

GAAP SUMMARY

**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**  
**FY 2022/2023 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	6,075,596	2,278,335		86,959		8,440,890	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	6,075,596	2,278,335		86,959		8,440,890	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	374,533	1,714,874		3,337		2,092,744	7
Intergovernmental	8	843,108	7,386,854		6,561		8,236,523	8
Licenses & Permits	9	175	54,192				54,367	9
Charges for Service	10	527,647	24,188				551,835	10
Use of Money & Property	11	619,097	762				619,859	11
Miscellaneous	12	581,188	136,711				717,899	12
Subtotal Revenues	13	9,068,007	11,595,947	0	96,860	0	20,760,814	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	9,069,287	13,642,793	8,244,587	96,860	0	31,053,527	17
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	3,686,978					3,686,978	18
Physical Health Social Services	19	509,653	166,561				676,214	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	752,663	666,029				1,418,692	21
Roads & Transportation	22		7,321,560				7,321,560	22
Government Services to Residents	23	738,311	16,745				755,056	23
Administration	24	2,124,470	1,128,126				3,252,596	24
Nonprogram Current	25						0	25
Debt Service	26				96,524		96,524	26
Capital Projects	27	803,992	1,611,988	55,155			2,471,135	27
<b>Subtotal Expenditures</b>	28	8,616,067	10,911,009	55,155	96,524	0	19,678,755	28
<b>Other Financing Uses:</b>								
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	8,616,067	12,911,009	55,155	96,524	0	21,678,755	31
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	453,220	731,784	8,189,432	336	0	9,374,772	32
Beginning Fund Balance - July 1, 2022	33	5,224,970	10,179,520		71,911		15,476,401	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	214,084	428,192				642,276	35
Fund Balance - Restricted	36	203,653	10,483,112	8,189,432	72,247		18,948,444	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	5,260,453					5,260,453	39
<b>Total Ending Fund Balance - June 30, 2023</b>	40	5,678,190	10,911,304	8,189,432	72,247	0	24,851,173	40

Notes to the financial statement if any:

REVENUES DETAIL

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

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Taxes levied on Property	1	4,209,163	1,866,433	0	2,278,335	0		0		86,959		8,440,890	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	4,209,163	1,866,433		2,278,335					86,959		8,440,890	4
1010 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	38,456			241,294		1,367,334					1,647,084	8
14XX Gambling Taxes	9	93,285										93,285	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	300,170	74,363	0	345,994	0	1,367,334	1,546	0	3,337	0	2,092,744	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	3,006					5,475,125					5,478,131	13
21XX 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	28,318					587,512	1,125,852				1,741,682	16
25XX Contributions from Other													
Intergovernmental Units	17	45,049			1,700		3,721					50,470	17
26XX, 27XX State Grants and Entitlements	18	157,896	16,303	37,736	47,219			10,960				270,114	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 (lines 13 - 20)	21	639,093	155,306	48,709	183,595	0	6,066,367	1,136,892	0	6,561	0	8,236,523	21
3XXX Licenses & Permits	22	175			31,520		22,672					54,367	22
4XXX, 5XXX Charges for Service	23	527,647			20,339			3,849				551,835	23
6XXX Use of Money & Property	24	598,406		20,691			37	725				619,859	24
8XXX Miscellaneous	25	88,627	13,544	479,017	7,712		64,246	64,753				717,899	25
Total Revenues	26	6,409,867	2,109,723	548,417	2,867,526	0	7,520,656	1,207,765	0	96,860	0	20,760,814	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	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\Gen Capital Asset Sales	32	1,280					46,846					48,126	32
Total Revenues and Other Sources	33	6,411,147	2,109,723	548,417	2,867,526	0	9,567,502	1,207,765	8,244,587	96,860	0	31,053,527	33
Beginning Fund Balance - July 1, 2022	34	3,671,290	1,088,231	465,449	1,465,116		8,613,126	101,278	0	71,911		15,476,401	34
<b>Total Resources</b>	35	10,082,437	3,197,954	1,013,866	4,332,642	0	18,180,628	1,309,043	8,244,587	168,771	0	46,529,928	35

SERVICE AREA 1

**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	1,283,628	282,866							1,566,494	1
1010 - Investigations	2	24,974		6,221						31,195	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	354,141	119,604							473,745	5
1050 - Adult Correctional Services	6	433,989	122,239							556,228	6
1060 - Administration	7	379,932	113,592							493,524	7
Subtotal	8	2,476,664	638,301	6,221	0	0	0	0	0	3,121,186	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	210,997	59,051							270,048	9
1110 - Medical Examiner	10	58,475								58,475	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	269,472	59,051	0	0	0	0	0	0	328,523	12
<b>Emergency Services Program</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 Distct Court System Program</b>											
1400 - Physical Operations	18		3,471							3,471	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20	53,390	20,497							73,887	20
Subtotal	21	53,390	23,968	0	0	0	0	0	0	77,358	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		269							269	26
Subtotal	27	0	269	0	0	0	0	0	0	269	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
Total - Public Safety & Legal Services	32	2,868,956	811,801	6,221	0	0	0	0	0	3,686,978	32

