

ANNUAL FINANCIAL REPORT  
ANNUAL FINANCIAL REPORT  
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
For the fiscal year ended June 30, 2020  
County Name: CLAYTON COUNTY  
County Number:22  
FY 2019/2020 ANNUAL FINANCIAL REPORT  
Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1 5,548,203	2,793,392		345,053		8,686,648	8,686,360
Less: Uncollected Delinquent Taxes - Levy Year	2 174,341	95,715		10,415		280,471	02
Less: Credits to Taxpayers	3 352,572	149,681		22,285		524,538	479,675
Net Current Property Taxes	4 5,021,290	2,547,996		312,353		7,881,639	8,206,685
Delinquent Property Tax Revenue	5 264	59		16		339	4705
Penalties, Interest & Costs on Taxes	6 23,439					23,439	33,800
Other County Taxes/TIF Tax Revenues	7 329,822	1,145,882	0	13,061	0	1,488,765	1,455,816
Intergovernmental	8 625,432	5,884,177	0	26,130	0	6,535,739	4,943,598
Licenses & Permits	9 500	41,696	0	0	0	42,196	30,225
Charges for Service	10 560,030	17,570	0	0	0	577,600	472,060
Use of Money & Property	11 291,274	814	0	0	0	292,088	150,420
Miscellaneous	12 183,967	60,658	0	0	0	244,625	715,150
<b>Subtotal Revenues</b>	13 7,036,018	9,698,852	0	351,560	0	17,086,430	16,008,224
Other Financing Sources:							
General Long-Term Debt Proceeds	14 6,667	0	0	0	0	6,667	0
Operating Transfers In	15 0	1,750,000	0	0	0	1,750,000	1,750,000
Proceeds of Capital Asset Sales	16 1,775	47,756	0	0	0	49,531	10,000
<b>Total Revenues &amp; Other Sources</b>	17 7,044,460	11,496,608	0	351,560	0	18,892,628	17,768,224
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	18 3,087,440	0			0	3,087,440	3,278,483
Physical Health Social Services	19 322,371	131,166			0	453,537	521,807
Mental Health, ID & DD	20 0	626,231			0	626,231	634,184
County Environment and Education	21 756,196	547,089			0	1,303,285	1,347,890
Roads & Transportation	22 0	6,812,739			0	6,812,739	7,153,088
Government Services to Residents	23 632,837	12,107			0	644,944	701,738
Administration	24 1,676,261	2,000			0	1,678,261	1,926,427
Nonprogram Current	25 0	0			0	0	1,000
Debt Service	26 0	0		347,853	0	347,853	349,545
Capital Projects	27 77,357	293,738	0		0	371,095	2,326,494
<b>Subtotal Expenditures</b>	28 6,552,462	8,425,070	0	347,853	0	15,325,385	18,240,656
Other Financing Uses:							
Operating Transfers Out	29 0	1,750,000	0	0	0	1,750,000	1,750,000
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31 6,552,462	10,175,070	0	347,853	0	17,075,385	19,990,656
<b>Changes in fund balances</b>							
Beginning Fund Balance - July 1, 2019	33 3,176,082	4,868,374	0	66,332	0	8,110,788	6,284,281
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 253,270	6,189,912	0	70,039	0	6,513,221	2,059,275
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 3,414,810	0	0	0	0	3,414,810	2,002,574
<b>Total Ending Fund Balance - June 30, 2020</b>	40 3,668,080	6,189,912	0	70,039	0	9,928,031	4,061,849

Additional details are available at:

-  
Notes to the financial statement, if any:

-  
Telephone :  
(563) 245-1106

**ANNUAL FINANCIAL REPORT**  
 County Name:CLAYTON COUNTY  
 County Number: 22  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 Update Date:10/8/2019

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>						
Taxes Levied on Property	1 5,548,203	2,793,392		345,053		8,686,648
Less: Uncollected Delinquent Taxes - Levy Year	2 174,341	95,715		10,415		280,471
Less: Credits to Taxpayers	3 352,572	149,681		22,285		524,538
Net Current Property Taxes	4 5,021,290	2,547,996		312,353		7,881,639
Delinquent Property Tax Revenue	5 264	59		16		339
Penalties, Interest & Costs on Taxes	6 23,439					23,439
Other County Taxes/TIF Tax Revenues	7 329,822	1,145,882		13,061		1,488,765
Intergovernmental	8 625,432	5,884,177		26,130		6,535,739
Licenses & Permits	9 500	41,696				42,196
Charges for Service	10 560,030	17,570				577,600
Use of Money & Property	11 291,274	814				292,088
Miscellaneous	12 183,967	60,658				244,625
<b>Subtotal Revenues</b>	13 7,036,018	9,698,852	0	351,560	0	17,086,430
Other Financing Sources:						
General Long-Term Debt Proceeds	14 6,667					6,667
Operating Transfers In	15	1,750,000				1,750,000
Proceeds of Capital Asset Sales	16 1,775	47,756				49,531
<b>Total Revenues &amp; Other Sources</b>	17 7,044,460	11,496,608	0	351,560	0	18,892,628
<b>Expenditures &amp; other Financing Uses</b>						
Operating:						
Public Safety and Legal Services	18 3,087,440					3,087,440
Physical Health Social Services	19 322,371	131,166				453,537
Mental Health, ID & DD	20	626,231				626,231
County Environment and Education	21 756,196	547,089				1,303,285
Roads & Transportation	22	6,812,739				6,812,739
Government Services to Residents	23 632,837	12,107				644,944
Administration	24 1,676,261	2,000				1,678,261
Nonprogram Current	25					0
Debt Service	26			347,853		347,853
Capital Projects	27 77,357	293,738				371,095
<b>Subtotal Expenditures</b>	28 6,552,462	8,425,070	0	347,853	0	15,325,385
Other Financing Uses:						
Operating Transfers Out	29	1,750,000				1,750,000
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 6,552,462	10,175,070	0	347,853	0	17,075,385
<b>Changes in fund balances</b>	32 491,998	1,321,538	0	3,707	0	1,817,243
Beginning Fund Balance - July 1, 2019	33 3,176,082	4,868,374		66,332		8,110,788
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 253,270	6,189,912		70,039		6,513,221
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 3,414,810					3,414,810
<b>Total Ending Fund Balance - June 30, 2020</b>	40 3,668,080	6,189,912	0	70,039	0	9,928,031

**REVENUES DETAIL**

County Name:CLAYTON COUNTY  
 County Number: 22  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 Update Date:10/8/2019

