

CLAYTON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended June 30, 2024



Prepared by

Clayton County Finance Department
Stacey Merritt, Interim Chief Financial Officer

112 Smith Street
Jonesboro, Georgia 30236

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal	i – vii
Principal Officials	viii and ix
Organizational Chart	x
Certificate of Achievement for Excellence in Financial Reporting.....	xi

FINANCIAL SECTION

Independent Auditor’s Report.....	1 – 4
Management’s Discussion and Analysis (Unaudited).....	5 – 19
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	20
Statement of Activities	21 and 22
Fund Financial Statements:	
Balance Sheet – Governmental Funds	23 and 24
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	25
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	26 and 27
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Fire Fund	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Other County Grants Fund.....	31 and 32
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – ARPA Fund	33 and 34
Statement of Net Position – Proprietary Funds.....	35
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	36
Statement of Cash Flows – Proprietary Funds.....	37
Statement of Fiduciary Net Position – Fiduciary Funds	38
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	39
Component Units Financial Statements:	
Combining Statement of Net Position	40
Combining Statement of Activities	41
Notes to Financial Statements	42 – 91

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
FINANCIAL SECTION – CONTINUED	
Required Supplementary Information:	
Schedule of Proportionate Share of the Net Pension Liability – Clayton County	
Public Employees’ Retirement System	92
Schedule of Contributions – Clayton County	
Public Employees’ Retirement System	93
Schedule of Changes in the County’s Total OPEB Liability and Related Ratios	94
Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	96
Combining Balance Sheet – Nonmajor Governmental Funds – Special Revenue Funds	97 –100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds – Special Revenue Funds	101 – 104
Balance Sheet – Nonmajor Governmental Funds – Capital Projects Funds	105
Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – Capital Projects Funds	106
Schedule of Projects Funded through Special Purpose Local Option Sales Tax Proceeds	107 – 109
Budgetary Comparison Schedules:	
General Fund:	
Schedule of Revenues Compared to Budget – GAAP Basis	110 and 111
Schedule of Expenditures Compared to Budget – GAAP Basis	112 – 127
Nonmajor Special Revenue Funds:	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – GAAP Basis:	
Hotel/Motel Tax Fund	128
Tourism Authority Fund	129
Emergency Telephone System Fund	130
Federal Narcotics Fund	131
State Narcotics Fund	132

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
FINANCIAL SECTION – CONTINUED	
Nonmajor Special Revenue Funds (Continued):	
Schedule of Revenues, Expenditures and Changes in Fund Balances –	
Budget to Actual – GAAP Basis (Continued):	
Jail Construction and Staffing Fund.....	133
Juvenile Support Services Fund	134
Drug Abuse Treatment and Education Fund	135
Alternative Dispute Resolution Fund.....	136
Victims Assistance Fund	137
Domestic Seminars Fund.....	138
State Court Technology Fee Collection Fund.....	139
Collaborative Authority Fund	140
Aging Grant Fund	141
Housing and Urban Development Grant Fund	142 and 143
Law Library Fund	144
Street Lights Fund	145
Ellenwood Tax Allocation District Fund	146
Central Clayton Corridor Tax Allocation District Fund.....	147
Forest Park Tax Allocation District Fund	148
Mountain View Tax Allocation District Fund.....	149
Northwest Clayton Corridor Tax Allocation District	150
Sheriff Department of Justice.....	151
Debt Service Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balances –	
Budget to Actual – GAAP Basis:	
Debt Service Fund	152
Internal Service Funds:	
Internal Service Funds – Combining Statement of Net Position	153
Internal Service Funds – Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	154
Internal Service Funds – Combining Statement of Cash Flows	155

CLAYTON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS (CONTINUED)

Page

FINANCIAL SECTION – CONTINUED

Custodial Funds:

Combining Statement of Fiduciary Net Position– Custodial Funds.....	156 and 157
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	158 and 159

Discretely Presented Component Unit:

Statement of Cash Flows – Landfill Authority	160 and 161
--	-------------

STATISTICAL SECTION (Unaudited):

Financial Trends:

Net Position – Last Ten Fiscal Years	162 and 163
Changes in Net Position – Primary Government – Last Ten Fiscal Years	164 and 165
Changes in Net Position – Component Units – Last Ten Fiscal Years	166 – 169
Fund Balances, Governmental Funds – Last Ten Fiscal Years	170 and 171
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years	172 and 173

Revenue Capacity:

Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	174 – 183
Principal Property Taxpayers – Last Ten Calendar Years.....	184 – 186
Property Tax Rates – Direct and Overlapping Governments – Last Ten Calendar Years.....	187 and 188
Property Tax Levies and Collections – Last Ten Calendar Years	189 and 190

Debt Capacity:

Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	191 and 192
Legal Debt Margin Information – Last Ten Fiscal Years.....	193 and 194
Pledged-Revenue Coverage – Current Fiscal Year and Last Nine Fiscal Years	195 and 196

Demographic and Economic Information:

Demographic and Economic Statistics – Last Ten Calendar Years.....	197 and 198
Principal Employers – Current Calendar Year and Nine Years Ago.....	199

Operating Information:

Full-Time Clayton County Employees by Function – Last Ten Fiscal Years	200
Operating Indicators by Function/Program – Last Ten Fiscal Years	201 – 206
Capital Asset Statistics by Function – Last Ten Fiscal Years	207 – 210



INTRODUCTORY SECTION

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING

Dr. Alieka Anderson-Henry

Chairwoman

Alaina Reaves

Vice-Chair

Gail B. Hambrick

District 2 Commissioner

Tashe' Allen

District 3 Commissioner

DeMont Davis

District 4 Commissioner



Stacey Merritt

Interim CFO

112 Smith Street

Jonesboro, GA 30236

Phone: (770) 477-3222

Fax: (770) 477-3235

www.claytoncountyga.gov

March 20, 2025

The Honorable Jeffrey E Turner, Chairman
Members of the Clayton County Board of Commissioners
and Citizens of Clayton County

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2024, is submitted herewith. This report consists of management's representations concerning the finances of Clayton County, Georgia. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the County. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial affairs are included.

To provide a reasonable basis for making its representations, management has established a framework of internal controls surrounding the accounting system and consideration is given to the adequacy of those internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with State laws requiring that an annual audit of the books of account, financial records, and transactions of all administrative departments of the County be conducted by independent certified public accountants selected by the Clayton County Board of Commissioners, the basic financial statements for the fiscal year ended June 30, 2024 were audited by Mauldin and Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management of the County, and evaluating the overall financial statement presentation. Mauldin and Jenkins' unmodified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unmodified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Office of Management and Budget (OMB) Uniform Grant Guidance, Subpart F has been performed for the Fiscal Year ended June 30, 2024. The required reports on compliance and internal controls over financial reporting, compliance with requirements applicable to each major federal program and internal controls over such compliance, and the schedule of expenditures of federal awards will be issued in a separate report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Clayton County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF CLAYTON COUNTY

Clayton County is a political entity of Georgia that provides services to approximately 298,300 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

Clayton County is governed by a five-member Board of Commissioners. The Board is comprised of one chairperson, elected county wide, and four commissioners, each elected from a separate commission district serving four-year terms. The Chairperson of the Board directs the daily operations of the County. The government provides a full range of services including police and fire protection, emergency medical services, construction and maintenance of highways, streets and infrastructure, recreational activities, parks, and libraries. The incorporated areas of Clayton County consist of seven municipalities. The cities of Forest Park, College Park, Riverdale, Morrow, Lake City, Jonesboro, and Lovejoy are governed by a mayor and city council.

The financial statements, schedules, and statistical tables included in this report pertain to all functions and funds of the primary government, the Board of Commissioners of Clayton County, Georgia. The Clayton County Development Authority, a blended component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government and to differentiate its financial position, results of operation, and cash flows from those of the primary government. The Solid Waste Management Authority (Landfill) and the Clayton County Board of Health are reported as discretely presented component units.

Also included in the financial statements are the pension trust fund and agency funds administered and controlled by various elected or appointed officials that are not reported upon by any other entity. Certain other entities are not included within the scope of this report. These exclusions consist of the Clayton County Board of Education, the Clayton County Board of Family and Children Services, and the Clayton County Water Authority. These entities have not met the established criteria for inclusion in this report. However, any amounts appropriated for disbursement to these bodies, as well as any amounts for which the County has contractual liability, have been included in the County's financial statements.

The annual budget serves as the foundation of Clayton County's financial planning and control. The statutes of the State of Georgia require the County to adopt through a local resolution an annual balanced budget for the General Fund, each special revenue fund, the Debt Service fund, and a project-length

balanced budget for each capital project fund. The budget is prepared for each fund, based on function (e.g. public safety) and department (e.g. police) on the modified accrual basis of accounting. Total expenditures for a department may not legally exceed that department's total budget.

FACTORS AFFECTING ECONOMIC CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Clayton County operates.

Local Economy

The primary economic driver of the County and region is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's busiest airport generating more than \$508 million in operating revenue in 2023 up from \$379 million the previous year. The airport had a 34% increase in operating revenue from 2022 to 2023 having 2 years of increases since the effects of the worldwide pandemic.

Overall revenues continue to grow for Clayton County due to the steady increase in other tax assessments, charges for services and licenses and permits revenue. Although the overall revenue continues to grow, the County continues to be cognizant of the state of the economy and will continue to monitor any potential changes that may affect revenue in the future.

Economic development is one of the County's top priorities. Compared to the prior year the local option sales tax revenue increased by 5.9%. Clayton County continues to be the business center for the South Metro Atlanta region. Retail Sales are steadily increasing as demonstrated in the table shown on the following page. In March 2015, Marta began Public Transportation service funded by a 1% additional sales tax, approved by Clayton County voters in November 2014. The addition of MARTA to Clayton County has helped to enhance economic growth and allow citizens opportunities beyond Clayton County. In May 2020, the citizens of Clayton County voted to approve the 2021 SPLOST, which is expected to generate over \$280 million in revenue which will be used to fund capital outlay projects throughout the County including the design and building of a County Administration building, Fire Stations 1 & 2, and restoration and facility upgrades to the VIP complex just to list a few.

Building upon inherent strengths in areas such as location, transportation, infrastructure and natural resources, Clayton County has targeted several industries for special attention in its economic development efforts. The Department of Economic Development partnered with the State Department of Economic Development at the BioTech conference in Boston for business attraction to our region. There was a strong presence of over 15,000 BioTech company attendees.

Per capita income has improved in the last decade from \$25,120 in 2014 to \$35,264 in 2024. Despite the economic downturn and the challenges facing the Country over the past decade, per capita income for Clayton County has steadily increased indicating that the county has a solid base to its financial position.

Calendar Year	Retail Sales (000's) ¹
2018	\$ 3,950
2019	\$ 4,367
2020	\$ 4,585
2021	\$ 4,183
2022	\$ 4,486
2023	\$ 4,590
2024	\$ 4,824

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2024, the Atlanta MSA is expected to generate the second largest number of jobs of any MSA in the Southeast over the next three decades. Total employment in Atlanta is expected to increase from 4.38 million in 2022 to 7.85 million in 2060, a gain of 3.48 million jobs, the fourth largest gain projected for any MSA in the nation. The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

Residential values and sales tax collections have rebounded, and the County has moved past many of the challenges resulting from the downturn during the pandemic. The way the Clayton County Board of Commissioners has governed during these challenging times has enabled the County to remain consistent with the services offered to its citizens. The County continues to make smart financial decisions in order to remain fiscally strong.

Long-term financial planning

The County’s capital budget is financed utilizing funds from the 2004, 2009, 2015, and the 2021 SPLOST. Road infrastructure is the only project that remains from the 2004 SPLOST. Continual improvements are being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs. Operational costs for any facilities will be paid from the general revenues of the County.

The 2009 SPLOST has one remaining major project which is the County records building construction. The revenue will also be utilized for Transportation & Development projects.

The 2015 SPLOST includes a trade center and small business incubator. There are a few other projects underway with the revenue generated from the 2015 SPLOST. Other projects include renovation at the VIP complex, Transportation & Development road and sidewalk projects, and a full TV station remodel (CCTV23).

Several projects in the 2021 SPLOST include the construction of a new County administrative building, replacement of Fire Stations 1 & 2, construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Stabilization Center, winter weather supply and storage building, the construction of two pedestrian walkways over heavily traveled roads, and numerous Building and Maintenance projects.

Relevant financial policies

Clayton County operates under a set of fiscal policies which establishes operational objectives and promotes continuity in fiscal decision-making, and long-term financial stability of the County. These policies cover eight financial areas: 1) operating budget, 2) capital, 3) reserve fund balances, 4) revenue administration, 5) accounting, auditing and financial reporting, 6) debt administration, 7) investment administration, and 8) purchasing. Below is a summary of those policies which are relevant to understanding the financial statements and the financial condition of the County.

¹Woods & Poole Economics, Inc. 2024

- Clayton County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Clayton County will not use short-term borrowing to meet operating budget requirements. The County did not acquire short-term financing during fiscal year 2024. The budget shall be adopted at the legal level of budgetary control which is the organization/department level of control. The Chairman or his designee shall have the authority to transfer funds within a department from one-line item to other line items. The Clayton County Board of Commissioners must approve any increases in the regular salary and wages account. County departments/Elected officials will not be allowed to exceed their budget without approval from the Board.
- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their timely replacement. Most departments are given a repair and maintenance budget or a capital outlay budget to ensure that capital is maintained adequately.
- Clayton County will undertake capital projects to achieve, among other things, the goal of constructing and maintaining infrastructure and public facilities. The County continued a multi-year initiative to resurface, upgrade, widen and construct roads, intersections, sidewalks and traffic control devices. The multi-year initiative also includes funds to construct, repair, and improve facilities. The initiative was initially funded through the 2004 SPLOST proceeds with continuing funding from the 2009 SPLOST, 2015 SPLOST, and the 2021 SPLOST.
- Clayton County will initiate all capital purchases within the development of the operating budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditures are generally for the replacement of equipment. These types of expenditures will impact only the current operating budget and will have no specific impact on future operating budgets. Prior to the initiation of Capital Improvement Projects, on-going operational expenditures are considered.
- Clayton County will strive to maintain a General Fund unassigned fund balance equal to at least 4 months of General Fund expenses in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.
- Unassigned fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.
- Clayton County will develop capital funding to provide for normal replacement of existing capital and additional capital improvements financed on a pay-as-you go basis.
- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

Clayton County's mission is to be a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees. Clayton County will serve as an archway between the region and the world, which embodies the County's brand: ***Where the World Lands and Opportunities Take Off***. In such, the County has developed several major initiatives for fiscal year

2024-2025 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

In 2024 Clayton County hosted Ambassador Andrew Young and his development team for the "Forever Young Aquaponics Farm" groundbreaking ceremony. The Andrew Young Foundation made a \$12+ million-dollar investment. The project will feature 3 high tech greenhouses on 10 acres. The method of farming does the work of 10 farms and uses no pesticides.

The grand opening of the world headquarters of 'Glasses USA' was March 30, 2024. One of the nations largest online prescription retailer. They invested 10 million in the state-of-the-art optical lab and fulfillment center which created approximately 75 new jobs.

On May 20, 2014, voters approved the 2015 SPLOST referendum. The term of the 2015 SPLOST was 6 years and generated \$286 million for County and City projects. The 2015 SPLOST was distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Unlike previous SPLOST referendums, no level 1 or level 2 projects are included in the 2015 SPLOST.

On May 19, 2020, voters approved the 2021 SPLOST referendum. The term of the 2021 SPLOST is 6 years and is estimated to generate \$280 million for County and City projects. The 2021 SPLOST will be distributed between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA for the 2021 SPLOST, the cities will receive 21.23% in aggregate and the County will receive 78.77%. Like the 2015 SPLOST, there are no level 1 or level 2 projects included in the 2021 SPLOST.

The funds generated from the 2004, 2009, 2015, and 2021 SPLOST referendums listed earlier will be used to enhance the overall well-being of the County through various transportation, equipment and capital projects. The following are a list of the many projects that were either completed or are ongoing within the fiscal year 2024: Modernization of public safety and public service fleet, park upgrades, and county network and infrastructure replacement.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2023. This was the forty-fifth consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting this report to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2024. This is the twenty-second consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report was accomplished with the dedicated efforts of the Finance Department staff and through the cooperation of the various elected officials. I would also like to acknowledge the Board of Commissioners for their support, contributions, and guidance in the preparation of this report and the control of the financial affairs of our County.

Respectfully submitted,

A handwritten signature in black ink that reads "Stacey Merritt". The signature is written in a cursive, flowing style.

Stacey Merritt
Interim Chief Financial Officer

CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS

JUNE 30, 2024

Board of Commissioners:

Chairman.....Jeffrey E. Turner
District 1Vacant
District 2Gail Hambrick
District 3,Felicia Franklin
District 4, Vice Chair.....DeMont Davis

Interim Chief Financial Officer.....Stacey Merritt
Chief Operating Officer.....Detrick Stanford
Sheriff.....Levon Allen
Tax Commissioner.....Danielle Smith
Clerk of Superior Court.....Chanae Clemons
Clerk of State Court.....Tiki Brown
District Attorney.....Tasha Mosley
Juvenile Court, Chief Judge.....Salvia S. Fox
Magistrate Court, Chief Judge.....Keisha Wright Hill
Probate Court, Chief Judge.....Pamela Ferguson
Solicitor.....Charles Brooks
State Court, Chief Judge.....Michael Garrett
Superior Court, Chief Judge.....Robert Mack
County Auditors.....Mauldin & Jenkins, LLC

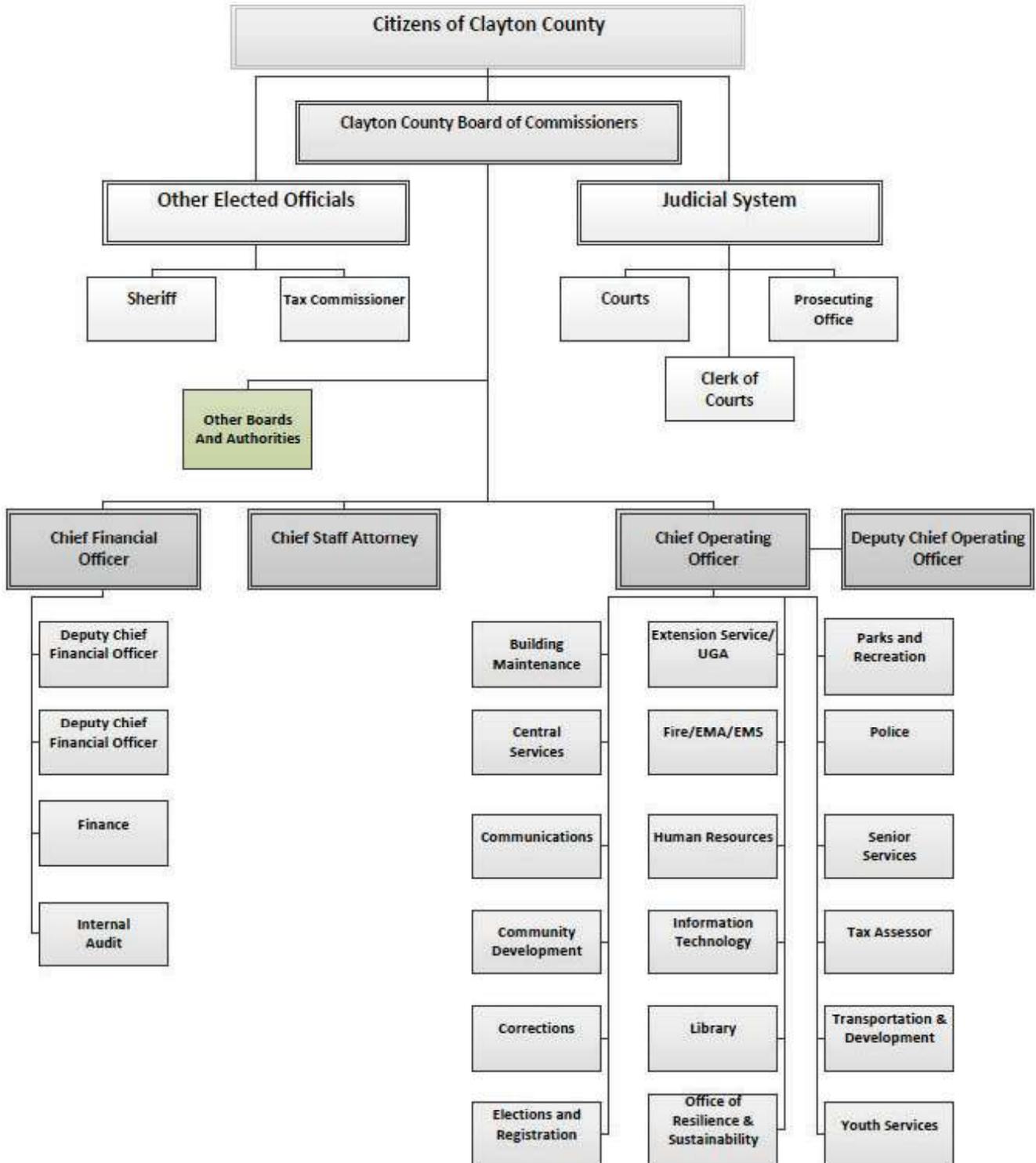


DeMont Davis *Jeffrey E. Turner* *Dr. Alikea Anderson*
Felicia Franklin *Gail Hambrick*

CLAYTON COUNTY, GEORGIA

ORGANIZATIONAL CHART

JUNE 30, 2024





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Clayton County
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

This Section Contains:

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES



INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Clayton County, Georgia
Jonesboro, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** (the "County") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Fire Fund, Other County Grants Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia, which represents 14%, 12%, and 4%, respectively, of the assets and deferred outflows of resources, fund balance, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represents 43%, 33%, and 83%, respectively, of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditor's whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Development Authority of Clayton County and the Clayton County Board of Health, are based solely on the reports of the other auditor's.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter – Change in Accounting Principle

As described in Note IV (M) to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, as of July 1, 2023. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

-
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
 - Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 19, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 92 and 93, and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 94 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and the schedule of projects funded through special purpose local options sales tax proceeds, as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of projects funded through special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clayton County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 20, 2025

Management’s Discussion and Analysis (Unaudited)

This section of the Clayton County, Georgia (the “County”) annual financial report presents a narrative overview and an analysis of the financial activities of the Clayton County Board of Commissioners for the fiscal year ended June 30, 2024. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-vii in the Introductory Section of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at June 30, 2024 by \$588.9 million.
- As of June 30, 2024, the County’s governmental funds reported combined ending fund balances of \$365.2 million, a decrease of \$30.5 million. The portion of the governmental funds total fund balance available for spending at the County’s discretion is that of the General Fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balance of the General Fund comprised a total of \$69.9 million or 22% of total General Fund expenditures.
- At the end of the current fiscal year, Clayton County’s primary government has a total bonded debt outstanding of \$52.8 million. The outstanding bonded debt for the Development Authority, a blended component unit, was paid off as of December 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County’s basic financial statements. These basic statements consist of three sections: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other information supplementary to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the County’s overall financial status. These statements use a format similar to a private-sector business. They include a Statement of Net Position and the Statement of Activities, which appear on pages 20-22 of the report.

The Statement of Net Position presents information on the County’s assets and liabilities. Deferred outflows of resources are reported in a separate section following liabilities and deferred inflows of resources are reported in a separate section following assets. The total net position represents the difference between these assets and liabilities, along with deferred inflows/outflows as applicable. This is a useful way to measure the County’s financial health. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the current fiscal year. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid. Therefore, some revenues and expenses are reported here that will only result in cash flows in future years, such as uncollected taxes and earned but unused vacation leave. Additionally, this statement shows how much of the County's activities are funded by program revenue (charges for services, grants, and contributions) and how much the County's functions rely on general revenues (primarily taxes) for funding.

The government-wide financial statements include not only the County (called the primary government), but also legally separate entities for which the County is financially accountable (called component units). The activities of the primary government are comprised of functions of the County that are primarily financed by taxes and intergovernmental revenues. Examples include courts and law enforcement, public safety, transportation and development, and general government.

The County's statements include two discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority) and the Board of Health. The financial information for these component units are reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 40 and 41 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County, although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*.

Effective July 1, 2014, the County implemented the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which significantly changed the County's accounting for pension amounts by requiring the total net pension liability and the deferred inflows and outflows related to the net pension liability be reported in the government-wide financial statements. In particular, the net pension liability is listed on the statement of net position and the amount is explained in the related note disclosures.

Effective July 1, 2018, the County implemented the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension – an amendment of GASB Statement Nos. 45 and 57*, which significantly changed the County's accounting for OPEB amounts by requiring the total OPEB liability and the deferred inflows and outflows be reported in the government-wide financial statements. In particular, the total OPEB liability is listed on the statement of net position and the amount is explained in the related note disclosures.

Effective June 30, 2021, the County implemented the provisions of GASB Statement No. 84 *Fiduciary Activities*, which establishes guidance regarding what constitutes fiduciary activities for accounting and financial reporting purposes, the recognition of liabilities to beneficiaries, and how fiduciary activities should be reported.

Effective June 30, 2022, the County implemented the provisions of GASB Statement No. 87 *Leases*, which increases the usefulness of a government's financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model.

Effective June 30, 2023, the County implemented the provisions of GASB Statement No. 96 *Subscription-Based Information Technology Arrangements* (SBITAs), which establishes uniform accounting and financial reporting requirements for SBITAs; improves the comparability of a government's financial statements; and enhances the understandability, reliability, relevance, and consistency of information about SBITAs.

Fund Financial Statements

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Clayton County, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance-related legal requirements. All funds of Clayton County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year.

By comparing functions between the two sets of statements for governmental funds and governmental activities, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison. To meet the standards in GASB Statement Nos. 63 and 65, deferred inflows of resources are included with liabilities and fund balances in the current fiscal year on Balance Sheet for Governmental Funds which can be found on pages 23 and 24 of the report.

Clayton County currently maintains 35 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for those considered to be major funds: the General Fund, Fire Fund, Other County Grants Fund, ARPA Fund, and the 2021 SPLOST Fund. Individual data from the remaining 30 nonmajor governmental funds are combined into a single, aggregate column marked "Other Governmental Funds".

Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements, located in the “Combining and Individual Fund Statements and Schedules” section beginning on page 95.

Clayton County adopts an annual appropriated budget for each of the governmental funds except the Development Authority, which is a blended component unit. A budgetary comparison statement is provided for the General Fund, each of the special revenue funds, the capital project funds, and the Debt Service Fund in order to present budgetary compliance. Budgetary comparison statements for the General Fund, Fire Fund, ARPA Fund and Other County Grants Fund can be found in the basic financial statements, while all other fund budgetary schedules are included in the “Combining and Individual Fund Statements and Schedules” section and begin on page 29.

The basic governmental fund statements can be found on pages 20-28 of this report.

Proprietary funds – The financial statements include two internal service funds: the Workers’ Compensation Self Insurance Fund and the Medical Self Insurance Fund. Internal service funds are a type of proprietary fund used to accumulate and allocate costs internally among various functions in the County.

Clayton County uses internal service funds to provide resources for the payment of employee workers’ compensation and medical/dental claims. Because both funds provide services predominantly for governmental functions rather than component units, these funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail since enterprise and internal service funds apply the accrual basis of accounting. Both internal service funds are combined in a single total column in the proprietary fund statements. Since both are considered nonmajor funds, individual fund data is provided in the form of combining statements in the “Combining and Individual Fund Statements and Schedules” section and begins on page 153.

The basic proprietary fund financial statements can be found on pages 35-37 of this report.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs.

The basic fiduciary fund financial statements can be found on pages 38 and 39 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-91 of this report.

Combining and Individual Fund Statements and Schedules referred to earlier, which present more detailed views can be found on pages 95-109 of this report, immediately following the required supplementary information on pensions.

Additional information about the County, which may be of interest to the reader, is found in the Statistical section of the report, on pages 162-210.

As noted earlier, changes in net position over time can be a useful indicator of a government's financial position. At the end of fiscal year ended June 30, 2024, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$588.9 million.

Clayton County's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any outstanding related debt used to acquire the assets and accumulated depreciation, equals 128.4% of total net position. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the assets themselves cannot be used to liquidate these liabilities.

The following summarizes the components of the County's net position (for the primary government) at June 30, 2024 and 2023:

Clayton County's Net Position
June 30, 2024 and June 30, 2023
(In thousands of dollars)

	Primary Government	
	2024	2023
Current and other assets	\$ 444,669	\$ 491,007
Capital assets	809,799	805,591
Total assets	1,254,468	1,296,598
Deferred outflows of resources	96,504	159,194
Total deferred outflows of resources	96,504	159,194
Long-term liabilities	565,072	610,564
Other liabilities	49,463	65,297
Total liabilities	614,535	675,861
Deferred inflows of resources	147,537	191,053
Total deferred inflows of resources	147,537	191,053
Net position:		
Net investment in capital		
assets	752,541	736,016
Restricted	295,962	281,453
Unrestricted	(459,603)	(428,590)
Total net position	\$ 588,900	\$ 588,879

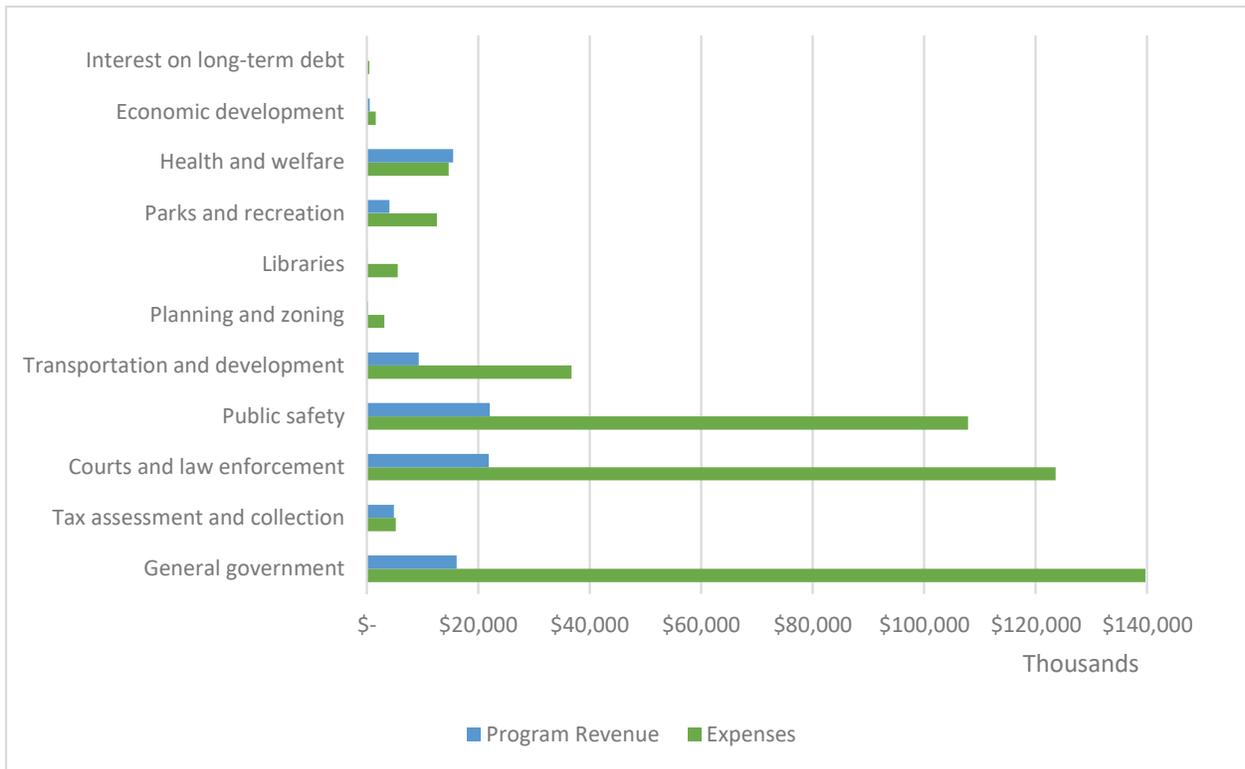
The County's net position includes restricted net position of \$296.0 million (or 50.3% of net position) and unrestricted net position of negative \$459.6 million (or approximately -78.0% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position at the end of the current fiscal year and previous fiscal year was \$588.9 million.

Clayton County's Changes in Net Position
June 30, 2023 and June 30, 2022
(In thousands of dollars)

	Governmental Activities		\$ Change
	2024	2023	
Revenues:			
Program revenues			
Charges for services	\$ 52,416	\$ 57,078	\$ (4,662)
Operating grants and contributions	34,750	46,427	(11,677)
Capital grants and contributions	7,543	5,092	2,451
General revenues			
Property taxes	198,497	195,998	2,499
Other taxes	150,010	142,669	7,341
Earnings on investments	1,426	1,278	148
Total revenues	<u>444,642</u>	<u>448,542</u>	<u>(3,900)</u>
Program Expenses			
General government	139,729	139,485	244
Tax assessment and collection	5,233	5,047	186
Courts and law enforcement	123,617	99,378	24,239
Public safety	107,892	106,719	1,173
Transportation and development	36,753	40,286	(3,533)
Planning and zoning	3,142	2,918	224
Libraries	5,550	5,733	(183)
Parks and recreation	12,557	12,365	192
Health and welfare	14,673	18,345	(3,672)
Economic development	1,630	1,268	362
Interest on long-term debt	469	265	204
Total expenses	<u>451,245</u>	<u>431,809</u>	<u>19,436</u>
Increase in net position	(6,603)	16,733	(23,336)
Net position, beginning of year	588,879	572,146	16,733
Restatement	6,624	-	6,624
Net position, end of year	<u>\$ 588,900</u>	<u>\$ 588,879</u>	<u>\$ 21</u>

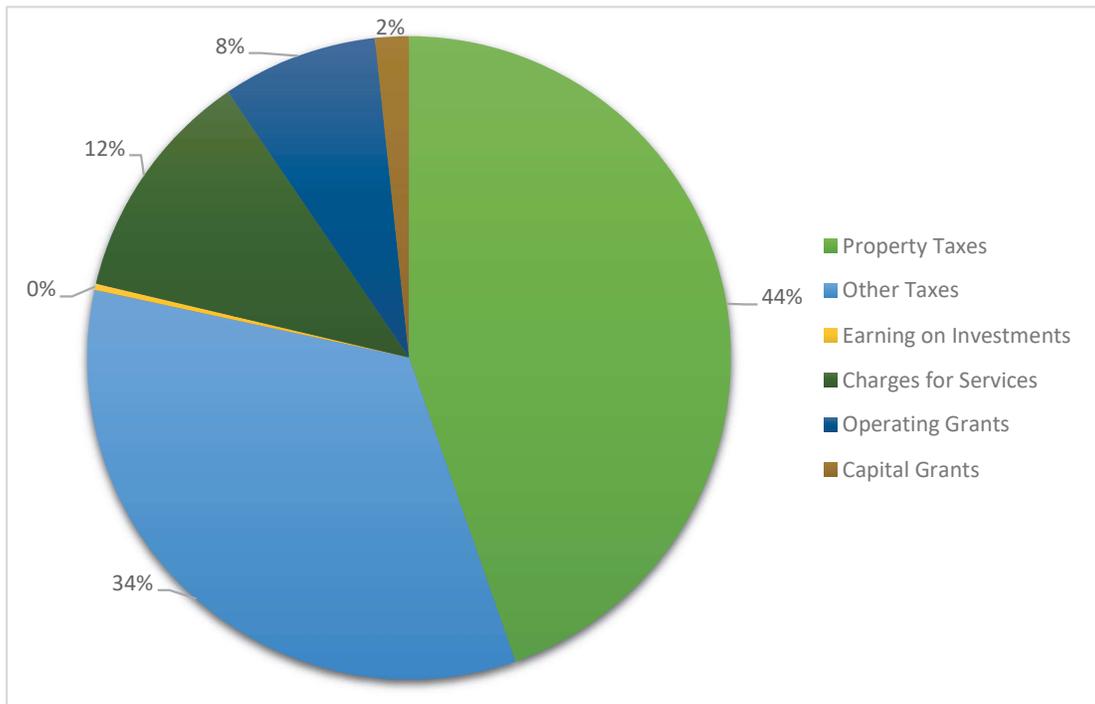
2024 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2024 in the amount of \$19.4 million, or 4.5%, as compared with the previous fiscal year, specific areas that experienced significant change over the previous fiscal year are as follows:

- Courts and Law Enforcement had an increase of \$24.2 million, or 24.4%, compared to the previous year. The Sheriff’s Department increased \$22.6 million, or 50% primarily due to the increase in inmate population, the shortage of correctional officers which resulted in the hiring of part-time staff to fill the gaps, the rise in costs for prisoner transport, medical care, food, and overtime, as well as the requests for additional funding for equipment and repairs. The County Prison increased by \$1.3 million, or 22.1% and the District Attorney increased by \$1.1 million, or 19% both mainly due to the increase in salaries and pension expenses.
- The above increase in expenses was partially offset with the decrease of \$3.5 million, or -8.8% in Transportation and Development because of spending less on roads, bridges, and improvements.

2024 Primary Government Revenues by Source



Overall, there was a decrease in revenue of \$3.9 million, or -0.9%, in fiscal year 2024. Revenue for Operating Grants and Charges for Services decreased by \$11.7 million and \$4.7 million, respectively. However, these decreases were partially offset with the increase in Property tax revenue of \$2.5 million over the previous fiscal year as a result of rising property values. Other taxes also increased by \$7.3 million primarily due to the increase in LOST and SPLOST collections, as well as the increase in Capital Grants of \$2.5 million.

GASB Statement Nos. 68 & 75 Expenses

GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB are also addressed.

Prior to GASB Statement No. 68 implementation in fiscal year 2016 and GASB Statement No. 75 in fiscal year 2018, GASB Statement No. 45 was in place. GASB Statement 45 No. required the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement No. 45 expenses as they appear in the Statement of Activities for fiscal years 2024 and 2023 and includes the effect of implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* which has a similar effect.

