

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

| 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 | 4,556,185 | 2,638,336 | | 249,202 | | 7,443,723 | 7,443,723 | 1 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 103,323 | 69,702 | | 5,617 | | 178,642 | 17,267 | 2 |
| Less: Credits to Taxpayers | 3 | 180,932 | 103,831 | | 9,494 | | 294,257 | 327,169 | 3 |
| Net Current Property Taxes | 4 | 4,271,930 | 2,464,803 | | 234,091 | | 6,970,824 | 7,099,287 | 4 |
| Delinquent Property Tax Revenue | 5 | 2,938 | 1,048 | | 151 | | 4,137 | 6,167 | 5 |
| Penalties, Interest & Costs on Taxes | 6 | 58,305 | | | | | 58,305 | 68,409 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 | 356,159 | 1,088,378 | | 10,268 | | 1,454,805 | 1,296,959 | 7 |
| Intergovernmental | 8 | 435,917 | 5,190,569 | 656,081 | 9,652 | | 6,292,219 | 6,564,681 | 8 |
| Licenses & Permits | 9 | 23,170 | 5,445 | | | | 28,615 | 21,660 | 9 |
| Charges for Service | 10 | 468,342 | 18,121 | | | | 486,463 | 476,090 | 10 |
| Use of Money & Property | 11 | 184,167 | 728 | 2,583 | 2,699 | | 190,177 | 258,090 | 11 |
| Miscellaneous | 12 | 124,059 | 547,143 | 148,282 | | | 819,484 | 512,986 | 12 |
| Subtotal Revenues | 13 | 5,924,987 | 9,316,235 | 806,946 | 256,861 | 0 | 16,305,029 | 16,304,329 | 13 |
| Other Financing Sources: | | | | | | | | | |
| General Long-Term Debt Proceeds | 14 | | | 900,509 | | | 900,509 | 900,510 | 14 |
| Operating Transfers In | 15 | | 1,400,000 | | | | 1,400,000 | 1,400,000 | 15 |
| Proceeds of Fixed Asset Sales | 16 | 142,832 | 14,824 | | | | 157,656 | 11,000 | 16 |
| Total Revenues & Other Sources | 17 | 6,067,819 | 10,731,059 | 1,707,455 | 256,861 | 0 | 18,763,194 | 18,615,839 | 17 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | | | | |
| Operating: | | | | | | | | | |
| Public Safety and Legal Services | 18 | 2,461,343 | 77,849 | | | | 2,539,192 | 2,567,117 | 18 |
| Physical Health Social Services | 19 | 790,240 | | | | | 790,240 | 793,469 | 19 |
| Mental Health, MR & DD | 20 | | 2,214,086 | | | | 2,214,086 | 2,282,041 | 20 |
| County Environment and Education | 21 | 640,120 | 569,402 | | | | 1,209,522 | 1,254,404 | 21 |
| Roads & Transportation | 22 | | 5,572,802 | | | | 5,572,802 | 6,379,372 | 22 |
| Government Services to Residents | 23 | 604,485 | 6,250 | | | | 610,735 | 665,780 | 23 |
| Administration | 24 | 1,377,060 | 3,000 | | | | 1,380,060 | 1,383,095 | 24 |
| Nonprogram Current | 25 | 2,198 | | | | | 2,198 | 2,200 | 25 |
| Debt Service | 26 | | | | 271,322 | | 271,322 | 271,337 | 26 |
| Capital Projects | 27 | | 296,957 | 1,196,897 | | | 1,493,854 | 2,754,267 | 27 |
| Subtotal Expenditures | 28 | 5,875,446 | 8,740,346 | 1,196,897 | 271,322 | 0 | 16,084,011 | 18,353,082 | 28 |
| Other Financing Uses: | | | | | | | | | |
| Operating Transfers Out | 29 | | 1,400,000 | | | | 1,400,000 | 1,400,000 | 29 |
| Refunded Debt/Payments to Escrow | 30 | | | | | | 0 | 0 | 30 |
| Total Expenditures & Other Uses | 31 | 5,875,446 | 10,140,346 | 1,196,897 | 271,322 | 0 | 17,484,011 | 19,753,082 | 31 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | 192,373 | 590,713 | 510,558 | -14,461 | 0 | 1,279,183 | -1,137,243 | 32 |
| Beginning Fund Balance - July 1, 2011 | 33 | 1,683,734 | 6,408,059 | 16,989 | 38,397 | | 8,147,179 | 8,147,179 | 33 |
| Increase (Decrease) in Reserves (GAAP Budget) | 34 | | | | | | 0 | 0 | 34 |
| Fund Balance - Nonspendable | 35 | | | | | | 0 | 0 | 35 |
| Fund Balance - Restricted | 36 | 675,423 | 6,998,772 | | 21,237 | | 7,695,432 | | 36 |
| Fund Balance - Committed | 37 | | | 527,547 | | | 527,547 | | 37 |
| Fund Balance - Assigned | 38 | | | | | | 0 | | 38 |
| Fund Balance - Unassigned | 39 | 1,200,684 | 0 | 0 | 2,699 | 0 | 1,203,383 | 7,009,936 | 39 |
| Total Ending Fund Balance - June 30, 2012 | 40 | 1,876,107 | 6,998,772 | 527,547 | 23,936 | 0 | 9,426,362 | 7,009,936 | 40 |

Additional details are available at: Clayton County Auditor Office; Courthouse; 111 High St NE; 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, 2012

11/20/2012

Reporting Accounting Basis:

CASH

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 4,556,185 | 2,638,336 | | 249,202 | | 7,443,723 | 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 4,271,930 | 2,464,803 | | 234,091 | | 6,970,824 | 4 |
| Delinquent Property Tax Revenue | 5 2,938 | 1,048 | | 151 | | 4,137 | 5 |
| Penalties, Interest & Costs on Taxes | 6 58,305 | | | | | 58,305 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 356,159 | 1,088,378 | | 10,268 | | 1,454,805 | 7 |
| Intergovernmental | 8 435,917 | 5,190,569 | 656,081 | 9,652 | | 6,292,219 | 8 |
| Licenses & Permits | 9 23,170 | 5,445 | | | | 28,615 | 9 |
| Charges for Service | 10 468,342 | 18,121 | | | | 486,463 | 10 |
| Use of Money & Property | 11 184,167 | 728 | 2,583 | 2,699 | | 190,177 | 11 |
| Miscellaneous | 12 124,059 | 547,143 | 148,282 | | | 819,484 | 12 |
| Subtotal Revenues | 13 5,924,987 | 9,316,235 | 806,946 | 256,861 | | 16,305,029 | 13 |
| Other Financing Sources: | | | | | | | |
| General Long-Term Debt Proceeds | 14 | | 900,509 | | | 900,509 | 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 6,067,819 | 10,731,059 | 1,707,455 | 256,861 | | 18,763,194 | 17 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | | |
| Operating: | | | | | | | |
| Public Safety and Legal Services | 18 2,461,343 | 77,849 | | | | 2,539,192 | 18 |
| Physical Health Social Services | 19 790,240 | | | | | 790,240 | 19 |
| Mental Health, MR & DD | 20 | 2,214,086 | | | | 2,214,086 | 20 |
| County Environment and Education | 21 640,120 | 569,402 | | | | 1,209,522 | 21 |
| Roads & Transportation | 22 | 5,572,802 | | | | 5,572,802 | 22 |
| Government Services to Residents | 23 604,485 | 6,250 | | | | 610,735 | 23 |
| Administration | 24 1,377,060 | 3,000 | | | | 1,380,060 | 24 |
| Nonprogram Current | 25 2,198 | | | | | 2,198 | 25 |
| Debt Service | 26 | | | 271,322 | | 271,322 | 26 |
| Capital Projects | 27 | 296,957 | 1,196,897 | | | 1,493,854 | 27 |
| Subtotal Expenditures | 28 5,875,446 | 8,740,346 | 1,196,897 | 271,322 | | 16,084,011 | 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 5,875,446 | 10,140,346 | 1,196,897 | 271,322 | | 17,484,011 | 31 |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | 32 192,373 | 590,713 | 510,558 | -14,461 | 0 | 1,279,183 | 32 |
| Beginning Fund Balance - July 1, 2011 | 33 1,683,734 | 6,408,059 | 16,989 | 38,397 | | 8,147,179 | 33 |
| Increase (Decrease) in Reserves | 34 | | | | | 0 | 34 |
| Fund Balance - Nonspendable | 35 | | | | | 0 | 35 |
| Fund Balance - Restricted | 36 675,423 | 6,998,772 | | 21,237 | | 7,695,432 | 36 |
| Fund Balance - Committed | 37 | | 527,547 | | | 527,547 | 37 |
| Fund Balance - Assigned | 38 | | | | | 0 | 38 |
| Fund Balance - Unassigned | 39 1,200,684 | | | 2,699 | | 1,203,383 | 39 |
| Total Ending Fund Balance - June 30, 2012 | 40 1,876,107 | 6,998,772 | 527,547 | 23,936 | 0 | 9,426,362 | 40 |

Notes to the financial statement, if any:

REVENUES DETAIL

Clayton County

Reporting Accounting Basis:
 CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All Capital Projects (H) | All Debt Service (I) | All Permanent Funds (J) | TOTALS |
|--|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|--------------------------|----------------------|-------------------------|----------------------|
| | General Basic (A) | General Supplemental (B) | MH-DD Srvcs Fund (C) | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) | | | | Actual 2011/2012 (K) |
| TAXES LEVIED ON PROPERTY | 13,386,475 | 1,169,710 | 844,883 | 1,793,453 | 0 | | 0 | 249,202 | | | 7,443,723 |
| LESS: UNCOLL. DEL. TAXES LEVY YEAR | 76,797 | 26,526 | 19,160 | 50,542 | | | | 5,617 | | | 178,642 |
| LESS: CREDITS TO TAXPAYERS | 134,481 | 46,451 | 33,551 | 70,280 | | | | 9,494 | | | 294,257 |
| =1000 NET CURRENT PROPERTY TAXES | 3,175,197 | 1,096,733 | 792,172 | 1,672,631 | | | | 234,091 | | | 6,970,824 |
| 1010 DELINQ. PROPERTY TAX REVENUE | 2,184 | 754 | 545 | 503 | | | | 151 | | | 4,137 |
| 11xx PENALTIES, INT. & COSTS ON TAXES | 58,305 | | | | | | | | | | 58,305 |
| OTHER COUNTY TAXES: | | | | | | | | | | | |
| 12xx Other County Taxes | 6,714 | 2,319 | 1,675 | 2,355 | | | | 465 | | | 13,528 |
| 13xx Local Option Taxes | 12,940 | | | | | | 838,502 | | | | 851,442 |
| 14xx Gambling Taxes | 143,838 | | | | | | | | | | 143,838 |
| 15xx TIF Tax Revenues | | | | | | | 123,229 | | | | 123,229 |
| 16xx Utility Tax Replacement Excise Taxes | 141,480 | 48,868 | 35,298 | 87,319 | | | | 9,803 | | | 322,768 |
| Subtotal (lines 7 - 11) | 304,972 | 51,187 | 36,973 | 89,674 | 0 | 0 | 961,731 | 0 | 10,268 | 0 | 1,454,805 |
| INTERGOVERNMENTAL REVENUE: | | | | | | | | | | | |
| 20xx State Shared Revenues | 2,178 | | | | | 3,607,847 | | | | | 3,610,025 |
| 21xx State Replacements Against Levied Taxes | 134,481 | 46,451 | 33,551 | 70,280 | | | | 9,494 | | | 294,257 |
| 22xx Other State Tax Replacements | 2,286 | 790 | 553,752 | 850 | | | | 158 | | | 557,836 |
| 23xx, 24xx State/Federal Pass-Thru Revenues | 93,638 | | 73,972 | | | 100,878 | | | | | 268,488 |
| 25xx Contributions from Other Intergovernmental Units | 20,366 | | | 3,167 | | 27,302 | | | | | 50,835 |
| 26xx, 27xx State Grants and Entitlements | 96,375 | 18,770 | 675,815 | | | 31,014 | 12,115 | 656,081 | | | 1,490,170 |
| 28xx Federal Grants and Entitlements | 77 | | | | | 26 | | | | | 103 |
| 29xx Payments in Lieu of Taxes | 20,505 | | | | | | | | | | 20,505 |
| Subtotal (lines 13 - 20) | 369,906 | 66,011 | 1,337,090 | 74,297 | 0 | 3,767,067 | 12,115 | 656,081 | 9,652 | 0 | 6,292,219 |
| 3xxx LICENSES & PERMITS | 23,170 | | | | | 5,445 | | | | | 28,615 |
| 4xxx, 5xxx CHARGES FOR SERVICE | 468,342 | | 6,169 | 6,649 | | 643 | 4,660 | | | | 486,463 |
| 6xxx USE OF MONEY & PROPERTY | 184,167 | | | | | | 728 | 2,583 | 2,699 | | 190,177 |
| 8xxx MISCELLANEOUS | 101,118 | 22,941 | 1,145 | 2,869 | | 45,399 | 497,730 | 148,282 | | | 819,484 |
| Total Revenues* | 4,687,361 | 1,237,626 | 2,174,094 | 1,846,623 | 0 | 3,818,554 | 1,476,964 | 806,946 | 256,861 | 0 | 16,305,029 |
| 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 | | | | | | | | 900,509 | | | 900,509 |
| 92xx PROCEEDS/GEN FIXED ASSET SALES | 142,832 | | | | | 14,824 | | | | | 157,656 |
| Total Revenues and Other Sources | 4,830,193 | 1,237,626 | 2,174,094 | 1,846,623 | 0 | 5,233,378 | 1,476,964 | 1,707,455 | 256,861 | 0 | 18,763,194 |
| Beginning Fund Balance - July 1, 2011 | 1,091,828 | 591,906 | 765,836 | 151,793 | | 3,498,337 | 1,992,093 | 16,989 | 38,397 | | 8,147,179 |
| TOTAL RESOURCES (lines 33 + 34) | 5,922,021 | 1,829,532 | 2,939,930 | 1,998,416 | 0 | 8,731,715 | 3,469,057 | 1,724,444 | 295,258 | 0 | 26,910,373 |

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 Clayton County

11/20/2012

Reporting Accounting Basis:
 CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | 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) | |
| LAW ENFORCEMENT PROGRAM | | | | | | | | | |
| 1000 - Uniformed Patrol Services | 1 984,232 | 103,891 | | | | | | 1,088,123 | |
| 1010 - Investigations | 2 8,255 | | | | | | 1,973 | 10,228 | |
| 1020 - Unified Law Enforcement | 3 | | | | | | | 0 | |
| 1030 - Contract Law Enforcement | 4 | | | | | | | 0 | |
| 1040 - Law Enforcement Communications | 5 324,979 | 42,034 | | | | | 55,500 | 422,513 | |
| 1050 - Adult Correctional Services | 6 422,894 | 47,223 | | | | | | 470,117 | |
| 1060 - Administration | 7 272,369 | 34,434 | | | | | | 306,803 | |
| Subtotal | 8 2,012,729 | 227,582 | 0 | 0 | 0 | 0 | 57,473 | 2,297,784 | |
| LEGAL SERVICES PROGRAM | | | | | | | | | |
| 1100 - Criminal Prosecution | 9 140,424 | 16,994 | | | | | | 157,418 | |
| 1110 - Medical Examinations | 10 22,853 | | | | | | | 22,853 | |
| 1120 - Child Support Recovery | 11 | | | | | | | 0 | |
| Subtotal | 12 163,277 | 16,994 | 0 | 0 | 0 | 0 | 0 | 180,271 | |
| EMERGENCY SERVICES | | | | | | | | | |
| 1200 - Ambulance Services | 13 | | | | | | | 0 | |
| 1210 - Emergency Management | 14 | | | | | | 20,376 | 20,376 | |
| 1220 - Fire Protection and Rescue Services | 15 | | | | | | | 0 | |
| 1230 - E911 Service Board | 16 | | | | | | | 0 | |
| Subtotal | 17 0 | 0 | 0 | 0 | 0 | 0 | 20,376 | 20,376 | |
| ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM | | | | | | | | | |
| 1400 - Physical Operations | 18 | 3,267 | | | | | | 3,267 | |
| 1410 - Research & Other Assistance | 19 | 16,466 | | | | | | 16,466 | |
| 1420 - Bailiff Services | 20 9,877 | 756 | | | | | | 10,633 | |
| Subtotal | 21 9,877 | 20,489 | 0 | 0 | 0 | 0 | 0 | 30,366 | |
| 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 | 795 | | | | | | 795 | |
| Subtotal | 27 0 | 795 | 0 | 0 | 0 | 0 | 0 | 795 | |
| JUVENILE JUSTICE ADMINISTRATION PROGRAM | | | | | | | | | |
| 1600 - Juvenile Victim Restitution | 28 | | | | | | | 0 | |
| 1610 - Juvenile Representation Services | 29 | 1,732 | | | | | | 1,732 | |
| 1620 - Court-Appointed Attorneys & Court Costs for Juveniles | 30 | 7,868 | | | | | | 7,868 | |
| Subtotal | 31 0 | 9,600 | 0 | 0 | 0 | 0 | 0 | 9,600 | |
| TOTAL - PUBLIC SAFETY & LEGAL SERVICES | 32 2,185,883 | 275,460 | 0 | 0 | 0 | 0 | 77,849 | 2,539,192 | |

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

Clayton County

11/20/2012

Reporting Accounting Basis:

CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All | 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) | Permanent Funds (J) | Actual 2011/2012 (K) |
| PHYSICAL HEALTH SERVICES PROGRAM | | | | | | | | | |
| 3000 - Personal & Family Health Services | 1 | 175,760 | | | | | | | 175,760 |
| 3010 - Communicable Disease Prevention & Control Services | 2 | 30,169 | | | | | | | 30,169 |
| 3020 - Sanitation | 3 | 44,168 | 3,708 | | | | | | 47,876 |
| 3040 - Health Administration | 4 | 22,663 | | | | | | | 22,663 |
| 3050 - Support of Hospitals | 5 | | | | | | | | 0 |
| Subtotal | 6 | 272,760 | 3,708 | 0 | 0 | 0 | 0 | 0 | 276,468 |
| SERVICES TO POOR PROGRAM | | | | | | | | | |
| 3100 - Administration | 7 | 7,050 | | | | | | | 7,050 |
| 3110 - General Welfare Services | 8 | 27,225 | | | | | | | 27,225 |
| 3120 - Care in County Care Facility | 9 | | 301,223 | | | | | | 301,223 |
| Subtotal | 10 | 34,275 | 301,223 | 0 | 0 | 0 | 0 | 0 | 335,498 |
| SERVICES TO MILITARY VETERANS PROGRAM | | | | | | | | | |
| 3200 - Administration | 11 | 36,224 | 3,517 | | | | | | 39,741 |
| 3210 - General Services to Veterans | 12 | 46,989 | | | | | | | 46,989 |
| Subtotal | 13 | 83,213 | 3,517 | 0 | 0 | 0 | 0 | 0 | 86,730 |
| CHILDREN'S & FAMILY SERVICES PROGRAM | | | | | | | | | |
| 3300 - Youth Guidance | 14 | | | | | | | | 0 |
| 3310 - Family Protective Services | 15 | | 6,830 | | | | | | 6,830 |
| 3320 - Services for Disabled Children | 16 | | | | | | | | 0 |
| Subtotal | 17 | 0 | 6,830 | 0 | 0 | 0 | 0 | 0 | 6,830 |
| SERVICES TO OTHER ADULTS PROGRAM | | | | | | | | | |
| 3400 - Services to the Elderly | 18 | | | | | | | | 0 |
| 3410 - Other Social Services | 19 | 10,300 | | | | | | | 10,300 |
| 3420 - Soc Serv Bus Operations | 20 | | | | | | | | 0 |
| Subtotal | 21 | 10,300 | 0 | 0 | 0 | 0 | 0 | 0 | 10,300 |
| CHEMICAL DEPENDENCY PROGRAM | | | | | | | | | |
| 3500 - Treatment Services | 22 | | 34,414 | | | | | | 34,414 |
| 3510 - Preventive Services | 23 | | 40,000 | | | | | | 40,000 |
| Subtotal | 24 | 0 | 74,414 | 0 | 0 | 0 | 0 | 0 | 74,414 |
| TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES | 25 | 400,548 | 389,692 | 0 | 0 | 0 | 0 | 0 | 790,240 |

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

| Reporting Accounting Basis: | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All Permanent Funds (J) | TOTALS |
|---|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|-------------------------|----------------------|
| | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C) | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) | | Actual 2011/2012 (K) |
| CASH | | | | | | | | | |
| SERVICES TO PERSONS WITH: | | | | | | | | | |
| 40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS | | | | | | | | | |
| 400X-Information & Educ. Svcs | 1 | | | | | | | | 0 |
| 402X-Coordination Svcs | 2 | | 595 | | | | | | 595 |
| 403X- Personal & Environ. Sprt | 3 | | | | | | | | 0 |
| 404X-Treatment Services | 4 | | 77,885 | | | | | | 77,885 |
| 405X-Vocational & Day Services | 5 | | 14 | | | | | | 14 |
| 406X-Lic/Cert. Living Arrangements | 6 | | 3,092 | | | | | | 3,092 |
| 407X-Inst/Hospital & Commit Svcs | 7 | | 47,801 | | | | | | 47,801 |
| Subtotal | 8 | 0 | 0 | 129,387 | 0 | 0 | 0 | 0 | 129,387 |
| 41XX - CHRONIC MENTAL ILLNESS | | | | | | | | | |
| 410X-Information & Educ. Svcs | 9 | | | | | | | | 0 |
| 412X-Coordination Svcs | 10 | | 14,606 | | | | | | 14,606 |
| 413X- Personal & Environ. Sprt | 11 | | 49,952 | | | | | | 49,952 |
| 414X-Treatment Services | 12 | | 5,544 | | | | | | 5,544 |
| 415X-Vocational & Day Services | 13 | | 65,239 | | | | | | 65,239 |
| 416X-Lic/Cert. Living Arrangements | 14 | | 327,847 | | | | | | 327,847 |
| 417X-Inst/Hospital & Commit Svcs | 15 | | 23,773 | | | | | | 23,773 |
| Subtotal | 16 | 0 | 0 | 486,961 | 0 | 0 | 0 | 0 | 486,961 |
| 42XX - MENTAL RETARDATION | | | | | | | | | |
| 420X-Information & Educ. Svcs | 17 | | | | | | | | 0 |
| 422X-Coordination Svcs | 18 | | 51,005 | | | | | | 51,005 |
| 423X- Personal & Environ. Sprt | 19 | | 226,420 | | | | | | 226,420 |
| 424X-Treatment Services | 20 | | | | | | | | 0 |
| 425X-Vocational & Day Services | 21 | | 266,522 | | | | | | 266,522 |
| 426X-Lic/Cert. Living Arrangements | 22 | | 970,641 | | | | | | 970,641 |
| 427X-Inst/Hospital & Commit Svcs | 23 | | 45,730 | | | | | | 45,730 |
| Subtotal | 24 | 0 | 0 | 1,560,318 | 0 | 0 | 0 | 0 | 1,560,318 |
| 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 | | 11,808 | | | | | | 11,808 |
| 436X-Lic/Cert. Living Arrangements | 30 | | 20,507 | | | | | | 20,507 |
| 437X-Inst/Hospital & Commit Svcs | 31 | | | | | | | | 0 |
| Subtotal | 32 | 0 | 0 | 32,315 | 0 | 0 | 0 | 0 | 32,315 |
| 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 | 2,214,086 | 0 | 0 | 0 | 0 | 2,214,086 |

**SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION**

Clayton County

11/20/2012

Reporting Accounting Basis:
 CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | 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) | |
| ENVIRONMENTAL QUALITY PROGRAM | | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | | | 12,800 | | 12,800 | |
| 6010 - Weed Eradication | 2 | | | 93,329 | | 4,216 | | | 97,545 | |
| 6020 - Solid Waste Disposal | 3 | | | 173,028 | | | | | 173,028 | |
| 6030 - Environmental Restoration | 4 | | | | | | | | 0 | |
| Subtotal | 5 | 0 | 0 | 266,357 | 0 | 4,216 | 12,800 | 0 | 283,373 | |
| CONSERVATION & RECREATION SERVICES PROGRAM | | | | | | | | | | |
| 6100 - Administration | 6 | 111,184 | 13,385 | | | | | | 124,569 | |
| 6110 - Maintenance & Operations | 7 | 408,107 | 30,862 | | | | | | 438,969 | |
| 6120 - Recreation & Environmental Educ. | 8 | | | | | | | | 0 | |
| Subtotal | 9 | 519,291 | 44,247 | 0 | 0 | 0 | 0 | 0 | 563,538 | |
| 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 | 0 | |
| COUNTY DEVELOPMENT PROGRAM | | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | 42,814 | 3,708 | | | | | | 46,522 | |
| 6310 - Housing Rehabilitation & Develop. | 14 | | | | | | | | 0 | |
| 6320 - Economic Development | 15 | 14,976 | | | | | 176,015 | | 190,991 | |
| Subtotal | 16 | 57,790 | 3,708 | 0 | 0 | 0 | 176,015 | 0 | 237,513 | |
| EDUCATIONAL SERVICES PROGRAM | | | | | | | | | | |
| 6400 - Libraries | 17 | | | 110,014 | | | | | 110,014 | |
| 6410 - Historic Preservation | 18 | 4,884 | | | | | | | 4,884 | |
| 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 | 15,084 | 0 | 110,014 | 0 | 0 | 0 | 0 | 125,098 | |
| PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM | | | | | | | | | | |
| 6500 - Property | 24 | | | | | | | | 0 | |
| 6510 - Buildings | 25 | | | | | | | | 0 | |
| 6520 - Equipment | 26 | | | | | | | | 0 | |
| 6530 - Public Facilities | 27 | | | | | | | | 0 | |
| Subtotal | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL - COUNTY ENVIRONMENT AND EDUCATION | 29 | 592,165 | 47,955 | 0 | 376,371 | 0 | 4,216 | 188,815 | 0 | 1,209,522 |