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2019/2020
Taxes levied on Property	1	3,936,682	1,611,521	0	612,108	2,180,996	0		288		345,053		8,686,648
Less: Uncoll. Del. Taxes Levy Year	2	123,701	50,640		19,235	76,480					10,415		280,471
Less: Credits to Taxpayers	3	250,165	102,407		38,898	110,495			288		22,285		524,538
1000 Net Current Property Taxes	4	3,562,816	1,458,474		553,975	1,994,021					312,353		7,881,639
Delinq. Property Tax Revenue	5	187	77		29	30					16		3395
11XX Penalties, Int. & Costs on Taxes	6	23,439											23,439
Other County Taxes:													
12XX Other County Taxes	7	6,174	2,513		960	2,217					515		12,379
13XX Voter Approved Local Option Taxes	8	24,232				152,453		863,899					1,040,588
14XX Gambling Taxes	9	84,970											84,970
15XX TIF Tax Revenues	10								6,379				6,379
16XX Utility Tax Replacement Excise Taxes	11	150,375	61,558		23,382	96,592					12,546		344,453
17XX Taxes Collected for Other Governments	11B												0
Subtotal	12	265,751	64,071	0	24,342	251,262	0	863,899	6,379	0	13,061	0	1,488,765
Intergovernmental Revenue:													
20XX State Shared Revenues	13	2,554						4,930,195					4,932,749
21X State Replacements Against Levied Taxes	14	250,165	102,407		38,898	110,495			288		22,285		524,538
22XX Other State Tax Replacements	15	44,321	18,143		6,891	9,241					3,845		82,441
23XX, 24XX State/Federal Pass-Thru Revenues	16	40,422		6,281				666,779	23,010				736,492
25XX Contributions from Other Intergovernmental Units	17	8,291			6,201	3,096		2,831					20,419
26XX, 27XX State Grants and Entitlements	18	78,531	37,632	12,965		34,352			51,837				215,317
28XX Federal Grants and Entitlements	19	11,017		763					63				11,843
29XX Payments in Lieu of Taxes	20	11,940											11,940
Subtotal	21	447,241	158,182	20,009	51,990	157,184	0	5,599,868	75,135	0	26,130	0	6,535,739
3XXX Licenses & Permits	22	500				22,396		19,300					42,196
4XXX, 5XXX Charges for Service	23	560,030				13,740			3,830				577,600
6XXX Use of Money & Property	24	276,108		15,166					42	772			292,088
8XXX Miscellaneous	25	56,379	38,212	89,376		3,508		57,150					244,625
Total Revenues	26	5,192,451	1,719,016	124,551	630,336	2,442,141	0	6,540,259	86,116	0	351,560	0	17,086,430
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27												0
9020 From Rural Services Basic	28							1,750,000					1,750,000
90XX From Other Budgetary Funds	29												0
Subtotal	30	0	0	0	0	0	0	1,750,000	0	0	0	0	1,750,000
91XX Proceeds/Gen Long-term Debt	31	6,667											6,667
92xx Proceeds/Capital Asset Sales	32	1,775						47,756					49,531
Total Revenues and Other Sources	33	5,200,893	1,719,016	124,551	630,336	2,442,141	0	8,338,015	86,116	0	351,560	0	18,892,628
Beginning Fund Balance - July 1, 2019	34	2,181,139	782,958	211,985	25,490	1,363,875		3,391,861	87,148		66,332		8,110,788
<b>Total Resources</b>	35	7,382,032	2,501,974	336,536	655,826	3,806,016	0	11,729,876	173,264	0	417,892	0	27,003,416



**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Physical Health Services Program</b>										
3000 - Personal & Family Health Services	120,803				77,305					198,108
3010 - Communicable Disease Prevention	3,631									3,631
3020 - Environmental Health					53,861					53,861
3040 - Health Administration										04
3050 - Support of Hospitals										05
Subtotal	124,434	0	0	0	131,166	0	0	0	0	255,600
<b>Services to Poor Program</b>										
3100 - Administration	6,865	939								7,804
3110 - General Welfare Services	19,158									19,158
3120 - Care in County Care Facility										09
Subtotal	26,023	939	0	0	0	0	0	0	0	26,962
<b>Services to Military Veterans Program</b>										
3200 - Administration	33,306	13,200								46,506
3210 - General Services to Veterans	51,502									51,502
Subtotal	84,808	13,200	0	0	0	0	0	0	0	98,008
<b>Children's &amp; Family Services</b>										
3300 - Youth Guidance										014
3310 - Family Protective Services		5,279								5,279
3320 - Services for Disabled Children										016
Subtotal	0	5,279	0	0	0	0	0	0	0	5,279
<b>Services to Other Adults Program</b>										
3400 - Services to the Elderly										018
3410 - Other Social Services	21,500									21,500
3420 - Soc Serv Business Operations										020
Subtotal	21,500	0	0	0	0	0	0	0	0	21,500
<b>Chemical Dependency Program</b>										
3500 - Treatment Services		6,188								6,188
3510 - Preventive Services		40,000								40,000
Subtotal	0	46,188	0	0	0	0	0	0	0	46,188
<b>Total - Physical Health &amp; Social</b>	<b>256,765</b>	<b>65,606</b>	<b>0</b>	<b>0</b>	<b>131,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453,537</b>

