

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2013

FY 2012/2013 ANNUAL FINANCIAL REPORT

12/1/2013

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	4,420,813	2,558,889	306,173		7,285,875
Less: Uncollected Delinquent Taxes - Levy Year	2	1,069	546	130		1,745
Less: Credits to Taxpayers	3	224,246	131,234	14,750		370,230
Net Current Property Taxes	4	4,195,498	2,427,109	291,293		6,913,900
Delinquent Property Tax Revenue	5	556	414	36		1,006
Penalties, Interest & Costs on Taxes	6	54,955				54,955
Other County Taxes/TIF Tax Revenues	7	415,893	1,260,468	16,807		1,693,168
Intergovernmental	8	445,286	4,040,440	972,478	14,943	5,473,147
Licenses & Permits	9	19,771	11,390			31,161
Charges for Service	10	481,196	28,493			509,689
Use of Money & Property	11	150,716	1,174	3,361		155,251
Miscellaneous	12	613,243	994,302	23,574		1,631,119
Subtotal Revenues	13	6,377,114	8,763,790	999,413	323,079	16,463,396
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15	14,078	1,400,516	22,961	16,128	1,453,683
Proceeds of Fixed Asset Sales	16	19,181				19,181
Total Revenues & Other Sources	17	6,410,373	10,164,306	1,022,374	339,207	17,936,260
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18	2,543,284	42,782			2,586,066
Physical Health Social Services	19	601,978	52,216			654,194
Mental Health, MR & DD	20		577,284			577,284
County Environment and Education	21	716,010	595,768			1,311,778
Roads & Transportation	22		6,615,729			6,615,729
Government Services to Residents	23	624,600	4,433			629,033
Administration	24	1,332,740	7,550			1,340,290
Nonprogram Current	25					0
Debt Service	26			324,274		324,274
Capital Projects	27	962,163	445,336	1,043,773		2,451,272
Subtotal Expenditures	28	6,780,775	8,341,098	1,043,773	324,274	16,489,920
Other Financing Uses:						
Operating Transfers Out	29	22,961	1,414,594	16,128		1,453,683
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31	6,803,736	9,755,692	1,043,773	340,402	17,943,603
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	-393,363	408,614	-21,399	-1,195	0
Beginning Fund Balance - July 1, 2012	33	2,358,056	5,691,824	106,513	23,954	8,180,347
Increase (Decrease) in Reserves	34		7,005			7,005
Fund Balance - Nonspendable	35	107,930	434,448			542,378
Fund Balance - Restricted	36	4,032	5,731,775		22,759	5,758,566
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39	1,852,731	-58,780	85,114		1,879,065
Total Ending Fund Balance - June 30, 2013	40	1,964,693	6,107,443	85,114	22,759	8,180,009

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2012/2013 ANNUAL FINANCIAL REPORT

Clayton County

12/1/2013

Reporting Accounting Basis:

