

GAAP SUMMARY

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

FY 2021/2022 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 | 5,584,321 | 2,540,864 | | 83,137 | | 8,208,322 | 1 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | | | | | 0 | 2 |
| Less: Credits to Taxpayers | 3 | | | | | | 0 | 3 |
| Net Current Property Taxes | 4 | 5,584,321 | 2,540,864 | | 83,137 | | 8,208,322 | 4 |
| Delinquent Property Tax Revenue | 5 | 759 | 369 | | 12 | | 1,140 | 5 |
| Penalties, Interest & Costs on Taxes | 6 | 44,368 | | | | | 44,368 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 | 372,223 | 1,617,127 | | 3,328 | | 1,992,678 | 7 |
| Intergovernmental | 8 | 816,185 | 7,667,351 | | 6,851 | | 8,490,387 | 8 |
| Licenses & Permits | 9 | 250 | 47,684 | | | | 47,934 | 9 |
| Charges for Service | 10 | 556,705 | 20,682 | | | | 577,387 | 10 |
| Use of Money & Property | 11 | 180,329 | 118 | | | | 180,447 | 11 |
| Miscellaneous | 12 | 470,696 | 65,986 | | | | 536,682 | 12 |
| Subtotal Revenues | 13 | 8,025,836 | 11,960,181 | 0 | 93,328 | 0 | 20,079,345 | 13 |
| Other Financing Sources: | | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 31,679 | | | | | 31,679 | 14 |
| Operating Transfers In | 15 | | 2,000,000 | | | | 2,000,000 | 15 |
| Proceeds of Capital Asset Sales | 16 | 400 | 142,896 | | | | 143,296 | 16 |
| Total Revenues & Other Sources | 17 | 8,057,915 | 14,103,077 | 0 | 93,328 | 0 | 22,254,320 | 17 |
| Expenditures & Other Financial Sources | | | | | | | | |
| Operating: | | | | | | | | |
| Public Safety and Legal Services | 18 | 3,485,455 | | | | | 3,485,455 | 18 |
| Physical Health Social Services | 19 | 428,256 | 157,581 | | | | 585,837 | 19 |
| Mental Health, ID & DD | 20 | | 415,339 | | | | 415,339 | 20 |
| County Environment and Education | 21 | 775,727 | 545,479 | | | | 1,321,206 | 21 |
| Roads & Transportation | 22 | | 7,836,013 | | | | 7,836,013 | 22 |
| Government Services to Residents | 23 | 705,600 | 21,913 | | | | 727,513 | 23 |
| Administration | 24 | 1,745,323 | 323,398 | | | | 2,068,721 | 24 |
| Nonprogram Current | 25 | | | | | | 0 | 25 |
| Debt Service | 26 | | | | 92,248 | | 92,248 | 26 |
| Capital Projects | 27 | 151,823 | 197,693 | | | | 349,516 | 27 |
| Subtotal Expenditures | 28 | 7,292,184 | 9,497,416 | 0 | 92,248 | 0 | 16,881,848 | 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 | 7,292,184 | 11,497,416 | 0 | 92,248 | 0 | 18,881,848 | 31 |
| Excess of Revenues & Other Sources | | | | | | | | |
| Over (Under) Expenditures & Other Uses | 32 | 765,731 | 2,605,661 | 0 | 1,080 | 0 | 3,372,472 | 32 |
| Beginning Fund Balance - July 1, 2021 | 33 | 4,459,239 | 8,971,833 | | 73,530 | | 13,504,602 | 33 |
| Increase (Decrease) in Reserves | 34 | | | | | | 0 | 34 |
| Fund Balance - Nonspendable | 35 | 178,032 | 495,618 | | | | 673,650 | 35 |
| Fund Balance - Restricted | 36 | 465,449 | 11,089,703 | | 74,610 | | 11,629,762 | 36 |
| Fund Balance - Committed | 37 | | | | | | 0 | 37 |
| Fund Balance - Assigned | 38 | | | | | | 0 | 38 |
| Fund Balance - Unassigned | 39 | 4,581,489 | -7,827 | | | | 4,573,662 | 39 |
| Total Ending Fund Balance - June 30, 2022 | 40 | 5,224,970 | 11,577,494 | 0 | 74,610 | 0 | 16,877,074 | 40 |

