

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: CLAYTON COUNTY County Number:22

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	6,297,554	2,351,570		770,898		9,420,022	10,072,140	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	6,297,554	2,351,570		770,898		9,420,022	10,072,140	4
Delinquent Property Tax Revenue	5	-63	74		33		44	170	5
Penalties, Interest & Costs on Taxes	6	43,861					43,861	20,900	6
Other County Taxes/TIF Tax Revenues	7	368,643	1,419,234	0	28,168	0	1,816,045	1,440,575	7
Intergovernmental	8	959,373	6,300,386	0	58,554	0	7,318,313	7,617,746	8
Licenses & Permits	9	100	70,510	0	0	0	70,610	45,605	9
Charges for Service	10	496,327	23,537	0	0	0	519,864	469,340	10
Use of Money & Property	11	1,348,583	3,616	0	0	0	1,352,199	173,260	11
Miscellaneous	12	679,712	167,151	0	0	0	846,863	370,900	12
Subtotal Revenues	13	10,194,090	10,336,078	0	857,653	0	21,387,821	20,210,636	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	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	5,002	29,527	0	0	0	34,529	10,000	16
Total Revenues & Other Sources	17	10,199,092	12,365,605	0	857,653	0	23,422,350	22,220,636	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	4,036,760	0			0	4,036,760	4,152,516	18
Physical Health Social Services	19	514,721	169,017			0	683,738	937,933	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	834,785	730,177			0	1,564,962	1,615,030	21
Roads & Transportation	22	0	7,609,054			0	7,609,054	8,726,157	22
Government Services to Residents	23	762,898	11,569			0	774,467	816,996	23
Administration	24	2,223,018	1,787,524			0	4,010,542	4,322,382	24
Nonprogram Current	25	0	0			0	0	1,000	25
Debt Service	26	0	0	0	829,758	0	829,758	832,450	26
Capital Projects	27	752,202	408,919	2,640,425		0	3,801,546	10,903,868	27
Subtotal Expenditures	28	9,124,384	10,716,260	2,640,425	829,758	0	23,310,827	32,308,332	28
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
Total Expenditures & Other Uses	31	9,124,384	12,716,260	2,640,425	829,758	0	25,310,827	34,308,332	31
Changes in fund balances	32	1,074,708	-350,655	-2,640,425	27,895	0	-1,888,477	-12,087,696	32
Beginning Fund Balance - July 1, 2023	33	5,574,925	12,704,156	8,209,787	72,238	0	26,561,106	23,347,652	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	178,437	12,353,501	5,569,362	100,133	0	18,201,433	8,020,338	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	6,471,196	0	0	0	0	6,471,196	3,239,618	39
Total Ending Fund Balance - June 30, 2024	40	6,649,633	12,353,501	5,569,362	100,133	0	24,672,629	11,259,956	40

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 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	6,297,554	2,351,570		770,898		9,420,022	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	6,297,554	2,351,570		770,898		9,420,022	4
Delinquent Property Tax Revenue	5	-63	74		33		44	5
Penalties, Interest & Costs on Taxes	6	43,861					43,861	6
Other County Taxes/TIF Tax Revenues	7	368,643	1,419,234		28,168		1,816,045	7
Intergovernmental	8	959,373	6,300,386		58,554		7,318,313	8
Licenses & Permits	9	100	70,510				70,610	9
Charges for Service	10	496,327	23,537				519,864	10
Use of Money & Property	11	1,348,583	3,616				1,352,199	11
Miscellaneous	12	679,712	167,151				846,863	12
Subtotal Revenues	13	10,194,090	10,336,078	0	857,653	0	21,387,821	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		2,000,000				2,000,000	15
Proceeds of Capital Asset Sales	16	5,002	29,527				34,529	16
Total Revenues & Other Sources	17	10,199,092	12,365,605	0	857,653	0	23,422,350	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	4,036,760					4,036,760	18
Physical Health Social Services	19	514,721	169,017				683,738	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	834,785	730,177				1,564,962	21
Roads & Transportation	22		7,609,054				7,609,054	22
Government Services to Residents	23	762,898	11,569				774,467	23
Administration	24	2,223,018	1,787,524				4,010,542	24
Nonprogram Current	25						0	25
Debt Service	26				829,758		829,758	26
Capital Projects	27	752,202	408,919	2,640,425			3,801,546	27
Subtotal Expenditures	28	9,124,384	10,716,260	2,640,425	829,758	0	23,310,827	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	9,124,384	12,716,260	2,640,425	829,758	0	25,310,827	31
Changes in fund balances	32	1,074,708	-350,655	-2,640,425	27,895	0	-1,888,477	32
Beginning Fund Balance - July 1, 2023	33	5,574,925	12,704,156	8,209,787	72,238		26,561,106	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	178,437	12,353,501	5,569,362	100,133		18,201,433	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	6,471,196					6,471,196	39
Total Ending Fund Balance - June 30, 2024	40	6,649,633	12,353,501	5,569,362	100,133	0	24,672,629	40

