984	5,736	0	0	0	23,575	0		2,457,783	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	153,993	17,936								171,929	9
1110 - Medical Examiner	10	27,603									27,603	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	181,596	17,936	0	0	0	0	0	0		199,532	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13	5,177									5,177	13
1210 - Emergency Management	14		65,674					4,781			70,455	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	5,177	65,674	0	0	0	0	4,781	0		75,632	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		3,288								3,288	18
1410 - Research & Other Assistance	19		3,419								3,419	19
1420 - Bailiff Services	20	13,291	2,204								15,495	20
Subtotal	21	13,291	8,911	0	0	0	0	0	0		22,202	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		762								762	26
Subtotal	27	0	762	0	0	0	0	0	0		762	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29		2,233								2,233	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,511								8,511	30
Subtotal	31	0	10,744	0	0	0	0	0	0		10,744	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,386,552	346,011	5,736	0	0	0	28,356	0		2,766,655	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Clayton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
CASH										(L)		
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1 57,613							19,265			76,878	1
3010 - Communicable Disease Prevention & Control Services	2 2,365										2,365	2
3020 - Environmental Health	3 39,943	2,985									42,928	3
3040 - Health Administration	4 131,843										131,843	4
3050 - Support of Hospitals	5										0	5
Subtotal	6 231,764	2,985	0	0	0	0	0	19,265	0		254,014	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7 5,314	292									5,606	7
3110 - General Welfare Services	8 21,842										21,842	8
3120 - Care in County Care Facility	9	230,000									230,000	9
Subtotal	10 27,156	230,292	0	0	0	0	0	0	0		257,448	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11 43,296	4,398									47,694	11
3210 - General Services to Veterans	12 44,164										44,164	12
Subtotal	13 87,460	4,398	0	0	0	0	0	0	0		91,858	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15	4,855									4,855	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17 0	4,855	0	0	0	0	0	0	0		4,855	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18										0	18
3410 - Other Social Services	19 10,500							2,000			12,500	19
3420 - Soc Serv Business Operations	20										0	20
Subtotal	21 10,500	0	0	0	0	0	0	2,000	0		12,500	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22	9,446									9,446	22
3510 - Preventive Services	23	40,000									40,000	23
Subtotal	24 0	49,446	0	0	0	0	0	0	0		49,446	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 356,880	291,976	0	0	0	0	0	21,265	0		670,121	25

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

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual					
										2013/2014	(L)				
CASH															
SERVICES TO PERSONS WITH:															
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS															
400X-Information & Educ. Svcs	1												0	1	
402X-Coordination Svcs	2			209									209	2	
403X- Personal & Environ. Sprt	3												0	3	
404X-Treatment Services	4			240									240	4	
405X-Vocational & Day Services	5												0	5	
406X-Lic/Cert. Living Arrangements	6												0	6	
407X-Inst/Hospital & Commit Svcs	7			654									654	7	
Subtotal	8	0	0	0	1,103	0	0	0	0	0	0	0	1,103	8	
41XX - CHRONIC MENTAL ILLNESS															
410X-Information & Educ. Svcs	9												0	9	
412X-Coordination Svcs	10												0	10	
413X- Personal & Environ. Sprt	11												0	11	
414X-Treatment Services	12												0	12	
415X-Vocational & Day Services	13												0	13	
416X-Lic/Cert. Living Arrangements	14			6,126									6,126	14	
417X-Inst/Hospital & Commit Svcs	15			8,631									8,631	15	
Subtotal	16	0	0	0	14,757	0	0	0	0	0	0	0	14,757	16	
42XX - INTELLECTUAL DISABILITIES															
420X-Information & Educ. Svcs	17												0	17	
422X-Coordination Svcs	18												0	18	
423X- Personal & Environ. Sprt	19												0	19	
424X-Treatment Services	20												0	20	
425X-Vocational & Day Services	21												0	21	
426X-Lic/Cert. Living Arrangements	22												0	22	
427X-Inst/Hospital & Commit Svcs	23												0	23	
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	0	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												0	29	
436X-Lic/Cert. Living Arrangements	30												0	30	
437X-Inst/Hospital & Commit Svcs	31												0	31	
Subtotal	32	0	0	0	0	0	0	0	0	0	0	0	0	32	
44xx-GENERAL ADMINISTRATION															
4411-Direct Administration	33			5,132									5,132	33	
4412-Purchased Administration	34												0	34	
4413-Distrib to Regional Fiscal Agent	35			588,634									588,634	35	
Subtotal	36	0	0	0	593,766	0	0	0	0	0	0	0	593,766	36	
45xx-COUNTY PRVD CASE MGMT															
Subtotal	37												0	37	
46xx-COUNTY PRVD SERVICES															
Subtotal	38												0	38	
47XX - BRAIN INJURY															
470X-Information & Educ. Svcs	39												0	39	
472X-Coordination Svcs	40												0	40	
473X- Personal & Environ. Sprt	41												0	41	
474X-Treatment Services	42												0	42	
475X-Vocational & Day Services	43												0	43	
476X-Lic/Cert. Living Arrangements	44												0	44	
477X-Inst/Hospital & Commit Svcs	45												0	45	
Subtotal	46	0	0	0	0	0	0	0	0	0	0	0	0	46	
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	0	609,626	0	0	0	0	0	0	0	609,626	47	