**Primary Government
Expenses by Functions/Programs
For the Fiscal Years Ended June 30, 2024 and 2023**

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>
	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68
Functions/Programs:				
Governmental:				
General Government	\$ 139,729,104	\$ (8,662,999)	\$ 2,755,946	\$ 145,636,157
Tax Assessment/Collection	5,233,359	(439,890)	312,451	5,360,798
Courts and Law Enforcement	123,616,700	(4,959,413)	4,231,432	124,344,681
Public Safety	107,891,620	(5,392,201)	5,257,333	108,026,488
Transportation/Development	36,753,270	(603,075)	273,682	37,082,663
Planning and Zoning	3,142,125	(170,332)	107,674	3,204,783
Libraries	5,549,574	(312,177)	190,849	5,670,902
Parks and Recreation	12,556,991	(588,886)	376,706	12,769,171
Health and Welfare	14,673,007	(70,899)	156,900	14,587,006
Economic Development	1,629,476	-	-	1,629,476
Interest on Long-term Debt	469,434	-	-	469,434
Total Governmental Expenses	<u>\$ 451,244,660</u>	<u>\$ (21,199,872)</u>	<u>\$ 13,662,973</u>	<u>\$ 458,781,559</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68
Functions/Programs:				
Governmental:				
General Government	\$ 139,484,723	\$ (7,487,363)	\$ 6,111,054	\$ 140,861,032
Tax Assessment/Collection	5,046,762	(380,196)	692,830	4,734,128
Courts and Law Enforcement	99,377,712	(4,286,407)	9,382,811	94,281,308
Public Safety	106,718,791	(4,660,466)	11,657,652	99,721,605
Transportation/Development	40,286,287	(521,236)	606,864	40,200,659
Planning and Zoning	2,917,983	(147,217)	238,758	2,826,442
Libraries	5,733,257	(269,814)	423,191	5,579,880
Parks and Recreation	12,365,305	(508,972)	835,311	12,038,966
Health and Welfare	18,344,609	(61,323)	347,912	18,058,020
Economic Development	1,268,125	-	-	1,268,125
Interest on Long-term Debt	265,288	-	-	265,288
Total Governmental Expenses	<u>\$ 431,808,842</u>	<u>\$ (18,322,994)</u>	<u>\$ 30,296,383</u>	<u>\$ 419,835,453</u>

Financial Analysis of the County's Funds

As noted earlier, Clayton County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds - Governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing Clayton County's financing requirements. Unassigned fund balance is a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of June 30, 2024, Clayton County's governmental funds reported combined ending fund balances of \$365.2 million, a decrease of \$30.5 million in comparison with the previous fiscal year. Approximately 19.1% or \$69.9 million of the total governmental fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, \$295.3 million, is classified as restricted or nonspendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2024, the total of assigned and unassigned fund balance in the General Fund was \$69.9 million. The total fund balance for the General Fund was \$74.8 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total expenditures. Assigned/unassigned fund balance represents 22.0% of total General Fund expenditures, while the General Fund total fund balance represents 23.5% of that same amount.

The fund balance of the County's General Fund decreased during the current fiscal year by \$40.5 million. Total expenditures increased over the prior period by \$49.9 million. Revenues increased by \$4.0 million during the same period. Further details are listed below. Overall, total revenues were less than budgeted by \$25.4 million and expenditures were \$19.6 million less than budgeted.

Key factors in the General Fund revenue and expenditures compared to the prior year are as follows:

- Other taxes and assessments increased by \$4.5 million due to the increase in LOST collections as well as the increase in insurance premium tax.
- General Governmental Expenditures increased by \$15.4 million from the previous year due to several increases in expenditures which include:
 - Commissioners' expenditures increased by \$0.9 million from the prior year because of higher costs in salaries and wages and pension contribution.
 - Information Technology Administrative increased from \$12.6 million to \$14.4 million primarily due to the increase in pension contribution and contract service fees.
 - Professional Services year over year increase of \$4.5 million was contributed to the increase in legal fees, medical service fees, and litigation claims and insurance settlements.

- County Garage expenditures increased by \$1.3 million from the previous year, resulting from higher costs in gas and oil and repair and maintenance.
- Building and Maintenance increased by \$1.5 million from prior year because of higher costs related to repair and maintenance.
- Other General Government expenditures increased from \$31.5 million to \$33.2 million due to higher costs in utilities.
- Court and Law Enforcement expenditures increased by \$30.2 million from the prior year primarily due to the higher costs related to staffing, pension, and materials and supplies for the Sheriff's Department by \$22.6 million as well as increases in salaries and pension contributions for the District Attorney and Prison totaling \$2.4 million
- Public Safety expenditures increased by \$4.5 million from the previous year as a result of higher expenditures in public safety salaries and wages by \$2.1 million and pension by \$1.7 million.

The Fire Fund has a fund balance of \$24.1 million which represents an increase of \$2.0 million from the prior year, mostly due to an increase in property taxes.

Other County Grants Fund's fund balance increased by \$2.3 million from fiscal year 2023. The fund balance at June 30, 2024 is approximately \$10.3 million.

In fiscal year 2024, the ARPA Fund expended \$7.7 million in federal grant money related to the Coronavirus State and Local Fiscal Recovery Fund, compared to \$14.8 million in prior fiscal year.

Also, on May 19, 2020, voters approved the 2021 SPLOST referendum. The term of the 2021 SPLOST is six years and is estimated to generate \$280 million for County and City projects. The 2021 SPLOST will be distributed based on the approved intergovernmental agreement of 21.23% for the cities and 78.77% for the County. The fund balance at June 30, 2024 is \$163.3 million.

Other governmental funds consist of nonmajor special revenue funds and nonmajor capital project funds. When the aggregate fund balance of these nonmajor funds is compared with the adjusted total for the previous fiscal year, the aggregate fund balance decreased by approximately \$16.7 million from the prior year (as restated) to a total of \$90.7 million at June 30, 2024.

Proprietary funds - Clayton County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At June 30, 2024, the Workers' Compensation net position increased from \$1.4 million to \$2.9 million in the current year. There was a slight increase in total contributions from \$2.8 million to \$3.1 million; however, the claims activity decreased by \$3.6 million from the prior year to a total of \$1.3 million for the fiscal year ended June 30, 2024.

The Medical Self-Insurance Fund net position decreased from \$2.9 million to \$1.9 million due to an increase in claims expenses.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$287.4 million and the final amended budget of \$337.2 million for expenses amounted to an increase of \$49.8 million, or 17.3%. This increase in the budget can be summarized as follows:

- \$5.0 million increase for General Government for additional benefits, salaries, overtime, fees, repairs, supplies, transport expenses, litigation, and bond expense for fiscal year 2024.
- \$25.3 million increase for Courts and Law Enforcement was mainly contributed to the \$19.8 million for the Sheriff's Department to cover salaries, overtime, benefits, other contract service fees, supplies, replacement of damaged washers and dryers, and medical service fees.
- \$9.2 million increase for Public Safety primarily due to increased cost of personnel services, and increased overtime for fire personnel.
- \$6.8 million increase for Capital Outlay was partially due to purchase of vehicles and building improvements for Public Safety.

Significant variances between the original budget and actual revenues are as follows:

- The County collected an additional \$3.9 million in Property Taxes as a result of reassessment values in the tax digest.
- Other Taxes collected an additional \$6.4 million, due to the increase in the LOST and SPLOST tax collections.

Capital Asset and Debt Administration

Capital assets- Clayton County's capital assets as of June 30, 2024, amount to \$809.8 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

According to the monthly SPLOST report, major capital asset related events during the fiscal year include the following:

- **Tennis Court Resurfacing-** Tennis courts at International Park Tennis Center, South Clayton Recreation Center, Independence Park and Flat Shoals Park will be repaved and relined. In addition, two courts at International Park will be converted to dedicated Pickleball Courts. The project is expected to take eight to 10 months to complete. Contractors will begin applying the top coating, spraying lines and applying sealant in mid July 2024.
- **Board of Commissioners Administration Building** - The 103,000-square-foot, three-story Clayton County Administration Building will be located on an 18-acre parcel of land on Old Poston Way in Jonesboro. The facility will be home to several county departments including the Board of Commission, Finance, Human Resources,

Legal and Communications. Design documents are being created for the facility's landscaping and building sign options are under consideration.

- **Clayton County Fueling Center-** The new 820-square-foot building will serve as a fueling station for the Clayton County Government fleet. Four gas and two diesel pumps under three canopy-covered islands. In addition, the facility will have an office, cold weather room, two storage rooms and a backup generator. Substantial completion of the fueling center is set for the end of January 2024.
- **Small Business Incubator-** This project will provide resources to introduce, connect, support, and expand new businesses in Clayton County to bolster the creation of jobs, investment, and economic development. Four bids have been received to design and build the new space.
- **Clayton County Gateway Signage-** New welcome signs will be strategically placed at the North, South, East, and West entrances of the County. The initial seven Clayton County Gateway signs that display the county's branding and logo have been installed by DeNyse Signage & Architectural Elements.
- **VIP Complex and Amphitheater Renovations at International Park-** This project will integrate outdoor spaces while maintaining a multi-functional facility for arts and entertainment. The plan review with Community Development has been approved and is now pending the solicitation process with Central Services.
- **Behavioral Health Crisis Center Renovations-** This project is for the construction of a site to treat urgent or emergency psychiatric needs. A new location is currently under consideration.
- **Shelnutt Senior Center Renovations-** The senior center's interior is receiving a complete renovation to include bathroom upgrades, interior lighting replacement, installing a new washer and dryer and interior wall and ceiling finishes to include wall patching and painting. The invitation to bid on the contract to construct a new front canopy is planned for release in mid July 2024.
- **Winter Weather Supply and Storage Building-** The new Winter Weather Supply and Storage Building will be located behind the Clayton County Jail on Post Way in Jonesboro. The facility will be used to store approximately 14 days of cold weather material such as salt, sand, and gravel, as well as house snowplows and spreaders. A request for design services is expected to be issued by Central Services, followed by a request for construction services.
- **Fire Station I -** The new Fire Station No. 1 will be a replacement facility for the existing Fire Station No. 1 in Riverdale. Bidding for the project has closed. The team at Central Services and the committee will begin assessing the bids in preparation to make a recommendation to the Board of Commission.
- **Fire Station 2-** The new Fire Station No. 2 will be a replacement facility for the existing Fire Station No. 2 in Rex. The building plan review is in progress with Community Development. Clayton County Water Authority and Transportation and Development will submit any suggested changes in July 2024.
- **Fire Station 9-** The design of Fire Station 9 will emulate the best features and functional characteristics of state-of-the-art fire stations. This model fosters an

environment of development and growth. The new station will have enhanced safety measures to ensure the long-term health of our firefighters. Central Services is preparing to send the project out for bid in July 2024.

- **Reynolds Nature Preserve Restroom Upgrades-** The Reynolds Nature Preserve Nature Center’s restrooms are being fully renovated with new tiling, toilets, urinals, sinks and fixtures. Most of the materials needed to complete the renovation have been received except for partition parts. The contractors have installed sinks, toilets, urinals, mirrors, wastebaskets, grab bars and sink facing.
- **Lake Spivey Recreation Center Locker Room Upgrades-** The locker and shower rooms at Lake Spivey Recreation Center are being overhauled to include improvements to the main area shower drainage and shower in the family room. New epoxy flooring is also planned for the location. The floors have been completely laid and are now cured, and all tile has been installed. The locker rooms have been painted and cleaned in preparation for reopening sometime this month.
- **River’s Edge Phase II-** This project consists of constructing an asphalt ADA accessible walking trail from Plantation Parkway crossing over Harbour Town Parkway continuing to Harbour Lake Drive cul-de-sac through 16.32 acres. The walking trail is approximately 97 percent complete with total completion planned for the second week in July 2024.
- **River’s Edge Phase III-** River’s Edge Walking Trail Phase III will begin where Phase II extension ended at Harbor Lake Drive cul-de-sac and run parallel to Fairway Overlook. The trail is just shy of one mile. A notice to proceed will be issued to the contractor in the first week of July.
- **River’s Edge Phase IV-** River’s Edge Walking Trail Phase IV will wrap around the lake between Gleneagles Drive and Gleneagles Way, ending at the club house on Plantation Parkway. The trail is just shy of one mile. A notice to proceed will be issued to the contractor in the first week of July.

Additional information on the County’s capital assets can be found in Note III Section I on page 66 of this report.

Long-term debt- At the end of the current fiscal year, Clayton County’s primary government has total bonded debt outstanding of \$48.1 million. Included in this total are the 2017 Tax Allocation Refunding Bond, 2019 Urban Redevelopment Refunding Bond, and the 2021 SPLOST Bond.

The County has several long-term financed purchase and lease agreements outstanding at year end totaling \$1.7 million. These agreements extend through fiscal year 2025. In January 2020, the County entered into a lease agreement with Ten-8 Fire and Safety Equip of GA to lease eight fire trucks.

Additional information on the County’s long-term debt can be found in Note III Section M on page 69 of this report.

Economic Factors and Next Year's Budgets and Rates

- The not seasonally adjusted unemployment rate for Clayton County at June 30, 2024 was 5%, an increase of .6% over the previous year. The State's average seasonally adjusted unemployment rate and the seasonally adjusted national rate were 3.3% and 3.2%, respectively, at the fiscal year end.
- Several of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer is Delta Airlines.
- The General Fund gross millage rate was 19.246 in fiscal year 2023 and 16.506 for fiscal year 2024. The LOST rebate millage for fiscal year 2023 was 3.701 compared to 3.640 for fiscal year 2024. The *net millage* for fiscal year 2024 budget is 14.460, a decrease of 0.036 from fiscal year 2023.

Requests for Information

This financial report is designed to provide a general overview of Clayton County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

**Stacey Merritt, Interim Chief Financial Officer
Clayton County Finance Department
112 Smith Street
Jonesboro, GA 30236**



Basic Financial Statements

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION JUNE 30, 2024

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 390,454,974	\$ 9,722,662
Restricted cash	-	3,653,346
Investments	6,545,253	-
Accounts receivable, net	5,654,815	10,168
Grants receivable	3,363,357	-
Taxes receivable	6,839,950	-
Lease receivable	10,064,945	-
Due from other governments	1,154,398	1,020,687
Due from individuals	3,781	-
Due from organizations	10,982,429	-
Inventory	2,072,903	2,640
Prepaid items	2,695,011	-
Property held for resale	4,837,306	-
Net OPEB asset	-	455,338
Capital assets, non-depreciable	185,918,328	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	623,880,664	5,791,424
Total assets	1,254,468,114	26,972,040
DEFERRED OUTFLOWS OF RESOURCES		
Pension	86,576,367	4,099,533
Charges on refunding	81,255	-
OPEB	9,846,393	-
Total deferred outflow of resources	96,504,015	4,099,533
LIABILITIES		
Accounts payable	17,055,764	278,755
Accrued liabilities	3,926,002	73,193
Retainage payable	1,039,717	-
Customer deposits	-	12,150
Construction and performance bonds payable	33,731	-
Due to other governments	1,275,473	-
Due to organizations	106,500	-
Interest payable	273,266	16,192
Unearned revenue	25,752,800	-
Noncurrent liabilities:		
Due within one year	34,605,573	1,002,018
Due in more than one year	530,466,615	17,452,400
Total liabilities	614,535,441	18,834,708
DEFERRED INFLOWS OF RESOURCES		
Pension	67,925,750	495,903
OPEB	69,800,000	-
Leases	9,810,887	-
Total deferred inflow of resources	147,536,637	495,903
NET POSITION		
Net investment in capital assets	752,541,282	10,174,365
Restricted for:		
Capital projects	213,032,712	-
Tourism promotion	4,448,325	-
Public safety	38,374,419	-
Jail construction/staffing	1,648,945	-
Health and welfare programs	1,680,192	-
Law library materials	380,436	-
Technology	645,035	-
Street lights	4,282,081	-
Economic development	16,630,264	-
Grant programs	14,839,740	933,906
Other postemployment benefits	-	455,338
Unrestricted	(459,603,380)	177,353
Total net position	\$ 588,900,051	\$ 11,740,962

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government				
Governmental activities:				
General government	\$ 139,729,104	\$ 13,861,004	\$ 2,152,595	\$ 103,794
Tax assessment collection	5,233,359	4,876,463	-	-
Courts and law enforcement	123,616,700	12,198,313	9,722,964	-
Public safety	107,891,620	14,309,297	7,740,233	-
Transportation and development	36,753,270	1,513,684	346,000	7,438,858
Planning and zoning	3,142,125	216,787	-	-
Libraries	5,549,574	121,331	-	-
Parks and recreation	12,556,991	4,045,279	-	-
Health and welfare	14,673,007	726,414	14,788,560	-
Economic development	1,629,476	547,091	-	-
Interest on long-term debt	469,434	-	-	-
Total governmental activities	\$ 451,244,660	\$ 52,415,663	\$ 34,750,352	\$ 7,542,652
Component units:				
Landfill Authority	\$ 2,578,338	\$ 1,486,981	\$ 2,000,000	\$ -
Board of Health	17,327,625	4,177,389	13,160,882	-
Total component units	\$ 19,905,963	\$ 5,664,370	\$ 15,160,882	\$ -
General revenues				
Taxes:				
Property taxes				
Local option sales taxes				
Special purpose local option sales taxes				
Insurance premium taxes				
Penalties/interest on delinquent taxes				
Alcoholic beverage taxes				
Intangible recording tax				
Excise tax				
Hotel/motel tax				
Transfer taxes				
Earnings on investments				
Total general revenues				
Change in net position				
Net position, beginning of year				
Adjustment - correction of error				
Net position, beginning of year, as restated				
Net position, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position	
Primary Government	
Governmental Activities	Component Units
\$ (123,611,711)	\$ -
(356,896)	-
(101,695,423)	-
(85,842,090)	-
(27,454,728)	-
(2,925,338)	-
(5,428,243)	-
(8,511,712)	-
841,967	-
(1,082,385)	-
(469,434)	-
<u>\$ (356,535,993)</u>	<u>\$ -</u>
\$ -	\$ 908,643
-	10,646
-	<u>919,289</u>
198,496,884	-
48,057,454	-
72,281,850	-
19,530,010	-
2,427,088	-
1,921,055	-
1,668,896	-
634,353	-
2,634,671	-
854,577	-
<u>1,426,050</u>	<u>36,281</u>
<u>349,932,888</u>	<u>36,281</u>
<u>(6,603,105)</u>	<u>955,570</u>
588,878,853	10,785,392
6,624,303	-
<u>595,503,156</u>	<u>10,785,392</u>
<u>\$ 588,900,051</u>	<u>\$ 11,740,962</u>

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2024

	General	Fire Fund	Other County Grants Fund	ARPA Fund
ASSETS				
Cash and cash equivalents	\$ 68,525,616	\$ 24,913,055	\$ 11,146,715	\$ 26,078,523
Investments	6,545,253	-	-	-
Accounts receivable, net	5,263,237	25,092	-	-
Grants receivable	-	-	1,868,449	-
Taxes receivable, net	5,685,649	1,063,015	-	-
Interfund receivables	300,000	-	-	-
Leases receivable	7,650,211	-	-	-
Due from other governments	144,380	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	4,887,383	8,918	-	-
Inventory	2,034,613	38,290	-	-
Prepaid items	2,542,339	69,268	5,540	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 103,582,462</u>	<u>\$ 26,117,638</u>	<u>\$ 13,020,704</u>	<u>\$ 26,078,523</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 8,658,121	\$ 530,750	\$ 1,650,986	\$ 50,235
Accrued liabilities	3,208,759	467,175	26,879	81
Construction/performance bonds payable	33,731	-	-	-
Interfund payables	-	-	-	-
Construction retainage payable	-	-	34,413	-
Unrealized grant revenue	-	-	1,048,355	23,980,445
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>12,007,111</u>	<u>997,925</u>	<u>2,760,633</u>	<u>24,030,761</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	5,286,251	972,261	-	-
Unavailable revenue - EMS	4,206,049	-	-	-
Deferred inflows of resources - leases	7,329,817	-	-	-
Total deferred inflows of resources	<u>16,822,117</u>	<u>972,261</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Fund balances:				
Nonspendable:				
Inventory	2,034,613	38,290	-	-
Prepaid items	2,542,339	69,268	5,540	-
Leases	320,394	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Tourism promotion	-	-	-	-
Public safety	-	24,039,894	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	10,254,531	2,047,762
Assigned to:				
Litigation	5,000,000	-	-	-
Building and Maintenance	500,000	-	-	-
Lieu of taxes	50,812,808	-	-	-
Purchases - courts and law enforcement	7,137,991	-	-	-
Unassigned	6,405,089	-	-	-
Total fund balances	<u>74,753,234</u>	<u>24,147,452</u>	<u>10,260,071</u>	<u>2,047,762</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 103,582,462</u>	<u>\$ 26,117,638</u>	<u>\$ 13,020,704</u>	<u>\$ 26,078,523</u>

The accompanying notes are an integral part of these financial statements.

2021 SPLOST Fund	Nonmajor Governmental Funds	Total
\$ 160,147,699	\$ 88,545,343	\$ 379,356,951
-	-	6,545,253
-	366,486	5,654,815
-	1,494,908	3,363,357
-	91,286	6,839,950
-	-	300,000
-	2,414,734	10,064,945
-	1,010,018	1,154,398
-	-	3,781
6,007,882	78,246	10,982,429
-	-	2,072,903
-	45,364	2,662,511
-	4,837,306	4,837,306
<u>\$ 166,155,581</u>	<u>\$ 98,883,691</u>	<u>\$ 433,838,599</u>

\$ 1,513,920	\$ 3,460,875	\$ 15,864,887
115,308	107,800	3,926,002
-	-	33,731
-	300,000	300,000
-	1,005,304	1,039,717
-	724,000	25,752,800
-	-	106,500
1,275,473	-	1,275,473
<u>2,904,701</u>	<u>5,597,979</u>	<u>48,299,110</u>

-	86,551	6,345,063
-	-	4,206,049
-	2,481,070	9,810,887
-	2,567,621	20,361,999

-	-	2,072,903
-	45,364	2,662,511
-	-	320,394
-	4,837,306	4,837,306
163,250,880	45,245,044	208,495,924
-	52,329	52,329
-	4,448,325	4,448,325
-	13,245,350	37,285,244
-	1,648,945	1,648,945
-	1,680,192	1,680,192
-	380,436	380,436
-	645,035	645,035
-	4,195,530	4,195,530
-	11,778,416	11,778,416
-	2,515,819	14,818,112
-	-	5,000,000
-	-	500,000
-	-	50,812,808
-	-	7,137,991
-	-	6,405,089
<u>163,250,880</u>	<u>90,718,091</u>	<u>365,177,490</u>
<u>\$ 166,155,581</u>	<u>\$ 98,883,691</u>	<u>\$ 433,838,599</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2024

Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:

Fund balances - total governmental funds	\$ 365,177,490
 Capital assets	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Capital assets, cost	1,634,574,535
Accumulated depreciation and amortization	(824,775,543)
 Revenues	
soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.	
	10,551,112
 Internal service funds	
Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.	
	4,776,411
 Long-Term liabilities	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the statement of net position. Long-term liabilities and related balances at year end consist of the following:	
Bonds payable	(48,080,000)
Financed purchase agreements	(866,572)
Lease liabilities	(650,551)
Subscription liabilities	(3,208,353)
Accrued interest payable	(273,266)
Deferred amounts on refunding	81,255
Compensated absences	(13,946,255)
Net pension liability and related deferred inflows and outflows	(306,712,368)
Other postemployment benefits (OPEB) and related deferred inflows and outflows	(215,131,607)
Claims and judgments payable	(11,909,240)
Accrued landfill post-closure costs	(706,997)
Net position - governmental activities	\$ 588,900,051

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	General	Fire Fund	Other County Grants Fund	ARPA Fund
REVENUES				
Property taxes	\$ 159,419,140	\$ 35,982,553	\$ -	\$ -
Other taxes	74,378,968	714,465	-	-
Licenses and permits	8,772,849	-	-	-
Intergovernmental	4,766,807	-	13,743,350	7,667,341
Charges for services	27,070,739	827,838	-	-
Fines and forfeitures	4,463,128	15,300	-	-
Investment earnings	327,729	-	-	1,054,199
Other revenue	1,660,273	149,209	-	-
Gifts and donations	103,794	-	-	-
Total revenues	280,963,427	37,689,365	13,743,350	8,721,540
EXPENDITURES				
Current:				
General government	98,547,118	-	1,601,013	4,711,320
Tax assessment and collection	5,165,911	-	-	-
Courts and law enforcement	113,574,103	-	2,025,608	2,380,763
Public safety	62,274,620	32,836,420	153,945	78,565
Transportation and development	6,122,395	-	6,594,886	-
Planning and zoning	3,085,304	-	-	87,880
Libraries	4,335,196	-	913,960	-
Parks and recreation	10,214,705	-	-	-
Health and welfare	6,059,162	-	-	-
Economic development	-	-	307,000	-
Intergovernmental	-	-	-	-
Debt service	1,166,118	941,426	-	-
Capital outlay	7,037,704	1,882,313	318,218	408,816
Total expenditures	317,582,336	35,660,159	11,914,630	7,667,344
Excess (deficiency) of revenues over expenditures	(36,618,909)	2,029,206	1,828,720	1,054,196
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	111,737	-	-	-
Proceeds from insurance claims	436,020	-	-	-
Issuance of subscription liabilities	505,659	-	-	-
Transfers in	38,000	-	438,539	-
Transfers out	(4,954,733)	-	-	-
Total other financing sources (uses)	(3,863,317)	-	438,539	-
Net change in fund balances	(40,482,226)	2,029,206	2,267,259	1,054,196
FUND BALANCES, beginning of year	115,235,460	22,118,246	7,992,812	993,566
Restatement - correction of error	-	-	-	-
FUND BALANCES, beginning of year, as restated	115,235,460	22,118,246	7,992,812	993,566
FUND BALANCES, end of year	\$ 74,753,234	\$ 24,147,452	\$ 10,260,071	\$ 2,047,762

The accompanying notes are an integral part of these financial statements.

2021 SPLOST Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ 2,162,581	\$ 197,564,274
72,281,850	2,634,671	150,009,954
-	-	8,772,849
-	8,180,775	34,358,273
-	6,744,571	34,643,148
-	1,606,744	6,085,172
5,203,045	2,286,895	8,871,868
-	2,004,702	3,814,184
-	-	103,794
<u>77,484,895</u>	<u>25,620,939</u>	<u>444,223,516</u>
10,904,883	2,957,492	118,721,826
-	-	5,165,911
-	1,292,659	119,273,133
677,299	4,834,440	100,855,289
-	4,401,374	17,118,655
-	-	3,173,184
-	7,300	5,256,456
-	-	10,214,705
-	7,085,194	13,144,356
-	1,263,318	1,570,318
15,345,437	954,441	16,299,878
-	15,816,713	17,924,257
16,760,392	20,611,990	47,019,433
<u>43,688,011</u>	<u>59,224,921</u>	<u>475,737,401</u>
<u>33,796,884</u>	<u>(33,603,982)</u>	<u>(31,513,885)</u>
-	-	111,737
-	-	436,020
-	-	505,659
-	16,904,953	17,381,492
(12,388,759)	(38,000)	(17,381,492)
<u>(12,388,759)</u>	<u>16,866,953</u>	<u>1,053,416</u>
<u>21,408,125</u>	<u>(16,737,029)</u>	<u>(30,460,469)</u>
141,842,755	106,503,894	394,686,733
-	951,226	951,226
<u>141,842,755</u>	<u>107,455,120</u>	<u>395,637,959</u>
<u>\$ 163,250,880</u>	<u>\$ 90,718,091</u>	<u>\$ 365,177,490</u>

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ (30,460,469)

Capital Assets

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Total capital outlay	46,128,585
Total depreciation and amortization	(47,553,891)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (40,126)

Long-term Debt

The issuance of long-term debt provides current financial resources to governmental funds, and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amount of the items that make up these differences in the treatment of long-term debt and related items are as follows:

Principal repayments	17,611,295
Issuance of subscription liabilities	(505,659)
Amortization of deferred loss	(36,148)

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:

Compensated absences	(1,170,425)
Accrued interest on debt	(120,324)
Landfill costs	(24,567)
Claims and judgments payable	1,636,340
Net pension liability and related deferred outflows and inflows	(13,662,973)
Other postemployment benefit (OPEB) liability and related deferred outflows and inflows	21,199,872

Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year. (17,981)

Internal service funds are used by management to charge the cost of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.

Net income of internal service funds	413,366
--------------------------------------	---------

Change in net position - governmental activities	\$ (6,603,105)
--	----------------

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Property taxes	\$ 186,314,790	\$ 190,173,177	\$ 159,419,140	\$ (30,754,037)
Other taxes	67,687,220	74,134,563	74,378,968	244,405
Licenses and permits	7,612,000	8,279,059	8,772,849	493,790
Intergovernmental	4,060,000	4,113,341	4,766,807	653,466
Charges for services	23,145,690	24,493,653	27,070,739	2,577,086
Fines and forfeitures	3,212,000	4,469,795	4,463,128	(6,667)
Investment earnings	5,000	5,000	327,729	322,729
Other revenue	523,500	622,538	1,660,273	1,037,735
Gifts and donations	20,000	70,450	103,794	33,344
Total revenues	<u>292,580,200</u>	<u>306,361,576</u>	<u>280,963,427</u>	<u>(25,398,149)</u>
EXPENDITURES				
Current:				
General government	103,940,981	108,903,423	98,547,118	10,356,305
Tax assessment and collection	4,748,673	5,168,301	5,165,911	2,390
Courts and law enforcement	89,310,249	114,644,615	113,574,103	1,070,512
Public safety	54,057,885	63,297,760	62,274,620	1,023,140
Transportation and development	8,192,852	9,106,300	6,122,395	2,983,905
Planning and zoning	3,879,349	4,091,413	3,085,304	1,006,109
Libraries	4,226,702	4,539,055	4,335,196	203,859
Parks and recreation	9,558,207	10,559,286	10,214,705	344,581
Health and welfare	5,921,103	6,455,154	6,059,162	395,992
Debt service	1,054,717	1,054,717	1,166,118	(111,401)
Capital outlay	2,557,882	9,407,181	7,037,704	2,369,477
Total expenditures	<u>287,448,600</u>	<u>337,227,205</u>	<u>317,582,336</u>	<u>19,644,869</u>
Excess (deficiency) of revenues over expenditures	<u>5,131,600</u>	<u>(30,865,629)</u>	<u>(36,618,909)</u>	<u>(5,753,280)</u>
OTHER FINANCING SOURCES (USES)				
Appropriation of fund balance	-	28,366,118	-	(28,366,118)
Proceeds from sale of capital assets	-	-	111,737	111,737
Proceeds from insurance claims	-	325,679	436,020	110,341
Issuance of subscription liabilities	-	-	505,659	505,659
Transfers in	38,000	38,000	38,000	-
Transfers out	(5,169,600)	(5,169,600)	(4,954,733)	214,867
Total other financing sources (uses)	<u>(5,131,600)</u>	<u>23,560,197</u>	<u>(3,863,317)</u>	<u>(27,423,514)</u>
Net change in fund balances	-	(7,305,432)	(40,482,226)	(33,176,794)
FUND BALANCES, beginning of year,	<u>115,235,460</u>	<u>115,235,460</u>	<u>115,235,460</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 115,235,460</u>	<u>\$ 107,930,028</u>	<u>\$ 74,753,234</u>	<u>\$ (33,176,794)</u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Tax revenues:				
Real property	\$ 31,919,524	\$ 31,919,524	\$ 32,115,661	\$ 196,137
Personal property	3,708,964	3,708,964	2,363,586	(1,345,378)
Public utility	784,873	784,873	709,150	(75,723)
Heavy equipment	8,475	8,475	2,998	(5,477)
Mobile home	63,097	63,097	54,973	(8,124)
Motor vehicle	168,134	168,134	144,195	(23,939)
Title ad valorem tax	-	-	131,933	131,933
Prior year	495,074	495,074	460,057	(35,017)
Other taxes:				
Railroad equipment	-	-	8,918	8,918
Fire timber	-	-	326	326
Intangible recording	400,000	400,000	391,838	(8,162)
Real estate transfer	260,000	260,000	200,438	(59,562)
Interest on delinquent taxes	60,354	60,354	112,945	52,591
Charges for services - fire inspection fees	970,900	970,900	827,838	(143,062)
Fines and forfeitures	3,000	3,000	15,300	12,300
Other revenue	30,000	30,000	149,209	119,209
Total revenues	<u>38,872,395</u>	<u>38,872,395</u>	<u>37,689,365</u>	<u>(1,183,030)</u>
EXPENDITURES				
Current:				
Public safety:				
Salaries and wages	21,219,887	20,043,433	20,012,447	30,986
Pension contribution	2,558,298	3,981,857	3,981,857	-
FICA and Medicare insurance	1,331,880	1,456,153	1,455,641	512
Group health and life insurance	2,755,279	2,323,120	2,323,120	-
Workers' compensation insurance	662,958	723,044	722,665	379
Additional employer contribution	1,398,713	1,398,713	-	1,398,713
Medical service fees	130,660	130,660	3,307	127,353
Contract service fees	391,560	553,700	313,607	240,093
Rental	110,218	114,508	107,762	6,746
Materials and supplies	547,739	684,094	398,647	285,447
Gas and oil	459,000	459,000	345,922	113,078
Bank charges	-	5,032	5,032	-
Minor equipment	134,340	180,580	173,242	7,338
Utilities	294,000	312,313	306,953	5,360
Telephone, telegraph	122,398	112,628	106,833	5,795
Sanitation	13,300	13,300	6,684	6,616
Advertising	52,000	30,956	20,767	10,189
Dues and subscriptions	37,750	28,380	23,545	4,835
Training, travel, meetings	55,375	32,467	21,695	10,772
Uniform allowance	231,576	236,130	196,364	39,766
Repair and maintenance	1,201,850	1,696,876	1,459,035	237,841
Tax commission	892,706	892,706	851,295	41,411
Debt service	884,962	884,960	941,426	(56,466)
Capital outlay	3,385,946	3,467,870	1,882,313	1,585,557
Total expenditures	<u>38,872,395</u>	<u>39,762,480</u>	<u>35,660,159</u>	<u>4,102,321</u>
Net change in fund balances	-	(890,085)	2,029,206	2,919,291
FUND BALANCES, beginning of year	<u>22,118,246</u>	<u>22,118,246</u>	<u>22,118,246</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 22,118,246</u>	<u>\$ 21,228,161</u>	<u>\$ 24,147,452</u>	<u>\$ 2,919,291</u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Intergovernmental	\$ 50,010,872	\$ 50,010,872	\$ 13,743,350	\$ (36,267,522)
Total revenues	<u>50,010,872</u>	<u>50,010,872</u>	<u>13,743,350</u>	<u>(36,267,522)</u>
EXPENDITURES				
General government:				
Current:				
Salaries and wages	153,761	153,761	153,761	-
Employee benefits and payroll taxes	55,705	55,705	55,699	6
Contract service fees	439,538	439,538	439,538	-
Uniform allowance	15	15	-	15
Repair and maintenance	2,957	2,957	-	2,957
General assistance	625,000	952,015	952,015	-
Total general government	<u>1,276,976</u>	<u>1,603,991</u>	<u>1,601,013</u>	<u>2,978</u>
Courts and law enforcement:				
Current:				
Salaries and wages	954,342	954,342	867,689	86,653
Employee benefits and payroll taxes	361,409	361,409	313,631	47,778
Contractual services	1,988,278	1,988,278	688,533	1,299,745
Rental	11,583	11,583	9,687	1,896
Materials and supplies	139,459	139,459	71,819	67,640
Telephone, telegraph	1,586	1,586	1,586	-
Postage	4,971	4,971	4,971	-
Dues and subscriptions	1,310	1,310	-	1,310
Travel, training, and meetings	83,601	83,601	31,860	51,741
General assistance	62,625	62,625	35,832	26,793
Total courts and law enforcement	<u>3,609,164</u>	<u>3,609,164</u>	<u>2,025,608</u>	<u>1,583,556</u>
Public safety:				
Current:				
Salaries and wages	98,000	98,000	51,817	46,183
Employee benefits and payroll taxes	46,609	46,609	25,437	21,172
Contractual services	80,898	80,898	59,668	21,230
Materials and supplies	34,696	34,696	5,732	28,964
Minor equipment	43,753	43,753	11,291	32,462
Travel, training, and meetings	3,000	3,000	-	3,000
Repairs and maintenance	15,000	15,000	-	15,000
Capital outlay	107,140	107,140	-	107,140
Total public safety	<u>429,096</u>	<u>429,096</u>	<u>153,945</u>	<u>275,151</u>
Transportation and development:				
Current:				
Contractual services	32,175	32,175	32,175	-
Repair and maintenance	8,047,214	8,047,214	2,950,833	5,096,381
Capital outlay	36,751,766	36,751,766	3,611,878	33,139,888
Total transportation and development	<u>8,079,389</u>	<u>44,831,155</u>	<u>6,594,886</u>	<u>38,236,269</u>
Parks and recreation:				
Current:				
Repair and maintenance	245,600	245,600	-	245,600
Total parks and recreation	<u>245,600</u>	<u>245,600</u>	<u>-</u>	<u>245,600</u>

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXPENDITURES (Continued)	Budget		Actual	Variance
	Original	Final		with Final Budget
Libraries:				
Current:				
Salaries and wages	407,579	407,579	407,579	-
Employee benefits and payroll taxes	132,496	132,496	132,496	-
Contractual services	9,035	9,035	9,028	7
Materials and supplies	77,689	77,689	69,833	7,856
Minor equipment	67,209	67,209	67,184	25
Advertising	9,282	9,282	9,282	-
Dues and subscriptions	34,401	34,401	34,401	-
Books and materials	198,554	198,554	184,157	14,397
Capital outlay	1,777,082	1,777,082	318,218	1,458,864
Total libraries	2,713,327	2,713,327	1,232,178	1,481,149
Economic development:				
Current:				
General assistance	317,000	317,000	307,000	10,000
Total economic development	317,000	317,000	307,000	10,000
Total expenditures	16,670,552	53,749,333	11,914,630	41,834,703
Excess (deficiency) of revenues over expenditures	33,340,320	(3,738,461)	1,828,720	5,567,181
OTHER FINANCING SOURCES (USES)				
Transfers in	625,000	625,000	438,539	(186,461)
Transfers out	(945,292)	(945,292)	-	945,292
Total other financing sources (uses)	(320,292)	(320,292)	438,539	758,831
Net change in fund balance	33,020,028	(4,058,753)	2,267,259	6,326,012
FUND BALANCES, beginning of year	7,992,812	7,992,812	7,992,812	-
FUND BALANCES, end of year	\$ 41,012,840	\$ 3,934,059	\$ 10,260,071	\$ 6,326,012