GENERAL FUND

SPECIAL REVENUE 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)	All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	Actual 2012/2013 (K)	
TAXES LEVIED ON PROPERTY	13,285,838	1,134,975	821,622	1,737,267	0		0		306,173		7,285,875	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 766	303	219	327					130		1,745	2
LESS: CREDITS TO TAXPAYERS	3 166,675	57,571	41,676	89,558					14,750		370,230	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,118,397	1,077,101	779,727	1,647,382					291,293		6,913,900	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 413	143	103	311					36		1,006	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 54,955										54,955	6
OTHER COUNTY TAXES:												
12xx Other County Taxes	7 19,127	2,200	1,593	2,264					549		25,733	7
13xx Voter Approved Local Option Taxes	8						940,333				940,333	8
14xx Gambling Taxes	9 140,882										140,882	9
15xx TIF Tax Revenues	10						150,353				150,353	10
16xx Utility Tax Replacement Excise Taxes	11 188,556	65,128	47,147	118,778					16,258		435,867	11
Subtotal (lines 7 - 11)	*12 348,565	67,328	48,740	121,042	0	0	1,090,686	0	16,807	0	1,693,168	12
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13 2,178					3,594,629	2,011				3,598,818	13
21xx State Replacements Against Levied Taxes	14 166,675	57,571	41,676	89,558			84		14,750		370,314	14
22xx Other State Tax Replacements	15 2,120	732	530	822					193		4,397	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 87,121					226,071		274,367			587,559	16
25xx Contributions from Other Intergovernmental Units	17 8,734			3,311		27,042	11,320	207,217			257,624	17
26xx, 27xx State Grants and Entitlements	18 99,386	11,330	17,535			25,851		42,969			197,071	18
28xx Federal Grants and Entitlements	19 9,439							447,925			457,364	19
29xx Payments in Lieu of Taxes	20										0	20
Subtotal (lines 13 - 20)	*21 375,653	69,633	59,741	93,691	0	3,873,593	13,415	972,478	14,943	0	5,473,147	21
3xxx LICENSES & PERMITS	*22 19,771					11,390					31,161	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 481,196		15,910	7,774			4,809				509,689	23
6xxx USE OF MONEY & PROPERTY	*24 150,716					674	500	3,361			155,251	24
8xxx MISCELLANEOUS	*25 604,620	8,623	1,095	1,968		991,239		23,574			1,631,119	25
Total Revenues*	26 5,154,286	1,222,828	905,316	1,872,168	0	4,876,896	1,109,410	999,413	323,079	0	16,463,396	26
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic	27							22,961			22,961	27
9020 From Rural Services Basic	28					1,400,000					1,400,000	28
90xx From Other Budgetary Funds	29 14,078						516	16,128			30,722	29
Subtotal (lines 27- 29)	30 14,078	0	0	0	0	1,400,000	516	22,961	16,128	0	1,453,683	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32 19,181										19,181	32
Total Revenues and Other Sources	33 5,187,545	1,222,828	905,316	1,872,168	0	6,276,896	1,109,926	1,022,374	339,207	0	17,936,260	33
Beginning Fund Balance - July 1, 2012	34 1,661,111	696,945	-19,449	206,608		3,054,739	2,449,926	106,513	23,954		8,180,347	34
TOTAL RESOURCES (lines 33 + 34)	35 6,848,656	1,919,773	885,867	2,078,776	0	9,331,635	3,559,852	1,128,887	363,161	0	26,116,607	35

FY 2012/2013 ANNUAL FINANCIAL REPORT		Clayton County							12/1/2013	
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 2012/2013 (K)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	974,527	103,972							1,078,499
1010 - Investigations	2	19,399								19,399
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	331,106	41,877					23,575		396,558
1050 - Adult Correctional Services	6	469,319	51,047							520,366
1060 - Administration	7	283,025	35,183							318,208
Subtotal	8	2,077,376	232,079	0	0	0	0	23,575	0	2,333,030
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	152,552	17,983							170,535
1110 - Medical Examiner	10	32,437								32,437
1120 - Child Support Recovery	11									0
Subtotal	12	184,989	17,983	0	0	0	0	0	0	202,972
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14							19,207		19,207
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	0	0	0	0	0	19,207	0	19,207
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		1,733							1,733
1410 - Research & Other Assistance	19		4,097							4,097
1420 - Bailiff Services	20	12,542	1,676							14,218
Subtotal	21	12,542	7,506	0	0	0	0	0	0	20,048
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		615							615
Subtotal	27	0	615	0	0	0	0	0	0	615
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		1,424							1,424
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,770							8,770
Subtotal	31	0	10,194	0	0	0	0	0	0	10,194
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,274,907	268,377	0	0	0	0	42,782	0	2,586,066

FY 2012/2013 ANNUAL FINANCIAL REPORT		Clayton County							12/1/2013	
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 2012/2013 (K)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	56,917						51,216		108,133
3010 - Communicable Disease Prevention & Control Services	2	2,483								2,483
3020 - Environmental Health	3	45,920	2,559							48,479
3040 - Health Administration	4	64,807								64,807
3050 - Support of Hospitals	5									0
Subtotal	6	170,127	2,559	0	0	0	0	51,216	0	223,902
SERVICES TO POOR PROGRAM										
3100 - Administration	7	7,476	262							7,738
3110 - General Welfare Services	8	26,243								26,243
3120 - Care in County Care Facility	9		230,000							230,000
Subtotal	10	33,719	230,262	0	0	0	0	0	0	263,981
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	43,026	3,767							46,793
3210 - General Services to Veterans	12	41,840								41,840
Subtotal	13	84,866	3,767	0	0	0	0	0	0	88,633
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15		17,459							17,459
3320 - Services for Disabled Children	16									0
Subtotal	17	0	17,459	0	0	0	0	0	0	17,459
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19	10,300						1,000		11,300
3420 - Social Services Business Operations	20									0
Subtotal	21	10,300	0	0	0	0	0	1,000	0	11,300
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		8,919							8,919
3510 - Preventive Services	23		40,000							40,000
Subtotal	24	0	48,919	0	0	0	0	0	0	48,919
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	299,012	302,966	0	0	0	0	52,216	0	654,194