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
CASH										2013/2014	(L)	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation								800			800	1
6010 - Weed Eradication					94,970		3,477				98,447	2
6020 - Solid Waste Disposal					173,212						173,212	3
6030 - Environmental Restoration											0	4
Subtotal	0	0	0	0	268,182	0	3,477	800	0		272,459	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	117,277	15,188									132,465	6
6110 - Maintenance & Operations	443,023	35,655									478,678	7
6120 - Recreation & Environmental Educ.											0	8
Subtotal	560,300	50,843	0	0	0	0	0	0	0		611,143	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter											0	10
6210 - Animal Bounties & State												
Apiarist Expenses	205										205	11
Subtotal	205	0	0	0	0	0	0	0	0		205	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	32,990	2,985									35,975	13
6310 - Housing Rehabilitation & Develop.								3,000			3,000	14
6320 - Community Economic Development	11,859							248,346			260,205	15
Subtotal	44,849	2,985	0	0	0	0	0	251,346	0		299,180	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries					116,406						116,406	17
6410 - Historic Preservation	6,527										6,527	18
6420 - Fair & 4-H Clubs	10,200										10,200	19
6430 - Fairgrounds											0	20
6440 - Memorial Halls											0	21
6450 - Other Educational Services											0	22
Subtotal	16,727	0	0	0	116,406	0	0	0	0		133,133	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property											0	24
6510 - Buildings											0	25
6520 - Equipment											0	26
6530 - Public Facilities											0	27
Subtotal	0	0	0	0	0	0	0	0	0		0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION												
	622,081	53,828	0	0	384,588	0	3,477	252,146	0		1,316,120	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual	
										2013/2014	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							288,829			288,829	1
7010 - Engineering							329,251			329,251	2
Subtotal	0	0	0	0	0	0	618,080	0	0	618,080	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							169,179			169,179	4
7110 - Roads							2,720,214			2,720,214	5
7120 - Snow & Ice Control							599,711			599,711	6
7130 - Traffic Controls							78,256			78,256	7
7140 - Road Clearing							166,348			166,348	8
Subtotal	0	0	0	0	0	0	3,733,708	0	0	3,733,708	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							953,303			953,303	10
7210 - Equipment Operations							1,556,366			1,556,366	11
7220 - Tools, Materials & Supplies							28,195			28,195	12
7230 - Real Estate & Buildings							745,536			745,536	13
Subtotal	0	0	0	0	0	0	3,283,400	0	0	3,283,400	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	15
7310 - Ground Transportation										0	16
Subtotal	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	7,635,188	0	0	7,635,188	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Clayton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Srvc	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2013/2014 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	159,170								159,170
8010 - Local Elections	2	20,278								20,278
8020 - Township Officials	3	4,309	337							4,646
Subtotal	4	4,309	179,785	0	0	0	0	0	0	184,094
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	156,445	18,186							174,631
8101 - Driver Licenses Services	6	90,627	11,637							102,264
8110 - Recording of Public Documents	7	185,163	21,188					5,015		211,366
Subtotal	8	432,235	51,011	0	0	0	0	5,015	0	488,261
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	436,544	230,796	0	0	0	0	5,015	0	672,355