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS ARPA FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Intergovernmental	\$ 31,031,375	\$ 31,031,375	\$ 7,667,341	\$ (23,364,034)
Investment earnings	-	-	1,054,199	1,054,199
Total revenues	<u>31,031,375</u>	<u>31,031,375</u>	<u>8,721,540</u>	<u>(22,309,835)</u>
EXPENDITURES				
General government				
Current:				
Salaries and wages	113,373	113,373	6,128	107,245
Employee benefits and payroll taxes	24,746	24,746	3,873	20,873
Contract service fees	679,848	679,848	(87,978)	767,826
Travel, training and meetings	5,436	5,436	875	4,561
Minor equipment	5,012,651	5,012,651	-	5,012,651
General assistance	17,025,405	17,025,405	4,518,422	12,506,983
Debt service	270,000	270,000	270,000	-
Capital outlay	593,491	593,491	386,073	207,418
Total general government	<u>23,724,950</u>	<u>23,724,950</u>	<u>5,097,393</u>	<u>18,627,557</u>
Courts and law enforcement				
Current:				
Salaries and wages	1,205,245	1,205,245	383,034	822,211
Employee benefits and payroll taxes	234,921	234,921	56,434	178,487
Medical service fees	955,200	955,200	955,200	-
Consulting fees	36,000	36,000	36,000	-
Contract service fees	1,624,509	1,624,509	871,385	753,124
Materials and supplies	296,469	296,469	55,246	241,223
Minor equipment	442,679	442,679	23,464	419,215
Total courts and law enforcement	<u>4,795,023</u>	<u>4,795,023</u>	<u>2,380,763</u>	<u>2,414,260</u>
Public safety				
Current:				
Salaries and wages	1,304,149	1,304,149	-	1,304,149
Employee benefits and payroll taxes	382,637	382,637	-	382,637
Contract service fees	79,000	79,000	71,236	7,764
Materials and supplies	3,938	3,938	3,325	613
Minor equipment	205,398	205,398	4,004	201,394
Capital outlay	278,044	278,044	22,743	255,301
Total public safety	<u>2,253,166</u>	<u>2,253,166</u>	<u>101,308</u>	<u>2,151,858</u>

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS ARPA FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance
	Original	Final		with Final Budget
EXPENDITURES (Continued)				
Planning and zoning				
Current:				
Contract service fees	\$ 339,168	\$ 339,168	\$ 87,880	\$ 251,288
Total planning and zoning	339,168	339,168	87,880	251,288
Economic development				
Current:				
Contract service fees	425,000	425,000	-	425,000
Total economic development	425,000	425,000	-	425,000
Total expenditures	31,537,307	31,537,307	7,667,344	23,869,963
Net change in fund balance	(505,932)	(505,932)	1,054,196	1,560,128
FUND BALANCES, beginning of year	993,566	993,566	993,566	-
FUND BALANCES, end of year	\$ 487,634	\$ 487,634	\$ 2,047,762	\$ 1,560,128

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2024

	Governmental Activities - Internal Service Funds
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 11,098,023
Prepaid items	32,500
Total current assets	<u>11,130,523</u>
 Total assets	 <u>11,130,523</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,190,877
Accrued liabilities	2,962,757
Total current liabilities	<u>4,153,634</u>
 Long-term liabilities, non-current portion of accrued claims payable	 <u>2,200,478</u>
Total liabilities	<u>6,354,112</u>
NET POSITION	
Unrestricted	4,776,411
Total net position	<u>\$ 4,776,411</u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	\$ 20,186,888
Employee contributions	6,499,944
Total operating revenues	<u>26,686,832</u>
Operating expenses:	
Claims expense	14,452,123
Insurance premiums	10,785,615
Management fees	759,826
Other expenses	275,902
Total operating expenses	<u>26,273,466</u>
Change in net position	413,366
Net position, beginning of year	<u>4,363,045</u>
Net position, end of year	<u><u>\$ 4,776,411</u></u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employees	\$ 6,499,944
Cash received from interfund services provided	20,186,888
Cash paid for insurance claims	(14,599,795)
Cash paid to suppliers for goods and services	(10,946,419)
Net cash provided by operating activities	<u>1,140,618</u>
Net increase in cash and cash equivalents	1,140,618
Cash and cash equivalents, beginning of year	<u>9,957,405</u>
Cash and cash equivalents, end of year	<u>\$ 11,098,023</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 413,366
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in prepaid items	(31,802)
Increase in accounts payable	906,726
Decrease in claims payable	(147,672)
Net cash provided by operating activities	<u>\$ 1,140,618</u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS JUNE 30, 2024

	Pension Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 13,207,574	\$ 53,078,309
Investments:		
Stock:		
Domestic common stock	86,769,147	-
Foreign stock	16,152,439	-
Mutual Funds:		
Equity funds	248,384,563	-
Fixed-income funds	128,416,570	-
Collective investment trust	25,365,367	-
Pooled investment account	24,838,659	-
Accounts receivable	1,613,216	-
Taxes receivable	-	11,547,510
Accrued investment income	755,627	-
Prepaid items	18,847	-
Total assets	545,522,009	64,625,819
LIABILITIES		
Accounts payable	224,753	-
Due to others	-	8,877,777
Uncollected taxes	-	11,547,510
Total liabilities	224,753	20,425,287
NET POSITION		
Restricted for pension benefits	545,297,256	-
Restricted for individuals, organizations, and other governments	-	44,200,532
Total net position	\$ 545,297,256	\$ 44,200,532

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
Employers		
Clayton County	\$ 31,239,150	\$ -
Clayton County Water Authority	6,111,855	-
Plan members		
Clayton County	10,907,814	-
Clayton County Water Authority	2,219,915	-
Total contributions	50,478,734	-
Investment income:		
Net appreciation in fair value of plan investments	50,123,203	-
Interest	2,029,527	-
Dividends	8,585,645	-
Total investment income	60,738,375	-
Less investment expense	820,657	-
Net investment income	59,917,718	-
Taxes	-	271,759,320
Fines and fees	-	14,444,843
Criminal and civil bonds	-	2,517,634
Inmate collections	-	6,998,058
Other revenue	-	692,691
Total additions	110,396,452	296,412,546
Deductions:		
Benefits	55,194,110	-
Administrative expenses	595,334	-
Taxes and fees paid to other governments	-	270,093,880
Payments to Board of Commissioners	-	12,733,992
Other custodial payments	-	12,640,928
Total deductions	55,789,444	295,468,800
Change in net position	54,607,008	943,746
Net Position		
Beginning of year	490,690,248	43,256,786
End of year	\$ 545,297,256	\$ 44,200,532

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION COMPONENT UNITS JUNE 30, 2024

	Landfill Authority	Board of Health	Total
ASSETS			
Cash and cash equivalents	\$ 3,350,189	\$ 6,372,473	\$ 9,722,662
Restricted cash	3,653,346	-	3,653,346
Accounts receivable	10,168	-	10,168
Due from other governments	14,390	1,006,297	1,020,687
Inventory	2,640	-	2,640
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	2,127,095	3,664,329	5,791,424
Net OPEB asset	-	455,338	455,338
	<u>15,473,603</u>	<u>11,498,437</u>	<u>26,972,040</u>
Total assets			
DEFERRED OUTFLOWS OF RESOURCES			
	<u>-</u>	<u>4,099,533</u>	<u>4,099,533</u>
LIABILITIES			
Accounts payable	127,926	150,829	278,755
Accrued liabilities	73,193	-	73,193
Customer deposits	12,150	-	12,150
Interest payable	16,192	-	16,192
Noncurrent liabilities:			
Due within one year	945,000	57,018	1,002,018
Due in more than one year	6,460,665	10,991,735	17,452,400
	<u>7,635,126</u>	<u>11,199,582</u>	<u>18,834,708</u>
Total liabilities			
DEFERRED INFLOWS OF RESOURCES			
	<u>-</u>	<u>495,903</u>	<u>495,903</u>
NET POSITION			
Net investment in capital assets	6,537,870	3,636,495	10,174,365
Restricted for:			
Grant programs	-	933,906	933,906
Other postemployment benefits	-	455,338	455,338
Unrestricted (deficit)	1,300,607	(1,123,254)	177,353
	<u>1,300,607</u>	<u>(1,123,254)</u>	<u>177,353</u>
Total net position	<u>\$ 7,838,477</u>	<u>\$ 3,902,485</u>	<u>\$ 11,740,962</u>

The accompanying notes are an integral part of these financial statements.

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Functions/Programs</u>	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Landfill Authority	Board of Health	Total
Component Units						
Landfill Authority	\$ 2,578,338	\$ 1,486,981	\$ 2,000,000	\$ 908,643	\$ -	\$ 908,643
Board of Health	17,327,625	4,177,389	13,160,882	-	10,646	10,646
Total component units	\$ 19,905,963	\$ 5,664,370	\$ 15,160,882	908,643	10,646	919,289
General revenues:						
Unrestricted investment earnings				36,281	-	36,281
Total general revenues				36,281	-	36,281
Change in net position				944,924	10,646	955,570
Net position, beginning of year				6,893,553	3,891,839	10,785,392
Net position, end of year				\$ 7,838,477	\$ 3,902,485	\$ 11,740,962

The accompanying notes are an integral part of these financial statements.



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clayton County, Georgia (the “County”) was established on January 1, 1859 by an act of the General Assembly of the State of Georgia. The governing authority of the County is a Board of Commissioners consisting of five elected members. The Board of Commissioners is authorized to levy taxes and provide numerous services to the public including roads and bridges, land use regulation, protection, preservation of health, safety, welfare, and morals. The accounting policies of the County conform to accounting principles generally accepted in the United States of America (“GAAP”) as applicable to state and local governments. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Reporting Entity

As required by GAAP, these financial statements present the County (the “primary government”) and its component units, entities for which the County is considered to be financially accountable.

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the County’s operations. The debt of each of the following entities is expected to be paid entirely, or almost entirely by the primary government, requiring each of them to be reported as blended component units.

Urban Redevelopment Agency – The Urban Redevelopment Agency of Clayton County (the “URA”) is governed by a seven-member board appointed by the County’s Board of Commissioners. Although it is legally separate from the County, the URA is reported as if it were a part of the primary government because its purposes are to issue debt for the County and undertake urban redevelopment projects within the County. The activities of the URA are accounted for in the Ellenwood Tax Allocation District special revenue fund, various capital projects funds, including the Health Department and Police Headquarters/911 Center, and in the Debt Service Fund. The URA does not issue separate financial statements.

Clayton County Tourism Authority – The Clayton County Tourism Authority (the “Tourism Authority”) is governed by a nine-member board appointed by the Clayton County Board of Commissioners. The Tourism Authority’s primary purpose is to provide services almost entirely to the County. These services include collecting taxes and issuing debt. The County has the ability to impose its will on the Tourism Authority. The Tourism Authority’s debt is expected to be repaid entirely or almost entirely by Clayton County therefore, the Tourism Authority is presented as a special revenue fund type. The Tourism Authority does not issue separate financial statements.

Development Authority – The Development Authority of Clayton County (the “Development Authority”) was created to develop and promote trade, commerce, industries, and employment opportunities for the public good and general welfare of the state. The County’s Board of Commissioners appoints the Development Authority’s seven-member Board. The debt of the Development Authority is being repaid with funding from the County. The Development Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from the Development Authority of Clayton County, 1588 Westwood Way, Morrow, GA 30260.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each discretely presented component unit has a June 30th year end. Following is a brief review of each discretely presented component unit.

Landfill Authority – The Solid Waste Management Authority (the “Landfill Authority”) operates the County’s sanitation operations. The Landfill Authority consists of two members of the County’s Board of Commissioners and three additional members that are nominated by the County’s Board. The County has the ability to impose its will on the Landfill Authority. The Landfill Authority does not issue separate financial statements.

Board of Health – The Clayton County Board of Health operates the County’s public health facility under a seven-member board that consists of the County’s Commission Chairman, a member of Clayton County Board of Education, the mayor of Forest Park, one member appointed by Forest Park City Council, and three members appointed by the County’s Board of Commissioners. The County’s Board of Commissioners has the ability to impose its will on the Board of Health. The Board of Health issues separate financial statements. These statements can be obtained from the Clayton County Board of Health, 1117 Battle Creek Road, Jonesboro, GA 30236.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. An exception to this rule is that charges for interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of given functions or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of grant revenues, for which the revenue recognition period is extended to 180 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Fire Fund** accounts for fire protection within the fire district. Financing is derived principally from a special tax levy against property owners.

The **Other County Grants Fund** accounts for various grants received by the County.

The **ARPA Fund** accounts for grant funding received by the County under the American Rescue Plan Act of 2021.

The **2021 Special Purpose Local Option Sales Tax ("SPLOST") Fund** accounts for various capital projects to be funded primarily through special purpose local option sales tax receipts.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Additionally, the government reports the following fund types:

Governmental Fund Types:

The Special Revenue Funds account for revenue sources that are legally restricted, or committed or assigned, to expenditure for specific purposes.

The Capital Project Funds account for the acquisition or construction of capital facilities.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Proprietary Fund Types:

Internal Service Funds account for the financing of workers' compensation claims and employee medical insurance claims provided to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types:

The Pension Trust Fund accounts for the activities of the County's employees' pension plan, which accumulates resources for pension benefit payments to qualified employees.

The Custodial Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Fines and forfeitures are included in charges to customers. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to customers for sales and services. Operating expenses for the internal service funds include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position

1. Deposits and Investments

The County and its discretely presented component units' cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County and its discretely presented component units to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State of Georgia Local Government Investment Pool ("Georgia Fund 1").

Georgia Fund 1, created by the Official Code of Georgia Annotated ("O.C.G.A.") §36-83-8, is a stable asset value investment pool, which follows Standard & Poor's criteria for AAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. Georgia Fund 1 is not registered with the SEC as an investment company. Georgia Fund 1's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal (\$1 per share value). The asset value is calculated weekly to ensure stability. Georgia Fund 1 distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. Georgia Fund 1 also adjusts the value of its investments to fair value as of year end and the County's investment in the Georgia Fund 1 is reported at fair value. The County considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

The Pension Trust Fund invests its funds in a manner that is consistent with generally accepted standards of fiduciary responsibility, to ensure the security of principal and maximum yield on all pension fund investments through a mix of well diversified, high quality, fixed income and equity securities. The assets of the Pension Trust Fund may only be invested in eligible investments under the Public Retirement Systems Investment Authority Law, O.C.G.A. §47-20-80 et seq.

Investments in short-term government securities are stated at fair value. Investments in the Pension Trust Fund are also stated at fair value.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as 'interfund receivables/payables' (i.e., the current portion of interfund loans).

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

3. Inventories and Prepaid Items

Inventories of supplies and materials are valued at cost, using the first-in, first-out method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The consumption method is used to account for prepaid items.

4. Restricted Assets

Certain proceeds of the County's bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

5. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, dams and similar items) are reported in the applicable governmental or business-like activities in the government-wide financial statements.

Capital assets are stated at cost. Where cost could not be determined from the available records, a review of historical cost was used to record the estimated value of the assets. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more. Donated capital assets are recorded at their estimated acquisition value at the date of donation. In the case of the initial capitalization of general infrastructure items (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets' lives is not capitalized. Capital assets of the County, as well as its component units, are depreciated using the straight-line method over the following estimated useful lives:

Buildings	12 – 60 years
Roads, bridges and sidewalks	30 – 40 years
Land improvements	12 – 30 years
Machinery and equipment	4 – 8 years
Lease assets and SBITAs	3 – 10 years

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

6. Leases

Lessee

The County is a lessee for a noncancellable lease of a building. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

6. Leases (Continued)

Lessor

The County is a lessor for noncancellable leases of a building and property. The County recognizes a lease receivable and deferred inflows of resources in the governmental funds and in the government-wide financial statements. The County recognizes lease receivables with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The County uses the interest rate charged as the discount rate. When the interest rate charged is not specified, the County generally uses its estimated incremental leasing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments due to the County over the term of the lease and residual value guarantee payments that are fixed in substance.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

7. Subscription-Based Information Technology Arrangements

The County has entered into a noncancelable long-term subscription-based information technology arrangement (SBITA) for various software programs related to the Finance Department, the Sheriff's Department, and the Fire Department. The County recognizes a right-to-use subscription asset and corresponding subscription liability in the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

7. Subscription-Based Information Technology Arrangements (Continued)

At the commencement of the subscription term, the County measures the subscription liability at the present value of minimum payments required to be paid during the subscription term. The right-to-use subscription asset is initially measured as the sum of the initial subscription liability amount plus payments made to the vendor before commencement of the subscription term and capitalizable implementation costs, less any incentives received from the vendor at or before commencement.

The County's SBITA activities, other than making subscription payments, are accounted for as follows:

- Preliminary project stage activities include evaluating alternatives, determining the needed technology, and vendor selection are expensed as incurred.
- Initial implementation stage activities include all ancillary charges necessary to place the subscription asset into service are capitalized in addition to the subscription asset.
- Operation and additional implementation stage activities such as maintenance and support are expensed as incurred.

Key estimates and judgments related to the County's subscription assets and liabilities include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments:

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not specified, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The lease term includes the noncancellable period of the subscription term. Subscription payments included in the measurement of the subscription assets and liabilities are composed of fixed payments due to the vendor over the subscription term.

The County monitors changes in circumstances that would require a remeasurement of its subscription assets and liabilities and will remeasure them if changes occur that are expected to significantly affect the reported amount of subscription assets and liabilities.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

8. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since the County does not have a policy to pay any amount when employees separate from service with the County. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using a method which approximates the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond refunding losses/gains are reported as deferred outflows/inflows of resources and amortized over the life of the bonds issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issuances is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Other than the items related to the changes in the net pension liability and total OPEB liability as discussed below, the County has one item that qualifies for reporting in this category – the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

10. Deferred Inflows/Outflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Other than the items related to the changes in the net pension liability and total OPEB liability as discussed below, the County has only one type of item which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and EMS charges. These amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also reports as deferred inflows of resources items that arise from lease arrangements where the County is a lessor. Lease-related amounts are recognized at inception of leases in which the County is a lessor and are recorded at an amount equal to the corresponding lease receivable, plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows of resources is recognized as revenue in a systemic and rational manner over the term of the lease.

The County also has deferred inflows and deferred outflows related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service life of plan members. Experience losses result from periodic studies by the County's actuary, which adjust the total OPEB liability for actual experience for certain trend information that was previously assumed.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

10. Deferred Inflows/Outflows of Resources (Continued)

Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension and OPEB plan before year end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources.

11. Pension/OPEB

For purposes of measuring the net pension liability, total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, pension expense and OPEB expense, information about the fiduciary net position of the Clayton County Retirement Plan (the "Retirement Plan") and Clayton County Postemployment Health Care Plan (the "OPEB Plan") and additions to/deductions from the Retirement and OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the respective plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Fund Balance

Fund balance at the governmental fund financial reporting level is classified as "fund balance". Fund balance for all other reporting is classified as "net position."

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

12. Fund Balance (Continued)

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items not expected to be converted to cash, such as inventory or prepaid items), or b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. The County Board of Commissioners has authorized the Chief Financial Officer to assign fund balance, without Board approval, to reflect funds the County intends to be used for a specific purpose.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

12. Fund Balance (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances – At June 30, 2024, the County has encumbered amounts in certain funds, as presented in the following table. The County’s encumbrances represent amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year end and will be expended in the subsequent fiscal year.

	Encumbrances
General Fund	\$ 7,137,991
Fire District Fund	1,040,118
2021 SPLOST Fund	11,391,188
Other County Grants Fund	35,160,300
ARPA Fund	414,204
Nonmajor Funds	16,772,343
Total	\$ 71,916,144

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Balance / Net Position (Continued)

13. Estimates

The preparation of the accompanying basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources at the date of disclosure, of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

Statutes of the State of Georgia require the County to operate under an annual balanced budget adopted by resolution. A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Expenditures may not legally exceed appropriations at the department/fund level. Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budgets may be amended based on the following requirements:

- Any increase in appropriation at the legal level of control or department, whether accomplished through a change in anticipated revenues or a transfer of appropriations among departments, shall require the approval of the Board of Commissioners via a budget amendment.
- Transfers of appropriations within any department shall require the approval of the Chairman of the Board of Commissioners or Budget Officer, as designated, and are referred to as "line item transfers." The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:
 1. All requests are made through the Chief Financial Officer.
 2. The request cannot result in the increase of a salary line.
 3. No funds can be transferred from one department to another.
 4. The funds are available within the approved departmental budget for the fiscal year.
 5. Records of the approved transfer are maintained in the Finance Department.

All departments are directed to abide by this statement of policy, and no transfer of funds from one department to another shall be made under any circumstances without the approval of the full Board of Commissioners.

NOTES TO FINANCIAL STATEMENTS

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Data (Continued)

Annual budgets have been legally adopted for the General Fund, Debt Service Fund, and Special Revenue Funds. Budgets are on a basis consistent with GAAP.

Supplemental budgetary appropriations were made as necessary during the year.

The Development Authority, a blended component unit, is presented as a special revenue fund of the County. However, the Development Authority's separately issued statements, which are audited by other auditors, present the Development Authority as a proprietary fund operation. Therefore, no annual budget is presented.

Excesses of expenditures over final budgeted amounts for the General Fund, Fire Fund, and ARPA Fund for the fiscal year ended June 30, 2024 are as follows:

General Fund - Debt service	\$	111,401
Fire Fund - Debt service		56,466
ARPA Fund - Debt service		-

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2024, are summarized as follows:

Balance per Statement of Net Position:		
Cash - primary government	\$	390,454,974
Investments - primary government		6,545,253
Balance per Fiduciary Statement of Net Position:		
Cash - Pension Trust Fund		13,207,574
Cash - Custodial Funds		53,078,309
Investments - Pension Trust Fund		529,926,745
Total cash and investments	\$	<u>993,212,855</u>
Cash held with financial institutions		\$ 429,086,104
Georgia Fund 1		27,654,753
Certificates of Deposit		6,545,253
Investments held in Pension Trust Fund		529,926,745
Total cash and investments	\$	<u>993,212,855</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, Clayton County's investment policy prohibits investments in any instrument with maturities greater than one year. The County invests in certificates of deposits. Three different banks hold these certificates of deposit with a carrying amount of \$6,545,253.

A schedule of the County's certificates of deposit and duration at June 30, 2024, is as follows:

Investments	Carrying Amount	Duration
Certificate of Deposit	\$ 55,934	Six Months
Certificate of Deposit	3,694,084	Six Months
Certificate of Deposit	2,795,235	Six Months
	\$ 6,545,253	

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are measured using the matrix pricing technique; and Level 3 inputs are significant unobservable inputs.

The only investments held by the primary government as of June 30, 2024, were certificates of deposit and Georgia Fund 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year end. The investment in Georgia Fund 1 is stated at fair value. The weighted-average maturity at June 30, 2024, was 28 days.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties or municipalities. At June 30, 2024, the County's deposits are insured by Federal Depository Insurance or collateralized by the Georgia Secure Deposit Program.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a formal investment policy with respect to credit risk. At June 30, 2024, the County's investments are insured by Federal Depository Insurance or by the Georgia Secure Deposit Program.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The County is not exposed to this risk, and its investment policy does not provide for investments in foreign currency-denominated securities.

Public Employees' Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees' Retirement System (the "Plan"). At June 30, 2024, the carrying amount of its deposits was \$13,207,574. A portion of the deposits at June 30, 2024, \$625,747, is part of a pooled cash account with the primary government's bank balance. The Plan's deposits are insured by Federal Depository Insurance or collateralized with securities held in the Plan's name.

The fair value of Plan investments at June 30, 2024, was \$542,508,572 of which \$12,581,827 was classified as cash equivalents due to the short-term nature of the investments.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

Investments of the Plan at June 30, 2024, (excluding cash equivalents) are as follows:

	Fair Value	%
Stocks		
Domestic common stock	\$ 86,769,147	16%
Foreign stock	16,152,439	3%
Bonds		
U.S Government issues	-	0%
Corporate issues	-	0%
Mutual Funds		
Equity funds	248,384,563	47%
Fixed income funds	128,416,570	24%
Collective investment trust	25,365,367	5%
Pooled investment fund	24,838,659	5%
Total	\$ 529,926,745	100%

Rate of Return. For the year ended June 30, 2024, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 12.28%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB Statement No. 67 requires that the inputs to the internal rate of return calculation used to determine the annual money-weighted rate of return should be determined at least monthly. The detail necessary to provide this calculation was not available; therefore an estimate has been provided assuming mid-year cash flows.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Plan invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the Plan to terminate its investment within 24 to 48 hours without penalty. At June 30, 2024, \$529,926,745 of Plan assets were held in mutual funds, stocks, a collective investment trust, and a pooled investment account and, therefore, not exposed to interest rate risk.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. For the fiscal year ended June 30, 2024, the Plan's investments were managed by US Bank or one of five separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2024, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

Concentration of Credit Risk. Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. The Plan's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over-concentration of assets in a specific issue or specific classes of securities.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. At June 30, 2024, \$75,712,883 or 13.96% of the Plan's investment assets were invested in mutual funds and a collective investment trust with primarily international equity holdings.

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs measured using the matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The level in the fair value hierarchy within which a fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Plan also has investments held through a limited partnership and a collective investment trust for which fair value is estimated using the NAV reported by the investment manager as a practical expedient to fair value. Such investments have not been categorized within the fair value hierarchy.

Investments in limited partnerships and collective investment trusts which do not have a readily determinable fair value are valued using the NAV provided by the general partner/investment manager as of June 30, 2024. The monthly or quarterly values of the partnership investments provided from the general partner are reviewed by the Plan to determine if any adjustments are necessary. The Plan currently has no plans to sell any of the investments resulting in these assets being carried at the NAV estimated by the general partner/investment manager.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

The Plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2024:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Investments by Fair Value Level				
Stocks				
Domestic common stock	\$ 86,769,147	\$ -	\$ -	\$ 86,769,147
Foreign stock	16,152,439	-	-	16,152,439
Mutual Funds				
Equity funds	166,303,606	-	-	166,303,606
Fixed income funds	128,416,570	-	-	128,416,570
Total investments by fair value level	<u>\$ 397,641,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 397,641,762</u>
Investments Measured at Net Asset Value (NAV)				
Collective investment trust				25,365,367
Pooled investment account				24,838,659
Emerging markets opportunities funds				82,080,957
Total investments measured at NAV				<u>132,284,983</u>
Total investments at fair value				<u>\$ 529,926,745</u>

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$5,654,815, which is net of an allowance of \$4,839,255. This includes but is not limited to the following: \$9,792,551 related to emergency medical services billing, with an allowance of \$4,839,255, and Development Authority service fees receivable of \$335,468.

Component Units

Accounts receivable of \$10,168 for the Landfill Authority represent charges to customers after credit has been extended. No allowance has been established for the receivables in the Landfill Authority.

C. Due from Organizations

At June 30, 2024, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 3,764,606
Special local option sales tax	6,007,882
Due from other organizations	1,209,941
Total due from organizations	<u>\$ 10,982,429</u>

D. Property Taxes

Property tax bills were mailed on September 15, 2023, and were payable on or before November 15, 2023. An interest penalty of 12% per annum (1% each month) will apply to property taxes paid after that date. The County bills and collects its own property taxes as well as the taxes for the County's Board of Education.

Tax rates levied in the fiscal year ended June 30, 2024 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	14.496	mills
Fire District	4.750	mills
Total	<u>19.246</u>	mills

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Property Taxes (Continued)

A summary of property taxes receivable at June 30, 2024, is as follows:

Tax Year		
2023	\$	3,549,432
2022		913,381
2021		554,031
2020		483,744
2019		783,393
Prior		3,645,037
Total		9,929,018
Allowance for uncollectible taxes		(3,089,068)
Net taxes receivable	\$	6,839,950

An allowance of \$3,089,068 has been established for taxes in dispute and estimated amounts not expected to be collected.

E. Federal and State Grants Receivable

Primary Government

At June 30, 2024, the County was due \$3,589,865 from various grantors.

F. Leases Receivable

The County has entered into a lease agreement whereby the County leases a building to a third party. The County receives monthly payments in the amount of \$183,750 through July of 2022, at which point payments then increase to \$193,857 through the end of the lease term in May of 2027. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2024 was \$2,328,719. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2024 were \$6,585,552 and \$6,339,133, respectively.

The County has entered into a lease agreement whereby the County leases a property to a third party. The County receives monthly payments in the amount of \$2,898 through December of 2022, at which point payments then increase by three percent annually through the end of the lease term in December of 2049. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2024 was \$60,308. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2024 were \$1,064,659 and \$990,684, respectively.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases Receivable (Continued)

The Development Authority of Clayton County (the “Development Authority”) has entered into a lease agreement whereby the Development Authority leases property for office space. The County receives annual payments in the amount of \$235,460 through June 30, 2029. The total amount of deferred inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year ended June 30, 2024 was \$190,225. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2024 were \$2,414,734 and \$2,481,070, respectively.

G. Interfund Receivables and Payables

At June 30, 2024, interfund receivables and payables were as follows:

Payable Fund	Receivable Fund General Fund
Nonmajor Governmental Funds	\$ 300,000

The purpose of interfund receivables and payables is to meet temporary cash flow requirements which result in timing differences between receiving and recognizing certain revenues.

H. Interfund Transfers

Interfund transfers for the year ended June 30, 2024, consisted of the following amounts:

Transfers In	Transfers Out			
	Major Funds		Nonmajor Governmental	
	General	2021 SPLOST	Funds	Total
Major Funds:				
General Fund	\$ -	\$ -	\$ 38,000	\$ 38,000
Other County Grants Fund	438,539	-	-	438,539
Nonmajor Governmental Funds	4,516,194	12,388,759	-	16,904,953
	\$ 4,954,733	\$ 12,388,759	\$ 38,000	\$ 17,381,492

Transfers out of the General Fund were used to cover the County’s portion of matching funds for various grant-related programs. Transfers out of the General Fund to the Debt Service Fund (nonmajor fund) provided for debt service payments on the URA Bonds. Transfers into the General Fund were made to cover salaries for the Street Lights Fund.

Transfers out of the 2021 SPLOST Fund were made to the Debt Service Fund (nonmajor fund) to cover debt service payments on the SPLOST bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets

Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2024, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2023.

	Restated Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 149,391,003	\$ -	\$ -	\$ -	\$ 149,391,003
Construction in progress	35,396,224	9,404,387	-	(8,273,286)	36,527,325
Total capital assets, not being depreciated	<u>184,787,227</u>	<u>9,404,387</u>	<u>-</u>	<u>(8,273,286)</u>	<u>185,918,328</u>
Capital assets, being depreciated:					
Land improvements	34,718,188	3,647,405	-	-	38,365,593
Buildings	372,009,737	4,213,343	-	8,273,286	384,496,366
Roads, sidewalks and bridges	808,996,743	10,476,828	-	-	819,473,571
Machinery and equipment	186,488,926	17,880,963	(5,561,624)	-	198,808,265
Lease assets (Note III-J)	907,641	-	-	-	907,641
Subscription assets (Note III-K)	6,326,335	505,659	(227,223)	-	6,604,771
Total capital assets, being depreciated	<u>1,409,447,570</u>	<u>36,724,198</u>	<u>(5,788,847)</u>	<u>8,273,286</u>	<u>1,448,656,207</u>
Less accumulated depreciation for:					
Land improvements	(8,600,267)	(149,627)	-	-	(8,749,894)
Buildings	(137,115,857)	(9,126,839)	-	-	(146,242,696)
Roads, sidewalks, and bridges	(489,690,916)	(18,985,768)	-	-	(508,676,684)
Machinery and equipment	(146,083,883)	(17,500,408)	5,521,498	-	(158,062,793)
Lease assets (Note III-J)	(201,698)	(100,849)	-	-	(302,547)
Subscription assets (Note III-K)	(1,277,752)	(1,690,400)	227,223	-	(2,740,929)
Total accumulated depreciation	<u>(782,970,373)</u>	<u>(47,553,891)</u>	<u>5,748,721</u>	<u>-</u>	<u>(824,775,543)</u>
Total capital assets, being depreciated, net	<u>626,477,197</u>	<u>(10,829,693)</u>	<u>(40,126)</u>	<u>8,273,286</u>	<u>623,880,664</u>
Governmental activities capital assets, net	<u>\$ 811,264,424</u>	<u>\$ (1,425,306)</u>	<u>\$ (40,126)</u>	<u>\$ -</u>	<u>\$ 809,798,992</u>

Beginning capital asset balances have been restated by \$5,673,077 due to the correction of an error for the Development Authority of Clayton County. See Note IV (M) for additional information.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Capital Assets (Continued)

Depreciation and amortization expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	\$ 11,765,505
Tax assessment	125,635
Courts and law enforcement	4,940,522
Public safety	6,588,305
Transportation/development	19,656,066
Libraries	394,200
Parks and recreations	2,537,462
Health and welfare	1,415,427
Economic development	<u>130,769</u>
Total depreciation and amortization expense	<u><u>\$ 47,553,891</u></u>

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 6,315,775	\$ -	\$ -	\$ 6,315,775
Total capital assets, not being depreciated	<u>6,315,775</u>	<u>-</u>	<u>-</u>	<u>6,315,775</u>
Capital assets, being depreciated:				
Buildings	371,447	-	-	371,447
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	6,898,659	-	-	6,898,659
Machinery and equipment	11,117,145	331,105	(27,759)	11,420,491
Total capital assets, being depreciated	<u>18,703,106</u>	<u>331,105</u>	<u>(27,759)</u>	<u>19,006,452</u>
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(6,667,671)	(177,866)	-	(6,845,537)
Machinery and equipment	(8,707,605)	(667,676)	27,759	(9,347,522)
Total accumulated depreciation	<u>(16,061,574)</u>	<u>(845,542)</u>	<u>27,759</u>	<u>(16,879,357)</u>
Total capital assets, being depreciated, net	<u>2,641,532</u>	<u>(514,437)</u>	<u>-</u>	<u>2,127,095</u>
Landfill Authority capital assets, net	<u><u>\$ 8,957,307</u></u>	<u><u>\$ (514,437)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,442,870</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Lease Assets

A summary of lease asset activity for the year ended June 30, 2024 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities:				
Lease assets:				
Buildings	\$ 907,641	\$ -	\$ -	\$ 907,641
Total	<u>907,641</u>	<u>-</u>	<u>-</u>	<u>907,641</u>
Less accumulated amortization for:				
Buildings	(201,698)	(100,849)	-	(302,547)
Total	<u>(201,698)</u>	<u>(100,849)</u>	<u>-</u>	<u>(302,547)</u>
Total lease assets, net	<u>\$ 705,943</u>	<u>\$ (100,849)</u>	<u>\$ -</u>	<u>\$ 605,094</u>

K. Subscription Assets

A summary of subscription asset activity for the fiscal year ended June 30, 2024 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities:				
Subscription assets:	\$ 6,326,335	\$ 505,659	\$ (227,223)	\$ 6,604,771
Total	<u>6,326,335</u>	<u>505,659</u>	<u>(227,223)</u>	<u>6,604,771</u>
Less accumulated amortization for:				
Subscription assets:	(1,277,752)	(1,690,400)	227,223	(2,740,929)
Total	<u>(1,277,752)</u>	<u>(1,690,400)</u>	<u>227,223</u>	<u>(2,740,929)</u>
Total subscription assets, net	<u>\$ 5,048,583</u>	<u>\$ (1,184,741)</u>	<u>\$ -</u>	<u>\$ 3,863,842</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Properties Held for Resale

The Development Authority has purchased certain residential and commercial properties in a selected area of the County using the proceeds from the issuance of Series 1999B Bonds. The intent of purchasing these properties is to resell them for commercial use. Cost includes the purchase price of the land. The properties held for sale are valued at aggregate cost of \$4,837,306.

M. Long-Term Debt

1. Primary Government Revenue Bonds Payable – Direct Placement

2019 Urban Redevelopment Refunding Bond Issue: \$6,480,000 maturing from 2021 through 2028, with interest at 2.20%. The outstanding balance at June 30, 2024, is \$4,930,000.

In December 2019, the Clayton County Board of Commissioners issued \$6,480,000 of *Urban Redevelopment Agency (“URA”) of Clayton County Revenue Refunding Bonds* (the “Series 2019 Bonds”). The proceeds from these bonds were used to partially refund the Series 2012 Urban Redevelopment Refunding Bond Issue. The County defeased \$5,800,000 of the Series 2012 Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refunding resulted in a decrease of total debt service payments of approximately \$388,000 for an economic gain of approximately \$361,000.

The URA’s source of revenues to pay for the principal and interest of the Series 2019 Refunding Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these agreements, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under these agreements and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under these agreements from its General Funds constitutes a general obligation of the County. At June 30, 2024, management believes the County was in compliance with all covenants provided in this issue.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

2. Primary Government Revenue Bonds Payable

2017 Tax Allocation Refunding and Improvement Bond Issue: \$9,710,000 maturing from 2018 through 2033, with an interest rate of 2.75%. The outstanding balance at June 30, 2024, is \$6,560,000.

In December 2017, the Clayton County Board of Commissioners issued \$9,710,000 of *Urban Redevelopment Agency (“URA”) of Clayton County Tax Allocation Refunding and Improvement Bonds* (the “Series 2017 Bonds”). The proceeds from these bonds were used to refund the Series 2008 Bonds and the Series 2012 Bonds. The prior bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new police headquarters and communications facility, and acquiring and renovating a building for use as a public health center and for storage and office space. In addition, these prior bonds were used for the Ellenwood TAD.

The URA’s source of revenues to pay for the principal and interest of the 2012 and 2017 Bonds is an intergovernmental agreement between the URA and the County, whereby the County will make installment payments in amounts sufficient to meet debt service requirements. As security for these agreements, the County has pledged to the URA its full faith and credit and unlimited taxing power to make such payments. The County has agreed that it will exercise its powers of taxation to the extent necessary to pay amounts required under these agreements and will make available and use all taxes levied and collected for this purpose, together with funds received from other sources, for these payments. The obligation of the County to make payments under these agreements from its General Funds constitutes a general obligation of the County. At June 30, 2024, management believes the County was in compliance with all covenants provided in these issues.