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 2012/2013 (K)
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS									
400X-Information & Educ. Svcs	1								0
402X-Coordination Svcs	2		355						355
403X- Personal & Environ. Sprt	3								0
404X-Treatment Services	4		54,346						54,346
405X-Vocational & Day Services	5								0
406X-Lic/Cert. Living Arrangements	6		3,724						3,724
407X-Inst/Hospital & Commit Svcs	7		47,364						47,364
Subtotal	8	0	105,789	0	0	0	0	0	105,789
41XX - CHRONIC MENTAL ILLNESS									
410X-Information & Educ. Svcs	9								0
412X-Coordination Svcs	10		1						1
413X- Personal & Environ. Sprt	11		3,752						3,752
414X-Treatment Services	12		4,066						4,066
415X-Vocational & Day Services	13		22,970						22,970
416X-Lic/Cert. Living Arrangements	14		262,823						262,823
417X-Inst/Hospital & Commit Svcs	15		15,084						15,084
Subtotal	16	0	308,696	0	0	0	0	0	308,696
42XX - MENTAL RETARDATION									
420X-Information & Educ. Svcs	17								0
422X-Coordination Svcs	18		24						24
423X- Personal & Environ. Sprt	19		3,821						3,821
424X-Treatment Services	20								0
425X-Vocational & Day Services	21		52,983						52,983
426X-Lic/Cert. Living Arrangements	22		73,362						73,362
427X-Inst/Hospital & Commit Svcs	23		5,247						5,247
Subtotal	24	0	135,437	0	0	0	0	0	135,437
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		8,014						8,014
436X-Lic/Cert. Living Arrangements	30		14,479						14,479
437X-Inst/Hospital & Commit Svcs	31								0
Subtotal	32	0	22,493	0	0	0	0	0	22,493
44xx-GENERAL ADMINISTRATION									
4411-Direct Administration	33		4,869						4,869
4412-Purchased Administration	34								0
4413-Distrib to Regional Fiscal Agent	35								0
Subtotal	36	0	4,869	0	0	0	0	0	4,869
45xx-COUNTY PRVD CASE MGMT									
Subtotal	37								0
46xx-COUNTY PRVD SERVICES									
Subtotal	38								0
47XX - BRAIN INJURY									
470X-Information & Educ. Svcs	39								0
472X-Coordination Svcs	40								0
473X- Personal & Environ. Sprt	41								0
474X-Treatment Services	42								0
475X-Vocational & Day Services	43								0
476X-Lic/Cert. Living Arrangements	44								0
477X-Inst/Hospital & Commit Svcs	45								0
Subtotal	46	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	47	0	577,284	0	0	0	0	0	577,284

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

Reporting Accounting Basis: GAAP	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	2012/2013						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)						
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	1						800						800	1	
6010 - Weed Eradication	2				96,633	4,234							100,867	2	
6020 - Solid Waste Disposal	3				169,691								169,691	3	
6030 - Environmental Restoration	4												0	4	
Subtotal	5	0	0	0	266,324	0	4,234	800	0				271,358	5	
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	6	112,675	14,423										127,098	6	
6110 - Maintenance & Operations	7	463,986	32,441										496,427	7	
6120 - Recreation & Environmental Educ.	8												0	8	
Subtotal	9	576,661	46,864	0	0	0	0	0	0				623,525	9	
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	10												0	10	
6210 - Animal Bounties & State															
Apiarist Expenses	11	191											191	11	
Subtotal	12	191	0	0	0	0	0	0	0				191	12	
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	13	56,218	2,559										58,777	13	
6310 - Housing Rehabilitation & Develop.	14							2,000					2,000	14	
6320 - Community Economic Development	15	17,511						210,898					228,409	15	
Subtotal	16	73,729	2,559	0	0	0	0	212,898	0				289,186	16	
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries	17				111,512								111,512	17	
6410 - Historic Preservation	18	5,806											5,806	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	16,006	0	0	111,512	0	0	0	0				127,518	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property	24												0	24	
6510 - Buildings	25												0	25	
6520 - Equipment	26												0	26	
6530 - Public Facilities	27												0	27	
Subtotal	28	0	0	0	0	0	0	0	0				0	28	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	666,587	49,423	0	377,836	0	4,234	213,698	0				1,311,778	29	