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|--|-----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|-----|
| Taxes levied on Property | 1 | 3,886,344 | 1,697,977 | 0 | 333,813 | 2,207,051 | 0 | 0 | 0 | | 83,137 | | 8,208,322 | 1 |
| Less: Uncoll: Del. Taxes Levy Year | 2 | | | | | | | | | | | | 0 | 2 |
| Less: Credits to Taxpayers | 3 | | | | | | | | | | | | 0 | 3 |
| 1000 Net Current Property Taxes | 4 | 3,886,344 | 1,697,977 | | 333,813 | 2,207,051 | | | | | 83,137 | | 8,208,322 | 4 |
| 1010 Delinq. Property Tax Revenue | 5 | 528 | 231 | | 45 | 324 | | | | | 12 | | 1,140 | 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 | 34,832 | | | | 224,371 | | 1,271,437 | | | | | 1,530,640 | 8 |
| 14XX Gambling Taxes | 9 | 103,878 | | | | | | | | | | | 103,878 | 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 | 301,234 | 70,989 | 0 | 13,957 | 329,426 | 0 | 1,271,437 | 2,307 | 0 | 3,328 | 0 | 1,992,678 | 12 |
| Intergovernmental Revenue: | | | | | | | | | | | | | | |
| 20XX State Shared Revenues | 13 | 5,363 | | | | | | 5,472,698 | | | | | 5,478,061 | 13 |
| 21XX 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 | 67,925 | 10,000 | 26,631 | | | | 267,865 | 1,704,344 | | | | 2,076,765 | 16 |
| 25XX Contributions from Other | | | | | | | | | | | | | | |
| Intergovernmental Units | 17 | 44,514 | | | | 4,909 | | 4,514 | | | | | 53,937 | 17 |
| 26XX, 27XX State Grants and Entitlements | 18 | 92,420 | 36,481 | 45,908 | | 42,510 | | | 10,887 | | | | 228,206 | 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 (lines 13 - 20) | 21 | 552,573 | 186,073 | 77,539 | 27,443 | 179,493 | 0 | 5,745,077 | 1,715,338 | 0 | 6,851 | 0 | 8,490,387 | 21 |
| 3XXX Licenses & Permits | 22 | 250 | | | | 23,896 | | 23,788 | | | | | 47,934 | 22 |
| 4XXX, 5XXX Charges for Service | 23 | 556,705 | | | | 15,849 | | | 4,833 | | | | 577,387 | 23 |
| 6XXX Use of Money & Property | 24 | 163,399 | | 16,930 | | | | 38 | 80 | | | | 180,447 | 24 |
| 8XXX Miscellaneous | 25 | 76,338 | 23,027 | 371,331 | | 8,658 | | 57,328 | | | | | 536,682 | 25 |
| Total Revenues | 26 | 5,581,739 | 1,978,297 | 465,800 | 375,258 | 2,764,697 | 0 | 7,097,668 | 1,722,558 | 0 | 93,328 | 0 | 20,079,345 | 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 | 31,679 | | | | | | | | | | | 31,679 | 31 |
| 92XX Proceeds\Gen Capital Asset Sales | 32 | 400 | | | | | | 142,896 | | | | | 143,296 | 32 |
| Total Revenues and Other Sources | 33 | 5,613,818 | 1,978,297 | 465,800 | 375,258 | 2,764,697 | 0 | 9,240,564 | 1,722,558 | 0 | 93,328 | 0 | 22,254,320 | 33 |
| Beginning Fund Balance - July 1, 2021 | 34 | 3,302,956 | 1,005,288 | 150,995 | 40,081 | 1,413,538 | 0 | 7,391,399 | 126,815 | 0 | 73,530 | 0 | 13,504,602 | 34 |
| Total Resources | 35 | 8,916,774 | 2,983,585 | 616,795 | 415,339 | 4,178,235 | 0 | 16,631,963 | 1,849,373 | 0 | 166,858 | 0 | 35,758,922 | 35 |

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|--|----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| Law Enforcement Program | | | | | | | | | | | | |
| 1000 - Uniformed Patrol Services | 1 | 1,196,997 | 246,976 | | | | | | | | 1,443,973 | 1 |
| 1010 - Investigations | 2 | 26,566 | | -477 | | | | | | | 26,089 | 2 |
| 1020 - Unified Law Enforcement | 3 | | | | | | | | | | 0 | 3 |
| 1030 - Contract Law Enforcement | 4 | | | | | | | | | | 0 | 4 |
| 1040 - Law Enforcement Communications | 5 | 341,822 | 114,152 | | | | | | | | 455,974 | 5 |
| 1050 - Adult Correctional Services | 6 | 439,495 | 116,834 | | | | | | | | 556,329 | 6 |
| 1060 - Administration | 7 | 366,150 | 104,129 | | | | | | | | 470,279 | 7 |
| Subtotal | 8 | 2,371,030 | 582,091 | -477 | 0 | 0 | 0 | 0 | 0 | 0 | 2,952,644 | 8 |
| Legal Services Program | | | | | | | | | | | | |
| 1100 - Criminal Prosecution | 9 | 190,047 | 50,499 | | | | | | | | 240,546 | 9 |
| 1110 - Medical Examiner | 10 | 60,265 | | | | | | | | | 60,265 | 10 |
| 1120 - Child Support Recovery | 11 | | | | | | | | | | 0 | 11 |
| Subtotal | 12 | 250,312 | 50,499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,811 | 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 | 69,430 | | | | | | | | | 69,430 | 16 |
| Subtotal | 17 | 69,430 | 80,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 149,430 | 17 |
| Assistance to District Court System Program | | | | | | | | | | | | |
| 1400 - Physical Operations | 18 | | 3,466 | | | | | | | | 3,466 | 18 |
| 1410 - Research & Other Assistance | 19 | | | | | | | | | | 0 | 19 |
| 1420 - Bailiff Services | 20 | 50,439 | 19,155 | | | | | | | | 69,594 | 20 |
| Subtotal | 21 | 50,439 | 22,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73,060 | 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 | | 622 | | | | | | | | 622 | 26 |
| Subtotal | 27 | 0 | 622 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 622 | 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 | | 8,888 | | | | | | | | 8,888 | 30 |
| Subtotal | 31 | 0 | 8,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,888 | 31 |
| Total - Public Safety & Legal Services | 32 | 2,741,211 | 744,721 | -477 | 0 | 0 | 0 | 0 | 0 | 0 | 3,485,455 | 32 |

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|---|-----------|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|-----------|
| Physical Health Services Program | | | | | | | | | | | | |
| 3000 - Personal & Family Health Services | 1 | 139,092 | | | | 87,631 | | | | | 226,723 | 1 |
| 3010 - Communicable Disease Prevention & Control Services | 2 | 12,530 | | | | | | | | | 12,530 | 2 |
| 3020 - Environmental Health | 3 | | | | | 69,950 | | | | | 69,950 | 3 |
| 3040 - Health Administration | 4 | | | | | | | | | | 0 | 4 |
| 3050 - Support of Hospitals | 5 | | | | | | | | | | 0 | 5 |
| Subtotal | 6 | 151,622 | 0 | 0 | 0 | 157,581 | 0 | 0 | 0 | 0 | 309,203 | 6 |
| Services to Poor Program | | | | | | | | | | | | |
| 3100 - Administration | 7 | 19,757 | 8,308 | | | | | | | | 28,065 | 7 |
| 3110 - General Welfare Services | 8 | 24,601 | | | | | | | | | 24,601 | 8 |
| 3120 - Care in County Care Facility | 9 | | 24,000 | | | | | | | | 24,000 | 9 |
| Subtotal | 10 | 44,358 | 32,308 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76,666 | 10 |
| Services to Military Veterans Program | | | | | | | | | | | | |
| 3200 - Administration | 11 | 27,462 | 8,634 | | | | | | | | 36,096 | 11 |
| 3210 - General Services to Veterans | 12 | 26,547 | | | | | | | | | 26,547 | 12 |
| Subtotal | 13 | 54,009 | 8,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62,643 | 13 |
| Children's & Family Services Program | | | | | | | | | | | | |
| 3300 - Youth Guidance | 14 | | | | | | | | | | 0 | 14 |
| 3310 - Family Protective Services | 15 | | 14,369 | | | | | | | | 14,369 | 15 |
| 3320 - Services for Disabled Children | 16 | | | | | | | | | | 0 | 16 |
| Subtotal | 17 | 0 | 14,369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,369 | 17 |
| Services to Other Adults Program | | | | | | | | | | | | |
| 3400 - Services to the Elderly | 18 | | | | | | | | | | 0 | 18 |
| 3410 - Other Social Services | 19 | 78,000 | | | | | | | | | 78,000 | 19 |
| 3420 - Social Services Business Operations | 20 | | | | | | | | | | 0 | 20 |
| Subtotal | 21 | 78,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,000 | 21 |
| CHEMICAL DEPENDENCY PROGRAM | | | | | | | | | | | | |
| 3500 - Treatment Services | 22 | | 4,956 | | | | | | | | 4,956 | 22 |
| 3510 - Preventive Services | 23 | | 40,000 | | | | | | | | 40,000 | 23 |
| Subtotal | 24 | 0 | 44,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,956 | 24 |
| Total-Physical Health & Social Services | 25 | 327,989 | 100,267 | 0 | 0 | 157,581 | 0 | 0 | 0 | 0 | 585,837 | 25 |

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|--|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| Services to Persons With: | | | | | | | | | | | |
| 40XX - Mental health Problems/ | | | | | | | | | | | |
| Mental Illness | | | | | | | | | | | |
| 400X-Information & Educ. Svcs | 1 | | | | | | | | | 0 | 1 |
| 402X-Coordination Svcs | 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 Svcs | 7 | | | | | | | | | 0 | 7 |
| Subtotal | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | | | | 415,339 | | | | | 415,339 | 27 |
| Subtotal | 28 | 0 | 0 | 0 | 415,339 | 0 | 0 | 0 | 0 | 415,339 | 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 | 0 | 415,339 | 0 | 0 | 0 | 0 | 415,339 | 39 |

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|---|----|-------------------------------|--------------------------------------|-------------------------------|---|---|--|--|--------------------------------|---------------------|-------------------------|----|
| Environmental Quality Program | | | | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | | 13,000 | | | | | 13,000 | 1 |
| 6010 - Weed Eradication | 2 | | | | | 82,942 | | 3,054 | | | 85,996 | 2 |
| 6020 - Solid Waste Disposal | 3 | | | | | 201,083 | | | | | 201,083 | 3 |
| 6030 - Environmental Restoration | 4 | | | | | | | | | | 0 | 4 |
| Subtotal | 5 | 0 | 0 | 0 | 0 | 297,025 | 0 | 3,054 | 0 | 0 | 300,079 | 5 |
| Conservation and Recreation Services Program | | | | | | | | | | | | |
| 6100 - Administration | 6 | 103,923 | 37,595 | | | | | | | | 141,518 | 6 |
| 6110 - Maintenance & Operations | 7 | 436,136 | 105,656 | | | | | | | | 541,792 | 7 |
| 6120 - Recreation & Environmental Educ. | 8 | | | | | | | | | | 0 | 8 |
| Subtotal | 9 | 540,059 | 143,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 683,310 | 9 |
| Animal Control Program | | | | | | | | | | | | |
| 6200 - Animal Shelter | 10 | 500 | | | | | | | | | 500 | 10 |
| 6210 - Animal Bounties & State | | | | | | | | | | | | |
| Apiarist Expenses | 11 | | | | | | | | | | 0 | 11 |
| Subtotal | 12 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 12 |
| County Development Program | | | | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | 14,750 | | | | 40,125 | | | | | 54,875 | 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 | 83,625 | 0 | 0 | 0 | 0 | 157,386 | 16 |
| Educational Services Program | | | | | | | | | | | | |
| 6400 - Libraries | 17 | | | | | 161,775 | | | | | 161,775 | 17 |
| 6410 - Historic Preservation | 18 | 7,156 | | | | | | | | | 7,156 | 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 | 18,156 | 0 | 0 | 0 | 161,775 | 0 | 0 | 0 | 0 | 179,931 | 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 | 0 | 28 |
| Total - County Environment and Education | 29 | 632,476 | 143,251 | 0 | 0 | 542,425 | 0 | 3,054 | 0 | 0 | 1,321,206 | 29 |

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|---|----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM | | | | | | | | | | | | |
| 7000 - Administration | 1 | | | | | | | 273,490 | | | 273,490 | 1 |
| 7010 - Engineering | 2 | | | | | | | 323,063 | | | 323,063 | 2 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 596,553 | 0 | 0 | 596,553 | 3 |
| Roadway Maintenance Program | | | | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | | | 121,787 | | | 121,787 | 4 |
| 7110 - Roads | 5 | | | | | | | 3,275,995 | | | 3,275,995 | 5 |
| 7120 - Snow & Ice Control | 6 | | | | | | | 420,513 | | | 420,513 | 6 |
| 7130 - Traffic Controls | 7 | | | | | | | 229,793 | | | 229,793 | 7 |
| 7140 - Road Clearing | 8 | | | | | | | 260,929 | | | 260,929 | 8 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 4,309,017 | 0 | 0 | 4,309,017 | 9 |
| General Roadway Expenditures Program | | | | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | | | 1,031,981 | | | 1,031,981 | 10 |
| 7210 - Equipment Operations | 11 | | | | | | | 1,660,455 | | | 1,660,455 | 11 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | | | 28,569 | | | 28,569 | 12 |
| 7230 - Real Estate & Buildings | 13 | | | | | | | 209,438 | | | 209,438 | 13 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 2,930,443 | 0 | 0 | 2,930,443 | 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 | 0 | 17 |
| Total - Roads & Transportation | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 7,836,013 | 0 | 0 | 7,836,013 | 18 |

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|---|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|---|
| Representation Services Program | | | | | | | | | | | | |
| 8000 - Elections Administration | 1 | | 129,176 | | | | | | | | 129,176 | 1 |
| 8010 - Local Elections | 2 | | 16,309 | | | | | | | | 16,309 | 2 |
| 8020 - Township Officials | 3 | | | | | 13,113 | | | | | 13,113 | 3 |
| Subtotal | 4 | 0 | 145,485 | 0 | 0 | 13,113 | 0 | 0 | 0 | 0 | 158,598 | 4 |
| State Administrative Services | | | | | | | | | | | | |
| 8100 - Motor Vehicle Registrations& Licensing | 5 | 135,879 | 48,112 | | | | | | | | 183,991 | 5 |
| 8101 - Driver Licenses Services | 6 | 89,549 | 27,423 | | | | | | | | 116,972 | 6 |
| 8110 - Recording of Public Documents | 7 | 198,125 | 61,027 | | | | | | 8,800 | | 267,952 | 7 |
| Subtotal | 8 | 423,553 | 136,562 | 0 | 0 | 0 | 0 | 0 | 8,800 | 0 | 568,915 | 8 |
| Total - Government Services to Residents | 9 | 423,553 | 282,047 | 0 | 0 | 13,113 | 0 | 0 | 8,800 | 0 | 727,513 | 9 |

SERVICE AREA 9

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 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 2021/2022 | |
|--|----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| Policy & Administration Program | | | | | | | | | | | | |
| 9000 - General County Management | 1 | 139,337 | 39,190 | | | | | | 323,398 | | 501,925 | 1 |
| 9010 - Administrative Management Services | 2 | 159,062 | 55,726 | | | | | | | | 214,788 | 2 |
| 9020 - Treasury Management Services | 3 | 123,854 | 39,730 | | | | | | | | 163,584 | 3 |
| 9030 - Other Policy & Administration | 4 | 49,885 | 19,126 | | | | | | | | 69,011 | 4 |
| Subtotal | 5 | 472,138 | 153,772 | 0 | 0 | 0 | 0 | 0 | 323,398 | 0 | 949,308 | 5 |
| Central Services Program | | | | | | | | | | | | |
| 9100 - General Services | 6 | 297,308 | 39,482 | | | | | | | | 336,790 | 6 |
| 9110 - Information Tech Services | 7 | 350,809 | 20,052 | | | | | | | | 370,861 | 7 |
| 9120 - GIS Systems | 8 | | | | | | | | | | 0 | 8 |
| Subtotal | 9 | 648,117 | 59,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 707,651 | 9 |
| Risk Management Services Program | | | | | | | | | | | | |
| 9200 - Tort Liability | 10 | | 107,480 | | | | | | | | 107,480 | 10 |
| 9210 - Safety of Workplace | 11 | | 303,332 | | | | | | | | 303,332 | 11 |
| 9220 - Fidelity of Public Officers | 12 | | 950 | | | | | | | | 950 | 12 |
| 9230 - Unemployment Compensation | 13 | | | | | | | | | | 0 | 13 |
| Subtotal | 14 | 0 | 411,762 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 411,762 | 14 |
| Total - Administration | 15 | 1,120,255 | 625,068 | 0 | 0 | 0 | 0 | 0 | 323,398 | 0 | 2,068,721 | 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: 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 2021/2022 | |
|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|----|
| 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 | | | | | | | | | 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 |
| Capital Projects | | | | | | | | | | | | | |
| 0200 - Roadway Construction | 9 | | | | | | 179,770 | | | | | 179,770 | 9 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | 151,823 | | | | 17,923 | | | | 169,746 | 10 |
| 0220 - Other Capital Projects | 11 | | | | | | | | | | | 0 | 11 |
| Total Capital Projects | 12 | 0 | 0 | 151,823 | 0 | 0 | 179,770 | 17,923 | 0 | | 0 | 349,516 | 12 |
| Expenditures Summary | | | | | | | | | | | | | |
| Total Public Safety and Legal Services | 13 | 2,741,211 | 744,721 | -477 | 0 | 0 | 0 | 0 | | | 0 | 3,485,455 | 13 |
| Total Physical Health and Social Services | 14 | 327,989 | 100,267 | 0 | 0 | 157,581 | 0 | 0 | | | 0 | 585,837 | 14 |
| Total Mental Health, ID & DD | 15 | 0 | 0 | 0 | 415,339 | 0 | 0 | 0 | | | 0 | 415,339 | 15 |
| Total County Environment and Education | 16 | 632,476 | 143,251 | 0 | 0 | 542,425 | 0 | 3,054 | | | 0 | 1,321,206 | 16 |
| Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 0 | 7,836,013 | 0 | | | 0 | 7,836,013 | 17 |
| Total Government Services to Residents | 18 | 423,553 | 282,047 | 0 | 0 | 13,113 | 0 | 8,800 | | | 0 | 727,513 | 18 |
| Total Administration | 19 | 1,120,255 | 625,068 | 0 | 0 | 0 | 0 | 323,398 | | | 0 | 2,068,721 | 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 | 151,823 | 0 | 0 | 179,770 | 17,923 | 0 | | 0 | 349,516 | 22 |
| Total - All Expenditures | 23 | 5,245,484 | 1,895,354 | 151,346 | 415,339 | 713,119 | 0 | 8,018,837 | 350,121 | 0 | 92,248 | 16,881,848 | 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 | | | | | | | | | | | 0 | 30 |
| Fund Balance - Nonspendable | 31 | | 178,032 | | | 27,643 | | 467,975 | | | | 673,650 | 31 |
| Fund Balance - Restricted | 32 | | | 465,449 | | 1,437,473 | | 8,145,151 | 1,507,079 | 74,610 | | 11,629,762 | 32 |
| Fund Balance - Committed | 33 | | | | | | | | | | | 0 | 33 |
| Fund Balance - Assigned | 34 | | | | | | | | | | | 0 | 34 |
| Fund Balance - Unassigned | 35 | 3,671,290 | 910,199 | 0 | 0 | 0 | 0 | -7,827 | 0 | 0 | 0 | 4,573,662 | 35 |
| Total Ending Fund Balance - June 30, 2022 | 36 | 3,671,290 | 1,088,231 | 465,449 | 0 | 1,465,116 | 0 | 8,613,126 | 1,499,252 | 0 | 74,610 | 16,877,074 | 36 |
| Total Requirements | 37 | 8,916,774 | 2,983,585 | 616,795 | 415,339 | 4,178,235 | 0 | 16,631,963 | 1,849,373 | 0 | 166,858 | 35,758,922 | 37 |