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

11/20/2012

Reporting Accounting Basis:
 CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All | 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) | Permanent Funds (J) | Actual 2011/2012 (K) |
| SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM | | | | | | | | | |
| 7000 - Administration | 1 | | | | | 266,870 | | | 266,870 |
| 7010 - Engineering | 2 | | | | | 254,149 | | | 254,149 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 521,019 | 0 | 0 | 521,019 |
| ROADWAY MAINTENANCE PROGRAM | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | 147,100 | | | 147,100 |
| 7110 - Roads | 5 | | | | | 2,645,775 | | | 2,645,775 |
| 7120 - Snow & Ice Control | 6 | | | | | 294,092 | | | 294,092 |
| 7130 - Traffic Controls | 7 | | | | | 177,334 | | | 177,334 |
| 7140 - Road Clearing | 8 | | | | | 272,139 | | | 272,139 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 3,536,440 | 0 | 0 | 3,536,440 |
| GENERAL ROADWAY EXPENDITURES PROGRAM | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | 163,182 | | | 163,182 |
| 7210 - Equipment Operations | 11 | | | | | 1,190,044 | | | 1,190,044 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | 41,185 | | | 41,185 |
| 7230 - Real Estate & Buildings | 13 | | | | | 120,932 | | | 120,932 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 1,515,343 | 0 | 0 | 1,515,343 |
| MASS TRANSIT PROGRAM | | | | | | | | | |
| 7300 - Air Transportation | 15 | | | | | | | | 0 |
| 7310 - Ground Transportation | 16 | | | | | | | | 0 |
| Subtotal | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - ROADS & TRANSPORTATION | 18 | 0 | 0 | 0 | 0 | 5,572,802 | 0 | 0 | 5,572,802 |

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Clayton County

11/20/2012

Reporting Accounting Basis:

CASH

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All | 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) | Permanent Funds (J) | Actual 2011/2012 (K) | |
| REPRESENTATION SERVICES PROGRAM | | | | | | | | | | |
| 8000 - Elections Administration | | 131,903 | | | | | | | 131,903 | 1 |
| 8010 - Local Elections | | 25,057 | | | | | | | 25,057 | 2 |
| 8020 - Township Officials | 4,049 | 317 | | | | | | | 4,366 | 3 |
| Subtotal | 4,049 | 157,277 | 0 | 0 | 0 | 0 | 0 | 0 | 161,326 | 4 |
| STATE ADMINISTRATIVE SERVICES | | | | | | | | | | |
| 8100 - Motor Vehicle Registrations & Licensing | 227,302 | 25,075 | | | | | | | 252,377 | 5 |
| 8110 - Recording of Public Documents | 172,092 | 18,690 | | | | | 6,250 | | 197,032 | 6 |
| Subtotal | 399,394 | 43,765 | 0 | 0 | 0 | 0 | 6,250 | 0 | 449,409 | 7 |
| TOTAL - GOVERNMENT SERVICES TO RESIDENTS | 403,443 | 201,042 | 0 | 0 | 0 | 0 | 6,250 | 0 | 610,735 | 8 |

SERVICE AREA 9
ADMINISTRATION
 Clayton County

11/20/2012

| Reporting Accounting Basis: CASH | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | All | TOTALS |
|--|-------------------|--------------------------|-----------------------|--------------------------|---------------------------------|---------------------|-----------|---------------------|----------------------|
| | General Basic (A) | General Supplemental (B) | MH-DD Srvcs Fund (C) | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) | Permanent Funds (J) | Actual 2011/2012 (K) |
| POLICY & ADMINISTRATION PROGRAM | | | | | | | | | |
| 9000 - General County Management | 1127,023 | 13,063 | | | | | | | 140,086 1 |
| 9010 - Administrative Management Services | 2147,322 | 18,451 | | | | | | | 165,773 2 |
| 9020 - Treasury Management Services | 3119,657 | 13,206 | | | | | | | 132,863 3 |
| 9030 - Other Policy & Administration | 4159,025 | | | | | | 3,000 | | 162,025 4 |
| Subtotal | 5553,027 | 44,720 | 0 | 0 | 0 | | 03,000 | 0 | 600,747 5 |
| CENTRAL SERVICES PROGRAM | | | | | | | | | |
| 9100 - General Services | 6319,892 | 11,808 | | | | | | | 331,700 6 |
| 9110 - Information Tech Services | 7164,278 | | | | | | | | 164,278 7 |
| 9120 - GIS Systems | 8 | | | | | | | | 0 8 |
| Subtotal | 9484,170 | 11,808 | 0 | 0 | 0 | 0 | 0 | 0 | 495,978 9 |
| RISK MANAGEMENT SERVICES PROGRAM | | | | | | | | | |
| 9200 - Tort Liability | 10 | 48,240 | | | | | | | 48,240 10 |
| 9210 - Safety of Workplace | 11 99,903 | 134,034 | | | | | | | 233,937 11 |
| 9220 - Fidelity of Public Officers | 12 | 1,158 | | | | | | | 1,158 12 |
| 9230 - Unemployment Compensation | 13 | | | | | | | | 0 13 |
| Subtotal | 14 99,903 | 183,432 | 0 | 0 | 0 | 0 | 0 | 0 | 283,335 14 |
| TOTAL - ADMINISTRATION | 15 1,137,100 | 239,960 | 0 | 0 | 0 | 0 | 3,000 | 0 | 1,380,060 15 |