3. Debt Service for Primary Government Revenue Bonds Payable

The County’s revenue bonds payable debt service requirements as of June 30, 2024 for the Series 2019 Bonds (Direct Placement), are as follows:

	Principal	Interest	Total
June 30,			
2025	\$ 1,180,000	\$ 109,446	\$ 1,289,446
2026	1,215,000	83,250	1,298,250
2027	1,250,000	56,277	1,306,277
2028	1,285,000	28,527	1,313,527
	\$ 4,930,000	\$ 277,500	\$ 5,207,500

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

3. Debt Service for Primary Government Revenue Bonds Payable (Continued)

The County's revenue bonds payable debt service requirements as of June 30, 2024, excluding the Series 2019 Bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2025	\$ 580,000	\$ 172,425	\$ 752,425
2026	595,000	156,269	751,269
2027	610,000	139,700	749,700
2028	625,000	122,719	747,719
2029	645,000	105,256	750,256
2030- 2033	3,505,000	246,194	3,751,194
	<u>\$ 6,560,000</u>	<u>\$ 942,563</u>	<u>\$ 7,502,563</u>

4. Primary Government General Obligation Bonds Payable

2020 Special Purpose Local Option Sales Tax Bond Issue: On October 28, 2020, the County issued the Clayton County, Georgia SPLOST Revenue Bond Series 2020 in the amount of \$72,000,000 for the purpose of financing various capital outlay projects. The bonds mature from 2022 through 2027, with an interest rate of .95%. Repayment will be derived from special purpose local option sales tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

5. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable debt service requirements to maturity as of June 30, 2024, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2025	\$ 12,065,000	\$ 347,604	\$ 12,412,604
2026	12,195,000	232,988	12,427,988
2027	12,330,000	117,135	12,447,135
	<u>\$ 36,590,000</u>	<u>\$ 697,727</u>	<u>\$ 37,287,727</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

6. Discretely Presented Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds Series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2024, the outstanding balance of the Series 2015B Bonds was \$1,905,000.

7. Debt Service for Discretely Presented Component Unit Revenue Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2025	\$ 945,000	\$ 38,862	\$ 983,862
2026	960,000	19,584	979,584
	\$ 1,905,000	\$ 58,446	\$ 1,963,446

8. Financed Purchases from Direct Borrowings

During the fiscal year ended June 30, 2010, the County entered into Phase I of a financed purchase agreement for energy saving and conservation equipment and services. The total cost of the project was \$10,624,451, of which \$9,024,451 is related to the County, and \$1,600,000 is related to the Landfill Authority (component unit). During the fiscal year ended June 30, 2012, this lease was refinanced.

During the fiscal year ended June 30, 2012, the County entered into Phase II of the above financed purchase agreement, also for energy saving and conservation equipment and services. The total cost of Phase II is \$6,400,909, of which \$539,041 is related to the County, and \$5,861,868 is related to the Landfill Authority (component unit).

Payments for both Phase I and Phase II of the energy financed purchase agreements are due semiannually with interest at 2.7288% and 2.6527%, respectively.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

8. Financed Purchases from Direct Borrowings (Continued)

During the fiscal year ended June 30, 2020, the County entered into a financed purchase agreement for eight fire trucks with a total cost of \$4,156,256 of which all is related to the County.

As of June 30, 2024, the County had equipment under financed purchase agreements with a cost of \$4,156,256 and accumulated depreciation of \$3,704,630.

Total remaining payments required by financed purchase agreements of the primary government for each fiscal year ending June 30, are as follows:

	Principal	Interest	Total
June 30, 2025	\$ 866,572	\$ 18,389	\$ 884,961
	\$ 866,572	\$ 18,389	\$ 884,961

9. Lease Liability

The County has an active noncancellable lease agreement as lessee. A description of that agreement and the related balances are as follows:

The County has entered into an agreement with a third party to lease a building for the use of the Clayton County Public Defender's Office. This agreement terminates on June 30, 2030. Monthly payments are \$8,161 through June 30, 2022, at which point monthly payments increase by approximately 3% annually through the life of the lease. At June 30, 2024, the outstanding balance on the County's lease liability for this building totals \$650,551.

Debt service to maturity on the County's outstanding lease is as follows:

	Principal	Interest	Total
June 30, 2025	\$ 94,866	\$ 12,145	\$ 107,011
2026	99,979	10,201	110,180
2027	105,380	8,152	113,532
2028	110,951	5,993	116,944
2029	116,695	3,722	120,417
2030	122,680	1,333	124,013
	\$ 650,551	\$ 41,546	\$ 692,097

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

10. Subscription Liabilities

During the fiscal year ended June 30, 2024, the County had active noncancellable subscription-based information technology arrangements (SBITAs) reported in governmental activities. These arrangements involve the County's right-to-use software related to emergency medical services, public safety, and general government functions. As the arrangements do not contain stated specified interest rates, the County has used its incremental borrowing rate for similar assets of 2.6% as the discount rate for all SBITAs at June 30, 2024.

Future principal and interest payments on the County's SBITAs at June 30, 2024 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2025	\$ 1,668,802	\$ 107,633	\$ 1,776,435
2026	697,119	68,759	765,878
2027	672,907	28,543	701,450
2028	126,922	14,238	141,160
2029	36,636	875	37,511
2030	5,967	447	6,414
	<u>\$ 3,208,353</u>	<u>\$ 220,495</u>	<u>\$ 3,428,848</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

11. Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, requires the County to report a liability for the estimated costs of closing and maintaining each landfill site.

Site 2

The County stopped accepting waste at this landfill site during the year ended June 30, 1996, upon reaching full capacity. The County estimated the costs of closing and maintaining this site, based on landfill capacity used to date. The estimated closure and postclosure care costs, recorded in the entity-wide statement of net position, is \$706,997 at June 30, 2024. This site was established and operated by the County's General Fund, hence the recording of the liability in the entity-wide financial statements. In January 2008, the EPD found levels of methane gas exceeding acceptable limits so the County was required to file a formal plan of remediation. Jordan Jones & Golding ("JJ&G") administered the plan. A Methane Gas Extraction System is now in place.

Site 3

The County began operations of landfill Site 3 in July 1995. This site was established by, and operations are reported in, the discretely presented Landfill Authority. The County's engineers estimated total capacity of the site at 4,927,200 cubic yards and total closure and postclosure costs at \$6,868,042. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid assuming all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2024. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County has recorded a liability of \$5,500,665 based on 3,559,909 cubic yards of capacity used since the site was opened. This represents 72.25% of the estimated total capacity at June 30, 2024. The estimated remaining landfill life is approximately 67 years.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

12. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2024, and the Development Authority's year ended December 31, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Financed purchase agreements	\$ 1,715,137	\$ -	\$ (848,565)	\$ 866,572	\$ 866,572
Lease liability	740,466	-	(89,915)	650,551	94,866
Subscription liabilities	4,385,509	505,659	(1,682,815)	3,208,353	1,668,802
General obligation bonds	48,520,000	-	(11,930,000)	36,590,000	12,065,000
Revenue bonds	8,475,000	-	(1,915,000)	6,560,000	580,000
Plus premium on issuance of bonds	-	-	-	-	-
Revenue bonds - direct placement	6,075,000	-	(1,145,000)	4,930,000	1,180,000
Total revenue bonds	<u>14,550,000</u>	<u>-</u>	<u>(3,060,000)</u>	<u>11,490,000</u>	<u>1,760,000</u>
Landfill closure and postclosure costs	682,430	24,567	-	706,997	-
Compensated absences	12,775,830	21,746,879	(20,576,454)	13,946,255	6,771,190
Claims/judgments payable	13,545,580	610,378	(2,246,718)	11,909,240	1,786,386
Workers compensation claims liability	4,402,489	1,255,319	(1,878,738)	3,779,070	1,578,592
Medical claims liability	908,418	12,354,436	(11,878,689)	1,384,165	1,384,165
Net pension liability	342,184,970	88,148,168	(104,970,153)	325,362,985	-
Total OPEB liability	<u>166,153,000</u>	<u>11,889,000</u>	<u>(22,864,000)</u>	<u>155,178,000</u>	<u>6,630,000</u>
	<u>\$ 610,563,829</u>	<u>\$ 136,534,406</u>	<u>\$ (182,026,047)</u>	<u>\$ 565,072,188</u>	<u>\$ 34,605,573</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2023, as it is considered a blended component unit of the County.

Compensated absences, claims and judgments payable, landfill closure and postclosure costs, the net pension liability and the total OPEB liability are ordinarily liquidated by the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

M. Long-Term Debt (Continued)

12. Changes in Long-Term Liabilities (Continued)

Component Units

Long-term liability activity for the Landfill Authority for the year ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Landfill Authority:					
Revenue bonds	\$ 2,835,000	\$ -	\$ (930,000)	\$ 1,905,000	\$ 945,000
Closure/postclosure costs	5,266,225	234,440	-	5,500,665	-
Total Landfill Authority	<u>\$ 8,101,225</u>	<u>\$ 234,440</u>	<u>\$ (930,000)</u>	<u>\$ 7,405,665</u>	<u>\$ 945,000</u>

NOTE IV. OTHER INFORMATION

A. Self-Insurance

1. Workers' Compensation Self-Insurance Fund

The County established this fund to provide resources for payment of workers' compensation claims to County employees. Individual departments have been charged for workers' compensation based upon the rates established by a private insurance company. Interfund charges are reported as charges for services from the departments to the fund. The County pays annual aggregate claims up to a minimum retention limit of \$4,080,052 for the period of July 1, 2023 to June 30, 2024. After the retention point is met, a private insurance carrier will pay the balance up to the aggregate. The County has an aggregate limit of \$1,000,000. Specific claims exceeding \$750,000 for Public Safety and \$500,000 for all other employees per occurrence are covered through a private insurance carrier.

The County has entered into a contract with a third-party administrator for program administration. A liability of \$3,779,070 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2024, has been accrued and is included in the governmental activities on the statement of net position.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund

The County established this fund to provide resources for and payment of employee medical and dental claims. The County pays 72% of the employee's medical and dental premiums and approximately 72% of dependent medical and dental premiums. The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

Included in this fund are the Clayton County Board of Commissioners ("BOC") Self-Funded Medical Plan, Kaiser Permanente HMO, and the Clayton County BOC Self-Funded Dental Plan.

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$17,039,765 and employees \$6,499,944 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$175,000 with an unlimited individual lifetime maximum per participant per plan year. A liability of \$1,384,165 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2024, has been accrued and is included in governmental activities on the statement of net position.

The Kaiser Permanente HMO is fully insured and there is no excess liability to the County beyond the Plan coverage terms for each participant.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2022	\$ 2,044,906	\$ 1,210,000
Incurred claims	4,874,290	11,804,621
Claim payments	<u>(2,516,707)</u>	<u>(12,106,203)</u>
Unpaid claims at June 30, 2023	4,402,489	908,418
Incurred claims	1,255,319	12,354,436
Claim payments	<u>(1,878,738)</u>	<u>(11,878,689)</u>
Unpaid claims at June 30, 2024	<u><u>\$ 3,779,070</u></u>	<u><u>\$ 1,384,165</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund (Continued)

The total unpaid claims of \$5,163,235 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,578,592 represents the current portion of the workers' compensation claims and \$1,384,165 represents the current portion of the medical claims liability.

B. Commitments and Contingencies

1. Audits of Grant Programs

The County participates in a number of grant programs funded by Federal and state agencies. Several of these programs are subject to program compliance audits, which have not yet been concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures, which may be disallowed by the granting agencies cannot be determined at this time, although the County, based upon previous experience, does not expect any disallowed expenditures to have a material impact on its financial position.

2. Pending Litigation or Overtly Threatened Litigation, Claims, or Assessments

The County is presently involved in a number of matters involving pending litigation, overtly threatened litigation, claims, or assessments. While the County intends to defend these actions, the ultimate outcome is uncertain at this time. The County has recorded an estimated liability for claims and judgments payable of \$11,909,240 in the governmental activities column of the government-wide financial statements.

3. Guarantee of Debt

The County has guaranteed, as of August 28, 2015, \$18,945,000, Series 2015A and Series 2015B Development Authority of Clayton County Bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. In April 2018, the Development Authority sold an apartment complex and paid off the outstanding balance of the Series 2015A Bonds. The County paid \$73,959 in interest on behalf of the Development Authority during fiscal year 2023 under this agreement. The outstanding balance of the 2015B Bonds at June 30, 2024 is \$-.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2024, totaled \$52,273,005.

C. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Prior to 1997, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights were (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of the County's general creditors. Participants' rights under the plan were equal to those of general creditors of the County in an amount equal to the fair value of the deferred account for each participant. During 1997, as required by Federal regulations, these plan assets were transferred to a trust to be held for the exclusive benefit of participants and their beneficiaries. The County has no fiduciary relationship with the trust. In accordance with the provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, the plan assets are no longer reported in the County's financial statements.

D. Clayton County Public Employees' Retirement System

1. Plan Description

The Clayton County Public Employees' Retirement System (the "Plan") is a cost-sharing, multiple-employer defined benefit pension plan. The Clayton County Board of Commissioners appoints a Board of Trustees to administer the Plan. This Board of Trustees has the authority to establish and amend benefit provisions. The Plan is funded in conformity with the minimum funding standards in Section 47-20-10 of the Public Retirement Systems standard law. Participants in the Plan consist of the Clayton County Board of Commissioners and the Clayton County Water Authority. In addition, the Plan is part of the County's financial reporting entity and is, therefore, included in these financial statements as a Pension Trust Fund. Furthermore, the Clayton County Public Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Clayton County Staff Attorney, 112 Smith Street, Jonesboro, Georgia 30236.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

2. Benefits Provided

Under the Plan, a member may retire and receive normal retirement benefits at the earlier of age 60 and seven years of participation (five years of participation for sworn safety personnel hired prior to June 1, 2001), or age 55 and 25 years of credited service for any employee hired prior to January 1, 2016. For employees hired on or after January 1, 2016, a member may retire and receive normal retirement benefits at age 62 with ten years of credited service or age 60 with 35 years of credited service. Public Safety members hired on or after January 1, 2016, can retire at the earlier of age 60 with ten years of service or age 55 with 25 years of service. For employees hired before January 1, 2016, early retirement is available at the earlier of age 50 and 25 years of credited service or age 55 and 15 years of credited service. For employees hired on or after January 1, 2016, early retirement is available at age 60 with 15 years of service or age 55 with 25 years of service. For Public Safety members, early retirement is available at age 55 with 15 years of service or age 50 with 25 years of service. Additionally, the Plan has provisions for disability retirement, late retirement, and deferred vested benefits.

Normal retirement benefits paid to members equal 2.5% of the member's average monthly salary multiplied by years of credited service up to 32 years. For members hired after January 1, 2016, the multiplier is 2%. Average monthly compensation is based on the 36 highest consecutive completed whole or partial months of service during the final 60 months of service. For members hired on or after January 1, 2016, average monthly compensation is based on the final 60 months of service. For early retirement, if a member has 25 years of credited service, the benefit is reduced 0.5% for each month the member's age is less than 55. If the participant has less than 25 years of credited service, the benefit is reduced 0.5% for each month the member's age is less than 60.

3. Contributions

Each participant will contribute 7.5% of compensation beginning July 1, 2015. The contribution rate from July 1, 2006 through June 30, 2015, was 5.5% of compensation. The contribution rate from August 8, 1998 through June 30, 2006, was 3.5% of compensation and for July 1, 1995 through August 7, 1998 was 2.0% of compensation. If a participant terminates employment before meeting the requirements for any of the above benefits, they are entitled to receive a return of their contributions with 5% interest.

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.07% of active participants' compensation is payable leaving a balance of 3.57% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.56% of active participants' compensation, leaving a balance of 4.06% to be paid by employers.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

3. Contributions (Continued)

Total contributions to the Plan by the County were \$31,239,150 for the year ended June 30, 2024. County member contributions totaled \$10,793,701 for the year ended June 30, 2024.

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the County reported a liability for its proportionate share of the net pension liability in the amount of \$325,362,985. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of July 1, 2023. The County's proportion of the net pension liability was based on a five-year average of actual contributions made by the County as of June 30, 2024. At June 30, 2024, the County's proportion was 85.15%, which was a decrease of 0.30% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the County recognized pension expense of \$44,902,122. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,274,626	\$ 1,281,466
Changes of assumptions	62,624,159	65,436,509
Net difference between projected and actual earnings on pension plan investments	9,643,115	-
Changes in proportion	3,034,467	1,207,775
Total	\$ 86,576,367	\$ 67,925,750

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,		
2025	\$	8,654,068
2026		19,247,797
2027		(5,488,468)
2028		(3,762,780)
Total	\$	18,650,617

Actuarial Assumptions: The total pension liability as of June 30, 2024, was determined by an actuarial valuation as of July 1, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%	
Salary increases	Valuation year beginning 7/1/2023 - 6.75% - 13.75%	
	Valuation year beginning 7/1/2024 - 6.75%	
	Valuation year beginning 7/1/2025 and thereafter - 4.75%	

Mortality rates

Non-Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Improvement Scale MP-2021

Non-Safety Non-Annuity: Pub-2010 Amount Weighted General Employee Below-Median Table, projected with Mortality Improvement Scale MP-2021

Non-Safety Disabled Participants: Pub-2010 Amount Weighted Non-safety Disabled Retiree Table, projected with Mortality Improvement Scale MP-2021

Safety Retirees: Pub-2010 Amount Weighted Public Safety Retiree Below-Median Table, projected with Mortality Improvement Scale MP-2021

Safety Non-Annuity: Pub-2010 Amount Weighted Public Safety Employee Below-Median Table, projected with Mortality Improvement Scale MP-2021

Safety Disabled Participants: Pub-2010 Amount Weighted Public Safety Disabled Retiree Table, projected with Mortality Improvement Scale MP-2021

Survivor Beneficiaries: Pub-2010 Amount Weighted Contingent Survivor Below-Median Table, projected with Mortality Improvement Scale MP-2021

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building block method which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentages. Estimates for the expected rates of return for each asset class have been derived through a combination of measuring historical average rates of return and applying capital market assumptions for future expected rates of return for each asset class as provided by our investment consultants. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equities	55.00%	7.50%
International Equities	15.00%	8.50%
Domestic Bonds	25.00%	2.50%
International Bonds	5.00%	3.50%
Total	100.00%	

Discount rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate is based on a projection of the County's current membership based on actuarial assumptions. Contributions are assumed to be made in accordance with County ordinance with additional contributions being made, if necessary, to meet the minimum funding statutes under Georgia state law. Contributions expected to be made by future new members are included to the extent contributions under Clayton County's ordinance are expected to exceed the normal cost for new members. Based on these assumptions, the pension plan's fiduciary net position was projected to be sufficient to cover future benefit payments for current members. Therefore, the long-term expected rate of return of 7.75% on pension plan investment was applied to all projected benefit payments where the plan's fiduciary net position at the beginning of the year is projected to be sufficient to cover the benefit payments in that year and the 20-year municipal bond yield rate of 7.75% was used and applied to the remaining projected benefit payments. The resulting discount rate was 7.75%.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees' Retirement System (Continued)

4. Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate:

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
Net Pension Liability	\$ 413,971,335	\$ 325,362,985	\$ 251,749,364

Pension plan fiduciary net position: Detailed information about the Plan's fiduciary net position is available in the separately issued Clayton County Public Employees' Retirement System financial report which can be obtained at the offices of the Clayton County Board of Commissioners.

E. Other Postemployment Benefits

Plan Description. The Clayton County Employee and Postretirement Medical & Life Insurance Benefits Plan, administered by the County's Board of Commissioners, is a single-employer defined healthcare plan that provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Group health benefits are available to all retirees, beneficiaries of, and dependents of retirees. Regular retirees contributed 25% of the blended active and retiree premiums, through their required contribution of \$171 per month before age 65 and \$68 per month after age 65. Early retirees contributed 35% of the blended active and retiree premiums, through their required contribution of \$241 per month before age 65 and \$96 per month after age 65. Life insurance in the amount of \$12,500 (\$25,000 for department heads and elected officials) is provided to all retirees with a contribution of \$1.46 per month. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. A separate postemployment benefit plan report is not available.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Plan Membership. Membership of the Plan consisted of the following at June 30, 2024, the date of the latest actuarial valuation:

Active participants	2,189
Retirees and beneficiaries currently receiving benefits	<u>917</u>
Total	<u><u>3,106</u></u>

Funding Policy. The contribution requirements of Plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to pre-fund benefits as determined annually by the Board of Commissioners. For fiscal year ended June 30, 2024, the County contributed \$7,497,393 to the plan for current year benefits, and no additional amount to pre-fund benefits.

Total OPEB Liability of the County. The County's total OPEB liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial assumptions. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.18%
Healthcare cost trend rate:	7.00% - 4.50%, Ultimate Trend in 2032 (Pre-Medicare)
Salary increase:	3.00% to 4.75%, including inflation
Participation rate:	80%

Mortality rates for healthy, nonsafety annuitants were based on Headcount-Weighted Pub-2010 General Employees Retiree, Below Median Mortality Table, with a 2.85% load, projected on a fully generational basis with the MP-2021 Improvement Scale published by the Society of Actuaries. For all other participant types, Headcount-Weighted Pub-2010 classifications (Public Safety Retiree, General Employee, Nonsafety Disabled, Safety Disabled, and Surviving Beneficiaries).

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 4.13%, which was an increase from the discount rate of 4.09% utilized for the previous valuation. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2023.

Changes in the Total OPEB Liability of the County. The changes in the total OPEB liability of the County for the year ended June 30, 2024, were as follows:

	Total OPEB Liability
Balance at June 30, 2023	\$ 166,153,000
Changes for the year:	
Service costs	5,052,000
Interest	6,837,000
Experience differences	(3,222,000)
Assumption changes	(11,492,000)
Benefit payments	(8,150,000)
Net changes	(10,975,000)
Balance at June 30, 2024	\$ 155,178,000

The required schedule of changes in the County's total OPEB liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
Total OPEB Liability	\$ 177,902,000	\$ 155,178,000	\$ 136,771,000

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.50% decreasing to 3.50%) or 1-percentage-point higher (9.50% decreasing to 5.50%) than the current healthcare cost trend rates:

	1% Decrease (7.50% decreasing to 3.50%)	Healthcare Trend Rate (8.50% decreasing to 4.50%)	1% Increase (9.50% decreasing to 5.50%)
Total OPEB Liability	\$ 144,047,000	\$ 155,178,000	\$ 163,092,000

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2024, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the County recognized OPEB expense of (\$13,702,479). At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 2,349,000	\$ 60,649,000
Experience differences	-	9,151,000
Employer contributions, subsequent to measurement date	7,497,393	-
Total	\$ 9,846,393	\$ 69,800,000

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

County contributions made subsequent to the measurement date of the total OPEB liability but before the end of the County's fiscal year are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	
2025	\$ (21,926,000)
2026	(20,906,000)
2027	(16,340,000)
2028	(6,825,000)
2029	(1,454,000)
Total	<u>\$ (67,451,000)</u>

F. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County does not purchase primary coverage and assumes the risk for the retention amount of the purchased excess commercial insurance for all risks of loss. The County is self-insured for workers' compensation only and self-funded for the group health plan. Excess policies are purchased on these lines of coverage in excess of self-insured limits. Settled claims resulting from these risks have exceeded commercial insurance coverage in the past three fiscal years on the liability only and there have been no significant reductions in insurance coverage from coverage in the prior year.

G. Litigation

The County is a defendant in various legal actions related to claims for alleged damages to persons and property, civil rights violations, and other similar types of actions arising in the course of normal County operations. Although the outcome of these cases is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial statements of the County.

H. Hotel/Motel Lodging Tax

During the year ended June 30, 2024, the County levied an 8% lodging tax. O.C.G.A. §48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. The County collected \$2,634,671 of lodging tax during the year ended June 30, 2024. Of this amount, \$2,434,842, or 92% was used for the promotion of tourism.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

I. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (“ARC”). Dues to the ARC are assessed at the County level and are, accordingly, paid by Clayton County. The County’s membership dues paid to the ARC for the year ended June 30, 2024, were \$365,669. Membership in the ARC is required by the O.C.G.A. §50-8-34, which provides for the organizational structure of the ARC. The ARC board membership includes the chief elected official of each county and various municipalities of the area. O.C.G.A. §50-9-30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street Northeast, Atlanta, Georgia 30303.

J. Related Organizations

The County’s Board of Commissioners is responsible for appointing the members of the boards of other organizations, but the County’s accountability for these organizations do not extend beyond making these appointments. The Board of Commissioners appoints all of the board members of the Board of Family and Children Services and the Clayton County Water Authority.

K. Tax Abatement Agreements

GASB Statement No. 77, *Tax Abatement Disclosures*, requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County’s tax revenues. As of June 30, 2024, the County did not have any such agreements, either entered into by the County or by other governments that exceeded the quantitative threshold for disclosure.

L. Conduit Debt

On September 29, 2022, the Clayton County Development Authority (the “Development Authority”) issued Series 2022A Revenue Bonds (Series 2022A Bonds) with a face amount of \$20,715,000. The proceeds of the revenue bonds will be loaned to USG Real Estate Foundation XIII, LLC (USG) for the purpose of financing the cost of acquisition of an approximately 170,000 square foot special purpose office facility for use as an archives facility. Under the terms of a loan agreement between USG and the Development Authority, USG is obligated to pay the Development Authority amounts sufficient to pay the principal and interest on the Series 2022A Bonds and therefore the Development Authority only has a limited obligation and does not report the outstanding balance as a liability. The Series 2022A Bonds carry interest at 5% and mature on June 15, 2033. At June 30, 2024, the balance on the Series 2022A Bonds conduit debt was \$17,975,000.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

M. Correction of an Error in Previously Issued Financial Statements

During the current fiscal year, the Development Authority of Clayton County (the "Authority"), a blended component unit, identified an error in the financial reporting of assets and net position as of December 31, 2023. There were assets in the Authority's name and under its control that had not been previously reported in its accounting records.

As previously reported in the County's financial statements for the fiscal year ended June 30, 2023, the Authority's capital assets, net of accumulated depreciation, were understated by \$5,673,077; cash balances were understated by \$971,301; and leases receivable were understated by \$20,075.

The effect of correcting these errors is shown in the table below.

	Reporting Units Affected by Restatements of Beginning Balances	
	Funds	Government-Wide
	Nonmajor Governmental Funds	Governmental Activities
	Funds	Governmental Activities
June 30, 2023, as previously reported	\$ 106,503,894	\$ 588,878,853
Error correction	951,226	6,624,303
June 30, 2023, as restated	\$ 107,455,120	\$ 595,503,156



REQUIRED SUPPLEMENTARY INFORMATION

**CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30,**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net pension liability	85.15%	85.45%	84.59%	86.37%	83.44%
County's proportionate share of the net pension liability	\$ 325,362,985	\$ 342,184,970	\$ 464,775,384	\$ 192,930,768	\$ 282,845,551
County's covered payroll during the measurement period	\$ 146,394,667	\$ 129,774,257	\$ 126,925,500	\$ 117,358,476	\$ 106,755,698
County's proportionate share of the net pension liability as a percentage of its covered payroll	222.25%	263.68%	366.18%	164.39%	264.95%
Plan fiduciary net position as a percentage of the total pension liability	58.80%	55.06%	45.37%	71.37%	56.83%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	83.41%	83.57%	84.03%	84.49%	84.75%
County's proportionate share of the net pension liability	\$ 216,192,088	\$ 188,424,305	\$ 177,355,171	\$ 194,920,519	\$ 227,550,318
County's covered payroll during the measurement period	\$ 109,454,240	\$ 100,009,226	\$ 95,143,209	\$ 95,665,634	\$ 100,574,193
County's proportionate share of the net pension liability as a percentage of its covered payroll	197.52%	188.41%	186.41%	203.75%	226.25%
Plan fiduciary net position as a percentage of the total pension liability	63.17%	66.19%	66.19%	61.87%	59.09%

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30,

SCHEDULE OF CONTRIBUTIONS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 31,239,150	\$ 24,233,272	\$ 22,109,190	\$ 23,043,638	\$ 15,915,688
Contributions in relation to the contractually required contribution	31,239,150	24,233,272	22,109,190	23,043,638	15,915,688
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered payroll	\$ 146,394,667	\$ 129,774,257	\$ 126,925,500	\$ 117,358,476	\$ 106,755,698
Contributions as a percentage of covered payroll	21.34%	18.67%	17.42%	19.64%	14.91%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 16,056,255	\$ 14,343,787	\$ 14,173,625	\$ 13,996,694	\$ 13,805,519
Contributions in relation to the contractually required contribution	16,056,255	14,343,787	14,173,625	13,996,694	13,805,519
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered payroll	\$ 109,454,240	\$ 100,009,226	\$ 95,143,209	\$ 95,665,634	\$ 100,574,193
Contributions as a percentage of covered payroll	14.67%	14.34%	14.90%	14.63%	13.73%

Notes to the Schedule:

- A. Valuation Date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ended June 30, 2024 is based on the July 1, 2023 actuarial valuation.
- B. Changes of assumptions used to determine the actuarially determined contribution: Salary increases were changed from 7.25% for the valuation year beginning July 1, 2022 to 4.75% for the valuation year beginning July 1, 2023.
- C. Methods and assumptions used to determine the actuarially determined contribution:
- | | |
|---------------------------------|---|
| Actuarial cost method | Projected Unit Credit Cost Method |
| Amortization method | Level percentage of payroll, open |
| Amortization period | 30 years |
| Asset valuation method | Actuarial value as specified in the July 1, 2021 Actuarial Valuation Report for Clayton County, Georgia Public Employees' Retirement System |
| Administrative expenses | 0.350% of payroll |
| Inflation | 2.75% per annum |
| Salary increases | Valuation Year beginning 7/1/2023 6.75%, 11.25%, or 13.75% |
| | Valuation Year beginning 7/1/2024 6.75% |
| | Valuation Year beginning 7/1/2025 and thereafter 4.75% |
| Investment rate of return | 7.75%, net of pension plan investment expenses |
| Retirement and termination rate | As specified in the July 1, 2022 actuarial report for Clayton County Public Employees' Retirement System |
| Mortality | Non-Safety Retirees: Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Improvement Scale MP-2021 |
| | Non-Safety Non-Annuity: Pub-2010 Amount Weighted General Employee Below-Median Table, projected with Mortality Improvement Scale MP-2021 |
| | Non-Safety Disabled Participants: Pub-2010 Amount Weighted Non-safety Disabled Retiree Table, projected with Mortality Improvement Scale MP-2021 |
| | Safety Retirees: Pub-2010 Amount Weighted Public Safety Retiree Below-Median Table, projected with Mortality Improvement Scale MP-2021 |
| | Safety Non-Annuity: Pub-2010 Amount Weighted Public Safety Employee Below-Median Table, projected with Mortality Improvement Scale MP-2021 |
| | Safety Disabled Participants: Pub-2010 Amount Weighted Public Safety Disabled Retiree Table, projected with Mortality Improvement Scale MP-2021 |
| | Survivor Beneficiaries: Pub-2010 Amount Weighted Contingent Survivor Below-Median Table, projected with Mortality Improvement Scale MP-2021 |

CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30,

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS

	2024	2023	2022	2021	2020
Total OPEB liability					
Service cost	\$ 5,052,000	\$ 8,408,000	\$ 8,852,000	\$ 8,268,000	\$ 10,254,000
Interest	6,837,000	4,814,000	6,798,000	6,741,000	7,358,000
Differences between expected and actual experience	(3,222,000)	(440,000)	(9,556,000)	(2,243,000)	(9,842,000)
Changes of assumptions	(11,492,000)	(55,853,000)	(34,553,000)	5,462,000	(6,675,000)
Benefit payments	(8,150,000)	(6,324,000)	(5,405,000)	(4,320,000)	(4,471,000)
Net change in total OPEB liability	(10,975,000)	(49,395,000)	(33,864,000)	13,908,000	(3,376,000)
Total OPEB liability - beginning	166,153,000	215,548,000	249,412,000	235,504,000	238,880,000
Total OPEB liability - ending (a)	\$ 155,178,000	\$ 166,153,000	\$ 215,548,000	\$ 249,412,000	\$ 235,504,000
Covered-employee payroll	\$ 134,330,434	\$ 123,692,785	\$ 120,729,977	\$ 116,622,370	\$ 108,740,320
County's total OPEB liability as a percentage of covered-employee payroll	116%	134%	179%	214%	217%
	2019				
Total OPEB liability					
Service cost	\$ 9,621,000				
Interest	7,200,000				
Differences between expected and actual experience	(2,350,000)				
Changes of assumptions	6,033,000				
Benefit payments	(4,013,000)				
Net change in total OPEB liability	16,491,000				
Total OPEB liability - beginning	222,389,000				
Total OPEB liability - ending (a)	\$ 238,880,000				
Covered-employee payroll	\$ 102,869,940				
County's total OPEB liability as a percentage of covered-employee payroll	232%				

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.



**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES**

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

Combining financial statements for each individual fund of a fund type presented in the preceding combining financial statements by fund type

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

Budgetary comparison schedules for nonmajor special revenue funds with annual appropriated budgets

Budgetary comparison schedule for the debt service fund

Internal Service Funds

Combining financial statements

Custodial Funds

Combining financial statements

Discretely Presented Component Unit – Landfill Authority

Statement of cash flows for the Landfill Authority



NONMAJOR GOVERNMENTAL FUNDS

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 40,513,376	\$ 52,329	\$ 47,979,638	\$ 88,545,343
Accounts receivable	146,356	-	220,130	366,486
Grants receivable	1,494,908	-	-	1,494,908
Taxes receivable, net	91,286	-	-	91,286
Lease receivable	2,414,734	-	-	2,414,734
Due from other governments	1,010,018	-	-	1,010,018
Due from organizations	78,246	-	-	78,246
Prepaid items	45,364	-	-	45,364
Property held for resale	4,837,306	-	-	4,837,306
Total assets	<u>\$ 50,631,594</u>	<u>\$ 52,329</u>	<u>\$ 48,199,768</u>	<u>\$ 98,883,691</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,511,455	\$ -	\$ 1,949,420	\$ 3,460,875
Accrued liabilities	107,800	-	-	107,800
Interfund payables	300,000	-	-	300,000
Construction retainage payable	-	-	1,005,304	1,005,304
Unrealized grant income	724,000	-	-	724,000
Total liabilities	<u>2,643,255</u>	<u>-</u>	<u>2,954,724</u>	<u>5,597,979</u>
Deferred Inflows of Resources				
Deferred inflows of resources - leases	2,481,070	-	-	2,481,070
Unavailable revenue - property taxes	86,551	-	-	86,551
Total deferred inflows of resources	<u>2,567,621</u>	<u>-</u>	<u>-</u>	<u>2,567,621</u>
Fund Balances				
Nonspendable:				
Prepaid items	45,364	-	-	45,364
Property held for resale	4,837,306	-	-	4,837,306
Restricted for:				
Capital projects	-	-	45,245,044	45,245,044
Debt service	-	52,329	-	52,329
Tourism promotion	4,448,325	-	-	4,448,325
Public safety	13,245,350	-	-	13,245,350
Jail construction/staffing	1,648,945	-	-	1,648,945
Health and welfare programs	1,680,192	-	-	1,680,192
Law library materials	380,436	-	-	380,436
Technology	645,035	-	-	645,035
Street lights	4,195,530	-	-	4,195,530
Economic development	11,778,416	-	-	11,778,416
Grant programs	2,515,819	-	-	2,515,819
Total fund balances	<u>45,420,718</u>	<u>52,329</u>	<u>45,245,044</u>	<u>90,718,091</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 50,631,594</u>	<u>\$ 52,329</u>	<u>\$ 48,199,768</u>	<u>\$ 98,883,691</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 2,162,581	\$ -	\$ -	\$ 2,162,581
Other taxes	2,634,671	-	-	2,634,671
Intergovernmental	8,180,775	-	-	8,180,775
Charges for services	6,744,571	-	-	6,744,571
Fines and forfeitures	1,606,744	-	-	1,606,744
Investment earnings	51,082	-	2,235,813	2,286,895
Other revenue	676,289	-	1,328,413	2,004,702
Total revenues	<u>22,056,713</u>	<u>-</u>	<u>3,564,226</u>	<u>25,620,939</u>
Expenditures:				
Current:				
General government	2,952,032	-	5,460	2,957,492
Courts and law enforcement	1,292,659	-	-	1,292,659
Public safety	4,834,440	-	-	4,834,440
Transportation and development	-	-	4,401,374	4,401,374
County garage	-	-	7,300	7,300
Parks and recreation	-	-	-	-
Health and welfare	7,085,194	-	-	7,085,194
Economic development	1,263,318	-	-	1,263,318
Intergovernmental	954,441	-	-	954,441
Debt service	1,400,036	14,416,677	-	15,816,713
Capital outlay	4,577,399	-	16,034,591	20,611,990
Total expenditures	<u>24,359,519</u>	<u>14,416,677</u>	<u>20,448,725</u>	<u>59,224,921</u>
Deficiency of revenues over expenditures	<u>(2,302,806)</u>	<u>(14,416,677)</u>	<u>(16,884,499)</u>	<u>(33,603,982)</u>
Other financing sources (uses):				
Subscription liabilities	-	-	-	-
Transfers in	2,488,276	14,416,677	-	16,904,953
Transfers out	(38,000)	-	-	(38,000)
Total other financing sources (uses)	<u>2,450,276</u>	<u>14,416,677</u>	<u>-</u>	<u>16,866,953</u>
Net change in fund balances	<u>147,470</u>	<u>-</u>	<u>(16,884,499)</u>	<u>(16,737,029)</u>
Fund Balances, beginning of year	44,322,022	52,329	62,129,543	106,503,894
Restatement - correction of error	951,226	-	-	951,226
Fund Balances, beginning of year, as restated	<u>45,273,248</u>	<u>52,329</u>	<u>62,129,543</u>	<u>107,455,120</u>
Fund Balances, end of year	<u>\$ 45,420,718</u>	<u>\$ 52,329</u>	<u>\$ 45,245,044</u>	<u>\$ 90,718,091</u>

**CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2024**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
ASSETS						
Cash and cash equivalents	\$ 2,676,829	\$ 2,465,590	\$ 10,229,463	\$ 386,423	\$ 1,140,355	\$ 1,615,876
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Leases receivable	-	-	-	-	-	-
Due from other governments	95	-	1,000,000	-	-	-
Due from organizations	-	-	5,838	-	-	33,069
Prepaid items	-	-	-	9,356	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 2,676,924	\$ 2,465,590	\$ 11,235,301	\$ 395,779	\$ 1,140,355	\$ 1,648,945
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 678,709	\$ 10,685	\$ 50,369	\$ 13,517	\$ 95,494	\$ -
Accrued liabilities	4,795	-	65,110	-	2,417	-
Due to other funds	-	-	-	-	-	-
Due to organizations	-	-	-	-	-	-
Total liabilities	683,504	10,685	115,479	13,517	97,911	-
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - leases	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	9,356	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	1,993,420	2,454,905	-	-	-	-
Public safety	-	-	11,119,822	372,906	1,042,444	-
Jail construction/staffing	-	-	-	-	-	1,648,945
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	1,993,420	2,454,905	11,119,822	382,262	1,042,444	1,648,945
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,676,924	\$ 2,465,590	\$ 11,235,301	\$ 395,779	\$ 1,140,355	\$ 1,648,945

(Continued)

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ 57,672	\$ 202,626	\$ 986,054	\$ 330,436	\$ 18,246	\$ 651,371	\$ 51,893
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,923
-	4,395	800	34,144	-	-	-
-	-	-	-	-	5,378	-
-	-	-	-	-	-	-
<u>\$ 57,672</u>	<u>\$ 207,021</u>	<u>\$ 986,854</u>	<u>\$ 364,580</u>	<u>\$ 18,246</u>	<u>\$ 656,749</u>	<u>\$ 61,816</u>
\$ -	\$ 2,794	\$ 365	\$ 609	\$ -	\$ 6,336	\$ 243
-	-	2,573	9,413	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,794	2,938	10,022	-	6,336	243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	5,378	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
57,672	204,227	983,916	354,558	18,246	-	61,573
-	-	-	-	-	-	-
-	-	-	-	-	645,035	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57,672</u>	<u>204,227</u>	<u>983,916</u>	<u>354,558</u>	<u>18,246</u>	<u>650,413</u>	<u>61,573</u>
<u>\$ 57,672</u>	<u>\$ 207,021</u>	<u>\$ 986,854</u>	<u>\$ 364,580</u>	<u>\$ 18,246</u>	<u>\$ 656,749</u>	<u>\$ 61,816</u>

**CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2024**

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
ASSETS						
Cash and cash equivalents	\$ 1,838,770	\$ 9,324	\$ 387,461	\$ 4,201,777	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	405,065	1,089,843	-	-	-	-
Taxes receivable, net	-	-	-	91,286	-	-
Lease receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	-	-	-	-
Prepaid items	-	16,088	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 2,243,835	\$ 1,115,255	\$ 387,461	\$ 4,293,063	\$ 88,359	\$ 5,058,543
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 133,220	\$ 375,200	\$ 6,110	\$ 7,168	\$ -	\$ -
Accrued liabilities	9,601	9,162	915	3,814	-	-
Due to other funds	-	300,000	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	142,821	684,362	7,025	10,982	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - leases	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	86,551	-	-
Total deferred inflows of resources	-	-	-	86,551	-	-
FUND BALANCES						
Nonspendable:						
Prepaid items	-	16,088	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	380,436	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	4,195,530	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	2,101,014	414,805	-	-	-	-
Total fund balance	2,101,014	430,893	380,436	4,195,530	88,359	5,058,543
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,243,835	\$ 1,115,255	\$ 387,461	\$ 4,293,063	\$ 88,359	\$ 5,058,543

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 22,808	\$ 383,768	\$ 93,358	\$ 710,178	\$ 6,906,196	\$ 40,513,376
-	-	-	-	146,356	146,356
-	-	-	-	-	1,494,908
-	-	-	-	-	91,286
-	-	-	-	2,414,734	2,414,734
-	-	-	-	-	1,010,018
-	-	-	-	-	78,246
-	-	-	-	14,542	45,364
-	-	-	-	4,837,306	4,837,306
<u>\$ 22,808</u>	<u>\$ 383,768</u>	<u>\$ 93,358</u>	<u>\$ 710,178</u>	<u>\$ 14,319,134</u>	<u>\$ 50,631,594</u>
\$ 22,808	\$ -	\$ -	\$ -	\$ 107,828	\$ 1,511,455
-	-	-	-	-	107,800
-	-	-	-	-	300,000
-	-	-	-	724,000	724,000
<u>22,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>831,828</u>	<u>2,643,255</u>
-	-	-	-	2,481,070	2,481,070
-	-	-	-	-	86,551
-	-	-	-	2,481,070	2,567,621
-	-	-	-	14,542	45,364
-	-	-	-	4,837,306	4,837,306
-	-	-	-	-	4,448,325
-	-	-	710,178	-	13,245,350
-	-	-	-	-	1,648,945
-	-	-	-	-	1,680,192
-	-	-	-	-	380,436
-	-	-	-	-	645,035
-	-	-	-	-	4,195,530
-	383,768	93,358	-	6,154,388	11,778,416
-	-	-	-	-	2,515,819
<u>-</u>	<u>383,768</u>	<u>93,358</u>	<u>710,178</u>	<u>11,006,236</u>	<u>45,420,718</u>
<u>\$ 22,808</u>	<u>\$ 383,768</u>	<u>\$ 93,358</u>	<u>\$ 710,178</u>	<u>\$ 14,319,134</u>	<u>\$ 50,631,594</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	988,003	1,646,668	-	-	-	-
Intergovernmental	-	-	800,000	-	-	-
Charges for services	-	-	5,528,935	-	-	-
Fines and forfeitures	-	-	-	166,802	360,701	637,882
Investment earnings	-	-	-	1,134	-	-
Other revenue	-	235	250,736	-	-	-
Total revenues	<u>988,003</u>	<u>1,646,903</u>	<u>6,579,671</u>	<u>167,936</u>	<u>360,701</u>	<u>637,882</u>
EXPENDITURES						
Current						
General government	1,205,826	1,209,833	-	-	100,000	-
Courts and law enforcement	-	-	-	12,205	125,756	-
Public safety	-	-	4,505,938	135,608	192,894	-
Health and welfare	-	-	-	-	-	-
Energy conservation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	7,503	-	-	-	-	-
Capital outlay	-	11,680	519,868	16,023	1,357,838	-
Total expenditures	<u>1,213,329</u>	<u>1,221,513</u>	<u>5,025,806</u>	<u>163,836</u>	<u>1,776,488</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(225,326)</u>	<u>425,390</u>	<u>1,553,865</u>	<u>4,100</u>	<u>(1,415,787)</u>	<u>637,882</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(225,326)</u>	<u>425,390</u>	<u>1,553,865</u>	<u>4,100</u>	<u>(1,415,787)</u>	<u>637,882</u>
FUND BALANCES, beginning of year	2,218,746	2,029,515	9,565,957	378,162	2,458,231	1,011,063
Restatement - correction of error	-	-	-	-	-	-
FUND BALANCES, beginning of year, as restated	<u>2,218,746</u>	<u>2,029,515</u>	<u>9,565,957</u>	<u>378,162</u>	<u>2,458,231</u>	<u>1,011,063</u>
FUND BALANCES, end of year	<u>\$ 1,993,420</u>	<u>\$ 2,454,905</u>	<u>\$ 11,119,822</u>	<u>\$ 382,262</u>	<u>\$ 1,042,444</u>	<u>\$ 1,648,945</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	68,654
10,891	-	329,528	-	-	134,112	-
-	65,647	-	375,712	-	-	-
-	-	-	-	-	-	-
-	17,483	3,200	-	-	-	-
<u>10,891</u>	<u>83,130</u>	<u>332,728</u>	<u>375,712</u>	<u>-</u>	<u>134,112</u>	<u>68,654</u>
-	8,400	-	-	-	-	-
500	67,036	181,401	662,449	-	77,333	61,407
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>500</u>	<u>75,436</u>	<u>181,401</u>	<u>662,449</u>	<u>-</u>	<u>77,333</u>	<u>61,407</u>
10,391	7,694	151,327	(286,737)	-	56,779	7,247
-	-	-	450,368	-	-	12,500
-	-	-	-	-	-	-
-	-	-	<u>450,368</u>	-	-	<u>12,500</u>
10,391	7,694	151,327	163,631	-	56,779	19,747
47,281	196,533	832,589	190,927	18,246	593,634	41,826
-	-	-	-	-	-	-
47,281	196,533	832,589	190,927	18,246	593,634	41,826
<u>\$ 57,672</u>	<u>\$ 204,227</u>	<u>\$ 983,916</u>	<u>\$ 354,558</u>	<u>\$ 18,246</u>	<u>\$ 650,413</u>	<u>\$ 61,573</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 1,723,285	\$ -	\$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	1,259,633	5,706,488	-	-	-	-
Charges for services	170	-	213,360	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	5,826	-	-
Other revenue	-	86,444	21,540	-	-	-
Total revenues	<u>1,259,803</u>	<u>5,792,932</u>	<u>234,900</u>	<u>1,729,111</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current						
General government	-	-	-	399,401	-	-
Courts and law enforcement	-	-	104,572	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	1,456,332	5,628,862	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	174,413	-	5,924	-	-
Total expenditures	<u>1,456,332</u>	<u>5,803,275</u>	<u>104,572</u>	<u>405,325</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(196,529)</u>	<u>(10,343)</u>	<u>130,328</u>	<u>1,323,786</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	651,642	-	-	-	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	<u>651,642</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>455,113</u>	<u>(10,343)</u>	<u>130,328</u>	<u>1,285,786</u>	<u>-</u>	<u>-</u>
FUND BALANCES, beginning of year	<u>1,645,901</u>	<u>441,236</u>	<u>250,108</u>	<u>2,909,744</u>	<u>88,359</u>	<u>5,058,543</u>
Restatement - correction of error	-	-	-	-	-	-
FUND BALANCES, beginning of year, as restated	<u>1,645,901</u>	<u>441,236</u>	<u>250,108</u>	<u>2,909,744</u>	<u>88,359</u>	<u>5,058,543</u>
FUND BALANCES, end of year	<u>\$ 2,101,014</u>	<u>\$ 430,893</u>	<u>\$ 380,436</u>	<u>\$ 4,195,530</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 326,080	\$ 113,216	\$ -	\$ -	\$ -	\$ 2,162,581
-	-	-	-	-	2,634,671
-	-	-	-	346,000	8,180,775
-	-	-	-	527,575	6,744,571
-	-	-	-	-	1,606,744
-	-	-	-	44,122	51,082
-	-	-	277,135	19,516	676,289
<u>326,080</u>	<u>113,216</u>	<u>-</u>	<u>277,135</u>	<u>937,213</u>	<u>22,056,713</u>
-	-	-	28,572	-	2,952,032
-	-	-	-	-	1,292,659
-	-	-	-	-	4,834,440
-	-	-	-	-	7,085,194
-	-	-	-	1,263,318	1,263,318
354,441	600,000	-	-	-	954,441
-	-	-	-	1,392,533	1,400,036
-	2,491,653	-	-	-	4,577,399
<u>354,441</u>	<u>3,091,653</u>	<u>-</u>	<u>28,572</u>	<u>2,655,851</u>	<u>24,359,519</u>
<u>(28,361)</u>	<u>(2,978,437)</u>	<u>-</u>	<u>248,563</u>	<u>(1,718,638)</u>	<u>(2,302,806)</u>
-	-	-	-	1,373,766	2,488,276
-	-	-	-	-	(38,000)
-	-	-	-	1,373,766	2,450,276
<u>(28,361)</u>	<u>(2,978,437)</u>	<u>-</u>	<u>248,563</u>	<u>(344,872)</u>	<u>147,470</u>
28,361	3,362,205	93,358	461,615	10,399,882	44,322,022
-	-	-	-	951,226	951,226
<u>28,361</u>	<u>3,362,205</u>	<u>93,358</u>	<u>461,615</u>	<u>11,351,108</u>	<u>45,273,248</u>
<u>\$ -</u>	<u>\$ 383,768</u>	<u>\$ 93,358</u>	<u>\$ 710,178</u>	<u>\$ 11,006,236</u>	<u>\$ 45,420,718</u>

**CLAYTON COUNTY, GEORGIA
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
JUNE 30, 2024**

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	2015 SPLOST Fund	Other Capital Projects Fund	Total
ASSETS						
Cash and cash equivalents	\$ 8,575,861	\$ 4,804,395	\$ 27,449	\$ 33,694,986	\$ 876,947	\$ 47,979,638
Accounts receivable	3,000	-	-	217,130	-	220,130
Total assets	<u>\$ 8,578,861</u>	<u>\$ 4,804,395</u>	<u>\$ 27,449</u>	<u>\$ 33,912,116</u>	<u>\$ 876,947</u>	<u>\$ 48,199,768</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 931,578	\$ -	\$ 1,016,021	\$ 1,821	\$ 1,949,420
Construction retainage payable	527,264	302,594	-	175,446	-	1,005,304
Total liabilities	<u>527,264</u>	<u>1,234,172</u>	<u>-</u>	<u>1,191,467</u>	<u>1,821</u>	<u>2,954,724</u>
FUND BALANCE						
Restricted for capital projects	<u>8,051,597</u>	<u>3,570,223</u>	<u>27,449</u>	<u>32,720,649</u>	<u>875,126</u>	<u>45,245,044</u>
Total fund balance	<u>8,051,597</u>	<u>3,570,223</u>	<u>27,449</u>	<u>32,720,649</u>	<u>875,126</u>	<u>45,245,044</u>
Total liabilities and fund balance	<u>\$ 8,578,861</u>	<u>\$ 4,804,395</u>	<u>\$ 27,449</u>	<u>\$ 33,912,116</u>	<u>\$ 876,947</u>	<u>\$ 48,199,768</u>

CLAYTON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	2015 SPLOST Fund	Other Capital Projects Fund	Total
REVENUES						
Investment earnings	\$ 288,944	\$ 143,112	\$ -	\$ 1,803,757	\$ -	\$ 2,235,813
Other revenue	2,500	-	-	1,293,985	31,928	1,328,413
Total revenues	<u>291,444</u>	<u>143,112</u>	<u>-</u>	<u>3,097,742</u>	<u>31,928</u>	<u>3,564,226</u>
EXPENDITURES						
Current						
General government	-	-	-	5,460	-	5,460
Transportation and development	-	-	-	4,401,374	-	4,401,374
County garage	-	-	-	7,300	-	7,300
Capital outlay	1,167,587	3,985,314	-	9,723,656	1,158,034	16,034,591
Total expenditures	<u>1,167,587</u>	<u>3,985,314</u>	<u>-</u>	<u>14,137,790</u>	<u>1,158,034</u>	<u>20,448,725</u>
Net change in fund balance	(876,143)	(3,842,202)	-	(11,040,048)	(1,126,106)	(16,884,499)
FUND BALANCE, beginning of year	<u>8,927,740</u>	<u>7,412,425</u>	<u>27,449</u>	<u>43,760,697</u>	<u>2,001,232</u>	<u>62,129,543</u>
FUND BALANCE, end of year	<u>\$ 8,051,597</u>	<u>\$ 3,570,223</u>	<u>\$ 27,449</u>	<u>\$ 32,720,649</u>	<u>\$ 875,126</u>	<u>\$ 45,245,044</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools, and other related parks and recreation facilities and senior citizen facilities.	\$ 40,000,000	\$ 61,808,012	\$ 59,398,298	\$ 279,962	\$ 59,678,260
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	213,443,906	207,713,278	885,125	208,598,403
2004 Issue					
Other SPLOST Program Costs ****	-	1,000,000	1,372,662	-	1,372,662
2009 Issue					
Juvenile Justice Center	15,000,000	14,965,140	14,965,140	-	14,965,140
Police Precincts	6,300,000	7,237,528	7,208,204	28,971	7,237,175
Police Vehicles	600,000	619,379	619,379	-	619,379
Animal Control Offices and Kennels	4,100,000	4,067,895	4,067,895	-	4,067,895
Fire Department Building	4,528,000	4,912,554	4,912,554	-	4,912,554
Fire Department Apparatus	2,809,500	2,822,230	2,822,230	-	2,822,230
Correctional Facilities	1,500,000	3,461,691	3,423,843	-	3,423,843
Parks & Recreation Admin. Center	1,900,000	3,451,233	3,451,233	-	3,451,233
Park Upgrades	2,300,000	7,680,569	7,673,678	-	7,673,678
Green Space / Trail Land	10,000,000	5,889,950	5,889,949	-	5,889,949
Senior Center - SW Clayton Area	8,000,000	4,848,007	4,787,726	60,281	4,848,007
Senior Center - NE Clayton Area	8,000,000	6,323,453	6,032,066	269,705	6,301,771
NE Clayton Branch Library	5,100,000	3,394,667	3,394,667	-	3,394,667
NW Clayton Branch Library	7,650,000	6,184,679	6,035,260	101,105	6,136,365
Library Improvements/Renovations	1,000,000	965,910	965,909	-	965,909
Public Safety Digital Network	23,000,000	22,885,977	22,885,977	-	22,885,977
County Record Center Building	1,800,000	1,498,000	1,301,448	41,078	1,342,526
County Fueling Center	3,000,000	4,585,030	3,615,681	909,895	4,525,576
Transportation & Development Projects	125,477,500	99,348,580	93,723,524	2,574,279	96,297,803
Other SPLOST Program Costs ***	-	2,098,817	2,098,817	-	2,098,817
City of Lake City	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Jonesboro	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Morrow	9,860,000	8,658,894	8,658,894	-	8,658,894
City of College Park	2,900,000	2,546,733	2,546,733	-	2,546,733
City of Lovejoy	3,335,000	2,928,743	2,928,743	-	2,928,743
City of Riverdale	16,240,000	14,261,707	14,261,707	-	14,261,707
City of Forest Park	28,420,000	24,957,987	24,957,987	-	24,957,987
2015 Issue					
Southern Regional Medical Ctr	50,000,000	46,449,554	46,078,947	-	46,078,947
Trade Ctr and Small Business Incubator	5,000,000	4,024,807	3,492,933	13,087	3,506,020
Welcome To Clayton Co. Signage	300,000	300,000	-	246,872	246,872
Building Repairs and Remodel	635,000	1,737,000	1,699,467	-	1,699,467
VIP Complex at International Park	5,000,000	4,000,000	3,418,953	1,348	3,420,301
Full TV Station Remodel (CCTV23)	200,000	200,000	85,219	-	85,219
Park Land & Greenway Acquisition/Development	15,000,000	20,780,131	20,620,787	8,886	20,629,673
Countywide Dog Parks	250,000	271,751	271,751	-	271,751
County Information Technology Ctr	7,000,000	6,531,468	6,230,970	-	6,230,970
County Enterprise Software System	16,000,000	17,147,007	16,567,333	377,931	16,945,264
Comprehensive Justice Management & Information System	10,000,000	10,840,000	10,427,484	412,515	10,839,999
Jail Security/Access Control/Video Surveillance System	1,334,050	2,795,258	2,785,149	-	2,785,149
Modernization of Public Safety and Public Service Fleet	20,000,000	18,144,000	17,950,954	174,498	18,125,452
Transportation & Development Road and Sidewalk Projects	86,534,279	83,608,426	50,831,573	11,608,668	62,440,241
Other SPLOST Program Costs **	-	13,798,080	8,274,764	-	8,274,764
City of Lake City	2,749,774	2,894,169	2,894,169	-	2,894,169
City of Jonesboro	4,955,039	5,215,235	5,215,235	-	5,215,235
City of Morrow	6,751,921	7,106,474	7,106,474	-	7,106,474
City of College Park	1,334,050	1,404,102	1,404,102	-	1,404,102
City of Lovejoy	6,151,921	6,506,474	6,506,474	-	6,506,474
City of Riverdale	12,972,461	13,805,946	13,805,946	-	13,805,946
City of Forest Park	19,384,548	20,402,459	20,402,459	-	20,402,459

(Continued)

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2021 Issue					
County Administration Building	\$ 40,000,000	\$ 40,000,000	\$ 4,186,020	\$ 463,923	\$ 4,649,943
Police Department Training Academy	3,000,000	3,000,000	-	-	-
Public Safety Water Rescue Training Ctr	450,000	450,000	5,800	34,800	40,600
Library in Rex Area	7,000,000	7,000,000	-	-	-
Winter Weather Supply and Storage Bldg	500,000	500,000	-	-	-
Anvil Block Rd Government Fueling Station	325,000	325,000	-	-	-
Fire Station 1	5,000,000	5,000,000	97,286	49,504	146,790
Fire Station 2	4,000,000	4,000,000	32,278	136,833	169,111
Sector 4 Precinct	4,000,000	4,000,000	-	-	-
Pedestrian Bridges	4,000,000	3,500,000	-	-	-
Clayton County Mental Health Infrastructure	7,000,000	6,500,000	-	-	-
Clayton Center Crisis Stabilization Unit or Behavioral Health Crisis Center	5,000,000	4,478,871	17,222	135,179	152,401
School System Arena	10,000,000	10,000,000	-	10,000,000	10,000,000
Roof Repair, Flooring, Electrical, Sewer and Heating, Ventilation and Air Conditioning System Upgrades for Harold Banke Justice Complex	2,000,000	1,766,900	1,434,805	-	1,434,805
Rex Park Facility Update	250,000	250,000	-	3,647	3,647
Morrow-Lake City Park Facility Update	200,000	200,000	-	3,647	3,647
Replacement of Facilities at Rum Creek Park	250,000	250,000	-	3,647	3,647
Upgrades to Heating, Ventilation and Air Conditioning Systems for Annex 3, Annex 2, Police Department Headquarters and Frank Bailey Center	575,000	622,500	521,395	-	521,395
Roof Replacement at Steve Lundquist Aquatics Center and Annex 2	350,000	485,000	468,106	-	468,106
Annex 3 Window Sealing	120,000	120,000	-	123,270	123,270
Structural Restoration of Virginia Stephens House	250,000	246,270	60,394	107,153	167,547
Fleet Maintenance Facility Expansion	750,000	750,000	3,097	229,004	232,101
Renovation of Shelnut Building	500,000	500,000	222,079	156,950	379,029
Flooring Replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center	200,000	250,600	249,523	-	249,523
Restoration and Facility Upgrades to Reynolds Nature Reserve	200,000	203,730	202,008	1,529	203,537
Restoration and Facility Upgrades to VIP Complex	5,000,000	5,000,000	299,692	36,953	336,645
Annex 3 Door Replacement	100,000	100,000	85,653	-	85,653
County Network Infrastructure Replacement	2,000,000	2,000,000	344,537	1,571,417	1,915,954
Greenspace Acquisition	10,000,000	9,364,000	38,148	1,507,035	1,545,183
Park Maintenance Fleet Equipment	400,000	400,000	-	-	-
Parks and Recreation Technology Enhancements	250,000	250,000	-	-	-
Park Improvements	4,000,000	4,000,000	147,664	581,361	729,025
Playground Remodel and Replacements	1,500,000	1,145,645	-	-	-
Fixed Automated License Plate Reader System	300,000	300,000	-	-	-
Bullet Trap System Project	750,000	750,000	-	-	-
Public Safety Radio System	5,000,000	5,000,000	2,981,532	981,532	3,963,064
Replacement of Five Prison Transport Vans and Equipment	115,000	115,000	-	285,405	285,405
Bell Helicopter	5,400,000	5,400,000	5,387,782	-	5,387,782
Personal Patrol Vehicle Program	3,100,000	3,100,000	1,065,635	1,837,374	2,903,009
CCFES Aerial Replacement Program	4,000,000	4,136,000	4,136,000	-	4,136,000
Purchase of Vehicles and Equipment for Public Safety Purposes	24,500,000	23,500,000	6,876,947	4,359,618	11,236,565
Remote Fuel Stations Upgrades	250,000	250,000	-	-	-
Transportation Projects Which Include Road Resurfacing, Sidewalk, Pedestrian Crossings, Road Corridor Improvements, Intersection Improvements, Bridges, Traffic Signals, Road Signs and Markings, Operational and Safety Improvements, and Associated Equipment	54,000,000	51,080,227	1,411,348	4,825,231	6,236,579
Street Lighting and/or Pedestrian Lighting Along Commercial and Industrial Areas	2,000,000	2,000,000	-	-	-
Traffic Calming Projects for Residential Streets	2,000,000	2,000,000	52,266	2,680	54,946
Other SPLOST Program Costs *	-	6,334,838	3,657,135	1,363,640	5,020,775
City of Lake City	2,828,372	2,828,372	1,588,514	730,047	2,318,561
City of Jonesboro	5,096,670	5,096,670	2,862,470	1,315,530	4,178,000
City of Morrow	6,944,913	6,944,913	3,900,509	1,792,590	5,693,099
City of College Park	1,372,181	1,372,181	770,665	354,181	1,124,846
City of Lovejoy	6,944,913	6,944,913	3,900,509	1,792,590	5,693,099
City of Riverdale	16,326,146	16,326,146	9,169,344	4,214,032	13,383,376
City of Forest Park	19,938,621	19,938,621	11,198,237	5,146,468	16,344,705
Total Expenditures	\$ 1,097,291,710	\$ 1,115,582,289	\$ 845,855,505	\$ 62,140,976	\$ 907,996,481

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
---------	-----------------------------------	----------------------------------	----------------------------	------------------------------	----------------------------

NOTE: Reconciliations of SPLOST expenditures as noted above to expenditures per the Statement of Revenues, Expenditures, and Changes in Fund Balance are as follows:

Total 2004 Issue expenditures from above				\$ 1,165,087	
Non-SPLOST expenditures funded by reimbursements from other governments:					
Capital Outlay - 2004 SPLOST Issue				2,500	
Expenditures per the Roads and Recreation Projects Fund				<u>\$ 1,167,587</u>	
Total 2009 Issue expenditures from above				\$ 3,985,314	
Expenditures per the 2009 SPLOST Fund				<u>\$ 3,985,314</u>	
Total 2015 Issue expenditures from above				\$ 12,843,805	
Non-SPLOST expenditures funded by reimbursements from other governments:					
Capital Outlay - 2015 SPLOST Issue				1,293,985	
Expenditures per the 2015 SPLOST Fund				<u>\$ 14,137,790</u>	
Total 2021 Issue expenditures from above				\$ 44,146,770	
Transfer for bond principal				11,930,000	
Expenditures per the 2021 SPLOST Fund				<u>\$ 56,076,770</u>	

(1) The County's original cost estimate as specified in the resolution calling for the imposition of the sales tax.

(2) The County's current estimate of total cost for the projects. These costs are based on actual SPLOST collections and interest revenue from SPLOST proceeds and includes all costs from project inception to completion.

* Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management \$2,919,773 and Bond Interest Expense \$3,415,065, and Bank Charges)

** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management \$3,172,241, Undistributed Additional Collections \$4,750,336, Bond Interest Expense \$5,875,503 and Bank Charges)

*** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management \$2,098,817, Advertising and Bank Charges)

**** Other SPLOST Program Costs include costs to facilitate and efficiently run the SPLOST Program (i.e. SPLOST Program Management \$1,000,000, Advertising and Bank Charges)



BUDGETARY COMPARISON SCHEDULES



GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Revenues	Original Budget	Final Budget	Actual	Variance With Budget
Property Taxes:				
Real property taxes	\$ 128,585,263	\$ 128,585,263	\$ 112,994,053	\$ (15,591,210)
Personal property taxes	27,492,775	27,492,775	17,055,493	(10,437,282)
Public utility taxes	15,170,546	15,170,546	12,393,054	(2,777,492)
Heavy equipment taxes	32,478	32,478	9,189	(23,289)
Mobile home taxes	177,389	177,389	165,455	(11,934)
Motor vehicle taxes	724,356	724,356	564,766	(159,590)
Title ad valorem taxes	10,564,228	14,422,615	14,567,815	145,200
Prior year tax	3,567,755	3,567,755	1,669,315	(1,898,440)
Total Property Taxes	<u>186,314,790</u>	<u>190,173,177</u>	<u>159,419,140</u>	<u>(30,754,037)</u>
Other Taxes:				
Railroad equipment tax	-	-	42,525	42,525
Insurance premium tax	17,900,000	19,530,010	19,530,010	-
Timber tax	-	-	971	971
Intangible recording tax	1,200,000	1,200,000	1,267,814	67,814
Local option sales tax	44,388,055	48,057,453	48,057,454	1
Interest on delinquent taxes	174,165	174,165	457,545	283,380
Penalties on delinquent taxes	775,000	1,922,935	1,414,286	(508,649)
Reimbursement - cost of collecting delinquent taxes	100,000	100,000	398,816	298,816
Alcoholic beverage sales tax	-	-	243	243
Alcoholic beverage excise tax	2,000,000	2,000,000	1,920,812	(79,188)
Real estate transfer tax	600,000	600,000	654,139	54,139
Energy excise tax	550,000	550,000	634,353	84,353
Total Other Taxes	<u>67,687,220</u>	<u>74,134,563</u>	<u>74,378,968</u>	<u>244,405</u>
Total Taxes	<u>254,002,010</u>	<u>264,307,740</u>	<u>233,798,108</u>	<u>(30,509,632)</u>
Licenses and Permits:				
Business licenses	5,300,000	5,967,059	5,968,723	1,664
Marriage licenses	55,000	55,000	53,613	(1,387)
Alcoholic business licenses	625,000	625,000	671,341	46,341
Building permits	1,200,000	1,200,000	1,612,293	412,293
Electrical permits	200,000	200,000	224,051	24,051
Plumbing permits	100,000	100,000	98,204	(1,796)
HVAC permits	100,000	100,000	103,113	3,113
House moving permits	-	-	170	170
Miscellaneous permits	2,000	2,000	3,450	1,450
Mobile home registration permits	-	-	15	15
Pistol permits	30,000	30,000	37,876	7,876
Total Licenses and Permits	<u>7,612,000</u>	<u>8,279,059</u>	<u>8,772,849</u>	<u>493,790</u>
Intergovernmental Revenues:				
Federal reimbursement - narcotics unit	70,000	70,000	70,290	290
State reimbursement - judicial staff	215,000	215,000	234,423	19,423
State reimbursement - other salaries	110,000	110,000	177,370	67,370
Georgia State inmate housing	1,700,000	1,700,000	2,067,569	367,569
Social Security Adm. - incentive pay	20,000	20,000	25,500	5,500
Clayton County self-insurance contributions	1,925,000	1,925,000	2,053,748	128,748
Clayton cities/county contract revenue	20,000	73,341	137,907	64,566
Total Intergovernmental Revenues	<u>4,060,000</u>	<u>4,113,341</u>	<u>4,766,807</u>	<u>653,466</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND

SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Revenues (Continued)	Original Budget	Final Budget	Actual	Variance With Budget
Charges for Services:				
Cable TV franchise fees	\$ 1,400,000	\$ 1,400,000	\$ 1,815,165	\$ 415,165
Commissions on taxes	3,780,000	3,780,000	4,360,523	580,523
Court filing and recording fees	1,865,000	1,865,000	2,829,106	964,106
Court supervision fees	350,000	350,000	431,024	81,024
Emergency medical service fees	7,140,000	7,140,000	7,044,945	(95,055)
Qualifying fees	20,000	20,000	51,008	31,008
Mapping fees	10,000	10,000	11,982	1,982
Photocopy revenue	155,000	155,000	115,112	(39,888)
Rabies control fees	120,000	120,000	141,778	21,778
Recreation program fees	1,857,000	3,204,963	3,754,326	549,363
Recreation concession revenue	40,000	40,000	79,813	39,813
Re-zoning application fees	24,000	24,000	15,014	(8,986)
Tag mailing and handling fees	31,333	31,333	39,003	7,670
Tag and title transfer fees	455,000	455,000	602,768	147,768
Traffic sign fees	-	-	3,220	3,220
Rental income	3,357,187	3,357,187	3,376,950	19,763
Housing code enforcement income	140,000	140,000	67,532	(72,468)
Refuse control fees	115,000	115,000	121,900	6,900
Telephone commission income	430,000	430,000	303,474	(126,526)
Variance application fees	50,000	50,000	51,900	1,900
Sign approval fees	13,000	13,000	21,500	8,500
Subdivision review fees	5,000	5,000	6,500	1,500
Site plan review fees	35,000	35,000	20,676	(14,324)
Beach revenue	23,000	23,000	31,553	8,553
Tennis center revenue	2,500	2,500	2,700	200
Sheriff service fees	1,281,170	1,281,170	1,228,232	(52,938)
Inmate medical expense reimbursement	21,000	21,000	26,839	5,839
Inmate housing reimbursement	10,000	10,000	8,540	(1,460)
Pretrial intervention	175,000	175,000	176,085	1,085
Miscellaneous	240,500	240,500	331,571	91,071
Total Charges for Services	<u>23,145,690</u>	<u>24,493,653</u>	<u>27,070,739</u>	<u>2,577,086</u>
Fines and Forfeitures:				
Court fines	1,432,000	2,689,795	2,772,013	82,218
Bond forfeitures	40,000	40,000	58,968	18,968
Library fines	50,000	50,000	106,818	56,818
Automated traffic fines	1,690,000	1,690,000	1,525,329	(164,671)
Total Fines and Forfeitures	<u>3,212,000</u>	<u>4,469,795</u>	<u>4,463,128</u>	<u>(6,667)</u>
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>327,729</u>	<u>322,729</u>
Other Revenues:				
Miscellaneous revenue	523,500	622,538	1,660,273	1,037,735
Total Other Revenues	<u>523,500</u>	<u>622,538</u>	<u>1,660,273</u>	<u>1,037,735</u>
Gifts and donations	<u>20,000</u>	<u>70,450</u>	<u>103,794</u>	<u>33,344</u>
Total revenues	<u>\$ 292,580,200</u>	<u>\$ 306,361,576</u>	<u>\$ 280,963,427</u>	<u>\$ (25,398,149)</u>

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures:				
General government				
Commissioners				
Current:				
Salaries and wages	\$ 2,884,630	\$ 3,310,154	\$ 3,310,150	\$ 4
Pension contribution	387,391	681,754	681,752	2
FICA and Medicare insurance	199,399	234,168	234,167	1
Group health and life insurance	305,302	278,996	278,994	2
Workers' compensation insurance	12,507	16,007	16,006	1
Board member fees	26,900	29,525	29,525	-
Contract service fees	98,414	60,427	58,438	1,989
Rental	79,554	125,212	100,309	24,903
Materials and supplies	113,390	80,916	76,318	4,598
Minor equipment	-	689	689	-
Dues and subscriptions	87,836	83,482	81,019	2,463
Training, travel and meetings	179,317	160,676	159,703	973
Promotional	14,850	14,906	14,355	551
Uniform allowance	9,805	8,471	7,945	526
Repair and maintenance	3,649	1,524	10	1,514
Advertising	119,000	114,507	113,816	691
Redistribution - other	-	-	(14,663)	14,663
Capital outlay	-	30,319	30,319	-
Total Commissioners	<u>4,521,944</u>	<u>5,231,733</u>	<u>5,178,852</u>	<u>52,881</u>
Finance				
Current:				
Salaries and wages	3,014,027	3,185,278	3,157,060	28,218
Pension contribution	434,267	649,224	646,367	2,857
FICA and Medicare insurance	229,235	230,832	230,829	3
Group health and life insurance	368,535	341,277	341,263	14
Workers' compensation insurance	7,405	7,572	6,299	1,273
Contract service fees	24,780	31,800	31,094	706
Rental	42,112	44,476	26,651	17,825
Material and supplies	80,087	42,872	29,407	13,465
Dues and subscriptions	8,440	8,692	8,327	365
Travel, training and meetings	54,300	52,317	30,019	22,298
Uniform allowance	3,100	3,217	2,479	738
Minor equipment	-	736	560	176
Consulting	86,000	-	-	-
Repair and maintenance	4,000	5,340	3,340	2,000
Postage	609,393	692,950	686,823	6,127
Redistribution - other	(149,000)	(149,000)	(317,298)	168,298
Total Finance	<u>4,816,681</u>	<u>5,147,583</u>	<u>4,883,220</u>	<u>264,363</u>
Central Services - Risk Management				
Current:				
Salaries and wages	282,137	334,138	334,138	-
Pension contribution	42,551	71,384	71,384	-
FICA and Medicare insurance	21,886	23,987	23,987	-
Group health and life insurance	63,939	57,486	57,486	-
Workers' compensation insurance	2,916	3,228	3,228	-
Contract service fees	179,173	205,127	203,516	1,611
Rental	2,240	1,916	1,916	-
Materials and supplies	4,080	3,976	3,976	-
Dues and subscriptions	1,415	1,214	1,214	-
Travel, training and meetings	7,000	4,051	4,051	-
Total Central Services - Risk Management	<u>607,337</u>	<u>706,507</u>	<u>704,896</u>	<u>1,611</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Information Technology - Administration				
Current:				
Salaries and wages	\$ 5,376,322	\$ 5,503,655	\$ 5,436,771	\$ 66,884
Pension contribution	763,360	1,138,323	1,138,323	-
FICA and Medicare insurance	403,396	399,254	399,254	-
Group health and life insurance	604,676	524,350	524,350	-
Workers' compensation insurance	10,579	10,649	10,292	357
Contract service fees	5,450,558	5,533,114	4,810,269	722,845
Rental	8,608	9,828	6,466	3,362
Food and dietary	5,000	3,780	2,561	1,219
Materials and supplies	118,783	162,525	150,799	11,726
Telephone, telegraph	111,563	79,268	45,749	33,519
Dues and subscriptions	612	2,625	2,625	-
Training, travel, and meetings	30,947	40,447	40,288	159
Uniform allowance	10,452	10,452	10,098	354
Minor equipment	312,082	302,582	300,890	1,692
Repair and maintenance	396,892	407,734	362,202	45,532
Debt service	841,279	841,279	841,279	-
Capital outlay	-	-	311,828	(311,828)
Total Information Technology - Administration	14,445,109	14,969,865	14,394,044	575,821
Information Technology - Geographical Info Systems				
Current:				
Salaries and wages	120,000	128,837	104,962	23,875
Pension contribution	20,171	23,036	22,396	640
FICA and Medicare insurance	10,950	10,875	7,885	2,990
Group health and life insurance	19,120	19,120	5,721	13,399
Workers' compensation insurance	113	131	126	5
Contract service fees	20,880	21,348	6,487	14,861
Materials and supplies	2,000	155	-	155
Minor equipment	-	2,650	2,570	80
Training, travel, and meetings	1,500	75	75	-
Dues and subscriptions	250	370	-	370
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total Information Technology - Geographical Info Systems	194,984	206,597	150,222	56,375
Information Technology - Archives and Records Mgmt				
Current:				
Salaries and wages	172,085	211,650	203,586	8,064
Pension contribution	18,619	38,006	38,006	-
FICA and Medicare insurance	9,801	15,066	15,066	-
Group health and life insurance	11,838	16,104	16,104	-
Workers' compensation insurance	162	244	244	-
Contract service fees	34,844	38,076	29,428	8,648
Rental	2,256	2,256	1,260	996
Materials and supplies	3,321	2,781	1,658	1,123
Dues and subscriptions	125	5,375	405	4,970
Training, travel, and meetings	1,000	-	-	-
Total Information Tech - Archives and Records Mgmt	254,051	329,558	305,757	23,801

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
General government (Continued)				
Human Resources - Administration				
Current:				
Salaries and wages	\$ 1,088,093	\$ 1,188,928	\$ 1,188,928	\$ -
Pension contribution	147,209	256,310	256,310	-
FICA and Medicare insurance	75,793	85,548	85,548	-
Group health and life insurance	167,231	174,543	174,543	-
Workers' compensation insurance	2,540	2,271	2,271	-
Board member fee	27,600	27,400	27,400	-
Medical service fee	75,000	116,911	116,911	-
Other contract service fees	98,500	19,891	19,891	-
Food and dietary	-	840	840	-
Rental	9,000	5,937	5,937	-
Materials and supplies	19,000	21,109	20,979	130
Dues and subscriptions	2,042	390	390	-
Advertising	5,000	-	-	-
Training, travel, and meetings	14,676	15,611	15,611	-
Total Human Resources - Administration	1,731,684	1,915,689	1,915,559	130
Central Services				
Current:				
Salaries and wages	1,193,290	1,281,691	1,281,691	-
Pension contribution	193,770	269,261	269,261	-
FICA and Medicare insurance	101,589	92,996	92,996	-
Group health and life insurance	208,610	174,512	174,512	-
Workers' compensation insurance	5,398	4,699	4,699	-
Consulting fees	16,200	16,952	10,988	5,964
Contract service fees	-	37,869	37,868	1
Rental	4,512	4,493	4,493	-
Materials and supplies	18,200	75,722	75,719	3
Dues and subscriptions	10,313	8,677	8,677	-
Training, travel and meetings	23,845	24,075	22,208	1,867
Promotional	2,650	5,405	5,405	-
Advertising	1,000	-	-	-
Uniform allowance	1,265	2,850	2,065	785
Repair and maintenance	237,000	245,449	245,323	126
Total Central Services	2,017,642	2,244,651	2,235,905	8,746
Professional Services				
Current:				
Audit fees	215,000	231,933	231,933	-
Legal fees	4,180,000	4,034,597	4,034,597	-
Medical service fees	1,500,000	1,716,322	1,716,322	-
Consulting fees	288,000	286,390	286,389	1
Contract services fees	781,328	615,786	615,785	1
Materials and supplies	7,000	3,224	3,224	-
Advertising	85,000	45,520	45,520	-
Litigation claims and ins settlements	2,000,000	6,032,745	6,032,745	-
Pauper funeral expense	100,000	115,875	115,875	-
Total Professional Services	9,156,328	13,193,137	13,082,390	110,745

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
General government (Continued)				
Refuse Control				
Current:				
Salaries and wages	\$ 1,360,500	\$ 1,641,001	\$ 1,640,328	\$ 673
Pension contribution	253,970	331,830	331,830	-
FICA and Medicare insurance	135,742	120,868	120,868	-
Group health and life insurance	375,598	161,486	161,486	-
Workers' compensation insurance	100,656	84,116	84,116	-
Rental	1,576	1,576	1,556	20
Materials and supplies	155,900	155,228	149,679	5,549
Bank charges	-	8,287	8,287	-
Sanitation	145,000	286,401	286,401	-
Uniform allowance	6,000	6,195	6,125	70
Other minor equipment	15,000	5,675	4,640	1,035
Repair and maintenance	55,700	55,721	54,262	1,459
Capital outlay	5,751	-	-	-
Total Refuse Control	<u>2,611,393</u>	<u>2,858,384</u>	<u>2,849,578</u>	<u>8,806</u>
Registrar				
Current:				
Salaries and wages	1,367,358	3,269,549	3,269,544	5
Pension contribution	90,779	134,123	134,123	-
FICA and Medicare insurance	47,290	213,350	213,350	-
Group health and life insurance	107,037	70,186	70,186	-
Workers' compensation insurance	997	3,940	3,940	-
Board member fee	3,500	175	175	-
Contract service fees	165,392	124,890	70,126	54,764
Rental	23,832	11,889	11,881	8
Food and dietary	3,000	3,875	3,875	-
Materials and supplies	55,100	104,830	103,577	1,253
Minor equipment	70,500	91,729	91,729	-
Advertising	5,500	3,143	3,143	-
Dues and subscriptions	3,362	2,780	2,780	-
Training, travel and meetings	26,525	34,392	34,392	-
Repair and maintenance	500	358	358	-
Uniform allowance	2,500	24	24	-
Debt service	34,608	34,608	34,608	-
Capital outlay	-	163,267	163,267	-
Total Registrar	<u>2,007,780</u>	<u>4,267,108</u>	<u>4,211,078</u>	<u>56,030</u>
County Garage				
Current:				
Salaries and wages	752,000	722,662	722,660	2
Pension contribution	139,949	147,348	147,348	-
FICA and Medicare insurance	74,035	52,189	52,189	-
Group health and life insurance	254,077	113,245	113,245	-
Workers' compensation insurance	15,103	12,236	12,236	-
Contract service fees	496,400	441,056	392,381	48,675
Rental	3,744	3,837	3,757	80
Materials and supplies	16,300	6,659	6,447	212
Gas and oil	3,230,000	4,140,768	3,998,417	142,351
Dues and subscriptions	11,000	5,783	5,783	-
Rubber tire disposal	4,500	6,378	5,456	922
Uniform allowance	9,300	9,054	3,534	5,520
Wrecker service	30,000	28,800	27,700	1,100
Training, travel and meetings	8,000	1,148	1,148	-
Repair and maintenance	2,403,500	3,119,781	2,910,751	209,030
Redistribution - oil and gas	(250,000)	(250,000)	(391,045)	141,045
Redistribution - garage maintenance	(240,000)	(240,000)	(51,035)	(188,965)
Capital outlay	1,000,000	1,854,906	1,670,690	184,216
Total County Garage	<u>7,957,908</u>	<u>10,175,850</u>	<u>9,631,662</u>	<u>544,188</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Building and Maintenance				
Current:				
Salaries and wages	\$ 1,580,732	\$ 1,800,394	\$ 1,796,677	\$ 3,717
Pension contribution	271,603	370,622	370,622	-
FICA and Medicare insurance	142,988	140,253	129,670	10,583
Group health and life insurance	360,199	329,282	264,471	64,811
Workers' compensation insurance	52,533	52,466	49,240	3,226
Contract service fees	1,000,000	1,231,523	988,965	242,558
Rental	16,520	16,520	10,429	6,091
Materials and supplies	9,608	11,428	3,007	8,421
Minor equipment	-	6,352	5,597	755
Dues and subscriptions	25,000	25,000	17,608	7,392
Training, travel, and meetings	9,270	20,180	19,959	221
Food and dietary	250	250	238	12
Promotional	-	1,500	1,314	186
Uniform allowance	19,767	19,782	18,297	1,485
Repair and maintenance	1,555,815	7,708,867	5,719,416	1,989,451
Capital outlay	500,000	1,393,239	938,238	455,001
Total Building and Maintenance	5,544,285	13,127,658	10,333,748	2,793,910
Extension University of Georgia				
Current:				
Salaries and wages	125,293	144,245	120,920	23,325
Pension contribution	26,357	26,357	23,968	2,389
FICA and Medicare insurance	13,088	13,088	9,010	4,078
Group health and life insurance	47,373	41,289	7,750	33,539
Workers' compensation insurance	122	122	71	51
Contract service fees	800	2,300	-	2,300
Rental	2,298	1,548	1,473	75
Materials and supplies	25,275	25,735	21,282	4,453
Minor equipment	5,700	2,700	2,496	204
Dues and subscriptions	1,145	1,145	843	302
Training, travel, and meetings	16,140	20,990	16,944	4,046
Uniform allowance	975	1,090	944	146
General assistance	39,741	38,141	38,063	78
Total Extension University of Georgia	304,307	318,750	243,764	74,986
Other General Government				
Current:				
Group health and life insurance	75,000	105,750	105,106	644
Georgia state unemployment insurance	100,000	(34,129)	(34,129)	-
FICA and Medicare insurance	-	166	-	166
Additional employer contribution	6,300,000	6,105,609	-	6,105,609
ARC fees	332,094	274,175	274,175	-
Contract service fees	520,000	742,790	742,790	-
Rental	12,900	12,900	12,900	-
Bank charges	-	1,502	1,502	-
Dues and subscriptions	3,500	-	-	-
Utilities	5,900,000	8,803,825	8,801,692	2,133
Sanitation	2,000,000	2,000,000	2,000,000	-
Telephone, telegraph	2,000,000	1,755,886	1,754,300	1,586
Performance bond	2,000,000	3,554,931	3,554,931	-
Landfill postclosure care and monitoring	100,000	96,943	95,784	1,159
Claims expense	5,400,000	7,426,418	7,426,416	2
Repair and maintenance	2,057,114	5,352,331	5,352,331	-
General assistance	7,900,000	2,050,500	2,050,500	-
Payment to others	155,000	200,192	200,192	-
Redistribution - personnel	15,295,578	7,309	7,309	-
General assistance - grants	-	70,873	70,873	-
Capital outlay	-	836,493	783,534	52,959
Total Other General Government	50,151,186	39,364,464	33,200,206	6,164,258
Total General Government	\$ 106,322,619	\$ 114,057,534	\$ 103,320,881	\$ 10,736,653

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
General government (Continued)				
Current expenditures	\$ 103,940,981	\$ 108,903,423	\$ 98,547,118	\$ 10,356,305
Debt service	875,887	875,887	875,887	-
Capital outlay	1,505,751	4,278,224	3,897,876	380,348
Total General Government	<u>\$ 106,322,619</u>	<u>\$ 114,057,534</u>	<u>\$ 103,320,881</u>	<u>\$ 10,736,653</u>
Tax Assessment and Collection				
Tax Commissioner				
Current:				
Salaries and wages	\$ 1,584,958	\$ 1,684,860	\$ 1,684,860	\$ -
Pension contribution	232,832	354,862	354,862	-
FICA and Medicare insurance	123,743	123,970	123,970	-
Group health and life insurance	265,614	186,917	186,917	-
Workers' compensation insurance	2,642	2,508	2,508	-
Contract service fees	1,410	13,302	13,302	-
Rental	61,164	62,173	62,173	-
Materials and supplies	67,886	89,520	88,970	550
Dues and subscriptions	2,150	1,693	1,693	-
Training, travel and meetings	15,000	12,168	12,168	-
Casualty and other losses	-	31	31	-
Other minor equipment	11,124	24,975	23,723	1,252
Capital outlay	-	24,487	24,487	-
Total Tax Commissioner	<u>2,368,523</u>	<u>2,581,466</u>	<u>2,579,664</u>	<u>1,802</u>
Tax Assessor				
Current:				
Salaries and wages	1,555,602	1,683,180	1,683,178	2
Pension contribution	240,867	358,938	358,938	-
FICA and Medicare insurance	125,219	120,384	120,384	-
Group health and life insurance	314,252	283,801	283,801	-
Workers' compensation insurance	52,790	49,457	49,457	-
Board member fee	19,200	19,200	19,200	-
Contract service fees	5,435	34,237	34,238	(1)
Rental	6,036	6,718	6,718	-
Materials and supplies	20,000	11,510	10,958	552
Uniform allowance	1,284	1,055	1,020	35
Dues and subscriptions	15,000	14,974	14,974	-
Training, travel and meetings	24,465	27,868	27,868	-
Debt service	14,996	14,996	14,996	-
Total Tax Assessor	<u>2,395,146</u>	<u>2,626,318</u>	<u>2,625,730</u>	<u>588</u>
Total Tax Assessment and Collection	<u>\$ 4,763,669</u>	<u>\$ 5,207,784</u>	<u>\$ 5,205,394</u>	<u>\$ 2,390</u>
Current expenditures	\$ 4,748,673	\$ 5,168,301	\$ 5,165,911	\$ 2,390
Debt service	14,996	14,996	14,996	-
Capital outlay	-	24,487	24,487	-
Total Tax Assessment and Collection	<u>\$ 4,763,669</u>	<u>\$ 5,207,784</u>	<u>\$ 5,205,394</u>	<u>\$ 2,390</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement				
Superior Court				
Current:				
Salaries and wages	\$ 1,871,260	\$ 1,980,267	\$ 1,980,267	\$ -
Pension contribution	286,536	364,908	364,903	5
FICA and Medicare insurance	153,574	127,379	127,375	4
Group health and life insurance	384,515	256,467	256,462	5
Workers' compensation insurance	3,639	2,127	2,124	3
Contract service fees	271,519	410,333	409,700	633
Rental	10,600	10,243	10,243	-
Materials and supplies	52,214	45,841	45,211	630
Court reporter fees	110,504	191,898	191,898	-
Emeritus and pro-tem fees	15,000	2,486	2,486	-
Bailiff fees	403,840	310,480	310,480	-
Telephone	4,704	2,789	2,789	-
Dues and subscriptions	14,216	10,439	10,439	-
Training, travel and meetings	29,400	48,886	48,882	4
Advertising	300	-	-	-
Uniform allowance	2,600	1,065	1,065	-
Minor equipment	3,000	4,883	4,860	23
Total Superior Court	3,617,421	3,770,491	3,769,184	1,307
Indigent Defense Court Administration				
Current:				
Salaries and wages	52,404	57,831	57,831	-
Pension contribution	7,345	12,352	12,352	-
FICA and Medicare insurance	3,782	4,301	4,301	-
Group health and life insurance	8,847	4,471	4,471	-
Workers' compensation insurance	64	69	69	-
Contract service fees	1,000	-	-	-
Materials and supplies	2,000	1,541	1,541	-
Indigent defense fees	2,887,956	3,043,322	3,031,797	11,525
Total Indigent Defense Court Admin	2,963,398	3,123,887	3,112,362	11,525
Public Defenders Office, Clayton Circuit				
Current:				
Rental	6,996	3,339	(100,641)	103,980
Materials and supplies	15,000	17,537	16,282	1,255
Electric utilities	19,944	18,931	18,931	-
Court books and records	2,323	1,826	1,826	-
Court reporter fees	6,000	5,506	5,506	-
Dues and subscriptions	7,680	3,285	3,285	-
Training, travel, and meetings	1,000	-	-	-
Indigent defense fees	4,057,408	4,057,408	4,057,408	-
Other contract service fees	8,000	7,817	7,817	-
Litigation claims and settlements	3,000	-	-	-
Debt service	-	-	103,903	(103,903)
Total Public Defenders Office	4,127,351	4,115,649	4,114,317	1,332
Code Enforcement				
Current:				
Salaries and wages	1,865,951	2,079,130	2,079,130	-
Pension contribution	279,009	432,163	432,163	-
FICA and Medicare insurance	144,655	150,535	150,535	-
Group health and life insurance	317,825	290,355	290,355	-
Workers' compensation insurance	42,534	43,880	43,880	-
Board member fees	3,600	3,700	3,700	-
Contract service fees	18,337	17,464	17,464	-
Rental	2,952	2,762	2,762	-
Materials and supplies	11,000	9,848	9,720	128
Telephone, telegraph	32,387	66,939	66,939	-
Dues and subscriptions	216	-	-	-
Training, travel and meetings	2,000	1,668	1,668	-
Uniform allowance	21,000	18,006	17,961	45
Repair and maintenance	10,000	14,905	14,905	-
Total Code Enforcement	2,751,466	3,131,355	3,131,182	173

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement (Continued)				
State Court				
Current:				
Salaries and wages	\$ 1,530,000	\$ 1,553,246	\$ 1,536,824	\$ 16,422
Pension contribution	99,001	198,235	198,235	-
FICA and Medicare insurance	113,773	111,774	111,774	-
Group health and life insurance	138,945	139,807	139,807	-
Workers' compensation insurance	1,888	1,857	1,857	-
Contract service fees	2,160	2,160	-	2,160
Rental	6,060	6,063	6,058	5
Materials and supplies	25,600	20,431	15,352	5,079
Minor equipment	10,000	1,746	608	1,138
Court reporter fees	158,803	208,304	208,304	-
Emeritus and pro-tem fees	35,324	40,400	38,731	1,669
Bailiff fees	106,667	63,200	63,200	-
Dues and subscriptions	10,000	9,385	9,385	-
Training, travel, and meetings	15,000	11,900	11,812	88
Advertising	50	-	-	-
Uniform allowance	1,000	450	450	-
Total State Court	2,254,271	2,368,958	2,342,397	26,561
Clerk of State Court				
Current:				
Salaries and wages	1,040,000	1,105,971	1,064,079	41,892
Pension contribution	147,034	222,308	222,308	-
FICA and Medicare insurance	76,045	76,471	76,340	131
Group health and life insurance	222,654	181,095	177,612	3,483
Workers' compensation insurance	2,300	1,977	1,962	15
Rental	11,874	11,874	3,961	7,913
Materials and supplies	8,500	8,506	7,506	1,000
Dues and subscriptions	900	900	781	119
Training, travel, and meetings	3,300	3,300	2,705	595
Total Clerk of State Court	1,512,607	1,612,402	1,557,254	55,148
Magistrate Court				
Current:				
Salaries and wages	925,258	1,061,092	1,061,092	-
Pension contribution	101,460	161,129	161,129	-
FICA and Medicare insurance	55,286	78,339	78,339	-
Group health and life insurance	62,500	78,992	78,992	-
Workers' compensation insurance	901	1,185	1,185	-
Contract service fees	133,990	93,583	93,583	-
Rental	5,000	3,564	3,564	-
Court books and records	3,264	2,859	2,859	-
Materials and supplies	30,126	19,591	19,313	278
Court reporter fees	36,400	36,400	36,400	-
Emeritus and pro-tem fees	11,390	16,786	16,786	-
Bailiff fees	62,000	2,308	2,308	-
Dues and subscriptions	7,000	12,761	12,761	-
Uniform allowance	1,000	2,645	2,645	-
Training, travel, and meetings	8,805	18,348	18,348	-
Total Magistrate Court	1,444,380	1,589,582	1,589,304	278

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
State Court Probation				
Current:				
Salaries and wages	\$ 848,811	\$ 919,510	\$ 919,510	\$ -
Pension contribution	125,940	196,410	196,410	-
FICA and Medicare insurance	64,883	65,775	65,775	-
Group health and life insurance	172,415	151,195	151,191	4
Workers' compensation insurance	11,585	11,319	11,319	-
Contract service fees	600	780	306	474
Rental	1,818	1,218	1,212	6
Materials and supplies	7,350	7,944	7,614	330
Dues and subscriptions	225	225	150	75
Uniform allowance	250	1,797	1,771	26
Training, travel, and meetings	500	547	547	-
Total State Court Probation	1,234,377	1,356,720	1,355,805	915
Juvenile Court				
Current:				
Salaries and wages	3,322,277	3,568,690	3,150,579	418,111
Pension contribution	377,733	576,583	576,583	-
FICA and Medicare insurance	234,758	234,184	234,184	-
Group health and life insurance	516,993	340,962	339,362	1,600
Workers' compensation insurance	3,902	3,905	3,853	52
Contract service fees	602,948	217,948	145,645	72,303
Rental	7,488	7,688	7,491	197
Court books and records	15,123	15,123	6,384	8,739
Materials and supplies	38,322	46,743	41,175	5,568
Telephone, telegraph	30,000	31,443	31,443	-
Court reporter fees	500	500	-	500
Emeritus and pro-tem fees	6,000	6,000	1,850	4,150
Indigent defense fees	217,708	262,708	240,998	21,710
Witness fees	100	100	-	100
Bailiff fees	53,333	33,333	26,560	6,773
Dues and subscriptions	12,000	12,089	12,089	-
Training, travel, and meetings	50,000	50,000	36,543	13,457
Other minor equipment	-	24,210	8,916	15,294
Capital outlay	-	345,000	163,504	181,496
Total Juvenile Court	5,489,185	5,777,209	5,027,159	750,050
Probate Court				
Current:				
Salaries and wages	1,072,294	1,129,645	1,129,645	-
Pension contribution	162,365	238,819	238,819	-
FICA and Medicare insurance	85,247	84,528	84,528	-
Group health and life insurance	152,415	133,947	133,947	-
Workers' compensation insurance	1,491	1,435	1,435	-
Rental	3,804	4,198	4,198	-
Court books and records	8,000	8,628	8,628	-
Materials and supplies	31,000	27,975	25,479	2,496
Minor equipment	-	6,597	6,597	-
Emeritus and pro-tem fees	1,000	-	-	-
Indigent defense fees	37,240	39,913	39,913	-
Bailiff fees	26,667	10,880	10,880	-
Dues and subscriptions	4,613	4,453	4,453	-
Training, travel, and meetings	20,000	33,197	33,197	-
Promotional	1,000	913	913	-
Total Probate Court	1,607,136	1,725,128	1,722,632	2,496

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement (Continued)				
Clerk of Superior/Magistrate Court				
Current:				
Salaries and wages	\$ 1,412,209	\$ 1,573,065	\$ 1,549,777	\$ 23,288
Pension contribution	222,442	327,979	327,974	5
FICA and Medicare insurance	115,127	111,994	111,994	-
Group health and life insurance	319,211	239,886	235,273	4,613
Workers' compensation insurance	3,133	2,760	2,742	18
Board member fees	80,000	80,000	66,540	13,460
Contract service fees	2,940	3,097	1,169	1,928
Rental	22,003	28,076	25,661	2,415
Court books and records	1,107	1,104	1,104	-
Materials and supplies	69,100	175,183	163,573	11,610
Jury script fees	552,693	518,003	439,463	78,540
Dues and subscriptions	2,100	2,550	1,260	1,290
Training, travel, and meetings	9,540	9,540	5,524	4,016
Other minor equipment	-	11,753	11,653	100
Redistribution - photocopy	(55,000)	(47,320)	(61,485)	14,165
Capital outlay	56,959	58,537	-	58,537
Total Clerk of Sup/Mag Court	2,813,564	3,096,207	2,882,222	213,985
Solicitor of State Court				
Current:				
Salaries and wages	1,861,474	2,163,046	2,149,707	13,339
Pension contribution	289,409	432,696	431,943	753
FICA and Medicare insurance	175,908	158,457	156,792	1,665
Group health and life insurance	330,925	239,973	236,008	3,965
Workers' compensation insurance	3,438	8,576	8,576	-
Medical service fees	100	100	-	100
Contract service fees	80,000	78,530	65,185	13,345
Rental	8,400	8,400	3,649	4,751
Materials and supplies	41,300	43,388	35,456	7,932
Minor equipment	1,300	4,368	-	4,368
Court reporter fees	1,000	1,620	1,620	-
Emeritus and pro-tem fees	300	300	-	300
Witness fees	20,000	19,380	4,132	15,248
Dues and subscriptions	10,092	12,122	10,086	2,036
Training, travel, and meetings	15,000	15,000	8,143	6,857
Advertising fees	1,000	1,000	-	1,000
Uniform allowance	2,900	2,900	-	2,900
Total Solicitor of State Court	2,842,546	3,189,856	3,111,297	78,559
District Attorney				
Current:				
Salaries and wages	4,435,266	4,833,218	4,832,977	241
Pension contribution	595,609	1,004,526	1,004,526	-
FICA and Medicare insurance	319,543	353,868	353,868	-
Group health and life insurance	584,660	570,536	570,284	252
Workers' compensation insurance	35,337	41,771	41,771	-
Contract service fees	43,000	41,580	38,953	2,627
Rental	16,000	16,000	13,583	2,417
Court reporter fees	3,402	6,402	4,130	2,272
Court books and records	7,500	3,680	3,674	6
Materials and supplies	43,835	46,316	44,242	2,074
Minor equipment	-	1,149	1,149	-
Witness fees	25,000	51,804	49,716	2,088
Advertising fees	3,500	2,800	2,720	80
Dues and subscriptions	20,550	10,366	10,366	-
Training, travel, and meetings	33,549	20,751	19,987	764
Uniform allowance	15,000	14,720	14,419	301
Total District Attorney	6,181,751	7,019,487	7,006,365	13,122

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
Clayton County Prison				
Current:				
Salaries and wages	\$ 3,625,145	\$ 4,025,289	\$ 4,025,289	\$ -
Pension contribution	510,267	825,292	825,292	-
FICA and Medicare insurance	270,993	297,605	297,605	-
Group health and life insurance	607,344	360,137	360,137	-
Workers' compensation insurance	72,778	79,877	79,877	-
Contract service fees	231,734	239,017	239,017	-
Rental	1,560	1,529	648	881
Materials and supplies	700,762	831,887	829,167	2,720
Minor equipment	56,582	22,598	22,598	-
Postage	300	269	269	-
Utilities	503,000	601,045	601,040	5
Dues and subscriptions	3,000	2,382	2,382	-
Training, travel, and meetings	3,000	11,135	11,135	-
Uniform allowance	22,000	27,597	24,159	3,438
Repair and maintenance	32,495	27,498	27,107	391
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-
Capital outlay	33,000	66,380	66,380	-
Total Clayton County Prison	<u>6,585,901</u>	<u>7,331,478</u>	<u>7,324,043</u>	<u>7,435</u>
Sheriff:				
Current:				
Salaries and wages	20,751,930	31,335,167	31,335,163	4
Pension contribution	2,583,450	4,980,055	4,980,055	-
FICA and Medicare insurance	1,372,993	2,313,466	2,313,466	-
Group health and life insurance	3,456,138	2,386,775	2,386,775	-
Workers' compensation insurance	293,516	481,774	481,774	-
Medical service fees	10,009,290	14,960,829	14,960,829	-
Contract service fees	1,043,105	3,201,879	3,201,876	3
Rental	19,560	19,521	19,521	-
Materials and supplies	3,701,863	4,240,770	4,208,873	31,897
Crime prev and investigation supplies	5,286	7,025	7,025	-
Minor equipment	100,000	69,230	69,230	-
Telephone, telegraph	100,000	142,800	142,800	-
Advertising	5,400	215,174	215,174	-
Dues and subscriptions	4,216	1,702	1,702	-
Litigation claims and ins settlements	-	236,727	236,727	-
Prisoner transport	250,000	804,826	804,826	-
Training, travel, and meetings	47,882	25,139	25,139	-
Uniform allowance	215,000	464,494	464,054	440
Repair and maintenance	15,225	18,770	7,358	11,412
Debt service	113,702	113,702	113,702	-
Capital outlay	248,173	1,619,163	1,812,860	(193,697)
Total Sheriff	<u>44,336,729</u>	<u>67,638,988</u>	<u>67,788,929</u>	<u>(149,941)</u>
Total Courts and Law Enforcement	<u>\$ 89,762,083</u>	<u>\$ 116,847,397</u>	<u>\$ 115,834,452</u>	<u>\$ 1,012,945</u>
Current expenditures	\$ 89,310,249	\$ 114,644,615	\$ 113,574,103	\$ 1,070,512
Debt service	113,702	113,702	217,605	(103,903)
Capital outlay	338,132	2,089,080	2,042,744	46,336
Total Courts and Law Enforcement	<u>\$ 89,762,083</u>	<u>\$ 116,847,397</u>	<u>\$ 115,834,452</u>	<u>\$ 1,012,945</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Public Safety				
County Police				
Current:				
Salaries and wages	\$ 25,260,020	\$ 31,196,443	\$ 31,196,443	\$ -
Pension contribution	3,827,082	6,135,472	6,135,472	-
FICA and Medicare insurance	2,013,512	2,288,852	2,288,852	-
Group health and life insurance	4,438,854	3,199,071	3,199,071	-
Workers' compensation insurance	494,147	553,916	553,916	-
Board member fees	4,800	2,100	2,100	-
Medical service fees	160,000	100,683	100,683	-
Contract service fees	794,102	998,550	704,443	294,107
Bank charges	-	4,235	4,235	-
Rental	58,080	57,985	57,985	-
Materials and supplies	677,741	782,637	560,162	222,475
Crime prevention/investigation supplies	39,000	39,078	20,598	18,480
Minor equipment	117,300	116,583	39,184	77,399
Telephone, telegraph	290,000	274,926	274,926	-
Dues and subscriptions	43,129	38,036	38,036	-
Training, travel, and meetings	114,285	115,515	113,224	2,291
Advertising	5,000	4,976	4,785	191
Uniform allowance	417,900	419,956	359,369	60,587
Repair and maintenance	79,406	178,827	76,517	102,310
General assistance	-	2,350	2,350	-
Wrecker service	800	450	450	-
Debt service	42,629	42,629	42,629	-
Capital outlay	167,250	561,936	524,023	37,913
Total County Police	39,045,037	47,115,206	46,299,453	815,753
Narcotics Unit				
Current:				
Rental	2,616	2,443	2,442	1
Materials and supplies	4,000	2,553	2,552	1
Telephone, telegraph	18,000	15,968	15,968	-
Dues and subscriptions	3,100	4,836	4,836	-
Training, travel, and meetings	5,000	1,939	1,939	-
Total Narcotics Unit	32,716	27,739	27,737	2
EMS Rescue - Administration				
Current:				
Salaries and wages	8,618,101	9,322,695	9,322,695	-
Pension contribution	1,341,389	1,881,276	1,881,276	-
FICA and Medicare insurance	698,969	676,562	676,562	-
Group health and life insurance	1,414,481	1,248,460	1,248,460	-
Workers' compensation insurance	380,273	350,252	350,252	-
Contract service fees	667,988	699,808	682,283	17,525
Rental	50,580	50,580	31,912	18,668
Materials and supplies	886,128	803,705	730,274	73,431
Minor equipment	9,000	37,774	37,770	4
Dues and subscriptions	59,438	16,510	15,510	1,000
Training, travel, and meetings	27,100	3,331	3,331	-
Uniform allowance	86,400	96,400	64,783	31,617
Repair and maintenance	8,110	49	49	-
Intergovernmental	-	256,243	256,243	-
Debt service	7,503	7,503	7,503	-
Capital outlay	-	1,657,224	77,850	1,579,374
Total EMS Rescue - Administration	14,255,460	17,108,372	15,386,753	1,721,619

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Public Safety (Continued)				
Office of Resilience and Sustainability				
Current:				
Salaries and wages	506,543	686,606	682,869	3,737
Pension contribution	59,782	135,672	132,803	2,869
FICA and Medicare insurance	30,953	49,793	49,792	1
Group health and life insurance	57,132	57,762	52,542	5,220
Workers' compensation insurance	8,158	16,584	16,254	330
Contract service fees	114,000	97,600	57,657	39,943
Rental	137,286	137,286	92,820	44,466
Materials and supplies	5,000	12,065	11,931	134
Minor equipment	7,400	93,715	91,646	2,069
Dues and subscriptions	2,000	2,308	867	1,441
Food and dietary	300	300	260	40
Training, travel, and meetings	8,500	16,500	14,628	1,872
Advertising	-	600	589	11
Promotional	-	1,500	1,401	99
Uniform allowance	5,000	7,444	6,623	821
Capital outlay	225,000	206,673	96,826	109,847
Total Office of Resilience and Sustainability	<u>1,167,054</u>	<u>1,522,408</u>	<u>1,309,508</u>	<u>212,900</u>
Total Public Safety	<u>\$ 54,500,267</u>	<u>\$ 65,773,725</u>	<u>\$ 63,023,451</u>	<u>\$ 2,750,274</u>
Current expenditures	\$ 54,057,885	\$ 63,297,760	\$ 62,274,620	\$ 1,023,140
Debt service	50,132	50,132	50,132	-
Capital outlay	392,250	2,425,833	698,699	1,727,134
Total Public Safety	<u>\$ 54,500,267</u>	<u>\$ 65,773,725</u>	<u>\$ 63,023,451</u>	<u>\$ 2,750,274</u>
Transportation and Development				
Transportation/Development - Administration				
Current:				
Salaries and wages	\$ 3,636,312	\$ 4,137,304	\$ 3,371,112	\$ 766,192
Pension contribution	789,818	789,818	711,224	78,594
FICA and Medicare insurance	416,659	416,659	241,841	174,818
Group health and life insurance	1,145,916	1,130,528	558,017	572,511
Workers' compensation insurance	310,060	310,060	220,647	89,413
Contract service fees	820,000	674,365	194,893	479,472
Rental	11,812	26,949	16,022	10,927
Materials and supplies	47,775	48,285	22,020	26,265
Electric utilities	650,000	650,000	196,961	453,039
Minor equipment	10,000	193,418	127,046	66,372
Dues and subscriptions	3,500	10,260	2,244	8,016
Training, travel, and meetings	10,000	15,075	11,372	3,703
Uniform allowance	33,000	50,207	15,252	34,955
Repair and maintenance	308,000	653,372	433,744	219,628
Capital outlay	-	241,662	199,997	41,665
Total Transportation/Development Administration	<u>8,192,852</u>	<u>9,347,962</u>	<u>6,322,392</u>	<u>3,025,570</u>
Total Transportation and Development	<u>\$ 8,192,852</u>	<u>\$ 9,347,962</u>	<u>\$ 6,322,392</u>	<u>\$ 3,025,570</u>
Current expenditures	\$ 8,192,852	\$ 9,106,300	\$ 6,122,395	\$ 2,983,905
Debt service	-	-	-	-
Capital outlay	-	241,662	199,997	41,665
Total Transportation and Development	<u>\$ 8,192,852</u>	<u>\$ 9,347,962</u>	<u>\$ 6,322,392</u>	<u>\$ 3,025,570</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Planning and Zoning				
Community Development - Administration				
Current:				
Salaries and wages	\$ 871,730	\$ 981,107	\$ 933,880	\$ 47,227
Pension contribution	193,733	202,780	199,294	3,486
FICA and Medicare insurance	102,636	82,493	67,658	14,835
Group health and life insurance	271,900	271,900	124,737	147,163
Workers' compensation insurance	27,989	27,989	15,309	12,680
Board member fees	-	-	(100)	100
Contract service fees	1,250,421	1,288,060	951,643	336,417
Rental	3,192	3,192	2,895	297
Materials and supplies	20,000	27,102	25,813	1,289
Bank charges	-	20,143	20,143	-
Dues and subscriptions	1,000	1,000	462	538
Training, travel, and meetings	5,000	7,050	5,657	1,393
Uniform allowance	2,700	2,700	1,320	1,380
Total Community Development - Administration	2,750,301	2,915,516	2,348,711	566,805
Community Development - Planning				
Current:				
Salaries and wages	250,000	281,609	256,563	25,046
Pension contribution	76,808	76,808	54,818	21,990
FICA and Medicare insurance	41,458	41,458	18,610	22,848
Group health and life insurance	116,687	116,583	28,741	87,842
Workers' compensation insurance	8,969	8,969	4,466	4,503
Contract service fees	613,000	634,233	355,502	278,731
Rental	2,781	2,885	1,380	1,505
Materials and supplies	15,299	9,699	6,085	3,614
Dues and subscriptions	790	790	575	215
Minor equipment	-	600	549	51
Training, travel, and meetings	3,256	2,263	1,806	457
Debt service	-	-	7,498	(7,498)
Total Community Development - Planning	1,129,048	1,175,897	736,593	439,304
Total Planning and Zoning	\$ 3,879,349	\$ 4,091,413	\$ 3,085,304	\$ 1,006,109
Libraries				
Current:				
Salaries and wages	\$ 2,386,942	\$ 2,543,387	\$ 2,427,456	\$ 115,931
Pension contribution	295,536	424,043	417,830	6,213
FICA and Medicare insurance	152,370	177,553	175,403	2,150
Group health and life insurance	426,240	350,934	344,952	5,982
Workers' compensation insurance	5,519	7,314	7,280	34
Contract service fees	41,788	52,324	44,687	7,637
Rental	47,525	33,985	30,078	3,907
Library books and materials	213,488	245,222	218,863	26,359
Materials and supplies	121,388	128,626	121,013	7,613
Minor equipment	88,598	111,092	110,736	356
Bank fees	32,700	41,971	39,633	2,338
Utilities	204,800	212,303	203,564	8,739
Telephone, telegraph	-	4,390	4,390	-
Dues and subscriptions	175,000	169,580	166,402	3,178
Training, travel, and meetings	33,608	35,112	29,399	5,713
Promotional costs	1,200	1,200	997	203
Casualty and other losses	-	19	11	8
Capital outlay	-	33,881	-	33,881
Total Libraries	\$ 4,226,702	\$ 4,572,936	\$ 4,342,694	\$ 230,242
Total Libraries	\$ 4,226,702	\$ 4,572,936	\$ 4,342,694	\$ 230,242
Current expenditures	\$ 4,226,702	\$ 4,539,055	\$ 4,335,196	\$ 203,859
Debt service	-	-	7,498	(7,498)
Capital outlay	-	33,881	-	33,881
Total Libraries	\$ 4,226,702	\$ 4,572,936	\$ 4,342,694	\$ 230,242

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Parks and Recreation				
Current:				
Salaries and wages	\$ 6,206,110	\$ 6,648,577	\$ 6,446,143	\$ 202,434
Pension contribution	562,192	803,320	802,955	365
FICA and Medicare insurance	295,862	481,435	481,261	174
Group health and life insurance	601,892	448,755	442,326	6,429
Workers' compensation insurance	93,865	179,760	179,682	78
Contract service fees	418,052	500,265	476,438	23,827
Rental	47,363	67,091	60,558	6,533
Materials and supplies	402,120	486,959	457,441	29,518
Bank charges	137,051	124,510	124,510	-
Minor equipment	75,300	117,223	102,874	14,349
Advertising	5,900	4,721	4,710	11
Dues and subscriptions	7,905	8,405	8,391	14
Recreation program costs	331,692	315,599	289,138	26,461
Training, travel, and meetings	28,990	32,787	32,557	230
Uniform allowance	25,700	25,702	24,486	1,216
Repair and maintenance	318,213	313,884	280,954	32,930
Casualty and other losses	-	293	281	12
Capital outlay	321,749	314,014	173,901	140,113
Total Parks and Recreation	\$ 9,879,956	\$ 10,873,300	\$ 10,388,606	\$ 484,694
Current expenditures	\$ 9,558,207	\$ 10,559,286	\$ 10,214,705	\$ 344,581
Capital outlay	321,749	314,014	173,901	140,113
Total Parks and Recreation	\$ 9,879,956	\$ 10,873,300	\$ 10,388,606	\$ 484,694
Health and Welfare				
Department of Human Resources				
Current:				
General assistance	\$ 1,067,000	\$ 1,067,000	\$ 1,067,000	\$ -
Total Department of Human Resources	1,067,000	1,067,000	1,067,000	-
Senior Services				
Current:				
Salaries and wages	2,343,414	2,429,512	2,298,686	130,826
Pension contribution	251,574	339,991	339,862	129
FICA and Medicare insurance	131,678	169,387	169,285	102
Group health and life insurance	307,530	202,004	198,119	3,885
Workers' compensation insurance	54,345	61,629	61,592	37
Contract service fees	1,348,535	1,593,931	1,446,777	147,154
Rental	52,034	103,476	86,434	17,042
Materials and supplies	198,137	250,983	207,625	43,358
Minor equipment	-	20,416	18,276	2,140
Advertising	22,764	22,767	21,503	1,264
Dues and subscriptions	8,890	5,881	668	5,213
Recreation program costs	40,870	47,485	34,142	13,343
Telephone, telegraph	21,072	24,003	21,842	2,161
Training, travel, and meetings	35,965	59,413	45,922	13,491
Uniform allowance	14,673	22,640	12,305	10,335
Bank charges	7,272	28,286	28,286	-
Repair and maintenance	15,350	6,350	868	5,482
Casualty and losses	-	-	(30)	30
Total Senior Services	4,854,103	5,388,154	4,992,162	395,992
Total Health and Welfare	\$ 5,921,103	\$ 6,455,154	\$ 6,059,162	\$ 395,992

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Health and Welfare (Continued)				
Current expenditures	\$ 5,921,103	\$ 6,455,154	\$ 6,059,162	\$ 395,992
Total Health and Welfare	<u>\$ 5,921,103</u>	<u>\$ 6,455,154</u>	<u>\$ 6,059,162</u>	<u>\$ 395,992</u>
Total Expenditures	<u>\$ 287,448,600</u>	<u>\$ 337,227,205</u>	<u>\$ 317,582,336</u>	<u>\$ 19,644,869</u>
Current expenditures	\$ 283,836,001	\$ 326,765,307	\$ 309,378,514	\$ 17,386,793
Debt service	1,054,717	1,054,717	1,166,118	(111,401)
Capital outlay	2,557,882	9,407,181	7,037,704	2,369,477
Total Expenditures	<u>\$ 287,448,600</u>	<u>\$ 337,227,205</u>	<u>\$ 317,582,336</u>	<u>\$ 19,644,869</u>



NONMAJOR SPECIAL REVENUE FUNDS

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are either legally restricted, or committed or assigned to expenditure for particular purposes.

