

**FY 2022/2023 ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2023**  
**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	6,093,136	2,278,302		86,950		8,458,388	9,268,257	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	0	2
Less: Credits to Taxpayers	3		0		0		0	0	3
Net Current Property Taxes	4	6,093,136	2,278,302		86,950		8,458,388	9,268,257	4
Delinquent Property Tax Revenue	5	252	31		3		286	400	5
Penalties, Interest & Costs on Taxes	6	46,411					46,411	20,900	6
Other County Taxes/TIF Tax Revenues	7	385,478	1,593,423	0	3,337	0	1,982,238	1,182,149	7
Intergovernmental	8	837,382	6,565,297	0	6,561	0	7,409,240	6,905,142	8
Licenses & Permits	9	175	51,915	0	0	0	52,090	39,600	9
Charges for Service	10	506,093	24,235	0	0	0	530,328	475,255	10
Use of Money & Property	11	588,840	762	0	0	0	589,602	144,560	11
Miscellaneous	12	487,577	149,139	0	0	0	636,716	720,194	12
<b>Subtotal Revenues</b>	<b>13</b>	<b>8,945,344</b>	<b>10,663,104</b>	<b>0</b>	<b>96,851</b>	<b>0</b>	<b>19,705,299</b>	<b>18,756,457</b>	<b>13</b>
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	8,244,587	0	0	8,244,587	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	1,280	46,846	0	0	0	48,126	10,000	16
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>8,946,624</b>	<b>12,709,950</b>	<b>8,244,587</b>	<b>96,851</b>	<b>0</b>	<b>29,998,012</b>	<b>20,766,457</b>	<b>17</b>
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	3,688,969	0			0	3,688,969	3,856,325	18
Physical Health Social Services	19	478,986	152,104			0	631,090	649,436	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	749,111	664,191			0	1,413,302	1,437,289	21
Roads & Transportation	22	0	7,764,718			0	7,764,718	8,794,464	22
Government Services to Residents	23	721,517	16,897			0	738,414	776,553	23
Administration	24	2,143,648	1,140,894			0	3,284,542	2,815,896	24
Nonprogram Current	25	0	0			0	0	1,000	25
Debt Service	26	0	0		96,525	0	96,525	96,700	26
Capital Projects	27	736,438	1,620,685	34,800		0	2,391,923	2,808,000	27
<b>Subtotal Expenditures</b>	<b>28</b>	<b>8,518,669</b>	<b>11,359,489</b>	<b>34,800</b>	<b>96,525</b>	<b>0</b>	<b>20,009,483</b>	<b>21,235,663</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>8,518,669</b>	<b>13,359,489</b>	<b>34,800</b>	<b>96,525</b>	<b>0</b>	<b>22,009,483</b>	<b>23,235,663</b>	<b>31</b>
<b>Changes in fund balances</b>									
Beginning Fund Balance - July 1, 2022	32	427,955	-649,539	8,209,787	326	0	7,988,529	-2,469,206	32
Increase (Decrease) in Reserves (GAAP Budget)	33	5,146,970	13,353,695	0	71,912	0	18,572,577	13,052,140	33
Fund Balance - Nonspendable	34	0	0	0	0	0	0	0	34
Fund Balance - Restricted	35	0	0	0	0	0	0	0	35
Fund Balance - Committed	36	0	0	0	0	0	0	6,399,951	36
Fund Balance - Assigned	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	5,574,925	12,704,156	8,209,787	72,238	0	26,561,106	4,182,983	39
<b>Total Ending Fund Balance - June 30, 2023</b>	<b>40</b>	<b>5,574,925</b>	<b>12,704,156</b>	<b>8,209,787</b>	<b>72,238</b>	<b>0</b>	<b>26,561,106</b>	<b>10,582,934</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 2022/2023 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	6,093,136	2,278,302		86,950		8,458,388	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	6,093,136	2,278,302		86,950		8,458,388	4
Delinquent Property Tax Revenue	5	252	31		3		286	5
Penalties, Interest & Costs on Taxes	6	46,411					46,411	6
Other County Taxes/TIF Tax Revenues	7	385,478	1,593,423		3,337		1,982,238	7
Intergovernmental	8	837,382	6,565,297		6,561		7,409,240	8
Licenses & Permits	9	175	51,915				52,090	9
Charges for Service	10	506,093	24,235				530,328	10
Use of Money & Property	11	588,840	762				589,602	11
Miscellaneous	12	487,577	149,139				636,716	12
<b>Subtotal Revenues</b>	13	8,945,344	10,663,104	0	96,851	0	19,705,299	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14			8,244,587			8,244,587	14
Operating Transfers In	15		2,000,000				2,000,000	15
Proceeds of Capital Asset Sales	16	1,280	46,846				48,126	16
<b>Total Revenues &amp; Other Sources</b>	17	8,946,624	12,709,950	8,244,587	96,851	0	29,998,012	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	3,688,969					3,688,969	18
Physical Health Social Services	19	478,986	152,104				631,090	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	749,111	664,191				1,413,302	21
Roads & Transportation	22		7,764,718				7,764,718	22
Government Services to Residents	23	721,517	16,897				738,414	23
Administration	24	2,143,648	1,140,894				3,284,542	24
Nonprogram Current	25						0	25
Debt Service	26				96,525		96,525	26
Capital Projects	27	736,438	1,620,685	34,800			2,391,923	27
<b>Subtotal Expenditures</b>	28	8,518,669	11,359,489	34,800	96,525	0	20,009,483	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	8,518,669	13,359,489	34,800	96,525	0	22,009,483	31
<b>Changes in fund balances</b>	32	427,955	-649,539	8,209,787	326	0	7,988,529	32
Beginning Fund Balance - July 1, 2022	33	5,146,970	13,353,695		71,912		18,572,577	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	5,574,925	12,704,156	8,209,787	72,238		26,561,106	39
<b>Total Ending Fund Balance - June 30, 2023</b>	40	5,574,925	12,704,156	8,209,787	72,238	0	26,561,106	40

REVENUES DETAIL

County Name:CLAYTON COUNTY  
 County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023	
Taxes levied on Property	1	4,226,898	1,866,238	0	2,278,302	0		0		86,950		8,458,388	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	4,226,898	1,866,238		2,278,302					86,950		8,458,388	4
Delinq. Property Tax Revenue	5	175	77		31					3		286	5
11XX Penalties, Int, & Costs on Taxes	6	46,411										46,411	6
Other County Taxes:													
12XX Other County Taxes	7	7,242	3,197		2,422					143		13,004	7
13XX Voter Approved Local Option Taxes	8	40,805			223,077		1,264,100					1,527,982	8
14XX Gambling Taxes	9	101,881										101,881	9
15XX TIF Tax Revenues	10							1,546				1,546	10
16XX Utility Tax Replacement Excise Taxes	11	161,187	71,166		102,278					3,194		337,825	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	311,115	74,363	0	327,777	0	1,264,100	1,546	0	3,337	0	1,982,238	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	3,039					5,475,125					5,478,164	13
21X State Replacements Against Levied Taxes	14	313,183	138,275		133,983			80		6,528		592,049	14
22XX Other State Tax Replacements	15	66,729	728		693					33		68,183	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	28,531		13,310			841,273	50,000				933,114	16
25XX Contributions from Other													
Intergovernmental Units	17	44,808			1,700		4,682					51,190	17
26XX, 27XX State Grants and Entitlements	18	130,902	13,172	48,820	46,792			10,960				250,646	18
28XX Federal Grants and Entitlements	19	11,606		10,973				9				22,588	19
29XX Payments in Lieu of Taxes	20	13,306										13,306	20
Subtotal	21	612,104	152,175	73,103	183,168	0	6,321,089	61,040	0	6,561	0	7,409,240	21
3XXX Licenses & Permits	22	175			31,520		20,395					52,090	22
4XXX, 5XXX Charges for Service	23	506,093			20,339			3,896				530,328	23
6XXX Use of Money & Property	24	568,827		20,013			37	725				589,602	24
8XXX Miscellaneous	25	87,457	14,559	385,561	6,922		65,228	76,989				636,716	25
Total Revenues	26	6,359,255	2,107,412	478,677	2,848,059	0	7,670,849	144,196	0	96,851	0	19,705,299	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	2,000,000	0	0	0	0	2,000,000	30
91XX Proceeds\Gen Long-term Debt	31								8,244,587			8,244,587	31
92xx Proceeds\Capital Asset Sales	32	1,280					46,846					48,126	32
Total Revenues and Other Sources	33	6,360,535	2,107,412	478,677	2,848,059	0	9,717,695	144,196	8,244,587	96,851	0	29,998,012	33
Beginning Fund Balance - July 1, 2022	34	3,769,150	915,501	462,319	1,442,511	0	8,704,108	3,207,076	0	71,912	0	18,572,577	34
<b>Total Resources</b>	35	10,129,685	3,022,913	940,996	4,290,570	0	18,421,803	3,351,272	8,244,587	168,763	0	48,570,589	35

