

FY 2020/2021 ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2021

County Name: CLAYTON COUNTY County Number:22

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	5,329,317	2,673,669		81,561		8,084,547	8,876,189	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3		0		0		0		3
Net Current Property Taxes	4	5,329,317	2,673,669		81,561		8,084,547	8,876,189	4
Delinquent Property Tax Revenue	5	48,665	18,265		644		67,574	450	5
Penalties, Interest & Costs on Taxes	6	62,321					62,321	28,600	6
Other County Taxes/TIF Tax Revenues	7	364,300	1,438,141	0	3,571	0	1,806,012	1,458,962	7
Intergovernmental	8	1,642,919	7,822,572	0	6,760	0	9,472,251	6,866,389	8
Licenses & Permits	9	400	41,145	0	0	0	41,545	37,650	9
Charges for Service	10	589,503	22,562	0	0	0	612,065	468,085	10
Use of Money & Property	11	157,156	305	0	0	0	157,461	144,420	11
Miscellaneous	12	374,457	69,120	0	0	0	443,577	396,610	12
Subtotal Revenues	13	8,569,038	12,085,779	0	92,536	0	20,747,353	18,277,355	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	3,227	0	0	0	0	3,227	0	14
Operating Transfers In	15	0	2,000,000	0	0	0	2,000,000	2,000,000	15
Proceeds of Capital Asset Sales	16	4,500	21,081	0	0	0	25,581	10,000	16
Total Revenues & Other Sources	17	8,576,765	14,106,860	0	92,536	0	22,776,161	20,287,355	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	3,228,012	0			0	3,228,012	3,506,086	18
Physical Health Social Services	19	409,421	147,087			0	556,508	674,560	19
Mental Health, ID & DD	20	0	532,755			0	532,755	532,964	20
County Environment and Education	21	770,272	552,166			0	1,322,438	1,372,419	21
Roads & Transportation	22	0	6,222,168			0	6,222,168	6,900,523	22
Government Services to Residents	23	675,075	13,010			0	688,085	758,290	23
Administration	24	1,738,285	0			0	1,738,285	1,982,616	24
Nonprogram Current	25	895	0			0	895	10,000	25
Debt Service	26	0	0		89,048	0	89,048	90,850	26
Capital Projects	27	1,003,706	499,984	0		0	1,503,690	2,513,008	27
Subtotal Expenditures	28	7,825,666	7,967,170	0	89,048	0	15,881,884	18,341,316	28
Other Financing Uses:									
Operating Transfers Out	29	0	2,000,000	0	0	0	2,000,000	2,000,000	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,825,666	9,967,170	0	89,048	0	17,881,884	20,341,316	31
Changes in fund balances	32	751,099	4,139,690	0	3,488	0	4,894,277	-53,961	32
Beginning Fund Balance - July 1, 2020	33	3,668,080	6,189,912	0	70,039	0	9,928,031	8,110,788	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	187,971	10,329,602	0	73,527	0	10,591,100	3,148,310	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,231,208	0	0	0	0	4,231,208	4,908,517	39
Total Ending Fund Balance - June 30, 2021	40	4,419,179	10,329,602	0	73,527	0	14,822,308	8,056,827	40

Additional details are available at:

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Notes to the financial statement, if any:

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Telephone :
(563) 245-1106

ANNUAL FINANCIAL REPORT

County Name:CLAYTON COUNTY

County Number: 22

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	5,329,317	2,673,669		81,561		8,084,547	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	5,329,317	2,673,669		81,561		8,084,547	4
Delinquent Property Tax Revenue	5	48,665	18,265		644		67,574	5
Penalties, Interest & Costs on Taxes	6	62,321					62,321	6
Other County Taxes/TIF Tax Revenues	7	364,300	1,438,141		3,571		1,806,012	7
Intergovernmental	8	1,642,919	7,822,572		6,760		9,472,251	8
Licenses & Permits	9	400	41,145				41,545	9
Charges for Service	10	589,503	22,562				612,065	10
Use of Money & Property	11	157,156	305				157,461	11
Miscellaneous	12	374,457	69,120				443,577	12
Subtotal Revenues	13	8,569,038	12,085,779	0	92,536	0	20,747,353	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	3,227					3,227	14
Operating Transfers In	15		2,000,000				2,000,000	15
Proceeds of Capital Asset Sales	16	4,500	21,081				25,581	16
Total Revenues & Other Sources	17	8,576,765	14,106,860	0	92,536	0	22,776,161	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	3,228,012					3,228,012	18
Physical Health Social Services	19	409,421	147,087				556,508	19
Mental Health, ID & DD	20		532,755				532,755	20
County Environment and Education	21	770,272	552,166				1,322,438	21
Roads & Transportation	22		6,222,168				6,222,168	22
Government Services to Residents	23	675,075	13,010				688,085	23
Administration	24	1,738,285					1,738,285	24
Nonprogram Current	25	895					895	25
Debt Service	26				89,048		89,048	26
Capital Projects	27	1,003,706	499,984				1,503,690	27
Subtotal Expenditures	28	7,825,666	7,967,170	0	89,048	0	15,881,884	28
Other Financing Uses:								
Operating Transfers Out	29		2,000,000				2,000,000	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	7,825,666	9,967,170	0	89,048	0	17,881,884	31
Changes in fund balances	32	751,099	4,139,690	0	3,488	0	4,894,277	32
Beginning Fund Balance - July 1, 2020	33	3,668,080	6,189,912		70,039		9,928,031	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	187,971	10,329,602		73,527		10,591,100	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	4,231,208					4,231,208	39
Total Ending Fund Balance - June 30, 2021	40	4,419,179	10,329,602	0	73,527	0	14,822,308	40

REVENUES DETAIL

County Name:CLAYTON COUNTY

County Number: 22

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021	
Taxes levied on Property	1	3,747,569	1,581,748	0	472,203	2,201,466	0		0		81,561		8,084,547	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	3,747,569	1,581,748		472,203	2,201,466					81,561		8,084,547	4
Delinq. Property Tax Revenue	5	35,537	13,128		3,919	14,346					644		67,574	5
11XX Penalties, Int, & Costs on Taxes	6	62,321											62,321	6
Other County Taxes:														
12XX Other County Taxes	7	6,086	2,563		765	2,373					126		11,913	7
13XX Voter Approved Local Option Taxes	8	28,663				194,869		1,104,259					1,327,791	8
14XX Gambling Taxes	9	90,082											90,082	9
15XX TIF Tax Revenues	10								3,097				3,097	10
16XX Utility Tax Replacement Excise Taxes	11	166,710	70,196		20,956	111,822					3,445		373,129	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	291,541	72,759	0	21,721	309,064	0	1,104,259	3,097	0	3,571	0	1,806,012	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	390						5,618,275					5,618,665	13
21X State Replacements Against Levied Taxes	14	265,099	111,624		33,323	120,849			130		5,832		536,857	14
22XX Other State Tax Replacements	15	44,188	18,606		5,554	9,527					928		78,803	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	373,897	23,500	441,734				267,974	1,707,412				2,814,517	16
25XX Contributions from Other														
Intergovernmental Units	17	19,952			4,949	4,119		4,210					33,230	17
26XX, 27XX State Grants and Entitlements	18	98,702	15,404	201,323		34,030		595	11,574				361,628	18
28XX Federal Grants and Entitlements	19	10,435		5,943				51					16,429	19
29XX Payments in Lieu of Taxes	20	12,122											12,122	20
Subtotal	21	824,785	169,134	649,000	43,826	168,525	0	5,891,105	1,719,116	0	6,760	0	9,472,251	21
3XXX Licenses & Permits	22	400				21,805		19,340					41,545	22
4XXX, 5XXX Charges for Service	23	589,503				17,279			5,283				612,065	23
6XXX Use of Money & Property	24	143,981		13,175				51	254				157,461	24
8XXX Miscellaneous	25	69,206	27,224	278,027		5,458		63,662					443,577	25
Total Revenues	26	5,764,843	1,863,993	940,202	541,669	2,737,943	0	7,078,417	1,727,750	0	92,536	0	20,747,353	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27												0	27
9020 From Rural Services Basic	28							2,000,000					2,000,000	28
90XX From Other Budgetary Funds	29												0	29
Subtotal	30	0	0	0	0	0	0	2,000,000	0	0	0	0	2,000,000	30
91XX Proceeds\Gen Long-term Debt	31	3,227											3,227	31
92xx Proceeds\Capital Asset Sales	32	4,500						21,081					25,581	32
Total Revenues and Other Sources	33	5,772,570	1,863,993	940,202	541,669	2,737,943	0	9,099,498	1,727,750	0	92,536	0	22,776,161	33
Beginning Fund Balance - July 1, 2020	34	2,605,466	809,344	253,270	29,595	1,379,749		4,681,139	99,429		70,039		9,928,031	34
Total Resources	35	8,378,036	2,673,337	1,193,472	571,264	4,117,692	0	13,780,637	1,827,179	0	162,575	0	32,704,192	35

SERVICE AREA 1

County Name:CLAYTON COUNTY

County Number: 22

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,108,665	249,495								1,358,160	1
1010 - Investigations	2	6,165		1,795							7,960	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	331,380	110,914								442,294	5
1050 - Adult Correctional Services	6	443,114	115,742								558,856	6
1060 - Administration	7	302,396	93,646								396,042	7
Subtotal	8	2,191,720	569,797	1,795	0	0	0	0	0	0	2,763,312	8
Legal Services Program												
1100 - Criminal Prosecution	9	179,782	48,024								227,806	9
1110 - Medical Examiner	10	48,486									48,486	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	228,268	48,024	0	0	0	0	0	0	0	276,292	12
Emergency Services												
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		2,081								2,081	18
1410 - Research & Other Assistance	19		67								67	19
1420 - Bailiff Services	20	74,814	21,817								96,631	20
Subtotal	21	74,814	23,965	0	0	0	0	0	0	0	98,779	21
Court Proceedings program												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24										0	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26		1,084								1,084	26
Subtotal	27	0	1,084	0	0	0	0	0	0	0	1,084	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29		37								37	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,508								8,508	30
Subtotal	31	0	8,545	0	0	0	0	0	0	0	8,545	31
Total - Public Safety & Legal Services	32	2,494,802	731,415	1,795	0	0	0	0	0	0	3,228,012	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	165,029			89,262					254,291	1
3010 - Communicable Disease Prevention	2	4,841								4,841	2
3020 - Environmental Health	3				57,825					57,825	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	169,870	0	0	147,087	0	0	0	0	316,957	6
Services to Poor Program											
3100 - Administration	7	6,470	964							7,434	7
3110 - General Welfare Services	8	30,116								30,116	8
3120 - Care in County Care Facility	9		24,000							24,000	9
Subtotal	10	36,586	24,964	0	0	0	0	0	0	61,550	10
Services to Military Veterans Program											
3200 - Administration	11	37,683	13,508							51,191	11
3210 - General Services to Veterans	12	20,118								20,118	12
Subtotal	13	57,801	13,508	0	0	0	0	0	0	71,309	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		10,693							10,693	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	10,693	0	0	0	0	0	0	10,693	17
Services to Other Adults Program											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	47,167								47,167	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	47,167	0	0	0	0	0	0	0	47,167	21
Chemical Dependency Program											
3500 - Treatment Services	22		8,832							8,832	22
3510 - Preventive Services	23		40,000							40,000	23
Subtotal	24	0	48,832	0	0	0	0	0	0	48,832	24
Total - Physical Health & Social	25	311,424	97,997	0	0	147,087	0	0	0	556,508	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1			6,075						6,075	1
402X-Coordination Svcs	2									0	2
403X- Personal & Environ. Sprrt	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	6,075	0	0	0	0	0	6,075	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprrt	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. Sprrt	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			526,680						526,680	27
Subtotal	28	0	0	526,680	0	0	0	0	0	526,680	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30									0	30
47XX - Brain Injury											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprrt	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	532,755	0	0	0	0	0	532,755	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021		
Environmental Quality Program												
6000 - Natural Resources Conservation	1				13,000					13,000	1	
6010 - Weed Eradication	2				96,987		2,918			99,905	2	
6020 - Solid Waste Disposal	3				202,843					202,843	3	
6030 - Environmental Restoration	4									0	4	
Subtotal	5	0	0	0	312,830	0	2,918	0	0	315,748	5	
Conservation & Recreation Service Program												
6100 - Administration	6	111,127	36,396							147,523	6	
6110 - Maintenance & Operations	7	439,609	97,008							536,617	7	
6120 - Recreation & Environmental Educ.	8									0	8	
Subtotal	9	550,736	133,404	0	0	0	0	0	0	684,140	9	
Animal Control Program												
6200 - Animal Shelter	10									0	10	
6210 - Animal Bounties & State												
Apiarist Expenses	11	148								148	11	
Subtotal	12	148	0	0	0	0	0	0	0	148	12	
County Development Program												
6300 - Land Use & Building Controls	13	14,320			38,522					52,842	13	
6310 - Housing Rehabilitation & Develop.	14									0	14	
6320 - Community Economic Development	15	55,270			37,500			3,227		95,997	15	
Subtotal	16	69,590	0	0	76,022	0	0	3,227	0	148,839	16	
Educational Services Program												
6400 - Libraries	17				157,169					157,169	17	
6410 - Historic Preservation	18	5,394								5,394	18	
6420 - Fair & 4-H Clubs	19	11,000								11,000	19	
6430 - Fairgrounds	20									0	20	
6440 - Memorial Halls	21									0	21	
6450 - Other Educational Services	22									0	22	
Subtotal	23	16,394	0	0	157,169	0	0	0	0	173,563	23	
President or Governor Declared Disasters Program												
6500 - Property	24									0	24	
6510 - Buildings	25									0	25	
6520 -Equipment	26									0	26	
6530 -Public Facilities	27									0	27	
Subtotal	28	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	29	636,868	133,404	0	0	546,021	0	2,918	3,227	0	1,322,438	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						280,193			280,193	1
7010 - Engineering	2						305,234			305,234	2
Subtotal	3	0	0	0	0	0	585,427	0	0	585,427	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						244,284			244,284	4
7110 - Roads	5						2,242,457			2,242,457	5
7120 - Snow & Ice Control	6						503,440			503,440	6
7130 - Traffic Controls	7						134,689			134,689	7
7140 - Road Clearing	8						306,398			306,398	8
Subtotal	9	0	0	0	0	0	3,431,268	0	0	3,431,268	9
General Roadway Expenditures Program											
7200 - Equipment	10						751,089			751,089	10
7210 - Equipment Operations	11						1,418,922			1,418,922	11
7220 - Tools, Materials & Supplies	12						9,465			9,465	12
7230 - Real Estate & Buildings	13						25,997			25,997	13
Subtotal	14	0	0	0	0	0	2,205,473	0	0	2,205,473	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	6,222,168	0	0	6,222,168	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Representation Services Program											
8000 - Elections Administration	1	145,079								145,079	1
8010 - Local Elections	2	1,687								1,687	2
8020 - Township Officials	3				6,410					6,410	3
Subtotal	4	0	146,766	0	6,410	0	0	0	0	153,176	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	108,368	36,143							144,511	5
8101 - Driver Licenses Services	6	101,332	37,201							138,533	6
8110 - Recording of Public Documents	7	186,608	58,657					6,600		251,865	7
Subtotal	8	396,308	132,001	0	0	0	0	6,600	0	534,909	8
Total - Government Services to Residents	9	396,308	278,767	0	0	6,410	0	6,600	0	688,085	9

SERVICE AREA 9

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Policy & Administrative Program												
9000 - General County Management	1	128,488	37,446								165,934	1
9010 - Administrative Management Services	2	196,219	55,433								251,652	2
9020 - Treasury Management Services	3	117,393	37,806								155,199	3
9030 - Other Policy & Administration	4	66,167	21,285								87,452	4
Subtotal	5	508,267	151,970	0	0	0	0	0	0	0	660,237	5
Central Services Program												
9100 - General Services	6	304,005	37,558								341,563	6
9110 - Information Tech Services	7	348,628	20,298								368,926	7
9120 - GIS Systems	8										0	8
Subtotal	9	652,633	57,856	0	0	0	0	0	0	0	710,489	9
Risk Management Services Program												
9200 - Tort Liability	10		88,128								88,128	10
9210 - Safety of Workplace	11		278,481								278,481	11
9220 - Fidelity of Public Officers	12		950								950	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14	0	367,559	0	0	0	0	0	0	0	367,559	14
Total - Administration	15	1,160,900	577,385	0	0	0	0	0	0	0	1,738,285	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021	
Nonprogram Current Expenditures														
0010 - County Farm Operations	1	895											895	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	895	0	0	0	0	0	0	0			0	895	5
Long-Term Debt Service														
0100 - Principal	6										73,000		73,000	6
0110 - Interest and Fiscal Charges	7										16,048		16,048	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0		89,048	0	89,048	8
Capital Projects														
0200 - Roadway Construction	9							489,768					489,768	9
0210 - Conservation Land Acquisition & Dev.	10			1,003,706					10,216				1,013,922	10
0220 - Other Capital Projects	11												0	11
Total - Capital Projects	12	0	0	1,003,706	0	0	0	489,768	10,216	0		0	1,503,690	12
Expenditures Summary														
Total Public Safety and Legal Services	13	2,494,802	731,415	1,795	0	0	0	0	0			0	3,228,012	13
Total Physical Health and Social Services	14	311,424	97,997	0	0	147,087	0	0	0			0	556,508	14
Total Mental Health, ID & DD	15	0	0	0	532,755	0	0	0	0			0	532,755	15
Total County Environment and Education	16	636,868	133,404	0	0	546,021	0	2,918	3,227			0	1,322,438	16
Total Roads & Transportation	17	0	0	0	0	0	0	6,222,168	0			0	6,222,168	17
Total Government Services to Residents	18	396,308	278,767	0	0	6,410	0	0	6,600			0	688,085	18
Total Administration	19	1,160,900	577,385	0	0	0	0	0	0			0	1,738,285	19
Total Nonprogram Current	20	895	0	0	0	0	0	0	0			0	895	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		89,048	0	89,048	21
Total Capital Projects	22	0	0	1,003,706	0	0	0	489,768	10,216	0		0	1,503,690	22
Total - All Expenditures	23	5,001,197	1,818,968	1,005,501	532,755	699,518	0	6,714,854	20,043	0	89,048	0	15,881,884	23
Other Budgetary Financing Uses Operating Transfers Out														
To General Supplemental	24												0	24
To Rural Services Supplemental	25					2,000,000							2,000,000	25
To Secondary Roads	26												0	26
To Other Budgetary Funds	27												0	27
Total Operating Transfers Out	28	0	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000	28
Refunded Debt/ Payments to Escrow	29												0	29
Increase (Decrease) In Reserves	30												0	30
Fund Balance - Nonspendable	31												0	31
Fund Balance - Restricted	32			187,971	38,509	1,418,174		7,065,783	1,807,136		73,527		10,591,100	32
Fund Balance - Committed	33												0	33
Fund Balance - Assigned	34												0	34
Fund Balance - Unassigned	35	3,376,839	854,369	0	0	0	0	0	0	0	0	0	4,231,208	35
Total Ending Fund Balance - June 30,	36	3,376,839	854,369	187,971	38,509	1,418,174	0	7,065,783	1,807,136	0	73,527	0	14,822,308	36
Total Requirements	37	8,378,036	2,673,337	1,193,472	571,264	4,117,692	0	13,780,637	1,827,179	0	162,575	0	32,704,192	37