Hotel/Motel Tax Fund

To account for revenues generated by the 3% hotel/motel tax collected and used exclusively for the promotion of tourism within the County.

Tourism Authority Fund

To account for revenues generated by the 5% hotel/motel tax collected and used exclusively for the promotion of tourism within the County.

Emergency Telephone System

To account for monies collected from private and commercial telephone customers for emergency telephone services. These monies will be used for expenditures of the Emergency Telephone System.

Federal Narcotics Fund

To account for revenues generated by federal agencies' seizure and condemnation of drug monies and used to acquire law enforcement equipment.

State Narcotics Fund

To account for revenues generated by state agencies' seizure condemnation of drug monies and used to acquire law enforcement equipment.

Jail Construction and Staffing Fund

To account for monies collected for the sole purpose of providing funds for jail construction or increased staffing.

Juvenile Support Services

To account for revenues collected from juvenile court cases. These monies will be used for education and reformation programs.

Drug Abuse Treatment and Education

To account for revenues collected from violators of drug laws. These monies will be used for drug education programs.

Alternative Dispute Resolution Fund

To account for revenues collected from civil cases to be used for the establishment and administration of the alternative dispute resolution program, a mediation program developed to reduce the volume of lawsuits settled through the court system.

Victim Assistance Fund

To account for certain revenues from the court system, which are to be expended to assist victims.

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Domestic Seminars Fund

To account for funds received and expended on materials and services for participants that enroll in the domestic relations seminar, a County-sponsored program.

State Court Technology Fee Collection Fund

To account for funds received from the State Court Technology Fee. These funds are used solely to provide for the technological needs of State Court.

Collaborative Authority Fund

To account for partnerships among governmental entities, not-for-profit organizations, businesses, and families, in order to serve the needs and aspirations of children and their families within the community.

Aging Grant Fund

To account for special donations, federal and state grant funds, and County matching funds to provide an aging program service to citizens.

Housing and Urban Development (“HUD”) Grant Fund

To account for funds received from the U.S. Department of Housing and Urban Development for the purpose of providing new and renovated low income housing within the County.

Law Library Fund

To account for revenues generated through special filing charges in the County court system and used to acquire and maintain library materials.

Street Lights Fund

To account for the creation and maintenance of street lighting in unincorporated Clayton County. Financing is derived principally from a special assessment of property owners serviced.

Ellenwood Tax Allocation District Fund

To account for the collection and distribution of taxes within the Ellenwood Town Center Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Central Clayton Corridor Tax Allocation District Fund

To account for the collection and distribution of taxes within the Central Clayton Corridor Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Forest Park Tax Allocation District Fund

To account for the collection and distribution of taxes within the Forest Park Redevelopment Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Mountain View Tax Allocation District Fund

To account for the collection and distribution of taxes within the Mountain View Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Northwest Clayton Tax Allocation District Fund

To account for the collection and distribution of taxes within the Northwest Clayton Tax Allocation District in unincorporated Clayton County. Financing is derived principally from increases in the tax levy against real property within the district.

Sheriff Department of Justice Fund

To account for revenues generated by federal and state agencies' seizure condemnation of drug monies and used to acquire equipment for the Sheriff's Office.

Development Authority of Clayton County

To account for the activities of the Development Authority of Clayton County, a blended component unit of the County.

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS**

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for resources provided to acquire or construct major capital facilities (other than enterprise fund facilities). Sale of bonds, state or federal grants, special levies, or transfers or resources from other funds may finance capital projects.

The County uses the following Capital Projects Funds:

Roads and Recreation Projects Fund

To account for the construction of five recreation centers within the County and for road improvements to be funded primarily through special purpose local option sales tax receipts, grant revenues, and proceeds from Tourism Authority Revenue Bonds.

2009 SPLOST Fund

To account for various capital projects funded primarily through a special one percent local option sales tax.

2017 URA Bond Fund

To account for construction and redevelopment costs associated with a new communication facility and costs associated with the Ellenwood Tax Allocation District

2015 SPLOST Fund

To account for various capital projects funded primarily through a special one percent local option sales tax.

Other Capital Projects Fund

To account for capital projects funded by general revenues of the County.

CLAYTON COUNTY, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other taxes:				
Hotel/motel tax	\$ 632,762	\$ 632,762	\$ 988,003	\$ 355,241
Total revenues	<u>632,762</u>	<u>632,762</u>	<u>988,003</u>	<u>355,241</u>
Expenditures				
General government:				
Current:				
Salaries and wages	276,675	271,244	271,244	-
Pension contribution	35,493	57,920	57,920	-
Payroll taxes	18,353	19,473	19,473	-
Group health insurance	48,744	41,046	41,046	-
Workers' compensation insurance	393	415	415	-
Contractual services	135,000	111,886	106,307	5,579
Rental	35,500	33,300	22,300	11,000
Food and dietary	3,500	5,850	5,615	235
Office supplies	6,000	6,940	4,873	2,067
Program supplies	1,000	-	-	-
Dues and subscriptions	12,245	22,045	19,010	3,035
Training, travel and meetings	22,359	29,551	25,723	3,828
Advertising	35,000	30,156	28,822	1,334
Uniform allowance	2,500	1,852	1,852	-
General assistance	-	-	600,000	(600,000)
Other minor equipment	-	3,848	1,226	2,622
Debt service	-	-	7,503	(7,503)
Total expenditures	<u>632,762</u>	<u>635,526</u>	<u>1,213,329</u>	<u>(577,803)</u>
Deficiency of revenues over expenditures	-	(2,764)	(225,326)	(222,562)
Other Financing Sources				
Appropriation of fund balance	-	2,764	-	(2,764)
Total other financing sources	<u>-</u>	<u>2,764</u>	<u>-</u>	<u>(2,764)</u>
Net change in fund balance	-	-	(225,326)	(225,326)
Fund Balance, beginning of year	2,218,746	2,218,746	2,218,746	-
Appropriation of fund balance	<u>-</u>	<u>(2,764)</u>	<u>-</u>	<u>2,764</u>
Fund Balance, end of year	<u>\$ 2,218,746</u>	<u>\$ 2,215,982</u>	<u>\$ 1,993,420</u>	<u>\$ (222,562)</u>

CLAYTON COUNTY, GEORGIA
TOURISM AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Other taxes:				
Hotel/motel tax	\$ 1,226,880	\$ 1,226,880	\$ 1,646,668	\$ 419,788
Other revenue	-	-	235	235
Total revenues	<u>1,226,880</u>	<u>1,226,880</u>	<u>1,646,903</u>	<u>420,023</u>
Expenditures				
General government:				
Current:				
Contractual service	972,742	944,395	943,981	414
Rental	17,194	17,193	17,193	-
Office supplies	1,500	14,676	14,672	4
Utilities	13,000	13,000	10,217	2,783
Advertising	133,444	129,997	128,652	1,345
Promotional	5,000	4,255	3,434	821
Other minor equipment	3,000	4,222	4,222	-
Repair and maintenance - buildings	6,000	9,462	9,462	-
General assistance	75,000	78,000	78,000	-
Capital outlay	-	11,680	11,680	-
Total expenditures	<u>1,226,880</u>	<u>1,226,880</u>	<u>1,221,513</u>	<u>5,367</u>
Net change in fund balance	-	-	425,390	425,390
Fund Balance, beginning of year	<u>2,029,515</u>	<u>2,029,515</u>	<u>2,029,515</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 2,029,515</u>	<u>\$ 2,029,515</u>	<u>\$ 2,454,905</u>	<u>\$ 425,390</u>

CLAYTON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services - E911 fees	\$ 5,339,099	\$ 5,339,099	\$ 5,528,935	\$ 189,836
Intergovernmental	-	-	800,000	800,000
Other revenue	280,470	280,470	250,736	(29,734)
Total revenues	<u>5,619,569</u>	<u>5,619,569</u>	<u>6,579,671</u>	<u>960,102</u>
Expenditures				
Public safety:				
Current:				
Salaries and wages	3,557,731	3,495,549	2,751,871	743,678
Pension contribution	386,104	503,525	502,070	1,455
Payroll taxes	205,764	206,986	202,420	4,566
Group health and life insurance	581,676	297,609	286,566	11,043
Workers' compensation insurance	3,366	4,756	4,714	42
Other contractual services	308,358	251,820	85,130	166,690
Office equipment rental	4,356	4,356	4,341	15
Janitorial supplies	500	500	434	66
Office supplies	18,000	21,812	17,034	4,778
Telephone, telegraph	264,564	374,478	374,478	-
Training, travel and meetings	15,000	15,374	9,004	6,370
Dues and subscriptions	2,514	2,514	972	1,542
Uniform allowance	12,000	12,000	65	11,935
Other minor equipment	3,500	32,400	32,273	127
Debt service	234,566	234,566	234,566	-
Capital outlay	21,570	1,030,041	519,868	510,173
Total expenditures	<u>5,619,569</u>	<u>6,488,286</u>	<u>5,025,806</u>	<u>1,462,480</u>
Net change in fund balance	-	(868,717)	1,553,865	2,422,582
Fund Balance, beginning of year	<u>9,565,957</u>	<u>9,565,957</u>	<u>9,565,957</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 9,565,957</u>	<u>\$ 8,697,240</u>	<u>\$ 11,119,822</u>	<u>\$ 2,422,582</u>

CLAYTON COUNTY, GEORGIA
FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures				
Condemnation of monies	\$ -	\$ -	\$ 166,802	\$ 166,802
Investment earnings	-	-	1,134	1,134
Total revenues	<u>-</u>	<u>-</u>	<u>167,936</u>	<u>167,936</u>
Expenditures				
Public safety:				
County police:				
Current:				
Building lease and rental	126,400	126,401	113,087	13,314
Office supplies	110,000	95,500	22,497	73,003
Dues and subscriptions	-	24	24	-
Capital outlay	-	17,921	16,023	1,898
Total county police	<u>236,400</u>	<u>239,846</u>	<u>151,631</u>	<u>88,215</u>
Total public safety	<u>236,400</u>	<u>239,846</u>	<u>151,631</u>	<u>88,215</u>
Courts and law enforcement:				
District attorney:				
Current:				
Other contractual services	30,000	30,000	12,205	17,795
Total district attorney	<u>30,000</u>	<u>30,000</u>	<u>12,205</u>	<u>17,795</u>
Total courts and law enforcement	<u>30,000</u>	<u>30,000</u>	<u>12,205</u>	<u>17,795</u>
Total expenditures	<u>266,400</u>	<u>269,846</u>	<u>163,836</u>	<u>106,010</u>
Excess (deficiency) of revenues over expenditures	<u>(266,400)</u>	<u>(269,846)</u>	<u>4,100</u>	<u>273,946</u>
Other Financing Sources				
Appropriation of fund balance	266,400	266,400	-	(266,400)
Total other financing sources	<u>266,400</u>	<u>266,400</u>	<u>-</u>	<u>(266,400)</u>
Net change in fund balance	-	(3,446)	4,100	7,546
Fund Balance, beginning of year	378,162	378,162	378,162	-
Appropriation of fund balance	<u>(266,400)</u>	<u>(266,400)</u>	<u>-</u>	<u>266,400</u>
Fund Balance, end of year	<u>\$ 111,762</u>	<u>\$ 108,316</u>	<u>\$ 382,262</u>	<u>\$ 273,946</u>

CLAYTON COUNTY, GEORGIA
STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ -	\$ -	\$ 360,701	\$ 360,701
Total revenues	<u>-</u>	<u>-</u>	<u>360,701</u>	<u>360,701</u>
Expenditures				
General government				
Current:				
General assistance	100,000	100,000	100,000	-
Total general government	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Courts and law enforcement:				
District attorney:				
Current:				
Salaries and wages	134,874	134,874	116,575	18,299
Payroll taxes	10,327	10,327	9,129	1,198
Workers' compensation insurance	69	69	52	17
Total district attorney	<u>145,270</u>	<u>145,270</u>	<u>125,756</u>	<u>19,514</u>
Total courts and law enforcement	<u>145,270</u>	<u>145,270</u>	<u>125,756</u>	<u>19,514</u>
County police:				
Current:				
Materials and supplies	117,820	21,780	4,521	17,259
Contract service fees	-	34,567	29,000	5,567
Training, travel and meetings	-	70,000	61,741	8,259
Repairs and maintenance	10,000	30,239	18,167	12,072
Supplies	-	2,165	1,450	715
Uniform allowance	-	175,000	78,015	96,985
Other minor equipment	-	1,772	-	1,772
Capital outlay	<u>100,000</u>	<u>1,256,856</u>	<u>1,357,838</u>	<u>(100,982)</u>
Total narcotics unit	<u>227,820</u>	<u>1,592,379</u>	<u>1,550,732</u>	<u>41,647</u>
Total public safety	<u>227,820</u>	<u>1,592,379</u>	<u>1,550,732</u>	<u>41,647</u>
Total expenditures	<u>473,090</u>	<u>1,837,649</u>	<u>1,776,488</u>	<u>61,161</u>
Deficiency of revenues over expenditures	<u>(473,090)</u>	<u>(1,837,649)</u>	<u>(1,415,787)</u>	<u>421,862</u>
Other Financing Sources				
Appropriation of fund balance	473,090	473,090	-	(473,090)
Total other financing sources	<u>473,090</u>	<u>473,090</u>	<u>-</u>	<u>(473,090)</u>
Net change in fund balance	-	(1,364,559)	(1,415,787)	(51,228)
Fund Balance, beginning of year	2,458,231	2,458,231	2,458,231	-
Appropriation of fund balance	<u>(473,090)</u>	<u>(473,090)</u>	<u>-</u>	<u>473,090</u>
Fund Balance, end of year	<u>\$ 1,985,141</u>	<u>\$ 620,582</u>	<u>\$ 1,042,444</u>	<u>\$ 421,862</u>

CLAYTON COUNTY, GEORGIA
JAIL CONSTRUCTION AND STAFFING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Fines and forfeitures	\$ 200,000	\$ 200,000	\$ 637,882	\$ 437,882
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>637,882</u>	<u>437,882</u>
Expenditures:				
General government:				
Capital outlay	200,000	200,000	-	200,000
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance	-	-	637,882	637,882
Fund Balance, beginning of year	<u>1,011,063</u>	<u>1,011,063</u>	<u>1,011,063</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 1,011,063</u>	<u>\$ 1,011,063</u>	<u>\$ 1,648,945</u>	<u>\$ 637,882</u>

CLAYTON COUNTY, GEORGIA
JUVENILE SUPPORT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Charges for services:				
Court supervision fee	\$ 5,000	\$ 5,000	\$ 10,891	\$ 5,891
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>10,891</u>	<u>5,891</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	5,000	5,000	500	4,500
Total courts and law enforcement	<u>5,000</u>	<u>5,000</u>	<u>500</u>	<u>4,500</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>500</u>	<u>4,500</u>
Net change in fund balance	-	-	10,391	10,391
Fund Balance, beginning of year	<u>47,281</u>	<u>47,281</u>	<u>47,281</u>	-
Fund Balance, end of year	<u>\$ 47,281</u>	<u>\$ 47,281</u>	<u>\$ 57,672</u>	<u>\$ 10,391</u>

CLAYTON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ 43,500	\$ 65,647	\$ 65,647	\$ -
Other revenues	10,000	11,998	17,483	5,485
Total revenues	<u>53,500</u>	<u>77,645</u>	<u>83,130</u>	<u>5,485</u>
Expenditures				
General government:				
Current:				
Contract services	8,400	8,400	8,400	-
Total general government	<u>8,400</u>	<u>8,400</u>	<u>8,400</u>	<u>-</u>
Courts and law enforcement:				
Current:				
Contract services	22,428	45,219	45,147	72
Rental	1,460	1,460	1,450	10
Food and dietary	2,000	494	441	53
Office supplies	7,852	4,359	3,075	1,284
Dues and subscriptions	480	480	150	330
Medical supplies	480	-	-	-
Training, travel and meetings	10,000	17,400	16,773	627
Uniform allowance	400	300	-	300
Total courts and law enforcement	<u>45,100</u>	<u>69,712</u>	<u>67,036</u>	<u>2,676</u>
Total expenditures	<u>53,500</u>	<u>78,112</u>	<u>75,436</u>	<u>2,676</u>
Net change in fund balance	-	(467)	7,694	8,161
Fund Balance, beginning of year	<u>196,533</u>	<u>196,533</u>	<u>196,533</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 196,533</u>	<u>\$ 196,066</u>	<u>\$ 204,227</u>	<u>\$ 8,161</u>

CLAYTON COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Charges for services:				
Court filing and recording fees	\$ 205,608	\$ 205,608	\$ 329,528	\$ 123,920
Other revenues	-	-	3,200	3,200
Total revenues	<u>205,608</u>	<u>205,608</u>	<u>332,728</u>	<u>127,120</u>
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	123,782	123,786	120,799	2,987
Pension contribution	15,805	26,109	26,109	-
Payroll taxes	8,701	9,251	9,251	-
Group health and life insurance	96	95	95	-
Workers' compensation insurance	138	145	145	-
Contractual services	1,750	1,750	-	1,750
Office equipment rental	1,451	1,451	1,451	-
Office supplies	3,000	3,000	2,958	42
Mediation fees	42,000	31,136	14,335	16,801
Dues and subscriptions	685	685	300	385
Postage	2,200	2,200	1,225	975
Telephone	1,000	1,000	370	630
Training, travel and meetings	5,000	5,000	4,363	637
Total expenditures	<u>205,608</u>	<u>205,608</u>	<u>181,401</u>	<u>24,207</u>
Net change in fund balance	-	-	151,327	151,327
Fund Balance, beginning of year	<u>832,589</u>	<u>832,589</u>	<u>832,589</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 832,589</u>	<u>\$ 832,589</u>	<u>\$ 983,916</u>	<u>\$ 151,327</u>

CLAYTON COUNTY, GEORGIA
VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Fines and forfeitures	\$ 250,000	\$ 250,000	\$ 375,712	\$ 125,712
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>375,712</u>	<u>125,712</u>
Expenditures				
Courts and law enforcement:				
Solicitor general:				
Current:				
Salaries and wages	280,332	244,970	241,540	3,430
Pension contribution	32,219	52,415	52,415	-
Payroll taxes	16,412	17,353	17,339	14
Group health and life insurance	38,254	38,666	37,783	883
Workers' compensation insurance	338	338	328	10
Total solicitor general	<u>367,555</u>	<u>353,742</u>	<u>349,405</u>	<u>4,337</u>
District attorney:				
Current:				
Salaries and wages	230,485	205,364	205,364	-
Pension contribution	32,038	44,394	44,394	-
Payroll taxes	16,690	14,798	14,798	-
Group health and life insurance	45,229	34,243	34,243	-
Workers' compensation insurance	186	211	211	-
Materials and supplies	7,000	47,616	14,034	33,582
Training, travel and meetings	1,185	-	-	-
Total district attorney	<u>332,813</u>	<u>346,626</u>	<u>313,044</u>	<u>33,582</u>
Total courts and law enforcement	<u>700,368</u>	<u>700,368</u>	<u>662,449</u>	<u>37,919</u>
Total expenditures	<u>700,368</u>	<u>700,368</u>	<u>662,449</u>	<u>37,919</u>
Deficiency of revenues over expenditures	<u>(450,368)</u>	<u>(450,368)</u>	<u>(286,737)</u>	<u>163,631</u>
Other Financing Sources				
Transfers in	450,368	450,368	450,368	-
Total other financing sources	<u>450,368</u>	<u>450,368</u>	<u>450,368</u>	<u>-</u>
Net change in fund balance	-	-	163,631	163,631
Fund Balance, beginning of year	<u>190,927</u>	<u>190,927</u>	<u>190,927</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 190,927</u>	<u>\$ 190,927</u>	<u>\$ 354,558</u>	<u>\$ 163,631</u>

CLAYTON COUNTY, GEORGIA
DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Other revenues	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Courts and law enforcement:				
Current:				
Office supplies	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	<u>18,246</u>	<u>18,246</u>	<u>18,246</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 18,246</u>	<u>\$ 18,246</u>	<u>\$ 18,246</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA
STATE COURT TECHNOLOGY FEE COLLECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Charges for services:				
Technology fee	\$ 100,000	\$ 100,000	\$ 134,112	\$ 34,112
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>134,112</u>	<u>34,112</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract service fees	58,600	58,600	22,765	35,835
Materials and supplies	35,000	35,758	23,100	12,658
Telephone, telegraph	14,400	14,400	11,918	2,482
Dues and subscriptions	135	135	-	135
Training, travel and meetings	1,500	1,500	-	1,500
Minor equipment	40,000	40,000	18,747	21,253
Repair and maintenance	3,000	3,000	803	2,197
Total expenditures	<u>152,635</u>	<u>153,393</u>	<u>77,333</u>	<u>76,060</u>
Excess (deficiency) of revenues over expenditures	<u>(52,635)</u>	<u>(53,393)</u>	<u>56,779</u>	<u>110,172</u>
Other Financing Sources				
Appropriation of fund balance	52,635	52,635	-	(52,635)
Total other financing sources	<u>52,635</u>	<u>52,635</u>	<u>-</u>	<u>(52,635)</u>
Net change in fund balance	-	(758)	56,779	57,537
Fund Balance, beginning of year	593,634	593,634	593,634	-
Appropriation of fund balance	<u>(52,635)</u>	<u>(52,635)</u>	<u>-</u>	<u>52,635</u>
Fund Balance, end of year	<u>\$ 540,999</u>	<u>\$ 540,241</u>	<u>\$ 650,413</u>	<u>\$ 110,172</u>

**CLAYTON COUNTY, GEORGIA
 COLLABORATIVE AUTHORITY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL - GAAP BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Intergovernmental	\$ -	\$ 52,500	\$ 68,654	\$ 16,154
Total revenues	<u>-</u>	<u>52,500</u>	<u>68,654</u>	<u>16,154</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	-	58,731	58,731	-
Telephone, telegraph	-	2,676	2,676	-
General assistance	12,500	3,593	-	3,593
Total expenditures	<u>12,500</u>	<u>65,000</u>	<u>61,407</u>	<u>3,593</u>
Excess (deficiency) of revenues over expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>7,247</u>	<u>19,747</u>
Other Financing Sources				
Transfers in	12,500	12,500	12,500	-
Total other financing sources	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>
Net change in fund balance	-	-	19,747	19,747
Fund Balance, beginning of year	<u>41,826</u>	<u>41,826</u>	<u>41,826</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 41,826</u>	<u>\$ 41,826</u>	<u>\$ 61,573</u>	<u>\$ 19,747</u>

CLAYTON COUNTY, GEORGIA
AGING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Intergovernmental	\$ -	\$ 1,575,774	\$ 1,259,633	\$ (316,141)
Charges for services	-	1,200	170	(1,030)
Total revenues	<u>-</u>	<u>1,576,974</u>	<u>1,259,803</u>	<u>(317,171)</u>
Expenditures				
Health and welfare:				
Current:				
Salaries and wages	-	652,089	519,934	132,155
Pension contribution	-	66,220	63,620	2,600
Payroll taxes	-	52,197	38,381	13,816
Group health and life insurance	-	65,740	48,279	17,461
Workers' compensation insurance	-	18,191	15,211	2,980
Contractual services	-	561,165	480,674	80,491
Equipment rental	-	2,772	1,760	1,012
Materials and supplies	-	811,465	274,737	536,728
Postage	-	25	18	7
Telephone, telegraph	-	13,908	9,864	4,044
Dues and subscriptions	-	1,788	-	1,788
Training, travel and meetings	-	18,217	3,561	14,656
Promotional	-	2,293	293	2,000
General assistance	680,000	-	-	-
Total expenditures	<u>680,000</u>	<u>2,266,070</u>	<u>1,456,332</u>	<u>809,738</u>
Deficiency of revenues over expenditures	<u>(680,000)</u>	<u>(689,096)</u>	<u>(196,529)</u>	<u>492,567</u>
Other Financing Sources				
Transfers in	680,000	680,000	651,642	(28,358)
Total other financing sources	<u>680,000</u>	<u>680,000</u>	<u>651,642</u>	<u>(28,358)</u>
Net change in fund balance	-	(9,096)	455,113	464,209
Fund Balance, beginning of year	<u>1,645,901</u>	<u>1,645,901</u>	<u>1,645,901</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 1,645,901</u>	<u>\$ 1,636,805</u>	<u>\$ 2,101,014</u>	<u>\$ 464,209</u>

CLAYTON COUNTY, GEORGIA
HUD GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Intergovernmental:				
U.S. Dept. of Housing and Urban Development	\$ -	\$ 14,137,049	\$ 5,706,488	\$ (8,430,561)
Other revenues	-	977,865	86,444	(891,421)
Total revenues	-	15,114,914	5,792,932	(9,321,982)
Expenditures				
Health and welfare:				
CDBG Program				
Current:				
Salaries and wages	-	369,396	242,095	127,301
Pension contribution	-	72,284	53,566	18,718
Payroll taxes	-	39,982	19,763	20,219
Group health and life insurance	-	54,964	27,629	27,335
Workers' compensation insurance	-	10,364	321	10,043
Office equipment rental	-	2,706	-	2,706
Contractual services	-	36,293	21,210	15,083
Building lease and rental	-	40,330	19,423	20,907
Office supplies	-	8,587	3,309	5,278
Food and dietary	-	6,080	2,075	4,005
Utilities	-	8,611	5,559	3,052
Telephone, telegraph	-	7,135	1,471	5,664
Postage	-	1,021	54	967
Dues and subscriptions	-	12,700	12,132	568
Training, travel and meetings	-	1,345	754	591
Advertising	-	14,287	238	14,049
Other minor equipment	-	43,154	11,740	31,414
Repairs and maintenance	-	15,431	-	15,431
General assistance	-	3,598,228	2,110,136	1,488,092
Capital outlay	-	692,058	174,413	517,645
Total CDBG Program	-	5,034,956	2,705,888	2,329,068
HOME Program				
Current:				
Salaries and wages	-	442,534	138,057	304,477
Pension contribution	-	66,067	28,054	38,013
Payroll taxes	-	34,813	10,106	24,707
Group health and life insurance	-	54,755	13,844	40,911
Workers' compensation insurance	-	4,138	165	3,973
Consulting Fees	-	57,969	8,199	49,770
Office equipment rental	-	2,798	1,685	1,113
Contractual services	-	2,840	2,150	690
Building lease and rental	-	83,209	43,342	39,867
Office supplies	-	11,374	206	11,168
Utilities	-	137	137	-
Training, travel and meetings	-	4,398	350	4,048
Advertising	-	12,227	8	12,219
Other minor equipment	-	3,375	-	3,375
General assistance	-	5,504,399	2,218,435	3,285,964
Total HOME Program	-	6,285,033	2,464,738	3,820,295

Continued

CLAYTON COUNTY, GEORGIA
HUD GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures (Continued)				
Health and Welfare (Continued)				
Emergency Shelter Program				
Current:				
Salaries and wages	\$ -	\$ 56,679	\$ 41,927	\$ 14,752
Pension contribution	-	3,725	3,256	469
Payroll taxes	-	1,167	923	244
Group health and life insurance	-	1,678	1,324	354
Workers' compensation insurance	-	294	20	274
Building lease and rental	-	20,476	14,928	5,548
Office supplies	-	1,294	1,294	-
Advertising	-	500	-	500
Other minor equipment	-	1,000	-	1,000
General assistance	-	2,804,511	552,251	2,252,260
Capital outlay	-	5,708	-	5,708
Total Emergency Shelter Program	<u>-</u>	<u>2,897,032</u>	<u>615,923</u>	<u>2,281,109</u>
Neighborhood Stabilization Program				
General assistance	-	977,865	16,726	961,139
Total Neighborhood Stabilization Program	<u>-</u>	<u>977,865</u>	<u>16,726</u>	<u>961,139</u>
Total health and welfare	<u>-</u>	<u>15,194,886</u>	<u>5,803,275</u>	<u>9,391,611</u>
Current expenditures	-	14,497,120	5,628,862	8,868,258
Capital outlay	-	697,766	174,413	523,353
Total health and welfare expenditures	<u>-</u>	<u>15,194,886</u>	<u>5,803,275</u>	<u>9,391,611</u>
Net change in fund balance	-	(79,972)	(10,343)	69,629
Fund Balance, beginning of year	<u>441,236</u>	<u>441,236</u>	<u>441,236</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 441,236</u>	<u>\$ 361,264</u>	<u>\$ 430,893</u>	<u>\$ 69,629</u>

CLAYTON COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services	\$ 145,000	\$ 145,000	\$ 213,360	\$ 68,360
Other revenues	10,000	10,000	21,540	11,540
Total revenues	<u>155,000</u>	<u>155,000</u>	<u>234,900</u>	<u>79,900</u>
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	52,352	50,787	37,283	13,504
Pension contribution	6,568	8,133	8,016	117
Payroll taxes	3,418	3,418	2,854	564
Group health and life insurance	6,495	6,495	64	6,431
Workers' compensation insurance	57	57	(700)	757
Equipment rental	1,451	1,451	1,451	-
Materials and supplies	2,000	2,000	232	1,768
Dues and subscriptions	82,659	82,659	55,372	27,287
Total expenditures	<u>155,000</u>	<u>155,000</u>	<u>104,572</u>	<u>50,428</u>
Net change in fund balance	-	-	130,328	130,328
Fund Balance, beginning of year	<u>250,108</u>	<u>250,108</u>	<u>250,108</u>	-
Fund Balance, end of year	<u>\$ 250,108</u>	<u>\$ 250,108</u>	<u>\$ 380,436</u>	<u>\$ 130,328</u>

CLAYTON COUNTY, GEORGIA
STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes:				
Special tax levy - current year	\$ 1,715,000	\$ 1,715,000	\$ 1,723,285	\$ 8,285
Investment earnings	-	-	5,826	5,826
Total revenues	<u>1,715,000</u>	<u>1,715,000</u>	<u>1,729,111</u>	<u>14,111</u>
Expenditures				
General government:				
Current:				
Salaries and wages	170,498	171,943	171,751	192
Pension contributions	21,736	36,436	36,379	57
Payroll taxes	11,455	12,265	12,231	34
Group health and life insurance	29,915	31,965	31,212	753
Workers' compensation insurance	9,195	10,040	10,039	1
Materials and supplies	8,850	12,247	9,269	2,978
Utilities	1,386,281	1,379,347	105,907	1,273,440
Dues and subscriptions	28,500	15,734	15,733	1
Training, travel and meetings	3,000	3,850	3,277	573
Repair and maintenance	2,000	2,000	1,449	551
Minor equipment	5,100	1,927	1,927	-
Uniform allowance	470	646	227	419
Capital outlay	-	5,924	5,924	-
Total expenditures	<u>1,677,000</u>	<u>1,684,324</u>	<u>405,325</u>	<u>1,278,999</u>
Excess of revenues over expenditures	<u>38,000</u>	<u>30,676</u>	<u>1,323,786</u>	<u>1,293,110</u>
Other Financing Uses				
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	-
Total other financing uses	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	-
Net change in fund balance	-	(7,324)	1,285,786	1,293,110
Fund Balance, beginning of year	<u>2,909,744</u>	<u>2,909,744</u>	<u>2,909,744</u>	-
Fund Balance, end of year	<u>\$ 2,909,744</u>	<u>\$ 2,902,420</u>	<u>\$ 4,195,530</u>	<u>\$ 1,293,110</u>

CLAYTON COUNTY, GEORGIA
ELLENWOOD TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes:				
Real property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
General government:				
Current:				
Bank charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	<u>88,359</u>	<u>88,359</u>	<u>88,359</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ 88,359</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA
CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
General government:				
General assistance	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	<u>5,058,543</u>	<u>5,058,543</u>	<u>5,058,543</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 5,058,543</u>	<u>\$ 5,058,543</u>	<u>\$ 5,058,543</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA
FOREST PARK TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 250,000	\$ 326,079	\$ 326,080	\$ 1
Total revenues	<u>250,000</u>	<u>326,079</u>	<u>326,080</u>	<u>1</u>
Expenditures				
Intergovernmental	250,000	331,634	354,441	(22,807)
Total intergovernmental	<u>250,000</u>	<u>331,634</u>	<u>354,441</u>	<u>(22,807)</u>
Net change in fund balance	-	(5,555)	(28,361)	(22,806)
Fund Balance, beginning of year	<u>28,361</u>	<u>28,361</u>	<u>28,361</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 28,361</u>	<u>\$ 22,806</u>	<u>\$ -</u>	<u>\$ (22,806)</u>

CLAYTON COUNTY, GEORGIA
MOUNTAIN VIEW TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$ -	\$ -	\$ 113,216	\$ 113,216
Total revenues	<u>-</u>	<u>-</u>	<u>113,216</u>	<u>113,216</u>
Expenditures				
Intergovernmental	600,000	600,000	600,000	-
Capital outlay	2,491,663	2,491,663	2,491,653	10
Total expenditures	<u>3,091,663</u>	<u>3,091,663</u>	<u>3,091,653</u>	<u>10</u>
Net change in fund balance	(3,091,663)	(3,091,663)	(2,978,437)	113,226
Fund Balance, beginning of year	<u>3,362,205</u>	<u>3,362,205</u>	<u>3,362,205</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 270,542</u>	<u>\$ 270,542</u>	<u>\$ 383,768</u>	<u>\$ 113,226</u>

CLAYTON COUNTY, GEORGIA
NORTHWEST CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
General government:				
Capital outlay	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	<u>93,358</u>	<u>93,358</u>	<u>93,358</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 93,358</u>	<u>\$ 93,358</u>	<u>\$ 93,358</u>	<u>\$ -</u>

CLAYTON COUNTY, GEORGIA
SHERIFF DEPARTMENT OF JUSTICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Other revenues	\$ -	\$ -	\$ 277,135	\$ 277,135
Total revenues	<u>-</u>	<u>-</u>	<u>277,135</u>	<u>277,135</u>
Expenditures:				
General government:				
Current:				
Minor equipment	<u>20,000</u>	<u>44,759</u>	<u>28,572</u>	<u>16,187</u>
Total general government	<u>20,000</u>	<u>44,759</u>	<u>28,572</u>	<u>16,187</u>
Excess (deficiency) of revenues over expenditures	<u>(20,000)</u>	<u>(44,759)</u>	<u>248,563</u>	<u>293,322</u>
Other Financing Sources				
Appropriation of fund balance	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total other financing sources	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balance	-	(24,759)	248,563	273,322
Fund Balance, beginning of year	461,615	461,615	461,615	-
Appropriation of fund balance	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Fund Balance, end of year	<u>\$ 441,615</u>	<u>\$ 416,856</u>	<u>\$ 710,178</u>	<u>\$ 293,322</u>



THIS PAGE INTENTIONALLY LEFT BLANK



DEBT SERVICE FUND

CLAYTON COUNTY, GEORGIA

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET TO ACTUAL - GAAP BASIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance
Expenditures				
Debt service:				
Principal retirement	\$ 1,705,000	\$ 13,635,000	\$ 13,635,000	\$ -
Interest	322,965	781,725	781,677	48
Total expenditures	<u>2,027,965</u>	<u>14,416,725</u>	<u>14,416,677</u>	<u>48</u>
Deficiency of revenues over expenditures	<u>(2,027,965)</u>	<u>(14,416,725)</u>	<u>(14,416,677)</u>	<u>48</u>
Other Financing Sources				
Transfers in	<u>2,027,965</u>	<u>14,416,725</u>	<u>14,416,677</u>	<u>(48)</u>
Total other financing sources	<u>2,027,965</u>	<u>14,416,725</u>	<u>14,416,677</u>	<u>(48)</u>
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	<u>52,329</u>	<u>52,329</u>	<u>52,329</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 52,329</u>	<u>\$ 52,329</u>	<u>\$ 52,329</u>	<u>\$ -</u>



INTERNAL SERVICE FUNDS

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments or agencies or to other governmental units on a cost-reimbursement basis.