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2022

County Name: CLAYTON COUNTY County Number: 22

FY 2021/2022 ANNUAL FINANCIAL REPORT

| ASSETS | | General | Special Revenue | Capital Projects | Debt Service | Permanent | Totals | |
|---|----|------------|-----------------|------------------|--------------|-----------|------------|----|
| Cash & Pooled Investments: | | | | | | | | |
| County Treasurer | 1 | 5,107,247 | 13,353,694 | | 74,610 | | 18,535,551 | 1 |
| Other | 2 | | | | | | 0 | 2 |
| Receivables (net where applicable): | | | | | | | | |
| Accounts | 3 | 40,527 | 3,420 | | | | 43,947 | 3 |
| Property Taxes (including interest & penalties) | 4 | 17,470 | 541 | | 56 | | 18,067 | 4 |
| Property Taxes - Succeeding Year | 5 | 6,693,201 | 2,479,527 | | 95,529 | | 9,268,257 | 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 | 49,701 | 398,544 | | | | 448,245 | 10 |
| Inventories (at cost) | 11 | | 495,618 | | | | 495,618 | 11 |
| Other Assets | 12 | 178,032 | | | | | 178,032 | 12 |
| Total Assets | 13 | 12,109,554 | 16,731,344 | 0 | 170,195 | 0 | 29,011,093 | 13 |
| Liabilities (L) | | | | | | | | |
| Accounts Payable | 14 | 97,696 | 905,616 | | | | 1,003,312 | 14 |
| Salaries & Benefits Payable | 15 | 48,167 | 46,049 | | | | 94,216 | 15 |
| Contracts Payable | 16 | | | | | | 0 | 16 |
| Due to Other Funds | 17 | | 23,376 | | | | 23,376 | 17 |
| Due to Other Governments | 18 | 27,677 | 8,346 | | | | 36,023 | 18 |
| Trusts Payable | 19 | | | | | | 0 | 19 |
| Other Liabilities | 20 | | | | | | 0 | 20 |
| Total Liabilities | 21 | 173,540 | 983,387 | 0 | 0 | 0 | 1,156,927 | 21 |
| Deferred Inflows Of Resources (DIOR) | | | | | | | | |
| Succeeding Year Property Tax | 22 | 6,693,201 | 2,479,527 | | 95,529 | | 9,268,257 | 22 |
| Other Unavailable Revenue | 23 | 17,843 | 1,690,936 | | 56 | | 1,708,835 | 23 |
| Total Deferred Inflows of Resources | 24 | 6,711,044 | 4,170,463 | 0 | 95,585 | 0 | 10,977,092 | 24 |
| Fund Equity (FE) | | | | | | | | |
| Fund Balance - Nonspendable | 25 | 178,032 | 495,618 | | | | 673,650 | 25 |
| Fund Balance - Restricted | 26 | 465,449 | 11,089,703 | | 74,610 | | 11,629,762 | 26 |
| Fund Balance - Committed | 27 | | | | | | 0 | 27 |
| Fund Balance - Assigned | 28 | | | | | | 0 | 28 |
| Fund Balance - Unassigned | 29 | 4,581,489 | -7,827 | | | | 4,573,662 | 29 |
| Total Fund Equity | 30 | 5,224,970 | 11,577,494 | 0 | 74,610 | 0 | 16,877,074 | 30 |
| Total L+DIOR+FE | 31 | 12,109,554 | 16,731,344 | 0 | 170,195 | 0 | 29,011,093 | 31 |