REVENUES DETAIL

County Name:CLAYTON COUNTY
 County Number: 22
 FY 2023/2024 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 2023/2024	
Taxes levied on Property	1	4,368,706	1,928,848	0	2,351,570	0		0		770,898		9,420,022	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	4,368,706	1,928,848		2,351,570					770,898		9,420,022	4
Delinq. Property Tax Revenue	5	-149	86		74					33		44	5
11XX Penalties, Int. & Costs on Taxes	6	43,861										43,861	6
Other County Taxes:													
12XX Other County Taxes	7	6,126	2,705		2,369					1,048		12,248	7
13XX Voter Approved Local Option Taxes	8	33,644			197,051		1,116,623					1,347,318	8
14XX Gambling Taxes	9	97,574										97,574	9
15XX TIF Tax Revenues	10							1,566				1,566	10
16XX Utility Tax Replacement Excise Taxes	11	158,579	70,015		101,625					27,120		357,339	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	295,923	72,720	0	301,045	0	1,116,623	1,566	0	28,168	0	1,816,045	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	3,744					5,543,473					5,547,217	13
21X State Replacements Against Levied Taxes	14	310,756	137,203		123,893			62		53,743		625,657	14
22XX Other State Tax Replacements	15	27,335	12,069		14,653					4,811		58,868	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	62,050					413,532	50,000				525,582	16
25XX Contributions from Other													
Intergovernmental Units	17	25,413					89,854					115,267	17
26XX, 27XX State Grants and Entitlements	18	186,203	41,551	122,123	52,935			11,984				414,796	18
28XX Federal Grants and Entitlements	19	10,802		5,973								16,775	19
29XX Payments in Lieu of Taxes	20	14,151										14,151	20
Subtotal	21	640,454	190,823	128,096	191,481	0	6,046,859	62,046	0	58,554	0	7,318,313	21
3XXX Licenses & Permits	22	100			32,047		38,463					70,610	22
4XXX, 5XXX Charges for Service	23	496,327			20,315			3,222				519,864	23
6XXX Use of Money & Property	24	1,329,789		18,794			29	3,587				1,352,199	24
8XXX Miscellaneous	25	76,885	16,215	586,612	6,596		72,756	87,799				846,863	25
Total Revenues	26	7,251,896	2,208,692	733,502	2,903,128	0	7,274,730	158,220	0	857,653	0	21,387,821	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											0	31
92xx Proceeds\Capital Asset Sales	32	5,002			252		29,275					34,529	32
Total Revenues and Other Sources	33	7,256,898	2,208,692	733,502	2,903,380	0	9,304,005	158,220	0	857,653	0	23,422,350	33
Beginning Fund Balance - July 1, 2023	34	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	34
Total Resources	35	11,722,412	3,119,766	931,839	4,374,404	0	18,342,624	2,352,733	8,209,787	929,891	0	49,983,456	35