SERVICE AREA 1

County Name: CLAYTON COUNTY  
 County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	1,297,591	282,275							1,579,866	1
1010 - Investigations	2	22,138		6,221						28,359	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	352,619	119,348							471,967	5
1050 - Adult Correctional Services	6	431,174	121,957							553,131	6
1060 - Administration	7	371,983	113,384							485,367	7
Subtotal	8	2,475,505	636,964	6,221	0	0	0	0	0	3,118,690	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	210,732	58,344							269,076	9
1110 - Medical Examiner	10	63,670								63,670	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	274,402	58,344	0	0	0	0	0	0	332,746	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	149,430	17
<b>Assistance to Distret Court System Program</b>											
1400 - Physical Operations	18		3,471							3,471	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20	53,525	20,513							74,038	20
Subtotal	21	53,525	23,984	0	0	0	0	0	0	77,509	21
<b>Court Proceedings program</b>											
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		382							382	26
Subtotal	27	0	382	0	0	0	0	0	0	382	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		10,212							10,212	30
Subtotal	31	0	10,212	0	0	0	0	0	0	10,212	31
<b>Total - Public Safety &amp; Legal Services</b>	32	2,872,862	809,886	6,221	0	0	0	0	0	3,688,969	32

SERVICE AREA 3

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 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 Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023	
<b>Physical Health Services Program</b>											
3000 - Personal & Family Health Services	1	172,215			81,706					253,921	1
3010 - Communicable Disease Prevention	2	13,157								13,157	2
3020 - Environmental Health	3				70,398					70,398	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	185,372	0	0	152,104	0	0	0	0	337,476	6
<b>Services to Poor Program</b>											
3100 - Administration	7	30,151	9,317							39,468	7
3110 - General Welfare Services	8	16,996								16,996	8
3120 - Care in County Care Facility	9		24,000							24,000	9
Subtotal	10	47,147	33,317	0	0	0	0	0	0	80,464	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	43,175	9,357							52,532	11
3210 - General Services to Veterans	12	30,451								30,451	12
Subtotal	13	73,626	9,357	0	0	0	0	0	0	82,983	13
<b>Children's &amp; Family Services</b>											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		11,810							11,810	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	11,810	0	0	0	0	0	0	11,810	17
<b>Services to Other Adults Program</b>											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	75,280								75,280	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	75,280	0	0	0	0	0	0	0	75,280	21
<b>Chemical Dependency Program</b>											
3500 - Treatment Services	22		3,077							3,077	22
3510 - Preventive Services	23		40,000							40,000	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	43,077	0	0	0	0	0	0	43,077	25
<b>Total - Physical Health &amp; Social</b>	26	381,425	97,561	0	152,104	0	0	0	0	631,090	26

SERVICE AREA 6

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 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 Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1				17,000					17,000	1
6010 - Weed Eradication	2				103,765		3,007			106,772	2
6020 - Solid Waste Disposal	3				284,965					284,965	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	405,730	0	3,007	0	0	408,737	5
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	108,363	39,925							148,288	6
6110 - Maintenance & Operations	7	392,571	110,682							503,253	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	500,934	150,607	0	0	0	0	0	0	651,541	9
<b>Animal Control Program</b>											
6200 - Animal Shelter	10									0	10
<b>6210 - Animal Bounties &amp; State</b>											
Apiarist Expenses	11	144								144	11
Subtotal	12	144	0	0	0	0	0	0	0	144	12
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13	18,686			44,639					63,325	13
6310 - Housing Rehabilitation & Develop.	14				6,000					6,000	14
6320 - Community Economic Development	15	56,184			37,500			4,039		97,723	15
Subtotal	16	74,870	0	0	88,139	0	0	4,039	0	167,048	16
<b>Educational Services Program</b>											
6400 - Libraries	17				163,276					163,276	17
6410 - Historic Preservation	18	7,556								7,556	18
6420 - Fair & 4-H Clubs	19	15,000								15,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	22,556	0	0	163,276	0	0	0	0	185,832	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	28
<b>Total - County Environment and Education</b>	29	598,504	150,607	0	657,145	0	3,007	4,039	0	1,413,302	29

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 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 Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023	
<b>Secondary Roads Administration &amp; Engineering Program</b>											
7000 - Administration	1						291,079			291,079	1
7010 - Engineering	2						322,498			322,498	2
Subtotal	3	0	0	0	0	0	613,577	0	0	613,577	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						139,115			139,115	4
7110 - Roads	5						2,953,047			2,953,047	5
7120 - Snow & Ice Control	6						650,790			650,790	6
7130 - Traffic Controls	7						114,209			114,209	7
7140 - Road Clearing	8						254,835			254,835	8
Subtotal	9	0	0	0	0	0	4,111,996	0	0	4,111,996	9
<b>General Roadway Expenditures Program</b>											
7200 - Equipment	10						859,495			859,495	10
7210 - Equipment Operations	11						1,748,525			1,748,525	11
7220 - Tools, Materials & Supplies	12						15,404			15,404	12
7230 - Real Estate & Buildings	13						415,721			415,721	13
Subtotal	14	0	0	0	0	0	3,039,145	0	0	3,039,145	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	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	7,764,718	0	0	7,764,718	18

SERVICE AREA 8

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 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 Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023	
<b>Representation Services Program</b>											
8000 - Elections Administration	1		173,528							173,528	1
8010 - Local Elections	2		2,958							2,958	2
8020 - Township Officials	3				10,297					10,297	3
Subtotal	4	0	176,486	0	10,297	0	0	0	0	186,783	4
<b>State Administrative Services</b>											
8100 - Motor Vehicle Registrations & Licensing	5	121,858	40,375							162,233	5
8101 - Driver Licenses Services	6	90,584	37,952							128,536	6
8110 - Recording of Public Documents	7	191,604	62,658					6,600		260,862	7
Subtotal	8	404,046	140,985	0	0	0	0	6,600	0	551,631	8
<b>Total - Government Services to Residents</b>	9	404,046	317,471	0	10,297	0	0	6,600	0	738,414	9

SERVICE AREA 9

**ADMINISTRATION**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 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 Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023	
<b>Policy &amp; Administrative Program</b>											
9000 - General County Management	1	155,957	35,020					1,140,894		1,331,871	1
9010 - Administrative Management Services	2	177,726	62,796							240,522	2
9020 - Treasury Management Services	3	135,193	42,507							177,700	3
9030 - Other Policy & Administration	4	54,894	11,561							66,455	4
9040 - Reimbursable MHDS Direct Expenses	5									0	5
Subtotal	6	523,770	151,884	0	0	0	0	1,140,894	0	1,816,548	6
<b>Central Services Program</b>											
9100 - General Services	7	384,815	48,605							433,420	7
9110 - Information Tech Services	8	498,749	26,474							525,223	8
9120 - GIS Systems	9									0	9
Subtotal	10	883,564	75,079	0	0	0	0	0	0	958,643	10
<b>Risk Management Services Program</b>											
9200 - Tort Liability	11		131,608							131,608	11
9210 - Safety of Workplace	12		376,982							376,982	12
9220 - Fidelity of Public Officers	13		761							761	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	509,351	0	0	0	0	0	0	509,351	15
<b>Total - Administration</b>	16	1,407,334	736,314	0	0	0	0	1,140,894	0	3,284,542	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLAYTON COUNTY County Number: 22

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023	
<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	5
<b>Long-Term Debt Service</b>													
0100 - Principal	6									84,000		84,000	6
0110 - Interest and Fiscal Charges	7									12,525		12,525	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		96,525	0	96,525	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9						1,615,459					1,615,459	9
0210 - Conservation Land Acquisition & Dev.	10			736,438				5,226				741,664	10
0220 - Other Capital Projects	11								34,800			34,800	11
Total - Capital Projects	12	0	0	736,438	0	0	1,615,459	5,226	34,800		0	2,391,923	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	2,872,862	809,886	6,221	0	0	0	0			0	3,688,969	13
Total Physical Health and Social Services	14	381,425	97,561	0	152,104	0	0	0			0	631,090	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	598,504	150,607	0	657,145	0	3,007	4,039			0	1,413,302	16
Total Roads & Transportation	17	0	0	0	0	0	7,764,718	0			0	7,764,718	17
Total Government Services to Residents	18	404,046	317,471	0	10,297	0	0	6,600			0	738,414	18
Total Administration	19	1,407,334	736,314	0	0	0	0	1,140,894			0	3,284,542	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		96,525	0	96,525	21
Total Capital Projects	22	0	0	736,438	0	0	1,615,459	5,226	34,800		0	2,391,923	22
Total - All Expenditures	23	5,664,171	2,111,839	742,659	819,546	0	9,383,184	1,156,759	34,800	96,525	0	20,009,483	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	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											0	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	4,465,514	911,074	198,337	1,471,024	0	9,038,619	2,194,513	8,209,787	72,238	0	26,561,106	35
Total Ending Fund Balance - June 30,	36	4,465,514	911,074	198,337	1,471,024	0	9,038,619	2,194,513	8,209,787	72,238	0	26,561,106	36
<b>Total Requirements</b>	37	10,129,685	3,022,913	940,996	4,290,570	0	18,421,803	3,351,272	8,244,587	168,763	0	48,570,589	37