

GAAP SUMMARY

**ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2025**  
**County Name: CLAYTON COUNTY County Number: 22**  
**FY 2024/2025 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	6,418,152	2,431,653		772,928		9,622,733	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	6,418,152	2,431,653		772,928		9,622,733	4
Delinquent Property Tax Revenue	5	329	86		38		453	5
Penalties, Interest & Costs on Taxes	6	48,484					48,484	6
Other County Taxes/TIF Tax Revenues	7	382,739	1,698,864		29,829		2,111,432	7
Intergovernmental	8	1,097,788	6,702,567		59,064		7,859,419	8
Licenses & Permits	9	88	79,762				79,850	9
Charges for Service	10	568,993	27,045				596,038	10
Use of Money & Property	11	1,271,753	5,789				1,277,542	11
Miscellaneous	12	293,705	213,728				507,433	12
Subtotal Revenues	13	10,082,031	11,159,494	0	861,859	0	22,103,384	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	12,215	39,297				51,512	16
<b>Total Revenues &amp; Other Sources</b>	17	10,094,246	13,198,791	0	861,859	0	24,154,896	17
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	3,910,949	250,706				4,161,655	18
Physical Health Social Services	19	526,263	163,344				689,607	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	885,857	684,610				1,570,467	21
Roads & Transportation	22		7,673,451				7,673,451	22
Government Services to Residents	23	784,841	11,627				796,468	23
Administration	24	2,456,099	318,351				2,774,450	24
Nonprogram Current	25						0	25
Debt Service	26				833,522		833,522	26
Capital Projects	27	413,241	745,089	1,563,685			2,722,015	27
<b>Subtotal Expenditures</b>	28	8,977,250	9,847,178	1,563,685	833,522	0	21,221,635	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	8,977,250	11,847,178	1,563,685	833,522	0	23,221,635	31
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	1,116,996	1,351,613	-1,563,685	28,337	0	933,261	32
Beginning Fund Balance - July 1, 2024	33	6,415,018	10,243,676	5,569,362	100,134		22,328,190	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	276,988	514,555				791,543	35
Fund Balance - Restricted	36	221,702	11,080,734	4,005,677	128,471		15,436,584	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	7,033,324					7,033,324	39
<b>Total Ending Fund Balance - June 30, 2025</b>	40	7,532,014	11,595,289	4,005,677	128,471	0	23,261,451	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
Taxes levied on Property	1 4,333,187	2,084,965	0	2,431,653	0		0		772,928		9,622,733
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 4,333,187	2,084,965		2,431,653					772,928		9,622,733
1010 Delinq. Property Tax Revenue	5 223	106		86					38		453
11XX Penalties, Int, & Costs on Taxes	6 48,484										48,484
Other County Taxes:											
12XX Other County Taxes	7 6,199	2,957		2,436					1,066		12,658
13XX Voter Approved Local Option Taxes	8 36,156			237,344		1,344,951					1,618,451
14XX Gambling Taxes	9 90,299										90,299
15XX TIF Tax Revenues	10						2,787				2,787
16XX Utility Tax Replacement Excise Taxes	11 167,307	79,821		111,346					28,763		387,237
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 299,961	82,778	0	351,126	0	1,344,951	2,787	0	29,829	0	2,111,432
Intergovernmental Revenue:											
20XX State Shared Revenues	13 2,953					5,661,004					5,663,957
21XX State Replacements Against Levied Taxes	14 318,839	152,117		131,034			114		55,365		657,469
22XX Other State Tax Replacements	15 21,001	10,020		11,766					3,699		46,486
23XX, 24XX State/Federal Pass-Thru Revenues	16 80,851		256,571			371,291					1,026,064
25XX Contributions from Other											
Intergovernmental Units	17 21,471			3,697		8,911					34,079
26XX, 27XX State Grants and Entitlements	18 182,352	16,929	8,286	91,379			106,020				404,966
28XX Federal Grants and Entitlements	19 10,282		1,500								11,782
29XX Payments in Lieu of Taxes	20 14,616										14,616
Subtotal (lines 13 - 20)	21 652,365	179,066	266,357	237,876	0	6,041,206	423,485	0	59,064	0	7,859,419
3XXX Licenses & Permits	22 88			33,524		46,238					79,850
4XXX, 5XXX Charges for Service	23 568,993			23,675			3,370				596,038
6XXX Use of Money & Property	24 1,247,169		24,584			23	5,766				1,277,542
8XXX Miscellaneous	25 136,479	3,995	153,231	129,693		38,986	45,049				507,433
Total Revenues	26 7,286,949	2,350,910	444,172	3,207,633	0	7,471,404	480,457	0	861,859	0	22,103,384
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27										0
9020 From Rural Services Basic	28					2,000,000					2,000,000
90xx From Other Budgetary Funds	29										0
Subtotal (lines 27- 29)	30 0	0	0	0	0	2,000,000	0	0	0	0	2,000,000
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 12,215					39,297					51,512
Total Revenues and Other Sources	33 7,299,164	2,350,910	444,172	3,207,633	0	9,510,701	480,457	0	861,859	0	24,154,896
Beginning Fund Balance - July 1, 2024	34 5,166,406	1,056,191	192,421	1,358,607		8,605,576	279,493	5,569,362	100,134		22,328,190
<b>Total Resources</b>	35 12,465,570	3,407,101	636,593	4,566,240	0	18,116,277	759,950	5,569,362	961,993	0	46,483,086



PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services	211,840			88,537					300,377
3010 - Communicable Disease Prevention & Control Services	25,888								25,888
3020 - Environmental Health				74,807					74,807
3040 - Health Administration									0
3050 - Support of Hospitals									0
Subtotal	237,728	0	0	163,344	0	0	0	0	401,072
<b>Services to Poor Program</b>									
3100 - Administration	31,707	10,903							42,610
3110 - General Welfare Services	6,720								6,720
3120 - Care in County Care Facility		24,000							24,000
Subtotal	38,427	34,903	0	0	0	0	0	0	73,330
<b>Services to Military Veterans Program</b>									
3200 - Administration	40,851	10,901							51,752
3210 - General Services to Veterans	32,259								32,259
Subtotal	73,110	10,901	0	0	0	0	0	0	84,011
<b>Children's &amp; Family Services Program</b>									
3300 - Youth Guidance									0
3310 - Family Protective Services		33,205							33,205
3320 - Services for Disabled Children									0
Subtotal	0	33,205	0	0	0	0	0	0	33,205
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly									0
3410 - Other Social Services	44,300								44,300
3420 - Social Services Business Operations									0
Subtotal	44,300	0	0	0	0	0	0	0	44,300
<b>CHEMICAL DEPENDENCY PROGRAM</b>									
3500 - Treatment Services		13,689							13,689
3510 - Preventive Services		40,000							40,000
3520 - Opioid Litigation Settlement									0
Subtotal	0	53,689	0	0	0	0	0	0	53,689
<b>Total-Physical Health &amp; Social Services</b>	393,565	132,698	0	163,344	0	0	0	0	689,607

COUNTY ENVIRONMENT AND EDUCATION  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
<b>Environmental Quality Program</b>									
6000 - Natural Resources Conservation				19,250					19,250
6010 - Weed Eradication				140,213		3,076			143,289
6020 - Solid Waste Disposal				265,417					265,417
6030 - Environmental Restoration									0
Subtotal	0	0	0	424,880	0	3,076	0	0	427,956
<b>Conservation and Recreation Services Program</b>									
6100 - Administration	122,332	46,101							168,433
6110 - Maintenance & Operations	469,217	141,645							610,862
6120 - Recreation & Environmental Educ.									0
Subtotal	591,549	187,746	0	0	0	0	0	0	779,295
<b>Animal Control Program</b>									
6200 - Animal Shelter									0
6210 - Animal Bounties & State									0
Apiarist Expenses									0
Subtotal	0	0	0	0	0	0	0	0	0
<b>County Development Program</b>									
6300 - Land Use & Building Controls	23,117			46,885					70,002
6310 - Housing Rehabilitation & Develop.				7,000					7,000
6320 - Community Economic Development	61,181			37,500					98,681
Subtotal	84,298	0	0	91,385	0	0	0	0	175,683
<b>Educational Services Program</b>									
6400 - Libraries				165,269					165,269
6410 - Historic Preservation	7,264								7,264
6420 - Fair & 4-H Clubs	15,000								15,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	22,264	0	0	165,269	0	0	0	0	187,533
<b>President or Governor Declared Disasters Program</b>									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
<b>Total - County Environment and Education</b>	698,111	187,746	0	681,534	0	3,076	0	0	1,570,467



