

GAAP SUMMARY

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

FY 2020/2021 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	5,307,858	2,665,745		81,267		8,054,870	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	5,307,858	2,665,745		81,267		8,054,870	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	383,805	1,448,227		3,571		1,835,603	7
Intergovernmental	8	1,642,569	6,139,716		6,760		7,789,045	8
Licenses & Permits	9	350	41,480				41,830	9
Charges for Service	10	573,802	23,061				596,863	10
Use of Money & Property	11	158,397	305				158,702	11
Miscellaneous	12	367,953	67,482				435,435	12
Subtotal Revenues	13	8,545,720	10,404,281	0	92,242	0	19,042,243	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	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	8,550,220	12,425,362	0	92,242	0	21,067,824	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	3,164,214					3,164,214	18
Physical Health Social Services	19	411,235	135,411				546,646	19
Mental Health, ID & DD	20		532,553				532,553	20
County Environment and Education	21	743,827	524,409				1,268,236	21
Roads & Transportation	22		6,146,638				6,146,638	22
Government Services to Residents	23	661,897	13,054				674,951	23
Administration	24	1,697,677					1,697,677	24
Nonprogram Current	25	895					895	25
Debt Service	26				88,803		88,803	26
Capital Projects	27	1,036,930	362,586				1,399,516	27
Subtotal Expenditures	28	7,716,675	7,714,651	0	88,803	0	15,520,129	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	7,716,675	9,714,651	0	88,803	0	17,520,129	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	833,545	2,710,711	0	3,439	0	3,547,695	32
Beginning Fund Balance - July 1, 2020	33	3,600,721	6,277,614		70,091		9,948,426	33
Increase (Decrease) in Reserves	34	24,973	-16,492				8,481	34
Fund Balance - Nonspendable	35	155,714	477,751				633,465	35
Fund Balance - Restricted	36	150,995	8,504,323		73,530		8,728,848	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	4,152,530	-10,241				4,142,289	39
Total Ending Fund Balance - June 30, 2021	40	4,459,239	8,971,833	0	73,530	0	13,504,602	40

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: CLAYTON COUNTY County Number: 22
 FY 2020/2021 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 2020/2021	
Taxes levied on Property	1	3,732,128	1,575,730	0	470,405	2,195,340	0		0		81,267		8,054,870	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	3,732,128	1,575,730		470,405	2,195,340					81,267		8,054,870	4
1010 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	39,733				196,382		1,112,832					1,348,947	8
14XX Gambling Taxes	9	98,517											98,517	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	311,046	72,759	0	21,721	310,577	0	1,112,832	3,097	0	3,571	0	1,835,603	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	195						5,618,275					5,618,470	13
21XX 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	398,417	19,000	441,734				267,974	29,265				1,156,390	16
25XX Contributions from Other														
Intergovernmental Units	17	19,656			6,075	3,297		3,552					32,580	17
26XX, 27XX State Grants and Entitlements	18	79,983	14,244	201,323		30,270			11,574				337,394	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 (lines 13 - 20)	21	830,095	163,474	649,000	44,952	163,943	0	5,889,852	40,969	0	6,760	0	7,789,045	21
3XXX Licenses & Permits	22	350				21,805		19,675					41,830	22
4XXX, 5XXX Charges for Service	23	573,802				18,229			4,832				596,863	23
6XXX Use of Money & Property	24	145,222		13,175				51	254				158,702	24
8XXX Miscellaneous	25	64,791	27,224	275,938		5,458		62,024					435,435	25
Total Revenues	26	5,755,292	1,852,315	938,113	540,997	2,729,698	0	7,084,434	49,152	0	92,242	0	19,042,243	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 (lines 27- 29)	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												0	31
92XX Proceeds\Gen Capital Asset Sales	32	4,500						21,081					25,581	32
Total Revenues and Other Sources	33	5,759,792	1,852,315	938,113	540,997	2,729,698	0	9,105,515	49,152	0	92,242	0	21,067,824	33
Beginning Fund Balance - July 1, 2020	34	2,479,991	869,123	251,607	31,637	1,367,179	0	4,789,320	89,478	0	70,091		9,948,426	34
Total Resources	35	8,239,783	2,721,438	1,189,720	572,634	4,096,877	0	13,894,835	138,630	0	162,333	0	31,016,250	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,082,749	245,116								1,327,865	1
1010 - Investigations	2	5,752		1,795							7,547	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	320,069	108,974								429,043	5
1050 - Adult Correctional Services	6	442,486	113,810								556,296	6
1060 - Administration	7	295,015	92,611								387,626	7
Subtotal	8	2,146,071	560,511	1,795	0	0	0	0	0	0	2,708,377	8
Legal Services Program												
1100 - Criminal Prosecution	9	176,185	47,540								223,725	9
1110 - Medical Examiner	10	47,282									47,282	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	223,467	47,540	0	0	0	0	0	0	0	271,007	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		1,924								1,924	18
1410 - Research & Other Assistance	19		67								67	19
1420 - Bailiff Services	20	71,892	21,318								93,210	20
Subtotal	21	71,892	23,309	0	0	0	0	0	0	0	95,201	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	2,441,430	720,989	1,795	0	0	0	0	0	0	3,164,214	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Physical Health Services Program												
3000 - Personal & Family Health Services	1	167,125				79,378					246,503	1
3010 - Communicable Disease Prevention & Control Services	2	5,527									5,527	2
3020 - Environmental Health	3					56,033					56,033	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	172,652	0	0	0	135,411	0	0	0	0	308,063	6
Services to Poor Program												
3100 - Administration	7	4,373	989								5,362	7
3110 - General Welfare Services	8	30,243									30,243	8
3120 - Care in County Care Facility	9		24,000								24,000	9
Subtotal	10	34,616	24,989	0	0	0	0	0	0	0	59,605	10
Services to Military Veterans Program												
3200 - Administration	11	37,010	13,498								50,508	11
3210 - General Services to Veterans	12	21,076									21,076	12
Subtotal	13	58,086	13,498	0	0	0	0	0	0	0	71,584	13
Children's & Family Services Program												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15		10,856								10,856	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	10,856	0	0	0	0	0	0	0	10,856	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 - Social Services Business Operations	20										0	20
Subtotal	21	47,167	0	0	0	0	0	0	0	0	47,167	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		9,371								9,371	22
3510 - Preventive Services	23		40,000								40,000	23
Subtotal	24	0	49,371	0	0	0	0	0	0	0	49,371	24
Total-Physical Health & Social Services	25	312,521	98,714	0	0	135,411	0	0	0	0	546,646	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021
Services to Persons With:										
40XX - Mental health Problems/ Mental Illness										
400X-Information & Educ. Srves	1			5,873						5,873 1
402X-Coordination Srves	2									0 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 Srves	7									0 7
Subtotal	8	0	0	5,873	0	0	0	0	0	5,873 8
42XX - Intellectual Dissabilities										
420X-Information & Educ. Srves	9									0 9
422X-Coordination Srves	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 Srves	15									0 15
Subtotal	16	0	0	0	0	0	0	0	0	0 16
43XX - Other Developmental Disabilities										
430X-Information & Educ. Srves	17									0 17
432X-Coordination Srves	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 Srves	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 Provided Case Management										
Subtotal	29									0 29
46xx-County Provided Services										
Subtotal	30									0 30
47XX - Brain Injury										
470X-Information & Educ. Srves	31									0 31
472X-Coordination Srves	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 Srves	37									0 37
Subtotal	38	0	0	0	0	0	0	0	0	0 38
Total - Mental Health, ID & DD	39	0	0	532,553	0	0	0	0	0	532,553 39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				13,000					13,000	1
6010 - Weed Eradication	2				92,537		2,811			95,348	2
6020 - Solid Waste Disposal	3				184,044					184,044	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	289,581	0	2,811	0	0	292,392	5
Conservation and Recreation Services Program											
6100 - Administration	6	106,451	35,855							142,306	6
6110 - Maintenance & Operations	7	420,410	94,856							515,266	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	526,861	130,711	0	0	0	0	0	0	657,572	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			37,348					51,668	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	55,270			37,500					92,770	15
Subtotal	16	69,590	0	0	74,848	0	0	0	0	144,438	16
Educational Services Program											
6400 - Libraries	17				157,169					157,169	17
6410 - Historic Preservation	18	5,517								5,517	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	16,517	0	0	157,169	0	0	0	0	173,686	23
President or GovenorL Declared Disatsers 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	613,116	130,711	0	0	521,598	0	2,811	0	1,268,236	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						270,936			270,936 1
7010 - Engineering	2						308,313			308,313 2
Subtotal	3	0	0	0	0	0	579,249	0	0	579,249 3
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						242,095			242,095 4
7110 - Roads	5						2,178,126			2,178,126 5
7120 - Snow & Ice Control	6						503,440			503,440 6
7130 - Traffic Controls	7						129,162			129,162 7
7140 - Road Clearing	8						301,128			301,128 8
Subtotal	9	0	0	0	0	0	3,353,951	0	0	3,353,951 9
General Roadway Expenditures Program										
7200 - New Equipment	10						751,089			751,089 10
7210 - Equipment Operations	11						1,427,781			1,427,781 11
7220 - Tools, Materials & Supplies	12						10,480			10,480 12
7230 - Real Estate & Buildings	13						24,088			24,088 13
Subtotal	14	0	0	0	0	0	2,213,438	0	0	2,213,438 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	6,146,638	0	0	6,146,638 18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021
Representation Services Program											
8000 - Elections Administration	1		143,534								143,534
8010 - Local Elections	2		1,687								1,687
8020 - Township Officials	3					6,454					6,454
Subtotal	4	0	145,221	0	0	6,454	0	0	0	0	151,675
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	105,403	35,651								141,054
8101 - Driver Licenses Services	6	97,966	36,657								134,623
8110 - Recording of Public Documents	7	182,822	58,177					6,600			247,599
Subtotal	8	386,191	130,485	0	0	0	0	6,600	6,600	0	523,276
Total - Government Services to Residents	9	386,191	275,706	0	0	6,454	0	6,600	6,600	0	674,951

SERVICE AREA 9

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 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 2020/2021	
Policy & Administration Program												
9000 - General County Management	1	127,723	37,429								165,152	1
9010 - Administrative Management Services	2	192,846	54,822								247,668	2
9020 - Treasury Management Services	3	116,900	37,590								154,490	3
9030 - Other Policy & Administration	4	61,886	21,285								83,171	4
Subtotal	5	499,355	151,126	0	0	0	0	0	0	0	650,481	5
Central Services Program												
9100 - General Services	6	306,377	37,016								343,393	6
9110 - Information Tech Services	7	316,396	19,997								336,393	7
9120 - GIS Systems	8										0	8
Subtotal	9	622,773	57,013	0	0	0	0	0	0	0	679,786	9
Risk Management Services Program												
9200 - Tort Liability	10		88,128								88,128	10
9210 - Safety of Workplace	11	73,597	204,735								278,332	11
9220 - Fidelity of Public Officers	12		950								950	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14	73,597	293,813	0	0	0	0	0	0	0	367,410	14
Total - Administration	15	1,195,725	501,952	0	0	0	0	0	0	0	1,697,677	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: 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 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	895	5
Long-Term Debt Service													
0100 - Principal	6									73,000		73,000	6
0110 - Interest and Fiscal Charges	7									15,803		15,803	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		88,803	0	88,803	8
Capital Projects													
0200 - Roadway Construction	9						352,370					352,370	9
0210 - Conservation Land Acquisition & Dev.	10		1,036,930					10,216				1,047,146	10
0220 - Other Capital Projects	11											0	11
Total Capital Projects	12	0	1,036,930	0	0	0	352,370	10,216	0		0	1,399,516	12
Expenditures Summary													
Total Public Safety and Legal Services	13	2,441,430	720,989	1,795	0	0	0	0			0	3,164,214	13
Total Physical Health and Social Services	14	312,521	98,714	0	0	135,411	0	0			0	546,646	14
Total Mental Health, ID & DD	15	0	0	0	532,553	0	0	0			0	532,553	15
Total County Environment and Education	16	613,116	130,711	0	0	521,598	0	2,811		0	0	1,268,236	16
Total Roads & Transportation	17	0	0	0	0	0	6,146,638	0			0	6,146,638	17
Total Government Services to Residents	18	386,191	275,706	0	0	6,454	0	6,600			0	674,951	18
Total Administration	19	1,195,725	501,952	0	0	0	0	0			0	1,697,677	19
Total Nonprogram Current	20	895	0	0	0	0	0	0			0	895	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		88,803	0	88,803	21
Total Capital Projects	22	0	1,036,930	0	0	0	352,370	10,216	0		0	1,399,516	22
Total - All Expenditures	23	4,949,878	1,728,072	1,038,725	532,553	663,463	6,501,819	16,816	0	88,803	0	15,520,129	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					2,000,000						2,000,000	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	2,000,000	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30	13,051	11,922			-14,875		-1,617				8,481	30
Fund Balance - Nonspendable	31	73,785	81,929			9,829		467,922				633,465	31
Fund Balance - Restricted	32			150,995	40,081	1,408,710		6,923,477	132,055	73,530		8,728,848	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	3,229,171	923,359	0	0	0	0	-10,241	0	0	0	4,142,289	35
Total Ending Fund Balance - June 30, 2021	36	3,302,956	1,005,288	150,995	40,081	1,418,539	0	7,391,399	121,814	0	73,530	13,504,602	36
Total Requirements	37	8,239,783	2,721,438	1,189,720	572,634	4,096,877	0	13,894,835	138,630	0	162,333	31,016,250	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2021

County Name: CLAYTON COUNTY County Number: 22

FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	4,380,387	10,329,599		73,530		14,783,516	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	24,214	2,766				26,980	3
Property Taxes (including interest & penalties)	4	61,059	17,144		689		78,892	4
Property Taxes - Succeeding Year	5	6,127,334	2,765,226		91,161		8,983,721	5
Accrued Interest	6						0	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	23,376					23,376	9
Due from Other Governments	10	95,109	373,701				468,810	10
Inventories (at cost)	11		477,751				477,751	11
Other Assets	12	155,714					155,714	12
Total Assets	13	10,867,193	13,966,187	0	165,380	0	24,998,760	13
Liabilities (L)								
Accounts Payable	14	96,607	205,317				301,924	14
Salaries & Benefits Payable	15	36,597	34,533				71,130	15
Contracts Payable	16						0	16
Due to Other Funds	17		23,376				23,376	17
Due to Other Governments	18	25,890	5,816				31,706	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	159,094	269,042	0	0	0	428,136	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	6,127,334	2,765,226		91,161		8,983,721	22
Other Unavailable Revenue	23	121,526	1,960,086		689		2,082,301	23
Total Deferred Inflows of Resources	24	6,248,860	4,725,312	0	91,850	0	11,066,022	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	155,714	477,751				633,465	25
Fund Balance - Restricted	26	150,995	8,504,323		73,530		8,728,848	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	4,152,530	-10,241				4,142,289	29
Total Fund Equity	30	4,459,239	8,971,833	0	73,530	0	13,504,602	30
Total L+DIOR+FE	31	10,867,193	13,966,187	0	165,380	0	24,998,760	31