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND								SPECIAL REVENUE FUNDS							12/1/2013	
	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 2012/2013 (K)								
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																	
7000 - Administration	1					284,714								284,714	1		
7010 - Engineering	2					206,360								206,360	2		
Subtotal	3	0	0	0	0	491,074	0	0	0	0	0	0	0	491,074	3		
ROADWAY MAINTENANCE PROGRAM																	
7100 - Bridges & Culverts	4					138,893								138,893	4		
7110 - Roads	5					2,366,637								2,366,637	5		
7120 - Snow & Ice Control	6					345,428								345,428	6		
7130 - Traffic Controls	7					158,848								158,848	7		
7140 - Road Clearing	8					228,071								228,071	8		
Subtotal	9	0	0	0	0	3,237,877	0	0	0	0	0	0	0	3,237,877	9		
GENERAL ROADWAY EXPENDITURES PROGRAM																	
7200 - New Equipment	10					1,291,747								1,291,747	10		
7210 - Equipment Operations	11					1,449,953								1,449,953	11		
7220 - Tools, Materials & Supplies	12					30,508								30,508	12		
7230 - Real Estate & Buildings	13					114,570								114,570	13		
Subtotal	14	0	0	0	0	2,886,778	0	0	0	0	0	0	0	2,886,778	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	0	17		
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	6,615,729	0	0	0	0	0	0	0	6,615,729	18		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County No: 22

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS				All	12/1/2013	
GAAP		General	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	TOTALS					
		Basic	Supplemental	Fund	Basic	Supplemental	Roads		Funds	Actual					
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	2012/2013					
										(K)					
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration	1		167,325								167,325	1			
8010 - Local Elections	2		308								308	2			
8020 - Township Officials	3	4,390	343								4,733	3			
Subtotal	4	4,390	167,976	0	0	0	0	0	0		172,366	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations															
& Licensing	5	101,721	11,876								113,597	5			
8101 - Driver Licenses Services	6	128,028	16,387								144,415	6			
8110 - Recording of Public Documents	7	174,178	20,044					4,433			198,655	7			
Subtotal	8	403,927	48,307	0	0	0	0	4,433	0		456,667	8			
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	408,317	216,283	0	0	0	0	4,433	0		629,033	9			

SERVICE AREA 9
ADMINISTRATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND		SPECIAL REVENUE FUNDS					All	12/1/2013		
	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 2012/2013 (K)		
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	126,330	13,414							139,744	1
9010 - Administrative Management											
Services	2	154,839	19,813							174,652	2
9020 - Treasury Management Services	3	20,208	14,200							34,408	3
9030 - Other Policy & Administration	4	17,309					7,550			24,859	4
Subtotal	5	18,686	47,427	0	0	0	7,550	0		573,663	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	294,064	12,725							306,789	6
9110 - Information Tech Services	7	164,749	7							164,756	7
9120 - GIS Systems	8									0	8
Subtotal	9	458,813	12,732	0	0	0	0	0		471,545	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		55,729							55,729	10
9210 - Safety of Workplace	11	105,349	125,008							230,357	11
9220 - Fidelity of Public Officers	12		1,168							1,168	12
9230 - Unemployment Compensation	13		7,828							7,828	13
Subtotal	14	105,349	189,733	0	0	0	0	0		295,082	14
TOTAL - ADMINISTRATION	15	1,082,848	249,892	0	0	0	7,550	0		1,340,290	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

Reporting Accounting Basis: GAAP	GENERAL FUND							SPECIAL REVENUE FUNDS			12/1/2013	
	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 Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS	
											Actual 2012/2013 (K)	
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1											0.1
0020 - Interest on Short-Term Debt	2											0.2
0030 - Other Nonprogram Current	3											0.3
0040 - Other County Enterprises	4											0.4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	0.5
LONG-TERM DEBT SERVICE												
0100 - Principal	6								255.307			255.307
0110 - Interest and Fiscal Charges	7								68.967			68.967
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	324.274	0	0	324.274
CAPITAL PROJECTS												
0200 - Roadway Construction	9					10.554	423.896					434.450
0210 - Conservation Land Acquisition & Dev.	10	962.163					10.886					973.049
0220 - Other Capital Projects	11							1,043.773				1,043.773
TOTAL - CAPITAL PROJECTS	12	962.163	0	0	0	10.554	434.782	1,043.773		0	0	2,451.272
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	2,274.907	268.377	0	0	0	42.782			0	0	2,586.066
- Total Physical Health and Social Services	14	299.012	302.966	0	0	0	52.216			0	0	654.194
- Total Mental Health, MR & DD	15	0	0	577.284	0	0	0			0	0	577.284
- Total County Environment and Education	16	666.587	49.423	0	377.836	0	4,234	213.698		0	0	1,311.778
- Total Roads & Transportation	17	0	0	0	0	6,615.729	0	0		0	0	6,615.729
- Total Government Services to Residents	18	408.317	216.283	0	0	0	4,433			0	0	629.033
- Total Administration	19	1,082.848	249.892	0	0	0	7,550			0	0	1,340.290
- Total Nonprogram Current	20	0	0	0	0	0	0			0	0	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0		324.274	0	0	324.274
- Total Capital Projects	22	962.163	0	0	0	10.554	434.782	1,043.773		0	0	2,451.272
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,693.834	1,086.941	577.284	377.836	6,630.517	755.461	1,043.773	324.274	0	0	16,489.920
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	22.961	0	0	1,400.000	0	14,594	16.128		0	0	53.683
TOTAL OPERATING TRANSFERS OUT	28	22.961	0	0	1,400.000	0	14,594	16.128	0	0	0	1,453.683
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30				27.336		-20,331					7,005
Fund Balance - Nonspendable	31	53,654	54,276		46,696		387,752					542,378
Fund Balance - Restricted	32	4,032		308,583	281,580		2,293,035	2,848,577	22,759			5,758,566
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	1,074.175	778,556	0	0	0	-58,780	85,114	0	0	0	1,879,065
Total Ending Fund Balance - June 30, 2013	36	1,131,861	832,832	308,583	328,276	0	2,680,787	2,789,797	85,114	22,759	0	8,180,009
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,848,656	1,919,773	885,867	2,078,776	0	9,331,635	3,559,852	1,128,887	363,161	0	26,116,607

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

County No: 22x

FY 2012/2013 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2013

12/1/2013

ASSETS
Cash & Pooled Investments:

	GENERAL (A)	SPECIAL REVENUE (B)	CAPITAL PROJECTS (C)	DEBT SERVICE (D)	PERMANENT (E)	TOTALS (MEMO ONLY) (F)	
County Treasurer	1	1,890,098	5,683,057	60,551	22,749	7,656,455	1
Other	2					0	2
Receivables (net where applicable):							
Accounts	3	57,306	416,270			473,576	3
Property Taxes (including interest & penalties)	4	9,242	1,888		221	11,351	4
Property Taxes - Succeeding Year	5	4,845,137	2,738,001		320,203	7,903,341	5
Accrued Interest	6	4,399	30	183		4,612	6
Drainage Assessments	7					0	7
Other	8					0	8
Due from Other Funds	9	70,674	22,515			93,189	9
Due from Other Governments	10	100,748	724,113	24,380		849,241	10
Inventories (at cost)	11		434,448			434,448	11
Other Assets	12	107,930				107,930	12
Total Assets	13	7,085,534	10,020,322	85,114	343,173	0	17,534,143
LIABILITIES							
Accounts Payable	14	175,633	763,300			938,933	14
Salaries & Benefits Payable	15	33,791	44,274			78,065	15
Contracts Payable	16					0	16
Due to Other Funds	17	21,571	71,618			93,189	17
Due to Other Governments	18	5,534	6,243			11,777	18
Trusts Payable	19					0	19
Deferred Revenue - Succeeding Year Property Tax	20	4,845,137	2,738,001		320,203	7,903,341	20
Deferred Revenue - Other	21	39,175	289,443		211	328,829	21
Other Liabilities	22					0	22
Total Liabilities	23	5,120,841	3,912,879	0	320,414	0	9,354,134
FUND EQUITY							
Fund Balance - Nonspendable	24	107,930	434,448			542,378	24
Fund Balance - Restricted	25	4,032	5,731,775		22,759	5,758,566	25
Fund Balance - Committed	26					0	26
Fund Balance - Assigned	27					0	27
Fund Balance - Unassigned	28	1,852,731	-58,780	85,114		1,879,065	28
Total Fund Equity	29	1,964,693	6,107,443	85,114	22,759	0	8,180,009
TOTAL LIABILITIES AND FUND EQUITY	30	7,085,534	10,020,322	85,114	343,173	0	17,534,143

Notes to the financial statement, if any: