

GAAP SUMMARY

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

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	5,548,203	2,793,392		345,053		8,686,648	1
Less: Uncollected Delinquent Taxes - Levy Year	2	191,675	87,791		10,120		289,586	2
Less: Credits to Taxpayers	3	352,572	149,681		22,285		524,538	3
Net Current Property Taxes	4	5,003,956	2,555,920		312,648		7,872,524	4
Delinquent Property Tax Revenue	5	264	59		16		339	5
Penalties, Interest & Costs on Taxes	6	23,439					23,439	6
Other County Taxes/TIF Tax Revenues	7	319,673	1,150,839		13,061		1,483,573	7
Intergovernmental	8	657,431	5,752,902		26,122		6,436,455	8
Licenses & Permits	9	550	41,056				41,606	9
Charges for Service	10	566,721	17,205				583,926	10
Use of Money & Property	11	290,333	814				291,147	11
Miscellaneous	12	183,857	58,535				242,392	12
Subtotal Revenues	13	7,046,224	9,577,330	0	351,847	0	16,975,401	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		1,750,000				1,750,000	15
Proceeds of Capital Asset Sales	16	1,775	47,756				49,531	16
Total Revenues & Other Sources	17	7,047,999	11,375,086	0	351,847	0	18,774,932	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	3,111,458					3,111,458	18
Physical Health Social Services	19	328,253	135,433				463,686	19
Mental Health, ID & DD	20		626,293				626,293	20
County Environment and Education	21	768,998	542,103				1,311,101	21
Roads & Transportation	22		6,509,738				6,509,738	22
Government Services to Residents	23	636,252	12,044				648,296	23
Administration	24	1,684,145	2,000				1,686,145	24
Nonprogram Current	25						0	25
Debt Service	26				348,103		348,103	26
Capital Projects	27	80,970	442,897				523,867	27
Subtotal Expenditures	28	6,610,076	8,270,508	0	348,103	0	15,228,687	28
Other Financing Uses:								
Operating Transfers Out	29		1,750,000				1,750,000	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	6,610,076	10,020,508	0	348,103	0	16,978,687	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	437,923	1,354,578	0	3,744	0	1,796,245	32
Beginning Fund Balance - July 1, 2019	33	3,141,662	5,006,209		66,347		8,214,218	33
Increase (Decrease) in Reserves	34	21,136	-83,173				-62,037	34
Fund Balance - Nonspendable	35	130,741	494,243				624,984	35
Fund Balance - Restricted	36	251,607	5,796,839		70,091		6,118,537	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	3,218,373	-13,468				3,204,905	39
Total Ending Fund Balance - June 30, 2020	40	3,600,721	6,277,614	0	70,091	0	9,948,426	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAYTON COUNTY County Number: 22
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	Totals 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	1
Less: Uncoll: Del. Taxes Levy Year	2	147,054	44,621		17,438	70,353					10,120		289,586	2
Less: Credits to Taxpayers	3	250,165	102,407		38,898	110,495			288		22,285		524,538	3
1000 Net Current Property Taxes	4	3,539,463	1,464,493		555,772	2,000,148					312,648		7,872,524	4
1010 Delinq. Property Tax Revenue	5	187	77		29	30					16		339	5
11XX Penalties, Int, & Costs on Taxes	6	23,439											23,439	6
Other County Taxes:														
12XX Other County Taxes	7	6,174	2,513		960	2,217					515		12,379	7
13XX Voter Approved Local Option Taxes	8	23,238				153,196		868,113					1,044,547	8
14XX Gambling Taxes	9	75,815											75,815	9
15XX TIF Tax Revenues	10								6,379				6,379	10
16XX Utility Tax Replacement Excise Taxes	11	150,375	61,558		23,382	96,592					12,546		344,453	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	255,602	64,071	0	24,342	252,005	0	868,113	6,379	0	13,061	0	1,483,573	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	2,131						4,930,195					4,932,326	13
21XX State Replacements Against Levied Taxes	14	250,165	102,407		38,898	110,495			288		22,285		524,538	14
