

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2010

FY 2009/2010 ANNUAL FINANCIAL REPORT

12/1/2010

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	4,401,936	2,580,916	288,668		7,271,520
Less: Uncollected Delinquent Taxes - Levy Year	2	13,043	3,947	277		17,267
Less: Credits to Taxpayers	3	203,885	119,678	13,183		336,746
Net Current Property Taxes	4	4,185,008	2,457,291	275,208		6,917,507
Delinquent Property Tax Revenue	5	3,292	1,376	217		4,885
Penalties, Interest & Costs on Taxes	6	67,966				67,966
Other County Taxes/TIF Tax Revenues	7	264,431	898,283	6,539		1,169,253
Intergovernmental	8	374,175	5,400,251	12,550		5,786,976
Licenses & Permits	9	21,796	3,220			25,016
Charges for Service	10	399,599	10,431			410,030
Use of Money & Property	11	236,266	1,256			237,522
Miscellaneous	12	123,540	317,513			441,053
Subtotal Revenues	13	5,676,073	9,089,621	0	294,514	015,060,208
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15		1,400,000			1,400,000
Proceeds of Fixed Asset Sales	16	100	11,940			12,040
Total Revenues & Other Sources	17	5,676,173	10,501,561	0	294,514	016,472,248
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18	2,286,435	23,095			2,309,530
Physical Health Social Services	19	621,092	25,170			646,262
Mental Health, MR & DD	20		1,739,497			1,739,497
County Environment and Education	21	604,633	533,336			1,137,969
Roads & Transportation	22		5,440,783			5,440,783
Government Services to Residents	23	579,033	1,877			580,910
Administration	24	1,174,000				1,174,000
Nonprogram Current	25		66,595			66,595
Debt Service	26			272,575		272,575
Capital Projects	27		593,849			593,849
Subtotal Expenditures	28	5,265,193	8,424,202	0	272,575	013,961,970
Other Financing Uses:						
Operating Transfers Out	29		1,400,000			1,400,000
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31	5,265,193	9,824,202	0	272,575	015,361,970
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	410,980	677,359	0	21,939	0 1,110,278
Beginning Fund Balance - July 1, 2009	33	1,413,594	6,138,154		14,042	7,565,790
Increase (Decrease) in Reserves	34	30,705	-5,980			24,725
Fund Balance - Reserved	35	98,855	408,562			507,417
Fund Balance - Unreserved/Designated	36	18,301	1,414,101			1,432,402
Fund Balance - Unreserved/Undesignated	37	1,738,123	4,986,870		35,981	6,760,974
Total Ending Fund Balance - June 30, 2010	38	1,855,279	6,809,533	0	35,981	0 8,700,793

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2009/2010 ANNUAL FINANCIAL REPORT

Clayton County

12/1/2010

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 2009/2010 (K)
TAXES LEVIED ON PROPERTY	13,235,919	1,166,017	850,806	1,730,110	0		0		288,668		7,271,520
LESS: UNCOLL. DEL. TAXES LEVY YEAR	9,588	3,455	2,520	1,427					277		17,267
LESS: CREDITS TO TAXPAYERS	149,879	54,006	39,407	80,271					13,183		336,746
=1000 NET CURRENT PROPERTY TAXES	3,076,452	1,108,556	808,879	1,648,412					275,208		6,917,507
1010 DELINQ. PROPERTY TAX REVENUE	2,420	872	636	740					217		4,885
11xx PENALTIES, INT. & COSTS ON TAXES	67,966										67,966
OTHER COUNTY TAXES:											
12xx Other County Taxes	6,574	2,369	1,728	2,309					561		13,541
13xx Local Option Taxes	14,670						757,554				772,224
14xx Gambling Taxes	145,684										145,684
15xx TIF Tax Revenues							79,088				79,088
16xx Utility Tax Replacement Excise Taxes	69,934	25,200	18,387	39,217					5,978		158,716
Subtotal (lines 7 - 11)	236,862	27,569	20,115	41,526	0	0	836,642	0	6,539	0	1,169,253
INTERGOVERNMENTAL REVENUE:											
20xx State Shared Revenues	1,788					3,223,111					3,224,899
21xx State Replacements Against Levied Taxes	140,357	50,576	36,903	74,699					12,350		314,885
22xx Other State Tax Replacements	2,210	796	600,032	849					200		604,087
23xx, 24xx State/Federal Pass-Thru Revenues	59,442		71,771			554,157					685,370
25xx Contributions from Other Intergovernmental Units	19,522	3,246		1,746		45,790	17,805				88,109
26xx, 27xx State Grants and Entitlements	46,113	24,730	550,228			217,056					838,127
28xx Federal Grants and Entitlements	15,260					6,104					21,364
29xx Payments in Lieu of Taxes	10,135										10,135
Subtotal (lines 13 - 20)	294,827	79,348	1,258,934	77,294	0	4,046,218	17,805	0	12,550	0	5,786,976
3xxx LICENSES & PERMITS	21,796					3,220					25,016
4xxx, 5xxx CHARGES FOR SERVICE	399,599		536	6,237		66	3,592				410,030
6xxx USE OF MONEY & PROPERTY	236,266					535	721				237,522
8xxx MISCELLANEOUS	107,580	15,960	8,965	1,773		229,549	77,226				441,053
Total Revenues*	4,443,768	1,232,305	2,098,065	1,775,982	0	4,279,588	935,986	0	294,514	0	15,060,208
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	100					11,940					12,040
Total Revenues and Other Sources	4,443,868	1,232,305	2,098,065	1,775,982	0	5,691,528	935,986	0	294,514	0	16,472,248
Beginning Fund Balance - July 1, 2009	1,108,855	304,739	-74	206,899		3,521,038	2,410,291		14,042		7,565,790
TOTAL RESOURCES (lines 33 + 34)	5,552,723	1,537,044	2,097,991	1,982,881	0	9,212,566	3,346,277	0	308,556	0	24,038,038

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

FY 2009/2010 ANNUAL FINANCIAL REPORT - Clayton County										12/1/2010
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 2009/2010 (K)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	861,144	80,449							941,593
1010 - Investigations	2	7,147					5,989			13,136
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	314,457	36,364							350,821
1050 - Adult Correctional Services	6	377,866	44,577							422,443
1060 - Administration	7	328,154	39,493							367,647
Subtotal	8	1,888,768	200,883	0	0	0	5,989	0	0	2,095,640
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	136,320	13,226							149,546
1110 - Medical Examinations	10	21,374								21,374
1120 - Child Support Recovery	11									0
Subtotal	12	157,694	13,226	0	0	0	0	0	0	170,920
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14				17,106					17,106
1220 - Fire Protection Services	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	0	0	17,106	0	0	0	0	17,106
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		3,156							3,156
1410 - Research & Other Assistance	19		13,738							13,738
1420 - Bailiff Services	20									0
Subtotal	21	0	16,894	0	0	0	0	0	0	16,894
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		532							532
Subtotal	27	0	532	0	0	0	0	0	0	532
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		2,312							2,312
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		6,126							6,126
Subtotal	31	0	8,438	0	0	0	0	0	0	8,438
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,046,462	239,973	0	17,106	0	5,989	0	0	2,309,530

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

FY 2009/2010 ANNUAL FINANCIAL REPORT		Clayton County							12/1/2010	
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 2009/2010 (K)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services		1108,337						25,170		133,507
3010 - Communicable Disease Prevention & Control Services		2 6,510								6,510
3020 - Sanitation		3 41,258	3,156							44,414
3040 - Health Administration		4 5,646								5,646
3050 - Support of Hospitals		5								0
Subtotal		6 161,751	3,156	0	0	0	0	25,170	0	190,077
SERVICES TO POOR PROGRAM										
3100 - Administration		7 8,666								8,666
3110 - General Welfare Services		8 24,118								24,118
3120 - Care in County Care Facility		9	278,035							278,035
Subtotal		10 32,784	278,035	0	0	0	0	0	0	310,819
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration		11 21,724	2,747							24,471
3210 - General Services to Veterans		12 39,856								39,856
Subtotal		13 61,580	2,747	0	0	0	0	0	0	64,327
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance		14								0
3310 - Family Protective Services		15	7,853							7,853
3320 - Services for Disabled Children		16								0
Subtotal		17 0	7,853	0	0	0	0	0	0	7,853
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly		18								0
3410 - Other Social Services		19 10,300								10,300
Subtotal		20 10,300	0	0	0	0	0	0	0	10,300
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services		21	22,886							22,886
3510 - Preventive Services		22	40,000							40,000
Subtotal		23 0	62,886	0	0	0	0	0	0	62,886
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES		24 266,415	354,677	0	0	0	0	25,170	0	646,262

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:		Clayton County							12/1/2010	
GAAP		GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds	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)	(J)	Actual 2009/2010 (K)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS		1		94,363						94,363 1
41XX - CHRONIC MENTAL ILLNESS		2		350,319						350,319 2
42XX - MENTAL RETARDATION		3		1,249,940						1,249,940 3
43XX - OTHER DEVELOPMENTAL DISABILITIES		4		44,875						44,875 4
TOTAL - MENTAL HEALTH, MR & DD		5	0	0	1,739,497	0	0	0	0	1,739,497 5

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	12/1/2010 TOTALS Actual 2009/2010 (K)
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		
ENVIRONMENTAL QUALITY PROGRAM									
6000 - Natural Resources Conservation	1							0	
6010 - Weed Eradication	2			95,790		4,071		99,861	
6020 - Solid Waste Disposal	3			172,778				172,778	
6030 - Environmental Restoration	4							0	
Subtotal	5	0	0	268,568	0	4,071	0	272,639	
CONSERVATION & RECREATION SERVICES PROGRAM									
6100 - Administration	6	102,450	12,057					114,507	
6110 - Maintenance & Operations	7	396,146	27,668					423,814	
6120 - Recreation & Environmental Educ.	8							0	
Subtotal	9	498,596	39,725	0	0	0	0	538,321	
ANIMAL CONTROL PROGRAM									
6200 - Animal Shelter	10							0	
6210 - Animal Bounties & State Apiarist Expenses	11							0	
Subtotal	12	0	0	0	0	0	0	0	
COUNTY DEVELOPMENT PROGRAM									
6300 - Land Use & Building Controls	13	38,346	3,156					41,502	
6310 - Housing Rehabilitation & Develop.	14							0	
6320 - Economic Development	15	9,630				150,632		160,262	
Subtotal	16	47,976	3,156	0	0	150,632	0	201,764	
EDUCATIONAL SERVICES PROGRAM									
6400 - Libraries	17			110,065				110,065	
6410 - Historic Preservation	18	4,980						4,980	
6420 - Fair & 4-H Clubs	19	10,200						10,200	
6430 - Fairgrounds	20							0	
6440 - Memorial Halls	21							0	
6450 - Other Educational Services	22							0	
Subtotal	23	15,180	0	110,065	0	0	0	125,245	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	24	561,752	42,881	0	378,633	0	4,071	150,632	1,137,969

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND								SPECIAL REVENUE FUNDS			12/1/2010	
	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 2009/2010 (K)				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1					257,591				257,591	1		
7010 - Engineering	2					235,749				235,749	2		
Subtotal	3	0	0	0	0	493,340	0	0	0	493,340	3		
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4					138,362				138,362	4		
7110 - Roads	5					2,285,198				2,285,198	5		
7120 - Snow & Ice Control	6					495,256				495,256	6		
7130 - Traffic Controls	7					97,269				97,269	7		
7140 - Road Clearing	8					244,557				244,557	8		
Subtotal	9	0	0	0	0	3,260,642	0	0	0	3,260,642	9		
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10					448,293				448,293	10		
7210 - Equipment Operations	11					1,055,305				1,055,305	11		
7220 - Tools, Materials & Supplies	12					24,563				24,563	12		
7230 - Real Estate & Buildings	13					158,640				158,640	13		
Subtotal	14	0	0	0	0	1,686,801	0	0	0	1,686,801	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	17	
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	5,440,783	0	0	0	5,440,783	18		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County No: 22

Reporting Accounting Basis: GAAP	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	12/1/2010 TOTALS Actual 2009/2010 (K)	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)			
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	152,909							152,909	1
8010 - Local Elections	2	14,435							14,435	2
8020 - Township Officials	3	3,421	263						3,684	3
Subtotal	4	3,421	167,607	0	0	0	0	0	171,028	4
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	205,297	21,548						226,845	5
8110 - Recording of Public Documents	6	164,782	16,378				1,877		183,037	6
Subtotal	7	370,079	37,926	0	0	0	1,877	0	409,882	7
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	8	373,500	205,533	0	0	0	1,877	0	580,910	8

SERVICE AREA 9
ADMINISTRATION
 Clayton County

Reporting Accounting Basis: GAAP	GENERAL FUND							SPECIAL REVENUE FUNDS					All	12/1/2010
	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)	TOTALS					
									Actual 2009/2010 (K)					
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1121,694	11,580											133,274	1
9010 - Administrative Management Services	2142,061	16,163											158,224	2
9020 - Treasury Management Services	3111,701	11,629											123,330	3
9030 - Other Policy & Administration	4149,088												149,088	4
Subtotal	5524,544	39,372	0	0	0	0	0	0	0	0	0	0	563,916	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6320,559	10,501											331,060	6
9110 - Data Processing Services	737,157												37,157	7
Subtotal	8357,716	10,501	0	0	0	0	0	0	0	0	0	0	368,217	8
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	9	1,500											1,500	9
9210 - Safety of Workplace	1080,233	159,977											240,210	10
9220 - Fidelity of Public Officers	11	2											2	11
9230 - Unemployment Compensation	12	155											155	12
Subtotal	1380,233	161,634	0	0	0	0	0	0	0	0	0	0	241,867	13
TOTAL - ADMINISTRATION	14962,493	211,507	0	0	0	0	0	0	0	0	0	0	1,174,000	14

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

Reporting Accounting Basis: GAAP	Clayton County							12/1/2010			
	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS Actual 2009/2010 (K)
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1										0.1
0020 - Interest on Short-Term Debt	2					66,595					66,595.2
0030 - Other Nonprogram Current	3										0.3
0040 - Other County Enterprises	4										0.4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	66,595	0			0	66,595.5
LONG-TERM DEBT SERVICE											
0100 - Principal	6								176,000		176,000.6
0110 - Interest and Fiscal Charges	7								96,575		96,575.7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0		272,575	0	272,575.8
CAPITAL PROJECTS											
0200 - Roadway Construction	9						494,260				494,260.9
0210 - Conservation Land Acquisition & Dev.	10						99,589				99,589.10
0220 - Other Capital Projects	11										0.11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	593,849	0		0	593,849.12
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,046,462	239,973	0	17,106	0	5,989				2,309,530.13
- Total Physical Health and Social Services	14	266,415	354,677	0	0	0	25,170				646,262.14
- Total Mental Health, MR & DD	15	0	0	1,739,497	0	0	0				1,739,497.15
- Total County Environment and Education	16	561,752	42,881	0	378,633	0	4,071	150,632			1,137,969.16
- Total Roads & Transportation	17	0	0	0	0	5,440,783	0				5,440,783.17
- Total Government Services to Residents	18	373,500	205,533	0	0	0	1,877				580,910.18
- Total Administration	19	962,493	211,507	0	0	0	0				1,174,000.19
- Total Nonprogram Current	20	0	0	0	0	66,595	0				66,595.20
- Total Long-Term Debt Service	21	0	0	0	0	0	0		272,575		272,575.21
- Total Capital Projects	22	0	0	0	0	0	593,849	0			593,849.22
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,210,622	1,054,571	1,739,497	395,739	5,511,449	777,517	0	272,575	0	13,961,970.23
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0.24
- To Rural Services Supplemental	25										0.25
- To Secondary Roads	26				1,400,000						1,400,000.26
- To Other Budgetary Funds	27										0.27
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	1,400,000	0	0	0	0	0	1,400,000.28
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0.29
Increase (Decrease) In Reserves	30	-1,817	32,522		-23,505		17,525				24,725.30
Fund Balance - Reserved	31	40,108	58,747		24,379		384,183				507,417.31
Fund Balance - Unreserved/Designated	32	18,301					386,120	1,027,981			1,432,402.32
Fund Balance - Unreserved/Undesignated	33	1,281,875	456,248	358,494	139,258	0	2,948,339	1,540,779	0	35,981	6,760,974.33
Total Ending Fund Balance - June 30, 2010	34	1,340,284	514,995	358,494	163,637	0	3,718,642	2,568,760	0	35,981	8,700,793.34
TOTAL REQUIREMENTS (Lines 23+28+29-30+34)	35	5,552,723	1,537,044	2,097,991	1,982,881	0	9,212,566	3,346,277	0	308,556	24,038,038.35

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:	TOTALS	
GAAP	Actual	
	2009/2010	(K)
400X - INFORMATION AND EDUCATION SERVICES		
4003 - Information and Referral	1	
4004 - Consultation	2	
4005 - Public Education Services	3	106
4006 - Academic Services	4	
Subtotal - Information and Education Services	5	106
401X - GENERAL ADMINISTRATION		
4011 - Direct Administration	6	879
4012 - Purchased Administration	7	
Subtotal - General Administration	8	879
402X - COORDINATION SERVICES		
4021 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4022 - Services Management	12	9
Subtotal - Coordination Services	13	9
403X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4031 - Transportation (Non-Sheriff)	14	
4032 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4033 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
404X - TREATMENT SERVICES		
4041 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	372
- 307 In-Home Nursing	29	
- 399 Other	30	
4042 - Psychotherapeutic Treatment		
- 305 Outpatient	31	39,348
- 309 Partial Hospitalization	32	
- 399 Other	33	
4043 - Evaluation	34	11,077
4044 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	2,475
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	53,272

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

Reporting Accounting Basis:		TOTALS	
GAAP		Actual	
		2009/2010	
		(K)	
4050 - VOCATIONAL AND DAY SERVICES			
- 360 Sheltered Workshop Services	40		
- 362 Work Activity Services	41		
- 364 Job Placement Services	42		
- 367 Adult Day Care	43		
- 368 Supported Employment Services	44		
- 369 Enclave	45		
- 399 Other	46		
Subtotal - Vocational and Day Services	47		0
406X - LICENSED/CERTIFIED LIVING ARRANGEMENTS			
4063 - Community Based 1 - 5 Beds			
- 310 Community Supervised Apartment Living	48		
- 314 Residential Care Facility	49		
- 315 Residential Care Facility For The Mentally Retarded	50		
- 316 Residential Care Facility For The Mentally Ill	51		
- 317 Nursing Facility	52		
- 318 Intermediate Care Facility For The Mentally Retarded	53		
- 329 Supported Community Living	54		
- 399 Other	55		
4064 - Community Based 6 - 15 Beds			
- 310 Community Supervised Apartment Living	56		
- 314 Residential Care Facility	57		
- 315 Residential Care Facility For The Mentally Retarded	58		
- 316 Residential Care Facility For The Mentally Ill	59		
- 317 Nursing Facility	60		
- 318 Intermediate Care Facility For The Mentally Retarded	61		
- 399 Other	62		
4065 - Community Based 16 and Over Beds			
- 310 Community Supervised Apartment Living	63		
- 314 Residential Care Facility	64		
- 315 Residential Care Facility For The Mentally Retarded	65		
- 316 Residential Care Facility For The Mentally Ill	66		
- 317 Nursing Facility	67		
- 318 Intermediate Care Facility For The Mentally Retarded	68		
- 399 Other	69		
Subtotal - Licensed/Certified Living Arrangements	70		0
407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES			
4071 - State Mental Health Institutes			
- 319 Inpatient	71		
- 399 Other	72		
4072 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4073 - Other Public/Private Hospitals			
- 319 Inpatient	75	28,289	
- 399 Other	76		
4074 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77	1,496	
- 353 Sheriff Transportation	78	5,915	
- 393 Legal Representation for Commitment	79	2,528	
- 395 Mental Health Advocates	80	1,869	
- 399 Other	81		
Subtotal - Institutional/Hospital/Commitment Services	82	40,097	
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83		94,363