GOVERNMENT SERVICES TO RESIDENTS  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
<b>Representation Services Program</b>									
8000 - Elections Administration		166,195							166,195 1
8010 - Local Elections		4,010							4,010 2
8020 - Township Officials				11,627					11,627 3
Subtotal	0	170,205	0	11,627	0	0	0	0	181,832 4
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	156,258	51,927							208,185 5
8101 - Driver Licenses Services	78,165	28,528							106,693 6
8110 - Recording of Public Documents	229,723	70,035							299,758 7
Subtotal	464,146	150,490	0	0	0	0	0	0	614,636 8
<b>Total - Government Services to Residents</b>	464,146	320,695	0	11,627	0	0	0	0	796,468 9

ADMINISTRATION  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
<b>Policy &amp; Administration Program</b>									
9000 - General County Management	156,680	33,982					317,351		508,013
9010 - Administrative Management Services	215,587	71,326							286,913
9020 - Treasury Management Services	149,787	48,175							197,962
9030 - Other Policy & Administration	186,115	2,735		1,000					189,850
9040 - Reimbursable MHDS Direct Expenses									0
Subtotal	708,169	156,218	0	1,000	0	0	317,351	0	1,182,738
<b>Central Services Program</b>									
9100 - General Services	300,828	46,759							347,587
9110 - Information Tech Services	562,182	31,744							593,926
9120 - GIS Systems									0
Subtotal	863,010	78,503	0	0	0	0	0	0	941,513
<b>Risk Management Services Program</b>									
9200 - Tort Liability		157,129							157,129
9210 - Safety of Workplace		489,587							489,587
9220 - Fidelity of Public Officers		2,233							2,233
9230 - Unemployment Compensation		1,250							1,250
Subtotal	0	650,199	0	0	0	0	0	0	650,199
<b>Total - Administration</b>	1,571,179	884,920	0	1,000	0	0	317,351	0	2,774,450

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: CLAYTON COUNTY County Number: 22  
 FY 2024/2025 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 2024/2025
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1										0 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3										0 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0 5
<b>Long-Term Debt Service</b>											
0100 - Principal	6								485,000		485,000 6
0110 - Interest and Fiscal Charges	7								348,522		348,522 7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	833,522	0	833,522 8
<b>Capital Projects</b>											
0200 - Roadway Construction	9					650,546					650,546 9
0210 - Conservation Land Acquisition & Dev.	10		413,241				94,543				507,784 10
Total Capital Projects	11	0	413,241	0	0	650,546	94,543	1,563,685			1,563,685 11
12	0	0	413,241	0	0	650,546	94,543	1,563,685			2,722,015 12
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	13	3,052,056	857,243	1,650	250,706	0	0	0	0	0	4,161,655 13
Total Physical Health and Social Services	14	393,565	132,698	0	163,344	0	0	0	0	0	689,607 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0 15
Total County Environment and Education	16	698,111	187,746	0	681,534	0	3,076	0	0	0	1,570,467 16
Total Roads & Transportation	17	0	0	0	0	0	7,673,451	0	0	0	7,673,451 17
Total Government Services to Residents	18	464,146	320,695	0	11,627	0	0	0	0	0	796,468 18
Total Administration	19	1,571,179	884,920	0	1,000	0	317,351	0	0	0	2,774,450 19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0 20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	833,522	0	833,522 21
Total Capital Projects	22	0	0	413,241	0	650,546	94,543	1,563,685	0	0	2,722,015 22
Total - All Expenditures	23	6,179,057	2,383,302	414,891	1,108,211	0	8,327,073	411,894	1,563,685	833,522	21,221,635 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	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		276,988				488,109				791,543 31
Fund Balance - Restricted	32			221,702			9,301,095	4,005,677	128,471		15,436,884 32
Fund Balance - Committed	33										0 33
Fund Balance - Assigned	34										0 34
Fund Balance - Unassigned	35	6,286,513	746,811	0	0	0	0	0	0	0	7,033,324 35
Total Ending Fund Balance - June 30, 2025	36	6,286,513	1,023,799	221,702	1,458,029	0	9,789,204	4,005,677	128,471	0	23,261,451 36
<b>Total Requirements</b>	37	12,465,570	3,407,101	636,593	4,566,240	0	18,116,277	5,569,362	961,993	0	46,483,086 37