22XX Other State Tax Replacements	15	44,321	18,143		6,891	9,241					3,837		82,433	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	41,045	4,500	6,281				534,153	26,078				612,057	16
25XX Contributions from Other														
Intergovernmental Units	17	7,787			5,761	7,215		2,828					23,591	17
26XX, 27XX State Grants and Entitlements	18	107,253	36,713	12,965		28,364		595	51,837				237,727	18
28XX Federal Grants and Entitlements	19	11,017		763				63					11,843	19
29XX Payments in Lieu of Taxes	20	11,940											11,940	20
Subtotal (lines 13 - 20)	21	475,659	161,763	20,009	51,550	155,315	0	5,467,834	78,203	0	26,122	0	6,436,455	21
3XXX Licenses & Permits	22	550				21,746		19,310					41,606	22
4XXX, 5XXX Charges for Service	23	566,721				13,211			3,994				583,926	23
6XXX Use of Money & Property	24	275,167		15,166				42	772				291,147	24
8XXX Miscellaneous	25	57,465	34,927	91,465		3,473		55,062					242,392	25
Total Revenues	26	5,194,253	1,725,331	126,640	631,693	2,445,928	0	6,410,361	89,348	0	351,847	0	16,975,401	26
Other Financing Sources:														
Operating Transfers In														
9000 From General Basic	27												0	27
9020 From Rural Services Basic	28							1,750,000					1,750,000	28
90xx From Other Budgetary Funds	29												0	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	1,750,000	0	0	0	0	1,750,000	30
91XX Proceeds\Gen Long-Term Debt	31												0	31
92XX Proceeds\Gen Capital Asset Sales	32	1,775						47,756					49,531	32
Total Revenues and Other Sources	33	5,196,028	1,725,331	126,640	631,693	2,445,928	0	8,208,117	89,348	0	351,847	0	18,774,932	33
Beginning Fund Balance - July 1, 2019	34	2,105,963	823,853	211,846	26,237	1,370,855		3,548,607	60,510		66,347		8,214,218	34
Total Resources	35	7,301,991	2,549,184	338,486	657,930	3,816,783	0	11,756,724	149,858	0	418,194	0	26,989,150	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,058,024	242,146								1,300,170	1
1010 - Investigations	2	12,263		1,850							14,113	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	330,442	113,679								444,121	5
1050 - Adult Correctional Services	6	418,375	114,394								532,769	6
1060 - Administration	7	295,833	91,559								387,392	7
Subtotal	8	2,114,937	561,778	1,850	0	0	0	0	0	0	2,678,565	8
Legal Services Program												
1100 - Criminal Prosecution	9	182,067	48,061								230,128	9
1110 - Medical Examiner	10	43,178									43,178	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	225,245	48,061	0	0	0	0	0	0	0	273,306	12
Emergency Services Program												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14		80,000								80,000	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	0	80,000	0	0	0	0	0	0	0	80,000	17
Assistance to District Court System Program												
1400 - Physical Operations	18		4,855								4,855	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20	55,897	10,301								66,198	20
Subtotal	21	55,897	15,156	0	0	0	0	0	0	0	71,053	21
Court Proceedings Program												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23										0	23
1520 - Detention Services	24										0	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26		1,050								1,050	26
Subtotal	27	0	1,050	0	0	0	0	0	0	0	1,050	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,484								7,484	30
Subtotal	31	0	7,484	0	0	0	0	0	0	0	7,484	31
Total - Public Safety & Legal Services	32	2,396,079	713,529	1,850	0	0	0	0	0	0	3,111,458	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	130,783			83,376					214,159	1
3010 - Communicable Disease Prevention & Control Services	2	4,841								4,841	2
3020 - Environmental Health	3				52,057					52,057	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	135,624	0	0	135,433	0	0	0	0	271,057	6
Services to Poor Program											