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:	TOTALS	
GAAP	Actual	
	2009/2010	(K)
410X - INFORMATION AND EDUCATION SERVICES		
4103 - Information and Referral	1	
4104 - Consultation	2	
4105 - Public Education Services	3	
4106 - Academic Services	4	
Subtotal - Information and Education Services	5	0
411X - GENERAL ADMINISTRATION		
4111 - Direct Administration	6	879
4112 - Purchased Administration	7	
Subtotal - General Administration	8	879
412X - COORDINATION SERVICES		
4121 - Case Management		
- 374 Case Management - Medicaid Match	9	10,114
- 375 Case Management - 100% County	10	
- 399 Other	11	
4122 - Services Management	12	116
Subtotal - Coordination Services	13	10,230
413X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4131 - Transportation (Non-Sheriff)	14	5,083
4132 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	28,038
- 399 Other	23	
4133 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	33,121
414X - TREATMENT SERVICES		
4141 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	77
- 307 In-Home Nursing	29	
- 399 Other	30	
4142 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4143 - Evaluation	34	
4144 - Rehabilitative Treatment		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	2,185
Subtotal - Treatment Services	39	2,262

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS

Reporting Accounting Basis:	TOTALS	
GAAP	Actual	
	2009/2010	(K)
4150 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	19,121
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	1,669
- 369 Enclave	45	
- 399 Other	46	29,315
Subtotal - Vocational and Day Services	47	50,105
416X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4163 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	25,815
- 399 Other	55	
4164 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	7,020
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4165 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	207,069
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	239,904
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4171 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	1,000
4172 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4173 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4174 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	340
- 353 Sheriff Transportation	78	1,391
- 393 Legal Representation for Commitment	79	1,044
- 395 Mental Health Advocates	80	10,043
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	13,818
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	350,319

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:		TOTALS	
GAAP		Actual	
		2009/2010	
		(K)	
420X - INFORMATION AND EDUCATION SERVICES			
4203 - Information and Referral	1		
4204 - Consultation	2		
4205 - Public Education Services	3		
4206 - Academic Services	4		
Subtotal - Information and Education Services	5		0
421X - GENERAL ADMINISTRATION			
4211 - Direct Administration	6		879
4212 - Purchased Administration	7		
Subtotal - General Administration	8		879
422X - COORDINATION SERVICES			
4221 - Case Management			
- 374 Case Management - Medicaid Match	9		26,805
- 375 Case Management - 100% County	10		
- 399 Other	11		
4222 - Services Management	12		9
Subtotal - Coordination Services	13		26,814
423X - PERSONAL AND ENVIRONMENTAL SUPPORT			
4231 - Transportation (Non-Sheriff)	14		42,352
4232 - Support			
- 320 Homemaker/Home Health Aides	15		
- 321 Chore Services	16		
- 322 Home Management Services	17		
- 325 Respite	18		2,327
- 326 Guardian/Conservator	19		
- 327 Representative Payee	20		
- 328 Home/Vehicle Modification	21		
- 329 Supported Community Living	22		88,182
- 399 Other	23		44,368
4233 - Basic Needs			
- 345 Ongoing Rent Subsidy	24		
- 399 Other	25		
Subtotal - Personal and Environmental Support	26		177,229
424X - TREATMENT SERVICES			
4241 - Physiological Treatment			
- 305 Outpatient	27		
- 306 Prescription Medication	28		
- 307 In-Home Nursing	29		
- 399 Other	30		
4242 - Psychotherapeutic Treatment			
- 305 Outpatient	31		
- 309 Partial Hospitalization	32		
- 399 Other	33		
4243 - Evaluation	34		
4244 - Rehabilitative Treatment			
- 363 Day Treatment Services	35		
- 396 Community Support Programs	36		
- 397 Psychiatric Rehabilitation	37		
- 399 Other	38		
Subtotal - Treatment Services	39		0