SERVICE AREA 1

County Name: CLAYTON COUNTY
 County Number: 22
 FY 2023/2024 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 2023/2024	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,332,033	293,819							1,625,852	1
1010 - Investigations	2	18,915		1,200						20,115	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	388,565	133,677							522,242	5
1050 - Adult Correctional Services	6	542,936	136,823							679,759	6
1060 - Administration	7	426,359	120,539							546,898	7
Subtotal	8	2,708,808	684,858	1,200	0	0	0	0	0	3,394,866	8
Legal Services Program											
1100 - Criminal Prosecution	9	263,064	66,420							329,484	9
1110 - Medical Examiner	10	54,549								54,549	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	317,613	66,420	0	0	0	0	0	0	384,033	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		85,000							85,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16	73,195								73,195	16
Subtotal	17	73,195	85,000	0	0	0	0	0	0	158,195	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18		3,462							3,462	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20	62,390	22,765							85,155	20
Subtotal	21	62,390	26,227	0	0	0	0	0	0	88,617	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		765							765	26
Subtotal	27	0	765	0	0	0	0	0	0	765	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		47							47	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,237							10,237	30
Subtotal	31	0	10,284	0	0	0	0	0	0	10,284	31
Total - Public Safety & Legal Services	32	3,162,006	873,554	1,200	0	0	0	0	0	4,036,760	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLAYTON COUNTY County Number: 22
 FY 2023/2024 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 2023/2024	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	244,010			98,866					342,876	1
3010 - Communicable Disease Prevention	2	19,681								19,681	2
3020 - Environmental Health	3				70,151					70,151	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	263,691	0	0	169,017	0	0	0	0	432,708	6
Services to Poor Program											
3100 - Administration	7	27,552	10,224							37,776	7
3110 - General Welfare Services	8	4,258								4,258	8
3120 - Care in County Care Facility	9		24,000							24,000	9
Subtotal	10	31,810	34,224	0	0	0	0	0	0	66,034	10
Services to Military Veterans Program											
3200 - Administration	11	35,562	10,223							45,785	11
3210 - General Services to Veterans	12	30,933								30,933	12
Subtotal	13	66,495	10,223	0	0	0	0	0	0	76,718	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		13,035							13,035	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	13,035	0	0	0	0	0	0	13,035	17
Services to Other Adults Program											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	50,076								50,076	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	50,076	0	0	0	0	0	0	0	50,076	21
Chemical Dependency Program											
3500 - Treatment Services	22		5,167							5,167	22
3510 - Preventive Services	23		40,000							40,000	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	45,167	0	0	0	0	0	0	45,167	25
Total - Physical Health & Social	26	412,072	102,649	0	169,017	0	0	0	0	683,738	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLAYTON COUNTY County Number: 22
 FY 2023/2024 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 2023/2024	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				19,250					19,250	1
6010 - Weed Eradication	2				131,195		2,993			134,188	2
6020 - Solid Waste Disposal	3				320,450					320,450	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	470,895	0	2,993	0	0	473,888	5
Conservation & Recreation Service Program											
6100 - Administration	6	117,094	42,818							159,912	6
6110 - Maintenance & Operations	7	437,564	120,969							558,533	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	554,658	163,787	0	0	0	0	0	0	718,445	9
Animal Control Program											
6200 - Animal Shelter	10	500								500	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	149								149	11
Subtotal	12	649	0	0	0	0	0	0	0	649	12
County Development Program											
6300 - Land Use & Building Controls	13	22,538			44,905					67,443	13
6310 - Housing Rehabilitation & Develop.	14				6,000					6,000	14
6320 - Community Economic Development	15	69,720			37,500			1,628		108,848	15
Subtotal	16	92,258	0	0	88,405	0	0	1,628	0	182,291	16
Educational Services Program											
6400 - Libraries	17				166,256					166,256	17
6410 - Historic Preservation	18	8,433								8,433	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	23,433	0	0	166,256	0	0	0	0	189,689	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	28
Total - County Environment and Education	29	670,998	163,787	0	725,556	0	2,993	1,628	0	1,564,962	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLAYTON COUNTY County Number: 22

FY 2023/2024 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 2023/2024	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						175,184			175,184	1
7010 - Engineering	2						314,792			314,792	2
Subtotal	3	0	0	0	0	0	489,976	0	0	489,976	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						195,601			195,601	4
7110 - Roads	5						2,683,728			2,683,728	5
7120 - Snow & Ice Control	6						566,529			566,529	6
7130 - Traffic Controls	7						119,477			119,477	7
7140 - Road Clearing	8						373,053			373,053	8
Subtotal	9	0	0	0	0	0	3,938,388	0	0	3,938,388	9
General Roadway Expenditures Program											
7200 - Equipment	10						849,905			849,905	10
7210 - Equipment Operations	11						1,870,305			1,870,305	11
7220 - Tools, Materials & Supplies	12						37,883			37,883	12
7230 - Real Estate & Buildings	13						422,597			422,597	13
Subtotal	14	0	0	0	0	0	3,180,690	0	0	3,180,690	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	7,609,054	0	0	7,609,054	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLAYTON COUNTY County Number: 22
 FY 2023/2024 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 2023/2024	
Representation Services Program											
8000 - Elections Administration	1		142,363							142,363	1
8010 - Local Elections	2		20,855							20,855	2
8020 - Township Officials	3				11,569					11,569	3
Subtotal	4	0	163,218	0	11,569	0	0	0	0	174,787	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	134,918	43,345							178,263	5
8101 - Driver Licenses Services	6	103,423	41,590							145,013	6
8110 - Recording of Public Documents	7	209,092	67,312							276,404	7
Subtotal	8	447,433	152,247	0	0	0	0	0	0	599,680	8
Total - Government Services to Residents	9	447,433	315,465	0	11,569	0	0	0	0	774,467	9