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary		Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2013/2014		
CASH										(L)		
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1 129,254	14,120									143,374	1
9010 - Administrative Management Services	2 165,864	20,945									186,809	2
9020 - Treasury Management Services	3 127,718	14,880									142,598	3
9030 - Other Policy & Administration	4 232,520							10,700			243,220	4
Subtotal	5 655,356	49,945	0	0	0	0	0	10,700	0		716,001	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 307,767	12,551									320,318	6
9110 - Information Tech Services	7 189,772	2,794									192,566	7
9120 - GIS Systems	8										0	8
Subtotal	9 497,539	15,345	0	0	0	0	0	0	0		512,884	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10	51,456									51,456	10
9210 - Safety of Workplace	11 110,122	108,358									218,480	11
9220 - Fidelity of Public Officers	12	1,179									1,179	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14 110,122	160,993	0	0	0	0	0	0	0		271,115	14
TOTAL - ADMINISTRATION	15 1,263,017	226,283	0	0	0	0	0	10,700	0		1,500,000	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
Clayton County

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 Srvc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2013/2014 (L)
CASH												
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1	559										559
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3											0
0040 - Other County Enterprises	4											0
TOTAL - NONPROGRAM CURRENT	5	559	0	0	0	0	0	0	0		0	559
LONG-TERM DEBT SERVICE												
0100 - Principal	6									275,000		275,000
0110 - Interest and Fiscal Charges	7									58,895		58,895
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	333,895	0	333,895
CAPITAL PROJECTS												
0200 - Roadway Construction	9						14,718	1,019,710				1,034,428
0210 - Conservation Land Acquisition & Dev.	10			27,348				5,755				33,103
0220 - Other Capital Projects	11								104,799			104,799
TOTAL - CAPITAL PROJECTS	12	0	0	27,348	0	0	14,718	1,025,465	104,799		0	1,172,330
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	2,386,552	346,011	5,736	0	0	0	28,356			0	2,766,655
- Total Physical Health and Social Services	14	356,880	291,976	0	0	0	0	21,265			0	670,121
- Total Mental Health, ID & DD	15	0	0	0	609,626	0	0	0			0	609,626
- Total County Environment and Education	16	622,081	53,828	0	0	384,588	3,477	252,146			0	1,316,120
- Total Roads & Transportation	17	0	0	0	0	0	7,635,188	0			0	7,635,188
- Total Government Services to Residents	18	436,544	230,796	0	0	0	0	5,015			0	672,355
- Total Administration	19	1,263,017	226,283	0	0	0	0	10,700			0	1,500,000
- Total Nonprogram Current	20	559	0	0	0	0	0	0			0	559
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0		333,895	0	333,895
- Total Capital Projects	22	0	0	27,348	0	0	14,718	1,025,465	104,799		0	1,172,330
TOTAL - ALL EXPENDITURES (lines 13-22)	23	5,065,633	1,148,894	33,084	609,626	384,588	7,653,383	1,342,947	104,799	333,895	0	16,676,849
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24											0
- To Rural Services Supplemental	25											0
- To Secondary Roads	26					1,600,000						1,600,000
- To Other Budgetary Funds	27	50,000							81,096			131,096
TOTAL OPERATING TRANSFERS OUT	28	50,000	0	0	0	1,600,000	0	0	81,096	0	0	1,731,096
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32			70,669	561,743	284,421	1,055,982	2,447,648	15,314	32,429		4,468,206
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	1,608,971	417,626	0	0	0	0	0	0	0	0	2,026,597
Total Ending Fund Balance - June 30, 2014	36	1,608,971	417,626	70,669	561,743	284,421	1,055,982	2,447,648	15,314	32,429	0	6,494,803
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,724,604	1,566,520	103,753	1,171,369	2,269,009	8,709,365	3,790,595	201,209	366,324	0	24,902,748