SERVICE AREA 3

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	206,662			94,126					300,788	1
3010 - Communicable Disease Prevention & Control Services	2	13,941								13,941	2
3020 - Environmental Health	3				72,435					72,435	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	220,603	0	0	166,561	0	0	0	0	387,164	6
<b>Services to Poor Program</b>											
3100 - Administration	7	30,482	9,355							39,837	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	47,478	33,355	0	0	0	0	0	0	80,833	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	40,897	9,387							50,284	11
3210 - General Services to Veterans	12	30,911								30,911	12
Subtotal	13	71,808	9,387	0	0	0	0	0	0	81,195	13
<b>Children's &amp; Family Services Program</b>											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		10,411							10,411	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	10,411	0	0	0	0	0	0	10,411	17
<b>Services to Other Adults Program</b>											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	73,280								73,280	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	73,280	0	0	0	0	0	0	0	73,280	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22		3,331							3,331	22
3510 - Preventive Services	23		40,000							40,000	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	43,331	0	0	0	0	0	0	43,331	25
<b>Total-Physical Health &amp; Social Services</b>	26	413,169	96,484	0	166,561	0	0	0	0	676,214	26

SERVICE AREA 6

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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				97,259		2,993			100,252	2
6020 - Solid Waste Disposal	3				296,800					296,800	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	411,059	0	2,993	0	0	414,052	5
<b>Conservation and Recreation Services Program</b>											
6100 - Administration	6	108,520	39,976							148,496	6
6110 - Maintenance & Operations	7	395,707	110,954							506,661	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	504,227	150,930	0	0	0	0	0	0	655,157	9
<b>Animal Control Program</b>											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
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			45,201					63,887	13
6310 - Housing Rehabilitation & Develop.	14				6,000					6,000	14
6320 - Community Economic Development	15	56,184			37,500					93,684	15
Subtotal	16	74,870	0	0	88,701	0	0	0	0	163,571	16
<b>Educational Services Program</b>											
6400 - Libraries	17				163,276					163,276	17
6410 - Historic Preservation	18	7,492								7,492	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	22,492	0	0	163,276	0	0	0	0	185,768	23
<b>President or GovernorL Declared Disatsers 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	601,733	150,930	0	663,036	0	2,993	0	0	1,418,692	29

SERVICE AREA 7

ROADS & TRANSPORTATION

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

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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						291,564			291,564	1
7010 - Engineering	2						302,109			302,109	2
Subtotal	3	0	0	0	0	0	593,673	0	0	593,673	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						134,457			134,457	4
7110 - Roads	5						2,601,165			2,601,165	5
7120 - Snow & Ice Control	6						650,519			650,519	6
7130 - Traffic Controls	7						110,548			110,548	7
7140 - Road Clearing	8						253,857			253,857	8
Subtotal	9	0	0	0	0	0	3,750,546	0	0	3,750,546	9
<b>General Roadway Expenditures Program</b>											
7200 - New Equipment	10						851,995			851,995	10
7210 - Equipment Operations	11						1,811,047			1,811,047	11
7220 - Tools, Materials & Supplies	12						14,842			14,842	12
7230 - Real Estate & Buildings	13						299,457			299,457	13
Subtotal	14	0	0	0	0	0	2,977,341	0	0	2,977,341	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
Total - Roads & Transportation	18	0	0	0	0	0	7,321,560	0	0	7,321,560	18

SERVICE AREA 8

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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		173,816							173,816	1
8010 - Local Elections	2		2,914							2,914	2
8020 - Township Officials	3				10,145					10,145	3
Subtotal	4	0	176,730	0	10,145	0	0	0	0	186,875	4
<b>State Administrative Services</b>											
8100 - Motor Vehicle Registrations& Licensing	5	122,589	40,460							163,049	5
8101 - Driver Licenses Services	6	91,186	38,055							129,241	6
8110 - Recording of Public Documents	7	206,553	62,738					6,600		275,891	7
Subtotal	8	420,328	141,253	0	0	0	0	6,600	0	568,181	8
<b>Total - Government Services to Residents</b>	9	420,328	317,983	0	10,145	0	0	6,600	0	755,056	9