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Services to Persons With:</b>										
<b>40XX - Mental Health Problems/Mental Illness</b>										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			5,761						5,7612
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7									07
Subtotal	8	0	0	0	5,761	0	0	0	0	5,7618
<b>42XX - Intellectual Dissabilities</b>										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10									010
423X- Personal & Environ. Sprt	11									011
424X-Treatment Services	12									012
425X-Vocational & Day Services	13									013
426X-Lic/Cert. Living Arrangements	14									014
427X-Inst/Hospital & Commit Svcs	15									015
Subtotal	16	0	0	0	0	0	0	0	0	016
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18									018
433X- Personal & Environ. Sprt	19									019
434X-Treatment Services	20									020
435X-Vocational & Day Services	21									021
436X-Lic/Cert. Living Arrangements	22									022
437X-Inst/Hospital & Commit Svcs	23									023
Subtotal	24	0	0	0	0	0	0	0	0	024
<b>44XX - General Administration</b>										
4411-Direct Administration	25									025
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			620,470						620,47027
Subtotal	28	0	0	0	620,470	0	0	0	0	620,47028
<b>45XX - County Prvd Case Mgmt</b>										
Subtotal	29									029
<b>46XX - County Prvd Services</b>										
Subtotal	30									030
<b>47XX - Brain Injurv</b>										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	39	0	0	0	626,231	0	0	0	0	626,23139

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1	125			13,500					13,625	
6010 - Weed Eradication	2				95,794		2,828			98,622	
6020 - Solid Waste Disposal	3				189,097					189,097	
6030 - Environmental Restoration	4									0	
Subtotal	5	125	0	0	298,391	0	2,828	0	0	301,344	
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	100,140	35,143							135,283	
6110 - Maintenance & Operations	7	437,524	91,005	4,059						532,588	
6120 - Recreation & Environmental Educ.	8									0	
Subtotal	9	537,664	126,148	4,059	0	0	0	0	0	667,871	
<b>Animal Control Program</b>											
6200 - Animal Shelter	10									0	
<b>6210 - Animal Bounties &amp; State</b>											
Apiarist Expenses	11									0	
Subtotal	12	0	0	0	0	0	0	0	0	0	
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13	14,320			35,829					50,149	
6310 - Housing Rehabilitation & Develop.	14				12,000					12,000	
6320 - Community Economic Development	15	57,621			37,500			6,667		101,788	
Subtotal	16	71,941	0	0	85,329	0	0	6,667	0	163,937	
<b>Educational Services Program</b>											
6400 - Libraries	17				153,874					153,874	
6410 - Historic Preservation	18	6,259								6,259	
6420 - Fair & 4-H Clubs	19	10,000								10,000	
6430 - Fairgrounds	20									0	
6440 - Memorial Halls	21									0	
6450 - Other Educational Services	22									0	
Subtotal	23	16,259	0	0	153,874	0	0	0	0	170,133	
<b>President or Governor Declared Disasters Program</b>											
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	0	
<b>Total - County Environment and Education</b>	29	625,989	126,148	4,059	0	537,594	0	2,828	6,667	0	1,303,285

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Secondary Roads Administration &amp; Engineering Program</b>										
7000 - Administration	1						320,260			320,260
7010 - Engineering	2						281,880			281,880
Subtotal	3	0	0	0	0	0	602,140	0	0	602,140
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts	4						173,685			173,685
7110 - Roads	5						2,986,592			2,986,592
7120 - Snow & Ice Control	6						490,477			490,477
7130 - Traffic Controls	7						148,482			148,482
7140 - Road Clearing	8						310,017			310,017
Subtotal	9	0	0	0	0	0	4,109,253	0	0	4,109,253
<b>General Roadway Expenditures Program</b>										
7200 - Equipment	10						723,760			723,760
7210 - Equipment Operations	11						1,317,283			1,317,283
7220 - Tools, Materials & Supplies	12						35,695			35,695
7230 - Real Estate & Buildings	13						24,608			24,608
Subtotal	14	0	0	0	0	0	2,101,346	0	0	2,101,346
<b>Mass Transit Program</b>										
7300 - Air Transportation	15									0
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	6,812,739	0	0	6,812,739

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis:CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplementa	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Representation Services Program</b>										
8000 - Elections Administration	1	108,878								108,878
8010 - Local Elections	2	15,607								15,607
8020 - Township Officials	3	220	19		5,507					5,746
Subtotal	4	220	124,504	0	5,507	0	0	0	0	130,231
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	103,866	34,723							138,589
8101 - Driver Licenses Services	6	95,438	36,096							131,534
8110 - Recording of Public Documents	7	180,899	57,091					6,600		244,590
Subtotal	8	380,203	127,910	0	0	0	0	6,600	0	514,713
<b>Total - Government Services to Residents</b>	9	380,423	252,414	0	5,507	0	0	6,600	0	644,944

**SERVICE AREA 9**

**ADMINISTRATION**

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis:CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Policy &amp; Administrative Program</b>										
9000 - General County Management	1	126,066	36,850							162,916
9010 - Administrative Management Services	2	165,055	55,629							220,684
9020 - Treasury Management Services	3	111,144	36,608							147,752
9030 - Other Policy & Administration	4	43,401	35,362		2,000					80,763
Subtotal	5	445,666	164,449	0	0	2,000	0	0	0	612,115
<b>Central Services Program</b>										
9100 - General Services	6	313,194	35,629							348,823
9110 - Information Tech Services	7	379,914	18,872							398,786
9120 - GIS Systems	8									0
Subtotal	9	693,108	54,501	0	0	0	0	0	0	747,609
<b>Risk Management Services Program</b>										
9200 - Tort Liability	10		85,653							85,653
9210 - Safety of Workplace	11		226,081							226,081
9220 - Fidelity of Public Officers	12		761							761
9230 - Unemployment Compensation	13		6,042							6,042
Subtotal	14	0	318,537	0	0	0	0	0	0	318,537
<b>Total - Administration</b>	15	1,138,774	537,487	0	0	2,000	0	0	0	1,678,261

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis:CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2019/2020
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	1											01
0020 - Interest on Short-Term Debt	2											02
0030 - Other Nonprogram Current	3											03
0040 - Other County Enterprises	4											04
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0		0	05
<b>Long-Term Debt Service</b>												
0100 - Principal	6									322,000		322,000
0110 - Interest and Fiscal Charges	7									25,853		25,853
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0	347,853	0	347,853
<b>Capital Projects</b>												
0200 - Roadway Construction	9						233,170					233,170
0210 - Conservation Land Acquisition & Dev.	10		77,357					60,568				137,925
0220 - Other Capital Projects	11											0
Total - Capital Projects	12	0	77,357	0	0	0	233,170	60,568	0		0	371,095
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	13	2,374,615	710,975	1,850	0	0	0	0	0		0	3,087,440
Total Physical Health and Social Services	14	256,765	65,606	0	0	131,166	0	0	0		0	453,537
Total Mental Health, ID & DD	15	0	0	0	626,231	0	0	0	0		0	626,231
Total County Environment and Education	16	625,989	126,148	4,059	0	537,594	0	2,828	6,667		0	1,303,285
Total Roads & Transportation	17	0	0	0	0	0	6,812,739	0	0		0	6,812,739
Total Government Services to Residents	18	380,423	252,414	0	0	5,507	0	6,600	0		0	644,944
Total Administration	19	1,138,774	537,487	0	0	2,000	0	0	0		0	1,678,261
Total Nonprogram Current	20	0	0	0	0	0	0	0	0		0	0
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	347,853	0	347,853
Total Capital Projects	22	0	0	77,357	0	0	233,170	60,568	0		0	371,095
Total - All Expenditures	23	4,776,566	1,692,630	83,266	626,231	676,267	7,048,737	73,835	0	347,853	0	15,325,385
<b>Other Budgetary Financing Uses Operating Transfers Out</b>												
To General Supplemental	24											0
To Rural Services Supplemental	25											0
To Secondary Roads	26					1,750,000						1,750,000
To Other Budgetary Funds	27											0
Total Operating Transfers Out	28	0	0	0	0	1,750,000	0	0	0	0	0	1,750,000
Refunded Debt/ Payments to Escrow	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32			253,270	29,595	1,379,749	4,681,139	99,429		70,039		6,513,221
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	2,605,466	809,344	0	0	0	0	0	0	0	0	3,414,810
Total Ending Fund Balance - June 30,	36	2,605,466	809,344	253,270	29,595	1,379,749	4,681,139	99,429	0	70,039	0	9,928,031
<b>Total Requirements</b>	37	7,382,032	2,501,974	336,536	655,826	3,806,016	11,729,876	173,264	0	417,892	0	27,003,416