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

11/20/2012

| 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 Srvc Fund (C) | Rural Services Basic (D) | Rural Services Supplemental (E) | Secondary Roads (F) | Other (G) | | | | Actual 2011/2012 (K) |
| CASH | | | | | | | | | | | |
| 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 | 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 | | | | | 7,744 | 156,700 | | | | 164,444 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | | | | 132,513 | | | | 132,513 |
| 0220 - Other Capital Projects | 11 | | | | | | | 1,196,897 | | | 1,196,897 |
| TOTAL - CAPITAL PROJECTS | 12 | 0 | 0 | 0 | 0 | 7,744 | 289,213 | 1,196,897 | | 0 | 1,493,854 |
| EXPENDITURES SUMMARY | | | | | | | | | | | |
| - Total Public Safety and Legal Services | 13 | 2,185,883 | 275,460 | 0 | 0 | 0 | 0 | 77,849 | | 0 | 2,539,192 |
| - Total Physical Health and Social Services | 14 | 400,548 | 389,692 | 0 | 0 | 0 | 0 | 0 | | 0 | 790,240 |
| - Total Mental Health, MR & DD | 15 | 0 | 0 | 2,214,086 | 0 | 0 | 0 | 0 | | 0 | 2,214,086 |
| - Total County Environment and Education | 16 | 592,165 | 47,955 | 0 | 376,371 | 0 | 4,216 | 188,815 | | 0 | 1,209,522 |
| - Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 0 | 5,572,802 | 0 | | 0 | 5,572,802 |
| - Total Government Services to Residents | 18 | 403,443 | 201,042 | 0 | 0 | 0 | 0 | 6,250 | | 0 | 610,735 |
| - Total Administration | 19 | 1,137,100 | 239,960 | 0 | 0 | 0 | 0 | 3,000 | | 0 | 1,380,060 |
| - 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 | 0 | 0 | 0 | 0 | 7,744 | 289,213 | 1,196,897 | | 0 | 1,493,854 |
| TOTAL - ALL EXPENDITURES (lines 13-22) | 23 | 4,721,337 | 1,154,109 | 2,214,086 | 376,371 | 5,584,762 | 565,127 | 1,196,897 | 271,322 | 0 | 16,084,011 |
| OTHER BUDGETARY FINANCING USES | | | | | | | | | | | |
| OPERATING TRANSFERS OUT | | | | | | | | | | | |
| - To General Supplemental | 24 | | | | | | | | | | 0 |
| - To Rural Services Supplemental | 25 | | | | | | | | | | 0 |
| - To Secondary Roads | 26 | | | | 1,400,000 | | | | | | 1,400,000 |
| - To Other Budgetary Funds | 27 | | | | | | | | | | 0 |
| TOTAL OPERATING TRANSFERS OUT | 28 | 0 | 0 | 0 | 1,400,000 | 0 | 0 | 0 | 0 | 0 | 1,400,000 |
| REFUNDED DEBT/PAYMENTS TO ESCROW | 29 | | | | | | | | | | 0 |
| Increase (Decrease) In Reserves | 30 | | | | | | | | | | 0 |
| Fund Balance - Nonspendable | 31 | | | | | | | | | | 0 |
| Fund Balance - Restricted | 32 | | 675,423 | 725,844 | 222,045 | | 3,146,953 | 2,903,930 | 21,237 | | 7,695,432 |
| Fund Balance - Committed | 33 | | | | | | | 527,547 | | | 527,547 |
| Fund Balance - Assigned | 34 | | | | | | | | | | 0 |
| Fund Balance - Unassigned | 35 | 1,200,684 | 0 | 0 | 0 | 0 | 0 | 0 | 2,699 | 0 | 1,203,383 |
| Total Ending Fund Balance - June 30, 2012 | 36 | 1,200,684 | 675,423 | 725,844 | 222,045 | 0 | 3,146,953 | 2,903,930 | 527,547 | 23,936 | 9,426,362 |
| TOTAL REQUIREMENTS (Lines 23+28+29-30+36) | 37 | 5,922,021 | 1,829,532 | 2,939,930 | 1,998,416 | 0 | 8,731,715 | 3,469,057 | 1,724,444 | 295,258 | 26,910,373 |