SERVICE AREA 9

ADMINISTRATION

County Name: CLAYTON COUNTY County Number: 22
 FY 2023/2024 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 2023/2024	
Policy & Administrative Program											
9000 - General County Management	1	153,509	32,466					1,689,124		1,875,099	1
9010 - Administrative Management Services	2	195,724	67,483							263,207	2
9020 - Treasury Management Services	3	139,667	45,651							185,318	3
9030 - Other Policy & Administration	4	126,768	14,941							141,709	4
9040 - Reimbursable MHDS Direct Expenses	5									0	5
Subtotal	6	615,668	160,541	0	0	0	0	1,689,124	0	2,465,333	6
Central Services Program											
9100 - General Services	7	342,807	43,433		98,400					484,640	7
9110 - Information Tech Services	8	390,369	23,597							413,966	8
9120 - GIS Systems	9									0	9
Subtotal	10	733,176	67,030	0	98,400	0	0	0	0	898,606	10
Risk Management Services Program											
9200 - Tort Liability	11		138,775							138,775	11
9210 - Safety of Workplace	12		507,067							507,067	12
9220 - Fidelity of Public Officers	13		761							761	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	646,603	0	0	0	0	0	0	646,603	15
Total - Administration	16	1,348,844	874,174	0	98,400	0	0	1,689,124	0	4,010,542	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLAYTON COUNTY County Number: 22

FY 2023/2024 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 2023/2024	
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	0	0	5
Long-Term Debt Service													
0100 - Principal	6									404,000		404,000	6
0110 - Interest and Fiscal Charges	7									425,758		425,758	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0	829,758	0	829,758	8
Capital Projects													
0200 - Roadway Construction	9						408,919					408,919	9
0210 - Conservation Land Acquisition & Dev.	10			752,202								752,202	10
0220 - Other Capital Projects	11								2,640,425			2,640,425	11
Total - Capital Projects	12	0	0	752,202	0	0	408,919	0	2,640,425		0	3,801,546	12
Expenditures Summary													
Total Public Safety and Legal Services	13	3,162,006	873,554	1,200	0	0	0	0			0	4,036,760	13
Total Physical Health and Social Services	14	412,072	102,649	0	169,017	0	0	0			0	683,738	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	670,998	163,787	0	725,556	0	2,993	1,628			0	1,564,962	16
Total Roads & Transportation	17	0	0	0	0	0	7,609,054	0			0	7,609,054	17
Total Government Services to Residents	18	447,433	315,465	0	11,569	0	0	0			0	774,467	18
Total Administration	19	1,348,844	874,174	0	98,400	0	0	1,689,124			0	4,010,542	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	0	829,758	0	829,758	21
Total Capital Projects	22	0	0	752,202	0	0	408,919	0	2,640,425		0	3,801,546	22
Total - All Expenditures	23	6,041,353	2,329,629	753,402	1,004,542	0	8,020,966	1,690,752	2,640,425	829,758	0	23,310,827	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	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			178,437	1,369,862		10,321,658	661,981	5,569,362	100,133		18,201,433	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	5,681,059	790,137	0	0	0	0	0	0	0	0	6,471,196	35
Total Ending Fund Balance - June 30,	36	5,681,059	790,137	178,437	1,369,862	0	10,321,658	661,981	5,569,362	100,133	0	24,672,629	36
Total Requirements	37	11,722,412	3,119,766	931,839	4,374,404	0	18,342,624	2,352,733	8,209,787	929,891	0	49,983,456	37