SERVICE AREA 9

ADMINISTRATION

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

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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; Administration Program</b>											
9000 - General County Management	1	155,717	34,992					1,128,126		1,318,835	1
9010 - Administrative Management Services	2	178,210	62,880							241,090	2
9020 - Treasury Management Services	3	134,903	42,549							177,452	3
9030 - Other Policy & Administration	4	59,103	11,561							70,664	4
9040 - Reimbursable MHDS Direct Expenses	5									0	5
Subtotal	6	527,933	151,982	0	0	0	0	1,128,126	0	1,808,041	6
<b>Central Services Program</b>											
9100 - General Services	7	396,778	48,673							445,451	7
9110 - Information Tech Services	8	499,185	26,606							525,791	8
9120 - GIS Systems	9									0	9
Subtotal	10	895,963	75,279	0	0	0	0	0	0	971,242	10
<b>Risk Management Services Program</b>											
9200 - Tort Liability	11		131,608							131,608	11
9210 - Safety of Workplace	12		340,944							340,944	12
9220 - Fidelity of Public Officers	13		761							761	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	473,313	0	0	0	0	0	0	473,313	15
<b>Total - Administration</b>	16	1,423,896	700,574	0	0	0	0	1,128,126	0	3,252,596	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: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 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									12,524		12,524	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		96,524	0	96,524	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9					1,606,762						1,606,762	9
0210 - Conservation Land Acquisition & Dev.	10			803,992			5,226					809,218	10
0220 - Other Capital Projects	11							55,155				55,155	11
Total Capital Projects	12	0	0	803,992	0	1,606,762	5,226	55,155			0	2,471,135	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	2,868,956	811,801	6,221	0	0	0	0			0	3,686,978	13
Total Physical Health and Social Services	14	413,169	96,484	0	166,561	0	0	0			0	676,214	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	601,733	150,930	0	663,036	0	2,993	0			0	1,418,692	16
Total Roads & Transportation	17	0	0	0	0	0	7,321,560	0			0	7,321,560	17
Total Government Services to Residents	18	420,328	317,983	0	10,145	0	0	6,600			0	755,056	18
Total Administration	19	1,423,896	700,574	0	0	0	0	1,128,126			0	3,252,596	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		96,524	0	96,524	21
Total Capital Projects	22	0	0	803,992	0	1,606,762	5,226	55,155			0	2,471,135	22
Total - All Expenditures	23	5,728,082	2,077,772	810,213	839,742	0	8,931,315	1,139,952	55,155	96,524	0	19,678,755	23
<b>Other Budgetary Financing Uses</b>													
<b>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
<b>Refunded Debt / Payments to Escrow</b>	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31		214,084		34,923		393,269					642,276	31
Fund Balance - Restricted	32			203,653	1,457,977		8,856,044	169,091	8,189,432	72,247		18,948,444	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	4,354,355	906,098	0	0	0	0	0	0	0	0	5,260,453	35
Total Ending Fund Balance - June 30, 2023	36	4,354,355	1,120,182	203,653	1,492,900	0	9,249,313	169,091	8,189,432	72,247	0	24,851,173	36
<b>Total Requirements</b>	37	10,082,437	3,197,954	1,013,866	4,332,642	0	18,180,628	1,309,043	8,244,587	168,771	0	46,529,928	37

## BALANCE SHEET

**ANNUAL FINANCIAL REPORT**  
**Combined Balance Sheet -- All Governmental Funds**  
**For the fiscal year ended June 30, 2023**  
**County Name: CLAYTON COUNTY County Number: 22**  
**FY 2022/2023 ANNUAL FINANCIAL REPORT**

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
<b>Cash &amp; Pooled Investments:</b>								
County Treasurer	1	5,540,172	12,704,151	8,209,787	72,238		26,526,348	1
Other	2						0	2
<b>Receivables (net where applicable):</b>								
Accounts	3	44,026	283,352				327,378	3
Property Taxes (including interest & penalties)	4	20,518	644		59		21,221	4
Property Taxes - Succeeding Year	5	6,725,204	2,524,698		822,238		10,072,140	5
Accrued Interest	6	12,209					12,209	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	19,336					19,336	9
Due from Other Governments	10	222,901	634,768				857,669	10
Inventories (at cost)	11		428,193				428,193	11
Other Assets	12	360,496					360,496	12
<b>Total Assets</b>	13	12,944,862	16,575,806	8,209,787	894,535	0	38,624,990	13
<b>Liabilities (L)</b>								
Accounts Payable	14	181,852	372,430	20,355			574,637	14
Salaries & Benefits Payable	15	67,398	54,945				122,343	15
Contracts Payable	16						0	16
Due to Other Funds	17		19,336				19,336	17
Due to Other Governments	18	58,656	20,757				79,413	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
<b>Total Liabilities</b>	21	307,906	467,468	20,355	0	0	795,729	21
<b>Deferred Inflows Of Resources (DIOR)</b>								
Succeeding Year Property Tax	22	6,725,204	2,524,698		822,238		10,072,140	22
Other Unavailable Revenue	23	233,562	2,672,336		50		2,905,948	23
<b>Total Deferred Inflows of Resources</b>	24	6,958,766	5,197,034	0	822,288	0	12,978,088	24
<b>Fund Equity (FE)</b>								
Fund Balance - Nonspendable	25	214,084	428,192				642,276	25
Fund Balance - Restricted	26	203,653	10,483,112	8,189,432	72,247		18,948,444	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	5,260,453					5,260,453	29
<b>Total Fund Equity</b>	30	5,678,190	10,911,304	8,189,432	72,247	0	24,851,173	30
<b>Total L+DIOR+FE</b>	31	12,944,862	16,575,806	8,209,787	894,535	0	38,624,990	31