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL RETARDATION

Reporting Accounting Basis:	TOTALS	
GAAP	Actual	
	2009/2010	(K)
4250 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	676
- 362 Work Activity Services	41	119,269
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	1,650
- 368 Supported Employment Services	44	1,592
- 369 Enclave	45	1,465
- 399 Other	46	95,126
Subtotal - Vocational and Day Services	47	219,778
426X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4263 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	311,841
- 399 Other	55	
4264 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4265 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	153,955
- 315 Residential Care Facility For The Mentally Retarded	65	236
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	318,871
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	784,903
427X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4271 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4272 - State Hospital Schools		
- 319 Inpatient	73	39,496
- 399 Other	74	
4273 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4274 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	534
- 393 Legal Representation for Commitment	79	307
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	40,337
TOTAL 42XX - SERVICES TO PERSONS WITH MENTAL RETARDATION (SHEETS 5 & 6)	83	1,249,940

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:	TOTALS	
	Actual	
GAAP	2009/2010	(K)
430X - INFORMATION AND EDUCATION SERVICES		
4303 - Information and Referral	1	
4304 - Consultation	2	
4305 - Public Education Services	3	
4306 - Academic Services	4	
Subtotal - Information and Education Services	5	0
431X - GENERAL ADMINISTRATION		
4311 - Direct Administration	6	879
4312 - Purchased Administration	7	
Subtotal - General Administration	8	879
432X - COORDINATION SERVICES		
4321 - Case Management		
- 374 Case Management - Medicaid Match	9	
- 375 Case Management - 100% County	10	
- 399 Other	11	
4322 - Services Management	12	9
Subtotal - Coordination Services	13	9
433X - PERSONAL AND ENVIRONMENTAL SUPPORT		
4331 - Transportation (Non-Sheriff)	14	
4332 - Support		
- 320 Homemaker/Home Health Aides	15	
- 321 Chore Services	16	
- 322 Home Management Services	17	
- 325 Respite	18	
- 326 Guardian/Conservator	19	
- 327 Representative Payee	20	
- 328 Home/Vehicle Modification	21	
- 329 Supported Community Living	22	
- 399 Other	23	
4333 - Basic Needs		
- 345 Ongoing Rent Subsidy	24	
- 399 Other	25	
Subtotal - Personal and Environmental Support	26	0
434X - TREATMENT SERVICES		
4341 - Physiological Treatment		
- 305 Outpatient	27	
- 306 Prescription Medication	28	
- 307 In-Home Nursing	29	
- 399 Other	30	
4342 - Psychotherapeutic Treatment		
- 305 Outpatient	31	
- 309 Partial Hospitalization	32	
- 399 Other	33	
4343 - Evaluation	34	
4344 - Rehabilitative Treatment Programs		
- 363 Day Treatment Services	35	
- 396 Community Support Programs	36	
- 397 Psychiatric Rehabilitation	37	
- 399 Other	38	
Subtotal - Treatment Services	39	0

FY 2009/2010 ANNUAL FINANCIAL REPORT
SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES

Reporting Accounting Basis:	TOTALS	
GAAP	Actual	
	2009/2010	(K)
4350 - VOCATIONAL AND DAY SERVICES		
- 360 Sheltered Workshop Services	40	
- 362 Work Activity Services	41	10,064
- 364 Job Placement Services	42	
- 367 Adult Day Care	43	
- 368 Supported Employment Services	44	
- 369 Enclave	45	
- 399 Other	46	
Subtotal - Vocational and Day Services	47	10,064
436X - LICENSED/CERTIFIED LIVING ARRANGEMENTS		
4363 - Community Based 1 - 5 Beds		
- 310 Community Supervised Apartment Living	48	
- 314 Residential Care Facility	49	
- 315 Residential Care Facility For The Mentally Retarded	50	
- 316 Residential Care Facility For The Mentally Ill	51	
- 317 Nursing Facility	52	
- 318 Intermediate Care Facility For The Mentally Retarded	53	
- 329 Supported Community Living	54	
- 399 Other	55	
4364 - Community Based 6 - 15 Beds		
- 310 Community Supervised Apartment Living	56	
- 314 Residential Care Facility	57	
- 315 Residential Care Facility For The Mentally Retarded	58	16,703
- 316 Residential Care Facility For The Mentally Ill	59	
- 317 Nursing Facility	60	
- 318 Intermediate Care Facility For The Mentally Retarded	61	
- 399 Other	62	
4365 - Community Based 16 and Over Beds		
- 310 Community Supervised Apartment Living	63	
- 314 Residential Care Facility	64	17,220
- 315 Residential Care Facility For The Mentally Retarded	65	
- 316 Residential Care Facility For The Mentally Ill	66	
- 317 Nursing Facility	67	
- 318 Intermediate Care Facility For The Mentally Retarded	68	
- 399 Other	69	
Subtotal - Licensed/Certified Living Arrangements	70	33,923
437X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES		
4371 - State Mental Health Institutes		
- 319 Inpatient	71	
- 399 Other	72	
4372 - State Hospital Schools		
- 319 Inpatient	73	
- 399 Other	74	
4373 - Other Public/Private Hospitals		
- 319 Inpatient	75	
- 399 Other	76	
4374 - Commitments		
- 300 Diagnostic Evaluation Related to Commitment	77	
- 353 Sheriff Transportation	78	
- 393 Legal Representation for Commitment	79	
- 395 Mental Health Advocates	80	
- 399 Other	81	
Subtotal - Institutional/Hospital/Commitment Services	82	0
TOTAL 43XX - SERVICES TO PERSONS WITH OTHER DEVELOPMENTAL DISABILITIES (SHEETS 7 & 8)	83	44,875
GRAND TOTAL -- SERVICE AREA 4	84	1,739,497

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

County No: 22x

FY 2009/2010 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2010

12/1/2010

	GENERAL (A)	SPECIAL REVENUE (B)	CAPITAL PROJECTS (C)	DEBT SERVICE (D)	PERMANENT (E)	TOTALS (MEMO ONLY) (F)	
ASSETS							
Cash & Pooled Investments:							
County Treasurer	1	1,758,764	7,026,867		35,973	8,821,604	1
Other	2					0	2
Receivables (net where applicable):							
Accounts	3	58,266	168,434			226,700	3
Property Taxes (including interest & penalties)	4	47,433	8,948		195	56,576	4
Property Taxes - Succeeding Year	5	4,459,408	2,629,519		289,209	7,378,136	5
Accrued Interest	6	16,822	44			16,866	6
Drainage Assessments	7					0	7
Other	8					0	8
Due from Other Funds	9	70,860	1,340			72,200	9
Due from Other Governments	10	42,641	390,634			433,275	10
Inventories (at cost)	11		408,562			408,562	11
Other Assets	12	98,855				98,855	12
Total Assets	13	6,553,049	10,634,348	0	325,377	17,512,774	13
LIABILITIES							
Accounts Payable	14	173,679	597,053			770,732	14
Salaries & Benefits Payable	15	20,065	29,374			49,439	15
Contracts Payable	16					0	16
Due to Other Funds	17	409	71,791			72,200	17
Due to Other Governments	18	19,987	297,724			317,711	18
Trusts Payable	19					0	19
Deferred Revenue - Succeeding Year Property Tax	20	4,459,408	2,629,519		289,209	7,378,136	20
Deferred Revenue - Other	21	24,222	199,354		187	223,763	21
Other Liabilities	22					0	22
Total Liabilities	23	4,697,770	3,824,815	0	289,396	8,811,981	23
FUND EQUITY							
Fund Balance - Reserved	24	98,855	408,562			507,417	24
Fund Balance - Unreserved/Designated	25	18,301	1,414,101			1,432,402	25
Fund Balance - Unreserved/Undesignated	26	1,738,123	4,986,870		35,981	6,760,974	26
Total Fund Equity	27	1,855,279	6,809,533	0	35,981	8,700,793	27
TOTAL LIABILITIES AND FUND EQUITY	28	6,553,049	10,634,348	0	325,377	17,512,774	28

Notes to the financial statement, if any: