

FY 2021/2022 ANNUAL FINANCIAL REPORT

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

For the fiscal year ended June 30, 2022

County Name: CLAYTON COUNTY County Number:22

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	5,584,271	2,540,854		83,137		8,208,262	8,983,721	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	0	2
Less: Credits to Taxpayers	3		0		0		0	467,690	3
Net Current Property Taxes	4	5,584,271	2,540,854		83,137		8,208,262	8,516,031	4
Delinquent Property Tax Revenue	5	759	369		11		1,139	450	5
Penalties, Interest & Costs on Taxes	6	44,368					44,368	20,900	6
Other County Taxes/TIF Tax Revenues	7	376,502	1,602,547	0	3,328	0	1,982,377	1,122,967	7
Intergovernmental	8	826,848	7,404,551	0	6,851	0	8,238,250	5,843,972	8
Licenses & Permits	9	250	47,944	0	0	0	48,194	39,700	9
Charges for Service	10	541,552	21,253	0	0	0	562,805	460,680	10
Use of Money & Property	11	162,940	118	0	0	0	163,058	143,760	11
Miscellaneous	12	459,712	64,501	0	0	0	524,213	360,100	12
<b>Subtotal Revenues</b>	<b>13</b>	<b>7,997,202</b>	<b>11,682,137</b>	<b>0</b>	<b>93,327</b>	<b>0</b>	<b>19,772,666</b>	<b>16,508,560</b>	<b>13</b>
Other Financing Sources:									
General Long-Term Debt Proceeds	14	29,265	0	0	0	0	29,265	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	400	142,896	0	0	0	143,296	10,000	16
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>8,026,867</b>	<b>13,825,033</b>	<b>0</b>	<b>93,327</b>	<b>0</b>	<b>21,945,227</b>	<b>18,518,560</b>	<b>17</b>
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	3,468,327	0			0	3,468,327	3,573,178	18
Physical Health Social Services	19	425,412	154,793			0	580,205	661,030	19
Mental Health, ID & DD	20	0	415,341			0	415,341	526,470	20
County Environment and Education	21	772,770	560,026			0	1,332,796	1,668,434	21
Roads & Transportation	22	0	7,205,920			0	7,205,920	7,627,452	22
Government Services to Residents	23	704,872	21,903			0	726,775	807,423	23
Administration	24	1,764,311	300,516			0	2,064,827	2,584,946	24
Nonprogram Current	25	0	0			0	0	1,000	25
Debt Service	26	0	0		92,248	0	92,248	92,300	26
Capital Projects	27	163,384	142,441	0		0	305,825	1,232,500	27
<b>Subtotal Expenditures</b>	<b>28</b>	<b>7,299,076</b>	<b>8,800,940</b>	<b>0</b>	<b>92,248</b>	<b>0</b>	<b>16,192,264</b>	<b>18,774,733</b>	<b>28</b>
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
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>7,299,076</b>	<b>10,800,940</b>	<b>0</b>	<b>92,248</b>	<b>0</b>	<b>18,192,264</b>	<b>20,774,733</b>	<b>31</b>
<b>Changes in fund balances</b>	<b>32</b>	<b>727,791</b>	<b>3,024,093</b>	<b>0</b>	<b>1,079</b>	<b>0</b>	<b>3,752,963</b>	<b>-2,256,173</b>	<b>32</b>
Beginning Fund Balance - July 1, 2021	33	4,419,179	10,329,602	0	73,527	0	14,822,308	14,822,308	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	462,319	13,353,695	0	74,606	0	13,890,620	4,815,669	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	4,684,651	0	0	0	0	4,684,651	7,750,466	39
<b>Total Ending Fund Balance - June 30, 2022</b>	<b>40</b>	<b>5,146,970</b>	<b>13,353,695</b>	<b>0</b>	<b>74,606</b>	<b>0</b>	<b>18,575,271</b>	<b>12,566,135</b>	<b>40</b>

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 2021/2022 ANNUAL FINANCIAL REPORT

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	5,584,271	2,540,854		83,137		8,208,262	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	5,584,271	2,540,854		83,137		8,208,262	4
Delinquent Property Tax Revenue	5	759	369		11		1,139	5
Penalties, Interest & Costs on Taxes	6	44,368					44,368	6
Other County Taxes/TIF Tax Revenues	7	376,502	1,602,547		3,328		1,982,377	7
Intergovernmental	8	826,848	7,404,551		6,851		8,238,250	8
Licenses & Permits	9	250	47,944				48,194	9
Charges for Service	10	541,552	21,253				562,805	10
Use of Money & Property	11	162,940	118				163,058	11
Miscellaneous	12	459,712	64,501				524,213	12
<b>Subtotal Revenues</b>	13	7,997,202	11,682,137	0	93,327	0	19,772,666	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	29,265					29,265	14
Operating Transfers In	15		2,000,000				2,000,000	15
Proceeds of Capital Asset Sales	16	400	142,896				143,296	16
<b>Total Revenues &amp; Other Sources</b>	17	8,026,867	13,825,033	0	93,327	0	21,945,227	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	3,468,327					3,468,327	18
Physical Health Social Services	19	425,412	154,793				580,205	19
Mental Health, ID & DD	20		415,341				415,341	20
County Environment and Education	21	772,770	560,026				1,332,796	21
Roads & Transportation	22		7,205,920				7,205,920	22
Government Services to Residents	23	704,872	21,903				726,775	23
Administration	24	1,764,311	300,516				2,064,827	24
Nonprogram Current	25						0	25
Debt Service	26				92,248		92,248	26
Capital Projects	27	163,384	142,441				305,825	27
<b>Subtotal Expenditures</b>	28	7,299,076	8,800,940	0	92,248	0	16,192,264	28
Other Financing Uses:								
Operating Transfers Out	29		2,000,000				2,000,000	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	7,299,076	10,800,940	0	92,248	0	18,192,264	31
<b>Changes in fund balances</b>	32	727,791	3,024,093	0	1,079	0	3,752,963	32
Beginning Fund Balance - July 1, 2021	33	4,419,179	10,329,602		73,527		14,822,308	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	462,319	13,353,695		74,606		13,890,620	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	4,684,651					4,684,651	39
<b>Total Ending Fund Balance - June 30, 2022</b>	40	5,146,970	13,353,695	0	74,606	0	18,575,271	40

**REVENUES DETAIL**

County Name:CLAYTON COUNTY

County Number: 22

FY 2021/2022 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 2021/2022	
Taxes levied on Property	1	3,886,305	1,697,966	0	333,813	2,207,041	0		0		83,137		8,208,262	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	3,886,305	1,697,966		333,813	2,207,041					83,137		8,208,262	4
Delinq. Property Tax Revenue	5	528	231		45	324					11		1,139	5
11XX Penalties, Int, & Costs on Taxes	6	44,368											44,368	6
Other County Taxes:														
12XX Other County Taxes	7	5,863	2,561		504	2,332					120		11,380	7
13XX Voter Approved Local Option Taxes	8	39,272				222,184		1,259,044					1,520,500	8
14XX Gambling Taxes	9	103,717											103,717	9
15XX TIF Tax Revenues	10								2,307				2,307	10
16XX Utility Tax Replacement Excise Taxes	11	156,661	68,428		13,453	102,723					3,208		344,473	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	305,513	70,989	0	13,957	327,239	0	1,259,044	2,307	0	3,328	0	1,982,377	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	4,973						5,472,698					5,477,671	13
21X State Replacements Against Levied Taxes	14	275,221	120,214		23,633	122,952			107		5,935		548,062	14
22XX Other State Tax Replacements	15	44,365	19,378		3,810	9,122					916		77,591	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	92,597	10,000	13,320				14,104	1,704,344				1,834,365	16
25XX Contributions from Other														
Intergovernmental Units	17	43,959			1,574	8,207		2,772					56,512	17
26XX, 27XX State Grants and Entitlements	18	105,090	35,142	34,824		30,341			10,887				216,284	18
28XX Federal Grants and Entitlements	19	10,347		5,000									15,347	19
29XX Payments in Lieu of Taxes	20	12,418											12,418	20
Subtotal	21	588,970	184,734	53,144	29,017	170,622	0	5,489,574	1,715,338	0	6,851	0	8,238,250	21
3XXX Licenses & Permits	22	250				23,896		24,048					48,194	22
4XXX, 5XXX Charges for Service	23	541,552				16,799			4,454				562,805	23
6XXX Use of Money & Property	24	146,010		16,930				38	80				163,058	24
8XXX Miscellaneous	25	70,523	22,008	367,181		8,302		56,199					524,213	25
Total Revenues	26	5,584,019	1,975,928	437,255	376,832	2,754,223	0	6,828,903	1,722,179	0	93,327	0	19,772,666	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	29,265											29,265	31
92xx Proceeds\Capital Asset Sales	32	400						142,896					143,296	32
Total Revenues and Other Sources	33	5,613,684	1,975,928	437,255	376,832	2,754,223	0	8,971,799	1,722,179	0	93,327	0	21,945,227	33
Beginning Fund Balance - July 1, 2021	34	3,376,839	854,369	187,971	38,509	1,413,174	0	7,065,783	1,812,136	0	73,527	0	14,822,308	34
<b>Total Resources</b>	35	8,990,523	2,830,297	625,226	415,341	4,167,397	0	16,037,582	3,534,315	0	166,854	0	36,767,535	35

**SERVICE AREA 1**

County Name:CLAYTON COUNTY

County Number: 22

FY 2021/2022 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 2021/2022	
<b>Law Enforcement Program</b>												
1000 - Uniformed Patrol Services	1	1,180,772	246,749								1,427,521	1
1010 - Investigations	2	26,353		-477							25,876	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	340,717	113,969								454,686	5
1050 - Adult Correctional Services	6	451,559	116,679								568,238	6
1060 - Administration	7	362,182	103,973								466,155	7
Subtotal	8	2,361,583	581,370	-477	0	0	0	0	0	0	2,942,476	8
<b>Legal Services Program</b>												
1100 - Criminal Prosecution	9	189,348	50,416								239,764	9
1110 - Medical Examiner	10	54,717									54,717	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	244,065	50,416	0	0	0	0	0	0	0	294,481	12
<b>Emergency Services</b>												
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	69,430									69,430	16
Subtotal	17	69,430	80,000	0	0	0	0	0	0	0	149,430	17
<b>Assistance to District Court System Program</b>												
1400 - Physical Operations	18		3,466								3,466	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20	49,993	19,085								69,078	20
Subtotal	21	49,993	22,551	0	0	0	0	0	0	0	72,544	21
<b>Court Proceedings program</b>												
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		508								508	26
Subtotal	27	0	508	0	0	0	0	0	0	0	508	27
<b>Juvenile Justice Administration Program</b>												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,888								8,888	30
Subtotal	31	0	8,888	0	0	0	0	0	0	0	8,888	31
<b>Total - Public Safety &amp; Legal Services</b>	32	2,725,071	743,733	-477	0	0	0	0	0	0	3,468,327	32

**SERVICE AREA 3**

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022	
<b>Physical Health Services Program</b>												
3000 - Personal & Family Health Services	1	140,676				86,116					226,792	1
3010 - Communicable Disease Prevention	2	12,790									12,790	2
3020 - Environmental Health	3					68,677					68,677	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	153,466	0	0	0	154,793	0	0	0	0	308,259	6
<b>Services to Poor Program</b>												
3100 - Administration	7	19,655	8,307								27,962	7
3110 - General Welfare Services	8	24,728									24,728	8
3120 - Care in County Care Facility	9		24,000								24,000	9
Subtotal	10	44,383	32,307	0	0	0	0	0	0	0	76,690	10
<b>Services to Military Veterans Program</b>												
3200 - Administration	11	25,689	8,791								34,480	11
3210 - General Services to Veterans	12	26,540									26,540	12
Subtotal	13	52,229	8,791	0	0	0	0	0	0	0	61,020	13
<b>Children's &amp; Family Services</b>												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15		13,131								13,131	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	13,131	0	0	0	0	0	0	0	13,131	17
<b>Services to Other Adults Program</b>												
3400 - Services to the Elderly	18										0	18
3410 - Other Social Services	19	76,000									76,000	19
3420 - Soc Serv Business Operations	20										0	20
Subtotal	21	76,000	0	0	0	0	0	0	0	0	76,000	21
<b>Chemical Dependency Program</b>												
3500 - Treatment Services	22		5,105								5,105	22
3510 - Preventive Services	23		40,000								40,000	23
Subtotal	24	0	45,105	0	0	0	0	0	0	0	45,105	24
<b>Total - Physical Health &amp; Social</b>	<b>25</b>	<b>326,078</b>	<b>99,334</b>	<b>0</b>	<b>0</b>	<b>154,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>580,205</b>	<b>25</b>

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022
<b>Services to Persons With:</b>										
<b>40XX - Mental Health Problems/Mental Illness</b>										
400X-Information & Educ. Srves	1									0 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	0	0	0	0	0	0	0 8
<b>42XX - Intellectual Dissabilities</b>										
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
<b>43XX - Other Developmental Disabilities</b>										
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
<b>44XX - General Administration</b>										
4411-Direct Administration	25									0 25
4412-Purchased Administration	26									0 26
4413-Distrib to Regional Fiscal Agent	27			415,341						415,341 27
Subtotal	28	0	0	415,341	0	0	0	0	0	415,341 28
<b>45XX - County Prvd Case Mgmt</b>										
Subtotal	29									0 29
<b>46XX - County Prvd Services</b>										
Subtotal	30									0 30
<b>47XX - Brain Injury</b>										
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	415,341	0	0	0	0	0	415,341 39

**SERVICE AREA 6**

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022	
<b>Environmental Quality Program</b>												
6000 - Natural Resources Conservation	1					13,000					13,000	1
6010 - Weed Eradication	2					100,491		3,036			103,527	2
6020 - Solid Waste Disposal	3					198,271					198,271	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	0	0	311,762	0	3,036	0	0	314,798	5
<b>Conservation &amp; Recreation Service Program</b>												
6100 - Administration	6	103,462	37,496								140,958	6
6110 - Maintenance & Operations	7	433,929	105,470								539,399	7
6120 - Recreation & Environmental Educ.	8										0	8
Subtotal	9	537,391	142,966	0	0	0	0	0	0	0	680,357	9
<b>Animal Control Program</b>												
6200 - Animal Shelter	10	500									500	10
<b>6210 - Animal Bounties &amp; State</b>												
Apiarist Expenses	11										0	11
Subtotal	12	500	0	0	0	0	0	0	0	0	500	12
<b>County Development Program</b>												
6300 - Land Use & Building Controls	13	14,750				39,953					54,703	13
6310 - Housing Rehabilitation & Develop.	14					6,000					6,000	14
6320 - Community Economic Development	15	59,011				37,500					96,511	15
Subtotal	16	73,761	0	0	0	83,453	0	0	0	0	157,214	16
<b>Educational Services Program</b>												
6400 - Libraries	17					161,775					161,775	17
6410 - Historic Preservation	18	7,152									7,152	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	18,152	0	0	0	161,775	0	0	0	0	179,927	23
<b>President or Governor Declared Disasters Program</b>												
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	0	28
<b>Total - County Environment and Education</b>	29	629,804	142,966	0	0	556,990	0	3,036	0	0	1,332,796	29

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022	
<b>Secondary Roads Administration &amp; Engineering Program</b>												
7000 - Administration	1							272,613			272,613	1
7010 - Engineering	2							314,469			314,469	2
Subtotal	3	0	0	0	0	0	0	587,082	0	0	587,082	3
<b>Roadway Maintenance Program</b>												
7100 - Bridges & Culverts	4							116,916			116,916	4
7110 - Roads	5							2,844,991			2,844,991	5
7120 - Snow & Ice Control	6							420,242			420,242	6
7130 - Traffic Controls	7							226,038			226,038	7
7140 - Road Clearing	8							261,020			261,020	8
Subtotal	9	0	0	0	0	0	0	3,869,207	0	0	3,869,207	9
<b>General Roadway Expenditures Program</b>												
7200 - Equipment	10							1,024,481			1,024,481	10
7210 - Equipment Operations	11							1,645,509			1,645,509	11
7220 - Tools, Materials & Supplies	12							29,014			29,014	12
7230 - Real Estate & Buildings	13							50,627			50,627	13
Subtotal	14	0	0	0	0	0	0	2,749,631	0	0	2,749,631	14
<b>Mass Transit Program</b>												
7300 - Air Transportation	15										0	15
7310 - Ground Transportation	16										0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	0	7,205,920	0	0	7,205,920	18

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022
<b>Representation Services Program</b>										
8000 - Elections Administration	1	128,981								128,981
8010 - Local Elections	2	16,265								16,265
8020 - Township Officials	3				13,103					13,103
Subtotal	4	0	145,246	0	13,103	0	0	0	0	158,349
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	134,967	48,040							183,007
8101 - Driver Licenses Services	6	89,558	27,424							116,982
8110 - Recording of Public Documents	7	198,622	61,015					8,800		268,437
Subtotal	8	423,147	136,479	0	0	0	0	8,800	0	568,426
<b>Total - Government Services to Residents</b>	9	423,147	281,725	0	0	13,103	0	8,800	0	726,775

**SERVICE AREA 9**

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022	
<b>Policy &amp; Administrative Program</b>												
9000 - General County Management	1	138,682	39,172						300,516		478,370	1
9010 - Administrative Management Services	2	158,517	55,581								214,098	2
9020 - Treasury Management Services	3	123,694	39,694								163,388	3
9030 - Other Policy & Administration	4	49,885	19,126								69,011	4
Subtotal	5	470,778	153,573	0	0	0	0	0	300,516	0	924,867	5
<b>Central Services Program</b>												
9100 - General Services	6	299,333	39,380								338,713	6
9110 - Information Tech Services	7	347,162	20,014								367,176	7
9120 - GIS Systems	8										0	8
Subtotal	9	646,495	59,394	0	0	0	0	0	0	0	705,889	9
<b>Risk Management Services Program</b>												
9200 - Tort Liability	10		107,480								107,480	10
9210 - Safety of Workplace	11		325,641								325,641	11
9220 - Fidelity of Public Officers	12		950								950	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14	0	434,071	0	0	0	0	0	0	0	434,071	14
<b>Total - Administration</b>	15	1,117,273	647,038	0	0	0	0	0	300,516	0	2,064,827	15

**SERVICE AREA 0**

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

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022		
<b>Nonprogram Current Expenditures</b>														
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	0	5	
<b>Long-Term Debt Service</b>														
0100 - Principal	6									78,000		78,000	6	
0110 - Interest and Fiscal Charges	7									14,248		14,248	7	
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		92,248	0	92,248	8	
<b>Capital Projects</b>														
0200 - Roadway Construction	9						124,518					124,518	9	
0210 - Conservation Land Acquisition & Dev.	10			163,384				17,923				181,307	10	
0220 - Other Capital Projects	11											0	11	
Total - Capital Projects	12	0	0	163,384	0	0	124,518	17,923	0		0	305,825	12	
<b>Expenditures Summary</b>														
Total Public Safety and Legal Services	13	2,725,071	743,733	-477	0	0	0	0	0		0	3,468,327	13	
Total Physical Health and Social Services	14	326,078	99,334	0	0	154,793	0	0	0		0	580,205	14	
Total Mental Health, ID & DD	15	0	0	0	415,341	0	0	0	0		0	415,341	15	
Total County Environment and Education	16	629,804	142,966	0	0	556,990	0	3,036	0		0	1,332,796	16	
Total Roads & Transportation	17	0	0	0	0	0	7,205,920	0			0	7,205,920	17	
Total Government Services to Residents	18	423,147	281,725	0	0	13,103	0	8,800			0	726,775	18	
Total Administration	19	1,117,273	647,038	0	0	0	0	300,516			0	2,064,827	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		92,248	0	92,248	21	
Total Capital Projects	22	0	0	163,384	0	0	124,518	17,923	0		0	305,825	22	
Total - All Expenditures	23	5,221,373	1,914,796	162,907	415,341	724,886	0	7,333,474	327,239	0	92,248	0	16,192,264	23
<b>Other Budgetary Financing Uses Operating Transfers Out</b>														
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											0	30	
Fund Balance - Nonspendable	31											0	31	
Fund Balance - Restricted	32			462,319		1,442,511		8,704,108	3,207,076	74,606		13,890,620	32	
Fund Balance - Committed	33											0	33	
Fund Balance - Assigned	34											0	34	
Fund Balance - Unassigned	35	3,769,150	915,501	0	0	0	0	0	0	0	0	4,684,651	35	
Total Ending Fund Balance - June 30,	36	3,769,150	915,501	462,319	0	1,442,511	0	8,704,108	3,207,076	74,606	0	18,575,271	36	
<b>Total Requirements</b>	37	8,990,523	2,830,297	625,226	415,341	4,167,397	0	16,037,582	3,534,315	0	166,854	0	36,767,535	37