**BALANCE SHEET**

**ANNUAL FINANCIAL REPORT**  
**Combined Balance Sheet -- All Governmental Funds**  
**For the fiscal year ended June 30, 2025**  
**County Name: CLAYTON COUNTY County Number: 22**  
**FY 2024/2025 ANNUAL FINANCIAL REPORT**

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>						
County Treasurer	1 7,714,582	11,485,794	4,005,677	129,947		23,336,000
Other	2					0
<b>Receivables (net where applicable):</b>						
Accounts	3 27,614	443,978				471,592
Property Taxes (including interest & penalties)	4 29,578	754		627		30,959
Property Taxes - Succeeding Year	5 7,354,992	2,669,732		830,355		10,855,079
Accrued Interest	6 71,648					71,648
Drainage Assessments	7					0
Other	8 47,866					47,866
Due from Other Funds	9 14,808					14,808
Due from Other Governments	10 158,111	351,404				509,515
Inventories (at cost)	11	514,555				514,555
Other Assets	12 276,988					276,988
<b>Total Assets</b>	13 15,696,187	15,466,217	4,005,677	960,929	0	36,129,010
<b>Liabilities (L)</b>						
Accounts Payable	14 62,733	228,773		1,500		293,006
Salaries & Benefits Payable	15 526,575	493,807				1,020,382
Contracts Payable	16					0
Due to Other Funds	17 14,808					14,808
Due to Other Governments	18 54,329	21,961				76,290
Trusts Payable	19					0
Other Liabilities	20					0
<b>Total Liabilities</b>	21 643,637	759,349	0	1,500	0	1,404,486
<b>Deferred Inflows Of Resources (DIOR)</b>						
Succeeding Year Property Tax	22 7,354,992	2,669,732		830,355		10,855,079
Other Unavailable Revenue	23 165,544	441,847		603		607,994
<b>Total Deferred Inflows of Resources</b>	24 7,520,536	3,111,579	0	830,958	0	11,463,073
<b>Fund Equity (FE)</b>						
Fund Balance - Nonspendable	25 276,988	514,555				791,543
Fund Balance - Restricted	26 221,702	11,080,734	4,005,677	128,471		15,436,584
Fund Balance - Committed	27					0
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29 7,033,324					7,033,324
<b>Total Fund Equity</b>	30 7,552,014	11,595,289	4,005,677	128,471	0	23,261,451
<b>Total L+DIOR+FE</b>	31 15,696,187	15,466,217	4,005,677	960,929	0	36,129,010

COUNTY DEBT DETAIL - LT DEBT 1

County Name: CLAYTON COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
Scenic Acres Sewer Lagoon Repair	1 GO	06-24-2009	12-2009	2.75-4.25	No Vote - Essential GO	327,000	General Obligation (GO)		Scenic Acres Sewer Lagoon Repair
County Office Building Renovation	2 GO	02-08-2012	5-2012	2.75-4.25	Voted	895,000	General Obligation (GO)		County Office Building Renovation
911 Communications and Sewer Lagoon	3 GO	03-27-2023	17-2023	2.75-4.25	No Vote - Essential GO	7,960,000	General Obligation (GO)		911 Communications Project, Mobile Command Van, and Scenic Acres Sewer Lagoon Repair
	4 -				-				-
	5 -				-				-
	6 -				-				-
	7 -				-				-
	8 -				-				-
	9 -				-				-
	10 -				-				-
	11 -				-				-
	12 -				-				-
	13 -				-				-
	14 -				-				-
	15 -				-				-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: CLAYTON COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16 -				-		-		-
	17 -				-		-		-
	18 -				-		-		-
	19 -				-		-		-
	20 -				-		-		-
	21 -				-		-		-
	22 -				-		-		-
	23 -				-		-		-
	24 -				-		-		-
	25 -				-		-		-
	26 -				-		-		-
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