3100 - Administration	7	7,289	942							8,231	7
3110 - General Welfare Services	8	18,358								18,358	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	25,647	942	0	0	0	0	0	0	26,589	10
Services to Military Veterans Program											
3200 - Administration	11	30,936	13,236							44,172	11
3210 - General Services to Veterans	12	49,749								49,749	12
Subtotal	13	80,685	13,236	0	0	0	0	0	0	93,921	13
Children's & Family Services Program											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		5,156							5,156	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	5,156	0	0	0	0	0	0	5,156	17
Services to Other Adults Program											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	21,500								21,500	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	21,500	0	0	0	0	0	0	0	21,500	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		5,463							5,463	22
3510 - Preventive Services	23		40,000							40,000	23
Subtotal	24	0	45,463	0	0	0	0	0	0	45,463	24
Total-Physical Health & Social Services	25	263,456	64,797	0	0	135,433	0	0	0	463,686	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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
Services to Persons With:										
40XX - Mental health Problems/										
Mental Illness										
400X-Information & Educ. Svcs	1			275						275 1
402X-Coordination Svcs	2			5,548						5,548 2
403X- Personal & Environ. Sprt	3									0 3
404X-Treatment Services	4									0 4
405X-Vocational & Day Services	5									0 5
406X-Lic/Cert. Living Arrangements	6									0 6
407X-Inst/Hospital & Commit Svcs	7									0 7
Subtotal	8	0	0	5,823	0	0	0	0	0	5,823 8
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									0 9
422X-Coordination Svcs	10									0 10
423X- Personal & Environ. Sprt	11									0 11
424X-Treatment Services	12									0 12
425X-Vocational & Day Services	13									0 13
426X-Lic/Cert. Living Arrangements	14									0 14
427X-Inst/Hospital & Commit Svcs	15									0 15
Subtotal	16	0	0	0	0	0	0	0	0	0 16
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0 17
432X-Coordination Svcs	18									0 18
433X- Personal & Environ. Sprt	19									0 19
434X-Treatment Services	20									0 20
435X-Vocational & Day Services	21									0 21
436X-Lic/Cert. Living Arrangements	22									0 22
437X-Inst/Hospital & Commit Svcs	23									0 23
Subtotal	24	0	0	0	0	0	0	0	0	0 24
44xx-General Administration										
4411-Direct Administration	25									0 25
4412-Purchased Administration	26									0 26
4413-Distrib to Regional Fiscal Agent	27			620,470						620,470 27
Subtotal	28	0	0	620,470	0	0	0	0	0	620,470 28
45xx-County Provided Case Management										
Subtotal	29									0 29
46xx-County Provided Services										
Subtotal	30									0 30
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									0 31
472X-Coordination Svcs	32									0 32
473X- Personal & Environ. Sprt	33									0 33
474X-Treatment Services	34									0 34
475X-Vocational & Day Services	35									0 35
476X-Lic/Cert. Living Arrangements	36									0 36
477X-Inst/Hospital & Commit Svcs	37									0 37
Subtotal	38	0	0	0	0	0	0	0	0	0 38
Total - Mental Health, ID & DD	39	0	0	626,293	0	0	0	0	0	626,293 39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
Environmental Quality Program											
6000 - Natural Resources Conservation	1	125			13,500					13,625	1
6010 - Weed Eradication	2				97,629		2,846			100,475	2
6020 - Solid Waste Disposal	3				188,606					188,606	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	125	0	0	299,735	0	2,846	0	0	302,706	5
Conservation and Recreation Services Program											
6100 - Administration	6	102,521	35,273							137,794	6
6110 - Maintenance & Operations	7	447,030	91,790	4,059						542,879	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	549,551	127,063	4,059	0	0	0	0	0	680,673	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13	14,320			36,148					50,468	13
6310 - Housing Rehabilitation & Develop.	14				12,000					12,000	14
6320 - Community Economic Development	15	57,621			37,500					95,121	15
Subtotal	16	71,941	0	0	85,648	0	0	0	0	157,589	16
Educational Services Program											
6400 - Libraries	17				153,874					153,874	17
6410 - Historic Preservation	18	6,259								6,259	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	16,259	0	0	153,874	0	0	0	0	170,133	23
President or GovernorL Declared Disasters Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	637,876	127,063	4,059	0	539,257	0	2,846	0	1,311,101	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						327,446			327,446	1
7010 - Engineering	2						287,660			287,660	2
Subtotal	3	0	0	0	0	0	615,106	0	0	615,106	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						175,970			175,970	4
7110 - Roads	5						2,665,937			2,665,937	5
7120 - Snow & Ice Control	6						490,497			490,497	6
7130 - Traffic Controls	7						156,983			156,983	7
7140 - Road Clearing	8						311,798			311,798	8
Subtotal	9	0	0	0	0	0	3,801,185	0	0	3,801,185	9
General Roadway Expenditures Program											
7200 - New Equipment	10						713,760			713,760	10
7210 - Equipment Operations	11						1,324,036			1,324,036	11
7220 - Tools, Materials & Supplies	12						30,676			30,676	12
7230 - Real Estate & Buildings	13						24,975			24,975	13
Subtotal	14	0	0	0	0	0	2,093,447	0	0	2,093,447	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	17
Total - Roads & Transportation	18	0	0	0	0	0	6,509,738	0	0	6,509,738	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
Representation Services Program												
8000 - Elections Administration	1		109,339								109,339	1
8010 - Local Elections	2		15,607								15,607	2
8020 - Township Officials	3	220	19			5,444					5,683	3
Subtotal	4	220	124,965	0	0	5,444	0	0	0	0	130,629	4
State Administrative Services												
8100 - Motor Vehicle Registrations& Licensing	5	103,922	34,848								138,770	5
8101 - Driver Licenses Services	6	96,181	36,233								132,414	6
8110 - Recording of Public Documents	7	182,705	57,178						6,600		246,483	7
Subtotal	8	382,808	128,259	0	0	0	0	0	6,600	0	517,667	8
Total - Government Services to Residents	9	383,028	253,224	0	0	5,444	0	0	6,600	0	648,296	9

SERVICE AREA 9

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	
Policy & Administration Program												
9000 - General County Management	1	126,236	36,857								163,093	1
9010 - Administrative Management Services	2	165,753	55,770								221,523	2
9020 - Treasury Management Services	3	111,380	36,664								148,044	3
9030 - Other Policy & Administration	4	47,682	35,362			2,000					85,044	4
Subtotal	5	451,051	164,653	0	0	2,000	0	0	0	0	617,704	5
Central Services Program												
9100 - General Services	6	309,334	35,673								345,007	6
9110 - Information Tech Services	7	385,950	18,947								404,897	7
9120 - GIS Systems	8										0	8
Subtotal	9	695,284	54,620	0	0	0	0	0	0	0	749,904	9
Risk Management Services Program												
9200 - Tort Liability	10		85,653								85,653	10
9210 - Safety of Workplace	11		226,081								226,081	11
9220 - Fidelity of Public Officers	12		761								761	12
9230 - Unemployment Compensation	13		6,042								6,042	13
Subtotal	14	0	318,537	0	0	0	0	0	0	0	318,537	14
Total - Administration	15	1,146,335	537,810	0	0	2,000	0	0	0	0	1,686,145	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2019/2020	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	5
Long-Term Debt Service													
0100 - Principal	6									322,000		322,000	6
0110 - Interest and Fiscal Charges	7									26,103		26,103	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		348,103	0	348,103	8
Capital Projects													
0200 - Roadway Construction	9						389,117					389,117	9
0210 - Conservation Land Acquisition & Dev.	10			80,970				53,780				134,750	10
0220 - Other Capital Projects	11											0	11
Total Capital Projects	12	0	0	80,970	0	0	389,117	53,780	0		0	523,867	12
Expenditures Summary													
Total Public Safety and Legal Services	13	2,396,079	713,529	1,850	0	0	0	0	0		0	3,111,458	13
Total Physical Health and Social Services	14	263,456	64,797	0	0	135,433	0	0	0		0	463,686	14
Total Mental Health, ID & DD	15	0	0	0	626,293	0	0	0	0		0	626,293	15
Total County Environment and Education	16	637,876	127,063	4,059	0	539,257	0	2,846	0		0	1,311,101	16
Total Roads & Transportation	17	0	0	0	0	0	6,509,738	0			0	6,509,738	17
Total Government Services to Residents	18	383,028	253,224	0	0	5,444	0	6,600			0	648,296	18
Total Administration	19	1,146,335	537,810	0	0	2,000	0	0			0	1,686,145	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		348,103	0	348,103	21
Total Capital Projects	22	0	0	80,970	0	0	389,117	53,780	0		0	523,867	22
Total - All Expenditures	23	4,826,774	1,696,423	86,879	626,293	682,134	0	6,901,701	60,380	0	348,103	15,228,687	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					1,750,000						1,750,000	26
To Other Budgetary Funds	27											0	27
Total Operating Transfers Out	28	0	0	0	0	1,750,000	0	0	0	0	0	1,750,000	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30	4,774	16,362			-17,470		-65,703				-62,037	30
Fund Balance - Nonspendable	31	60,734	70,007			24,704		469,539				624,984	31
Fund Balance - Restricted	32			251,607	31,637	1,342,475		4,319,781	102,946	70,091		6,118,537	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	2,419,257	799,116	0	0	0	0	-13,468	0	0	0	3,204,905	35
Total Ending Fund Balance - June 30, 2020	36	2,479,991	869,123	251,607	31,637	1,367,179	0	4,789,320	89,478	0	70,091	9,948,426	36
Total Requirements	37	7,301,991	2,549,184	338,486	657,930	3,816,783	0	11,756,724	149,858	0	418,194	26,989,150	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2020

County Name: CLAYTON COUNTY County Number: 22

FY 2019/2020 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	3,659,672	6,189,908		70,042		9,919,622	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	23,611	3,569				27,180	3
Property Taxes (including interest & penalties)	4	61,620	19,345		2,795		83,760	4
Property Taxes - Succeeding Year	5	5,870,040	2,916,527		89,624		8,876,191	5
Accrued Interest	6						0	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	26,603					26,603	9
Due from Other Governments	10	259,143	461,822				720,965	10
Inventories (at cost)	11		411,070				411,070	11
Other Assets	12	130,741					130,741	12
Total Assets	13	10,031,430	10,002,241	0	162,461	0	20,196,132	13
Liabilities (L)								
Accounts Payable	14	107,105	267,121		246		374,472	14
Salaries & Benefits Payable	15	158,132	121,190				279,322	15
Contracts Payable	16						0	16
Due to Other Funds	17		26,603				26,603	17
Due to Other Governments	18	33,178	23,468				56,646	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	298,415	438,382	0	246	0	737,043	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	5,870,040	2,916,527		89,624		8,876,191	22
Other Unavailable Revenue	23	262,254	369,718		2,500		634,472	23
Total Deferred Inflows of Resources	24	6,132,294	3,286,245	0	92,124	0	9,510,663	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	130,741	494,243				624,984	25
Fund Balance - Restricted	26	251,607	5,796,839		70,091		6,118,537	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	3,218,373	-13,468				3,204,905	29
Total Fund Equity	30	3,600,721	6,277,614	0	70,091	0	9,948,426	30
Total L+DIOR+FE	31	10,031,430	10,002,241	0	162,461	0	20,196,132	31