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

The Workers' Compensation Self-Insurance Fund was established in 1982 to provide resources for payment of workers' compensation claims of County employees. Individual departments are charged for workers' compensation based upon previous insurance carriers' cost charges.

Medical Group Self-Insurance Fund

The Medical Self-Insurance Fund was established in 1989 to provide resources for payment of employee medical claims. The County's portion of the medical costs is transferred to the self-insurance fund each pay period. The employee's portion of the medical costs is withheld from the employee and transferred to the self-insurance fund each pay period.

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
ASSETS			
Cash and cash equivalents	\$ 6,768,387	\$ 4,329,636	\$ 11,098,023
Prepaid items	-	32,500	32,500
 Total assets	 <u>\$ 6,768,387</u>	 <u>\$ 4,362,136</u>	 <u>\$ 11,130,523</u>
LIABILITIES AND NET POSITION			
Liabilities			
Accounts payable	\$ 68,368	\$ 1,122,509	\$ 1,190,877
Accrued claims liability - current	1,578,592	1,384,165	2,962,757
Accrued claims liability - noncurrent	2,200,478	-	2,200,478
 Total liabilities	 <u>3,847,438</u>	 <u>2,506,674</u>	 <u>6,354,112</u>
Net Position			
Unrestricted	<u>2,920,949</u>	<u>1,855,462</u>	<u>4,776,411</u>
 Total liabilities and net position	 <u>\$ 6,768,387</u>	 <u>\$ 4,362,136</u>	 <u>\$ 11,130,523</u>

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Workers' Compensation Fund</u>	<u>Medical Group Self-Insurance Fund</u>	<u>Total</u>
Operating revenues:			
Charges to other funds	\$ 3,147,123	\$ 17,039,765	\$ 20,186,888
Employee contributions	-	6,499,944	6,499,944
Total operating revenues	<u>3,147,123</u>	<u>23,539,709</u>	<u>26,686,832</u>
Operating expenses:			
Claims expense	1,255,319	13,196,804	14,452,123
Insurance premiums	291,555	10,494,060	10,785,615
Management fees	91,520	668,306	759,826
Other expenses	5,447	270,455	275,902
Total operating expenses	<u>1,643,841</u>	<u>24,629,625</u>	<u>26,273,466</u>
Change in net position	1,503,282	(1,089,916)	413,366
Net position, beginning of year	<u>1,417,667</u>	<u>2,945,378</u>	<u>4,363,045</u>
Net position, end of year	<u>\$ 2,920,949</u>	<u>\$ 1,855,462</u>	<u>\$ 4,776,411</u>

CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
Cash flows from operating activities:			
Cash received from employees	\$ -	\$ 6,499,944	\$ 6,499,944
Cash received from interfund services provided	3,147,123	17,039,765	20,186,888
Cash paid for insurance claims	(1,878,738)	(12,721,057)	(14,599,795)
Cash paid to suppliers for goods and services	(385,938)	(10,560,481)	(10,946,419)
Net cash provided by operating activities	<u>882,447</u>	<u>258,171</u>	<u>1,140,618</u>
Net increase in cash and cash equivalents	882,447	258,171	1,140,618
Cash and cash equivalents, beginning of year	<u>5,885,940</u>	<u>4,071,465</u>	<u>9,957,405</u>
Cash and cash equivalents, end of year	<u>\$ 6,768,387</u>	<u>\$ 4,329,636</u>	<u>\$ 11,098,023</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 1,503,282	\$ (1,089,916)	\$ 413,366
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Increase in prepaid expense	-	(31,802)	(31,802)
Increase in accounts payable	2,584	904,142	906,726
Increase (decrease) in claims payable	(623,419)	475,747	(147,672)
Net cash provided by operating activities	<u>\$ 882,447</u>	<u>\$ 258,171</u>	<u>\$ 1,140,618</u>



CUSTODIAL FUNDS

CLAYTON COUNTY, GEORGIA

CUSTODIAL FUNDS

Custodial Funds are used to account for the collection and disbursements of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

The County uses the following custodial funds:

Tax Commissioner

To account for the billing, collection, and remittance of taxes to the Board of Education, Cities, State and County.

Magistrate and Superior Court

To account for the collection of charges for court costs, filings, and settlements, and the subsequent remittances to the applicable parties.

Sheriff

To account for the collection of fines, costs, and bond forfeitures, and the subsequent remittance to the applicable parties.

State Court

To account for the collection of charges for court costs, filings and settlements, and the subsequent remittances to the applicable parties.

Juvenile Court

To account for the collection and payment of fines and restitution as directed by the Juvenile Court.

Probate Court

To account for the collection and payment of funds held for minors as directed by the Probate Court.

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ASSETS				
Cash and cash equivalents	\$ 39,423,451	\$ 2,922,819	\$ 10,114,782	\$ 503,736
Taxes receivable	<u>11,547,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>50,970,961</u>	<u>2,922,819</u>	<u>10,114,782</u>	<u>503,736</u>
LIABILITIES				
Due to others	8,604,376	113,018	-	133,986
Uncollected taxes	<u>11,547,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>20,151,886</u>	<u>113,018</u>	<u>-</u>	<u>133,986</u>
NET POSITION				
Restricted				
Individuals, organizations, and other governments	<u>30,819,075</u>	<u>2,809,801</u>	<u>10,114,782</u>	<u>369,750</u>
Total liabilities and net position	<u>\$ 50,970,961</u>	<u>\$ 2,922,819</u>	<u>\$ 10,114,782</u>	<u>\$ 503,736</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 2,155	\$ 111,366	\$ 53,078,309
-	-	11,547,510
<u>2,155</u>	<u>111,366</u>	<u>64,625,819</u>
3,920	22,477	8,877,777
-	-	11,547,510
<u>3,920</u>	<u>22,477</u>	<u>20,425,287</u>
(1,765)	88,889	44,200,532
<u>\$ 2,155</u>	<u>\$ 111,366</u>	<u>\$ 64,625,819</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ADDITIONS				
Taxes	\$ 265,571,849	\$ 6,187,471	\$ -	\$ -
Fines and fees	-	6,110,683	1,559,278	6,040,380
Criminal and civil bonds	-	-	2,517,634	-
Inmate collections	-	-	6,998,058	-
Other revenues	-	506,833	185,858	-
Total additions	<u>265,571,849</u>	<u>12,804,987</u>	<u>11,260,828</u>	<u>6,040,380</u>
DEDUCTIONS				
Taxes and fees paid to other governments	263,805,464	4,310,399	-	1,974,912
Payments to Board of Commissioners	-	6,666,189	1,644,725	3,967,583
Other custodial disbursements	-	2,572,116	9,793,164	-
Total deductions	<u>263,805,464</u>	<u>13,548,704</u>	<u>11,437,889</u>	<u>5,942,495</u>
Change in net position	1,766,385	(743,717)	(177,061)	97,885
Net position, beginning of year	<u>29,052,690</u>	<u>3,553,518</u>	<u>10,291,843</u>	<u>271,865</u>
Net position, end of year	<u>\$ 30,819,075</u>	<u>\$ 2,809,801</u>	<u>\$ 10,114,782</u>	<u>\$ 369,750</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ -	\$ -	\$ 271,759,320
21,918	712,584	14,444,843
-	-	2,517,634
-	-	6,998,058
-	-	692,691
<u>21,918</u>	<u>712,584</u>	<u>296,412,546</u>
3,105	-	270,093,880
14,385	441,110	12,733,992
8,353	267,295	12,640,928
<u>25,843</u>	<u>708,405</u>	<u>295,468,800</u>
(3,925)	4,179	943,746
<u>2,160</u>	<u>84,710</u>	<u>43,256,786</u>
<u>\$ (1,765)</u>	<u>\$ 88,889</u>	<u>\$ 44,200,532</u>



DISCRETELY PRESENTED COMPONENT UNIT

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNIT

Discretely Presented Component Units are legally separate organizations over which the elected officials of Clayton County have the ability to impose their will.

While the County has two discretely presented component units, the following one discretely presented component unit does not issue separate financial statements.

Landfill Authority

To account for the sanitation operations of the County.

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING

ACTIVITIES

Cash received from customers	\$ 1,487,606
Cash paid to employees	(818,547)
Cash paid to suppliers for goods and services	(515,601)
Net cash provided by operating activities	153,458

CASH FLOWS FROM NONCAPITAL

FINANCING ACTIVITIES

Intergovernmental revenue	2,000,000
Net cash provided by noncapital financing activities	2,000,000

CASH FLOWS FROM CAPITAL AND

RELATED FINANCING ACTIVITIES

Payments on revenue bonds	(930,000)
Purchase of capital assets	(331,106)
Interest paid	(57,835)
Net cash used in capital and related financing activities	(1,318,941)

CASH FLOWS FROM INVESTING

ACTIVITIES

Interest on investments	36,281
Net cash provided by investing activities	36,281

Net increase in cash and cash equivalents 870,798

Cash and cash equivalents, beginning of year 6,132,737

Cash and cash equivalents, end of year \$ 7,003,535

Per Statement of Net Position:

Cash and cash equivalents	\$ 3,350,189
Restricted cash	3,653,346
	\$ 7,003,535

(Continued)

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**Reconciliation of operating loss to net cash
provided by operating activities**

Operating loss	\$ (1,041,428)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	845,543
Increase in accounts receivable	(1,982)
Increase in inventory	(633)
Decrease in due from other governments	2,607
Increase in accounts payable	109,893
Increase in accrued liabilities	5,018
Increase in landfill closure/postclosure care accrual	234,440
Net cash provided by operating activities	<u>\$ 153,458</u>



STATISTICAL SECTION

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

The Statistical Section includes selected financial and general information presented on a multiyear comparative basis. The statistics are used to provide detailed data on the physical, economic, social, and political characteristics of the County government.

CONTENTS

Page

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time **162 – 173**

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... **174 – 190**

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future **191 – 196**

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place **197 – 199**

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs **200 – 210**

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CLAYTON COUNTY, GEORGIA

NET POSITION LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851	\$ 704,121,552	\$ 716,152,431
Restricted	243,428,519	227,602,181	226,267,264	227,486,301	218,995,281
Unrestricted	(267,261,847)	(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)
Total governmental net position	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>
Primary government:					
Net investment in capital assets	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851	\$ 704,121,552	\$ 716,152,431
Restricted	243,428,519	227,602,181	226,267,264	227,486,301	218,995,281
Unrestricted	(267,261,847)	(229,984,474)	(269,333,486)	(386,186,455)	(389,491,558)
Total primary government net position	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>
Component Units					
Landfill Authority:					
Net investment in capital assets	\$ (1,512,421)	\$ (827,471)	\$ (151,015)	\$ 1,119,767	\$ 2,043,902
Unrestricted	1,572,587	852,465	320,356	(397,773)	(1,413,470)
Total net position	<u>\$ 60,166</u>	<u>\$ 24,994</u>	<u>\$ 169,341</u>	<u>\$ 721,994</u>	<u>\$ 630,432</u>
Housing Authority:*					
Net investment in capital assets	\$ 1,478,912	\$ 494,044	\$ -	\$ -	\$ -
Restricted	273,755	424,195	-	-	-
Unrestricted	4,022,574	5,847,105	-	-	-
Total net position	<u>\$ 5,775,241</u>	<u>\$ 6,765,344</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Hospital Authority:*					
Unrestricted	\$ 2,340	\$ 1,545	\$ -	\$ -	\$ -
Total net position	<u>\$ 2,340</u>	<u>\$ 1,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health:					
Net investment in capital assets	\$ 254,841	\$ 279,256	\$ 240,731	\$ 187,350	\$ 220,057
Restricted	999,382	1,134,110	1,388,550	119,044	957,187
Unrestricted	(5,705,993)	(4,370,342)	(3,552,898)	(8,071,165)	(5,053,252)
Total net position	<u>\$ (4,451,770)</u>	<u>\$ (2,956,976)</u>	<u>\$ (1,923,617)</u>	<u>\$ (7,764,771)</u>	<u>\$ (3,876,008)</u>

* The Housing Authority became a component unit of the County starting fiscal year 2005, and the Hospital Authority became a component unit starting fiscal year 2009. Both were no longer component units in fiscal year 2017.

(1) Net position as of June 30, 2021 was restated during 2022 to correct an accounting error.

(2) Net position as of June 30, 2023 was restated during 2024 to correct an accounting error.

Fiscal Year				
2020	2021	2022	2023	2024
\$ 746,677,647	\$ 760,411,766	\$ 710,693,962	\$ 741,689,029 ⁽²⁾	\$ 752,541,282
194,894,072	257,719,752	268,173,102	282,404,524 ⁽²⁾	295,962,149
<u>(407,179,617)</u>	<u>(436,128,340)</u>	<u>(406,721,713)</u>	<u>(428,590,397)</u>	<u>(459,603,380)</u>
<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	<u>\$ 595,503,156</u>	<u>\$ 588,900,051</u>
\$ 746,677,647	\$ 760,411,766	\$ 710,693,962	\$ 741,689,029	\$ 752,541,282
194,894,072	257,719,752	268,173,102	282,404,524	295,962,149
<u>(407,179,617)</u>	<u>(436,128,340)</u>	<u>(406,721,713)</u>	<u>(428,590,397)</u>	<u>(459,603,380)</u>
<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	<u>\$ 595,503,156</u>	<u>\$ 588,900,051</u>
\$ 3,712,722	\$ 4,506,005 ⁽¹⁾	\$ 5,383,580	\$ 6,122,307	\$ 6,537,870
<u>(3,627,695)</u>	<u>(460,371)</u>	<u>(137,971)</u>	<u>771,246</u>	<u>1,300,607</u>
<u>\$ 85,027</u>	<u>\$ 4,045,634</u>	<u>\$ 5,245,609</u>	<u>\$ 6,893,553</u>	<u>\$ 7,838,477</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,301,972	\$ 4,097,202	\$ 4,079,842	\$ 3,921,479	\$ 3,636,495
866,935	911,016	1,746,494	2,466,569	1,389,244
<u>(7,406,145)</u>	<u>(5,339,327)</u>	<u>(3,783,121)</u>	<u>(2,496,209)</u>	<u>(1,123,254)</u>
<u>\$ (3,237,238)</u>	<u>\$ (331,109)</u>	<u>\$ 2,043,215</u>	<u>\$ 3,891,839</u>	<u>\$ 3,902,485</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT

LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Primary government Expenses					
Governmental activities:					
General government	\$ 68,749,410	\$ 64,666,296	\$ 71,184,182	\$ 74,867,006	\$ 80,797,724
Tax assessment collection	4,048,319	3,188,392	4,761,542	4,683,589	4,562,074
Courts and law enforcement	75,245,215	65,861,282	84,623,355	78,124,860	82,318,283
Public safety	72,521,224	57,662,870	83,098,610	74,554,184	80,540,173
Transportation and development	39,749,431	39,608,888	33,849,750	35,020,532	41,422,895
Planning and zoning	1,513,173	1,568,944	2,016,536	2,021,056	2,316,665
Libraries	3,974,821	3,659,536	4,355,161	3,906,804	3,584,148
Parks and recreation	14,962,260	12,194,124	14,148,732	16,002,911	16,737,766
Health and welfare	17,589,888	10,519,271	7,380,466	8,136,108	4,609,252
Economic development	1,638,740	1,971,654	2,263,197	1,667,997	3,174,452
Interest on long-term debt	5,076,175	3,452,694	2,812,682	3,573,083	2,847,167
Total governmental activities expenses	<u>305,068,656</u>	<u>264,353,951</u>	<u>310,494,213</u>	<u>302,558,130</u>	<u>322,910,599</u>
Total primary government expenses	<u>\$ 305,068,656</u>	<u>\$ 264,353,951</u>	<u>\$ 310,494,213</u>	<u>\$ 302,558,130</u>	<u>\$ 322,910,599</u>
Program revenues					
Governmental activities:					
Charges for services					
General government	\$ 13,637,190	\$ 16,281,685	\$ 16,667,512	\$ 43,416,748	\$ 17,682,481
Tax assessment collection	2,948,793	2,903,759	2,905,822	3,548,865	3,566,997
Courts and law enforcement	15,052,110	14,843,874	13,819,443	13,875,241	12,808,501
Public safety	10,408,060	10,613,659	12,909,319	11,867,243	13,015,509
Transportation and development	58,928	44,793	928,625	1,487,054	242,480
Planning and zoning	-	-	-	333,387	331,329
Libraries	220,165	228,424	228,670	215,144	202,889
Parks and recreation	2,520,420	2,471,476	2,287,230	1,640,322	1,222,975
Health and welfare	693,574	346,787	346,787	580,413	549,005
Economic development	1,703,742	1,721,673	2,318,301	2,201,264	896,981
Operating grants and contributions	11,628,156	12,814,439	15,305,653	16,600,615	12,388,181
Capital grants and contributions	364,759	96,741	51,930	270,602	2,455,606
Total governmental program revenues	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>	<u>\$ 96,036,898</u>	<u>\$ 65,362,934</u>
Total primary government revenues	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>	<u>\$ 96,036,898</u>	<u>\$ 65,362,934</u>
Net (Expense) Revenue					
Governmental activities	\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)	\$ (257,547,665)
Business-type activities	-	-	-	-	-
Total primary government net expense	<u>\$ (245,832,759)</u>	<u>\$ (201,986,641)</u>	<u>\$ (242,724,921)</u>	<u>\$ (206,521,232)</u>	<u>\$ (257,547,665)</u>
General Revenues and Other Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 109,068,751	\$ 119,012,325	\$ 124,113,553	\$ 135,296,668	\$ 148,492,981
Local option sales tax	31,476,201	34,200,322	35,797,469	38,946,585	33,990,017
Special purpose local option sales tax	44,128,527	43,026,900	44,850,838	47,905,824	50,652,003
Other taxes	17,415,373	18,915,496	19,367,525	21,376,238	20,914,236
Earnings on investments	56,159	48,298	21,348	472,686	65,934
Gain (loss) on sale of capital assets	-	-	8,130	-	-
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Special item - loss on sale of Hospital	-	(41,996,454)	-	-	-
Total governmental activities	<u>202,145,011</u>	<u>173,206,887</u>	<u>224,158,863</u>	<u>243,998,001</u>	<u>254,115,171</u>
Total primary government	<u>\$ 202,145,011</u>	<u>\$ 173,206,887</u>	<u>\$ 224,158,863</u>	<u>\$ 243,998,001</u>	<u>\$ 254,115,171</u>
Change in Net Position					
Governmental activities	\$ (43,687,748)	\$ (28,779,754)	\$ (18,566,058)	\$ 37,476,769	\$ (3,432,494)
Net position - beginning of year	761,540,189	717,852,441	689,072,687	670,506,629	549,088,648
Net position - end of year	<u>717,852,441</u>	<u>689,072,687</u>	<u>670,506,629</u>	<u>707,983,398</u>	<u>545,656,154</u>
Total primary government	<u>(43,687,748)</u>	<u>(28,779,754)</u>	<u>(18,566,058)</u>	<u>37,476,769</u>	<u>(3,432,494)</u>
Net position - beginning of year, as restated*	761,540,189	717,852,441	689,072,687	507,944,629	549,088,648
Net position - end of year	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>

* During fiscal year 2018, the County implemented retroactive OPEB reporting requirements in accordance with GASB Statement Number 75.

* During fiscal years 2019 and 2024, a prior period adjustment was made to correct capital assets.

		Fiscal Year							
		2020	2021	2022	2023	2024			
\$	87,185,148	\$	95,109,684	\$	125,031,541	\$	132,860,420	\$	139,729,104
	4,986,876		4,052,218		5,575,852		5,046,762		5,233,359
	88,330,480		77,242,976		103,055,151		99,377,712		123,616,700
	85,044,514		72,052,638		108,847,115		106,718,791		107,891,620
	47,030,200		35,446,102		37,212,314		40,286,287		36,753,270
	2,712,758		3,661,114		2,995,763		2,917,983		3,142,125
	883,770		6,652,703		5,724,725		5,733,257		5,549,574
	8,687,619		12,474,417		14,387,805		12,365,305		12,556,991
	8,894,550		10,651,280		14,155,385		18,344,609		14,673,007
	1,554,789		6,338,830		978,477		1,268,125		1,629,476
	1,467,146		1,920,053		1,618,098		265,288		469,434
	<u>336,777,850</u>		<u>325,602,015</u>		<u>419,582,226</u>		<u>425,184,539</u>		<u>451,244,660</u>
\$	<u>336,777,850</u>	\$	<u>325,602,015</u>	\$	<u>419,582,226</u>	\$	<u>425,184,539</u>	\$	<u>451,244,660</u>
\$	16,185,046	\$	16,346,613	\$	18,909,949	\$	22,973,590	\$	13,861,004
	3,581,119		4,167,309		4,167,309		4,178,536		4,876,463
	11,309,245		10,488,677		11,381,255		12,253,810		12,198,313
	12,840,044		14,102,841		12,974,188		13,475,457		14,309,297
	1,106,215		1,059,488		405,821		569,965		1,513,684
	543,916		665,964		394,983		394,983		216,787
	133,569		21,141		84,609		86,933		121,331
	686,838		671,311		2,007,217		2,130,711		4,045,279
	483,156		349,906		349,906		386,169		726,414
	937,496		849,342		448,507		628,337		547,091
	12,731,154		38,661,943		56,585,083		46,426,673		34,750,352
	1,556,052		531,977		340,297		5,092,058		7,542,652
	<u>62,093,850</u>		<u>87,916,512</u>		<u>108,049,124</u>		<u>108,597,222</u>		<u>94,708,667</u>
	<u>62,093,850</u>		<u>87,916,512</u>		<u>108,049,124</u>		<u>108,597,222</u>		<u>94,708,667</u>
\$	(274,684,000)	\$	(237,685,503)	\$	(311,533,102)	\$	(316,587,317)	\$	(356,535,993)
	<u>(274,684,000)</u>		<u>(237,685,503)</u>		<u>(311,533,102)</u>		<u>(316,587,317)</u>		<u>(356,535,993)</u>
\$	156,786,513	\$	168,282,926	\$	171,678,122	\$	195,997,793	\$	198,496,884
	33,832,083		37,078,996		41,131,733		45,375,518		48,057,454
	50,819,886		55,253,760		61,718,595		69,782,327		72,281,850
	21,904,746		24,449,174		27,143,139		27,511,055		29,670,650
	76,720		231,723		3,686		1,278,429		1,426,050
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	<u>263,419,948</u>		<u>285,296,579</u>		<u>301,675,275</u>		<u>339,945,122</u>		<u>349,932,888</u>
	<u>263,419,948</u>		<u>285,296,579</u>		<u>301,675,275</u>		<u>339,945,122</u>		<u>349,932,888</u>
\$	(11,264,052)	\$	47,611,076	\$	(9,857,827)	\$	23,357,805	\$	(6,603,105)
	545,656,154		534,392,102		582,003,178		572,145,351		595,503,156
	<u>534,392,102</u>		<u>582,003,178</u>		<u>572,145,351</u>		<u>595,503,156</u>		<u>588,900,051</u>
	(11,264,052)		47,611,076		(9,857,827)		23,357,805		(6,603,105)
	545,656,154		534,392,102		582,003,178		572,145,351		595,503,156
	<u>534,392,102</u>		<u>582,003,178</u>		<u>572,145,351</u>		<u>595,503,156</u>		<u>588,900,051</u>

CLAYTON COUNTY, GEORGIA
CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Component Units					
Expense					
Landfill authority	\$ 3,974,693	\$ 4,225,756	\$ 3,147,151	\$ 2,491,231	\$ 2,271,575
Housing authority*	4,505,976	5,889,548	-	-	-
Hospital authority*	465,289	1,190,590	-	-	-
Board of health	10,916,235	10,216,451	10,949,878	9,385,202	8,537,975
Total Component Units	<u>\$ 19,862,193</u>	<u>\$ 21,522,345</u>	<u>\$ 14,097,029</u>	<u>\$ 11,876,433</u>	<u>\$ 10,809,550</u>
Program Revenue					
Landfill Authority					
Charges for services	\$ 2,736,732	\$ 3,112,158	\$ 1,244,738	\$ 1,121,407	\$ 1,172,848
Operating grants and contributions	949,527	1,077,709	2,045,307	1,500,000	1,000,000
Total landfill revenues	<u>\$ 3,686,259</u>	<u>\$ 4,189,867</u>	<u>\$ 3,290,045</u>	<u>\$ 2,621,407</u>	<u>\$ 2,172,848</u>
Housing Authority*					
Charges for services	\$ 4,040,680	\$ 3,874,026	\$ -	\$ -	\$ -
Operating grants and contributions	699,403	952,289	-	-	-
Total board of health revenues	<u>\$ 4,740,083</u>	<u>\$ 4,826,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Hospital Authority*					
Charges for services	\$ 451,950	\$ 1,189,795	\$ -	\$ -	\$ -
Total board of health revenues	<u>\$ 451,950</u>	<u>\$ 1,189,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health					
Charges for services	\$ 4,528,100	\$ 2,982,072	\$ 3,045,003	\$ 3,498,578	\$ 3,498,381
Operating grants and contributions	7,826,716	8,729,173	8,938,234	7,916,083	7,928,357
Total board of health revenues	<u>\$ 12,354,816</u>	<u>\$ 11,711,245</u>	<u>\$ 11,983,237</u>	<u>\$ 11,414,661</u>	<u>\$ 11,426,738</u>
Net (Expense) Revenue					
Landfill	\$ (288,434)	\$ (35,889)	\$ 142,894	\$ 130,176	\$ (98,727)
Housing Authority*	234,107	(1,063,233)	-	-	-
Hospital Authority*	(13,339)	(795)	-	-	-
Board of Health	<u>\$ 1,438,581</u>	<u>\$ 1,494,794</u>	<u>\$ 1,033,359</u>	<u>\$ 2,029,459</u>	<u>\$ 2,888,763</u>

(Continued)

Fiscal Year				
2020	2021	2022	2023	2024
\$ 2,194,806	\$ 2,260,743	\$ 2,259,166	\$ 2,391,017	\$ 2,578,338
-	-	-	-	-
12,378,765	11,049,524	12,537,335	15,328,168	17,327,625
<u>\$ 14,573,571</u>	<u>\$ 13,310,267</u>	<u>\$ 14,796,501</u>	<u>\$ 17,719,185</u>	<u>\$ 19,905,963</u>
\$ 1,143,157	\$ 1,322,696	\$ 1,244,888	\$ 1,133,743	\$ 1,486,981
500,000	5,000,000	2,101,205	2,885,551	2,000,000
<u>\$ 1,643,157</u>	<u>\$ 6,322,696</u>	<u>\$ 3,346,093</u>	<u>\$ 4,019,294</u>	<u>\$ 3,486,981</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>				
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>				
\$ 4,774,558	\$ 3,208,590	\$ 3,398,090	\$ 3,741,256	\$ 4,177,389
8,242,977	10,747,063	11,513,569	13,435,536	13,160,882
<u>\$ 13,017,535</u>	<u>\$ 13,955,653</u>	<u>\$ 14,911,659</u>	<u>\$ 17,176,792</u>	<u>\$ 17,338,271</u>
\$ (551,649)	\$ 4,061,953	\$ 1,086,927	\$ 1,628,277	\$ 908,643
-	-	-	-	-
<u>\$ 638,770</u>	<u>\$ 2,906,129</u>	<u>\$ 2,374,324</u>	<u>\$ 1,848,624</u>	<u>\$ 10,646</u>

CLAYTON COUNTY, GEORGIA
CHANGES IN NET POSITION - COMPONENT UNITS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Component Units (Continued)					
General Revenues					
Landfill Authority:					
Earnings on investments	\$ 717	\$ 718	\$ 1,453	\$ 3,697	\$ 7,165
Gain (loss) on sale of capital assets	-	-	-	-	-
	<u>\$ 717</u>	<u>\$ 718</u>	<u>\$ 1,453</u>	<u>\$ 3,697</u>	<u>\$ 7,165</u>
Airport Authority:					
Special item - transfer of funds to Clayton County	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority*:					
Earnings on investments	\$ 5,270	\$ 8,285	\$ -	\$ -	\$ -
Gain on sale of capital assets	-	2,045,051	-	-	-
	<u>\$ 5,270</u>	<u>\$ 2,053,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change In Assets					
Landfill	\$ (287,717)	\$ (35,171)	\$ 144,347	\$ 133,873	\$ (91,562)
Housing Authority*	239,377	990,103	-	-	-
Hospital Authority*	(13,339)	(795)	-	-	-
Board of Health	1,438,581	1,494,794	1,033,359	2,029,459	2,888,763

* The Housing Authority became a component unit of the County starting fiscal year 2005 and the Hospital Authority became a component unit starting in fiscal year 2009. In fiscal year 2017, the Housing Authority and the Hospital Authority were removed as component units for Clayton County.

2020	2021	Fiscal Year 2022	2023	2024
\$ 6,244	\$ 5,741	\$ 5,961	\$ 19,667	\$ 36,281
-	-	-	-	-
<u>\$ 6,244</u>	<u>\$ 5,741</u>	<u>\$ 5,961</u>	<u>\$ 19,667</u>	<u>\$ 36,281</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (545,405)	\$ 4,067,694	\$ 1,092,888	\$ 1,647,944	\$ 944,924
-	-	-	-	-
-	-	-	-	-
<u>638,770</u>	<u>2,906,129</u>	<u>2,374,324</u>	<u>1,848,624</u>	<u>10,646</u>

CLAYTON COUNTY, GEORGIA
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Nonspendable	\$ 1,293,848	\$ 1,389,326	\$ 1,357,536	\$ 1,011,049	\$ 2,600,531
Assigned	24,355,533	27,034,134	32,363,289	30,775,688	46,079,813
Unassigned	21,869,708	26,614,417	25,626,333	61,928,861	48,521,375
Total general fund	<u>\$ 47,519,089</u>	<u>\$ 55,037,877</u>	<u>\$ 59,347,158</u>	<u>\$ 93,715,598</u>	<u>\$ 97,201,719</u>
All Other Governmental Funds					
Nonspendable	\$ 4,313,344	\$ 4,278,873	\$ 4,955,347	\$ 5,272,068	\$ 4,873,361
Restricted	247,089,884	227,602,181	226,267,264	227,486,301	218,514,630
Assigned	2,447,979	2,763,322	2,759,775	2,377,183	937,343
Unassigned	-	-	-	(152,462)	-
Total all other governmental funds	<u>\$ 253,851,207</u>	<u>\$ 234,644,376</u>	<u>\$ 233,982,386</u>	<u>\$ 234,983,090</u>	<u>\$ 224,325,334</u>

Fiscal Year				
2020	2021	2022	2023	2024
\$ 3,466,255	\$ 3,507,378	\$ 4,328,426	\$ 4,416,907	\$ 4,897,346
47,205,552	34,446,453	40,535,645	47,806,478	63,450,799
56,121,221	64,425,010	65,817,335	63,012,075	6,405,089
<u>\$ 106,793,028</u>	<u>\$ 102,378,841</u>	<u>\$ 110,681,406</u>	<u>\$ 115,235,460</u>	<u>\$ 74,753,234</u>
\$ 9,035,756	\$ 4,891,067	\$ 4,920,280	\$ 4,950,951	\$ 4,990,390
183,924,589	254,398,166	261,559,139	274,500,322	285,433,866
64,897	-	-	-	-
(7,823,270)	-	-	-	-
<u>\$ 185,201,972</u>	<u>\$ 259,289,233</u>	<u>\$ 266,479,419</u>	<u>\$ 279,451,273</u>	<u>\$ 290,424,256</u>

CLAYTON COUNTY, GEORGIA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues					
Property taxes	\$ 108,277,002	\$ 118,270,131	\$ 122,906,473	\$ 136,494,173	\$ 146,940,030
Other taxes	93,020,101	96,142,718	100,015,832	108,228,648	105,556,256
Licenses and permits	5,797,618	7,916,993	8,166,530	7,488,841	8,228,818
Intergovernmental	14,343,603	15,501,979	18,815,631	48,684,479	17,111,738
Charges for services	28,198,203	28,373,449	28,002,886	30,104,233	29,539,678
Fines and forfeitures	8,098,132	7,749,789	6,851,100	6,993,148	6,625,577
Investment earnings	56,159	48,298	21,348	697,520	1,931,486
Other revenue	2,340,274	2,670,634	3,040,917	1,789,757	1,824,511
Gift and donations	357,764	95,041	49,926	45,768	34,054
Total revenues	<u>260,488,856</u>	<u>276,769,032</u>	<u>287,870,643</u>	<u>340,526,567</u>	<u>317,792,148</u>
Expenditures					
General government	59,280,475	52,910,370	53,052,686	65,071,452	62,714,667
Tax assessment and collection	3,544,414	3,608,921	3,584,397	3,770,251	3,958,008
Courts and law enforcement	68,590,110	69,100,290	71,388,638	72,083,108	74,998,508
Public safety	63,581,390	64,079,531	65,987,461	65,888,269	70,728,262
Transportation and development	19,220,143	20,302,804	13,872,751	10,792,540	20,059,536
Planning and zoning	1,389,134	1,694,073	1,723,085	1,914,127	2,193,368
Libraries	3,453,637	3,622,655	3,576,295	3,240,028	3,540,831
Parks and recreation	9,519,399	8,181,103	8,376,122	8,650,984	8,750,260
Health and welfare	16,088,977	9,051,209	6,313,549	6,376,918	6,328,286
Economic development	1,366,331	1,699,814	1,991,811	1,667,997	1,256,324
Intergovernmental	10,019,915	8,602,297	9,174,570	9,587,073	10,745,675
Capital outlay	72,739,316	27,739,306	19,546,916	40,327,758	48,328,993
Debt service:					
Principal	-	-	-	-	-
Interest	8,940,090	19,477,089	25,738,910	25,712,066	25,190,662
Total expenditures	<u>337,733,331</u>	<u>290,069,462</u>	<u>284,327,191</u>	<u>315,082,571</u>	<u>338,793,380</u>
Excess (deficiency) of revenues over (under) expenditures	(77,244,475)	(13,300,430)	3,543,452	25,443,996	(21,001,232)
Other Financing Sources (Uses):					
Transfers in	11,599,063	21,381,987	26,545,789	39,269,327	21,650,951
Transfers out	(11,599,063)	(21,381,987)	(26,545,789)	(39,269,327)	(21,650,951)
Sale of capital assets	72,893	-	47,156	21,425	11,706,162
Issuance of debt	75,000,000	18,945,000	-	9,710,000	-
Issuance of financed purchases	-	-	-	-	-
Issuance of subscription liabilities	-	-	-	-	-
Proceeds from insurance claims	93,464	55,188	56,683	193,723	107,186
Other	-	-	-	-	-
Payments to escrow agent	-	(17,387,801)	-	-	-
Total other financing sources (uses)	<u>75,166,357</u>	<u>1,612,387</u>	<u>103,839</u>	<u>9,925,148</u>	<u>11,813,348</u>
Net change in fund balances	<u>\$ (2,078,118)</u>	<u>\$ (11,688,043)</u>	<u>\$ 3,647,291</u>	<u>\$ 35,369,144</u>	<u>\$ (9,187,884)</u>
Debt service as a percentage of noncapital expenditures	3.4%	7.4%	9.7%	9.4%	8.7%

Fiscal Year				
2020	2021	2022	2023	2024
\$ 155,778,382	\$ 168,402,940	\$ 171,650,746	\$ 195,871,443	\$ 197,564,274
103,263,035	120,075,610	129,993,467	140,910,923	150,009,954
6,811,000	8,146,081	7,819,981	8,034,199	8,772,849
18,218,741	43,536,838	60,724,114	52,276,156	34,358,273
27,760,842	28,235,209	31,117,930	35,350,917	34,643,148
6,074,697	4,097,615	5,378,891	6,252,198	6,085,172
1,578,561	231,723	271,722	6,220,143	8,871,867
2,031,556	2,212,216	1,923,630	3,183,513	3,814,184
49,477	531,977	90,128	154,992	103,794
<u>321,566,291</u>	<u>375,470,209</u>	<u>408,970,609</u>	<u>448,254,484</u>	<u>444,223,515</u>
72,793,298	88,202,184	94,124,371	108,209,747	118,721,826
4,072,192	4,270,582	4,234,565	4,488,788	5,165,911
77,383,711	80,236,910	85,076,248	89,239,122	119,273,133
67,411,290	78,623,145	86,635,214	91,822,664	100,855,289
16,273,789	16,468,036	17,543,957	22,326,165	17,118,655
2,364,850	2,515,775	2,617,188	2,782,121	3,173,184
4,201,511	4,546,252	4,656,907	5,141,541	5,256,456
9,335,119	11,229,975	10,734,310	9,458,880	10,214,705
6,597,493	9,686,654	12,240,263	16,610,905	13,144,356
683,941	610,504	724,484	890,448	1,570,318
10,654,086	11,538,908	13,102,858	14,573,793	16,299,878
65,142,962	50,524,641	45,509,679	50,022,803	47,019,433
-	17,860,714	15,487,778	17,626,878	17,230,828
18,638,188	2,058,158	1,334,717	599,804	693,429
<u>355,552,430</u>	<u>378,372,438</u>	<u>394,022,539</u>	<u>433,793,659</u>	<u>475,737,401</u>
(33,986,139)	(2,902,229)	14,948,070	14,460,825	(31,513,886)
19,907,003	22,420,916	17,009,308	19,184,313	17,381,492
(19,907,003)	(22,420,916)	(17,009,308)	(19,184,313)	(17,381,492)
43,017	109,150	90,336	55,839	111,737
6,480,000	72,000,000	-	-	-
4,156,256	-	-	-	-
-	-	-	2,634,778	505,659
89,276	466,153	424,785	374,466	436,020
-	-	29,560	-	-
(6,314,463)	-	-	-	-
<u>4,454,086</u>	<u>72,575,303</u>	<u>544,681</u>	<u>3,065,083</u>	<u>1,053,416</u>
<u>\$ (29,532,053)</u>	<u>\$ 69,673,074</u>	<u>\$ 15,492,751</u>	<u>\$ 17,525,908</u>	<u>\$ (30,460,470)</u>
6.4%	6.1%	4.8%	4.8%	4.2%

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited - in thousands of dollars)

CLAYTON COUNTY - OVERALL

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253

NOTE: Tax rates are per \$1,000 of assessed value.

¹ Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

² Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
6,847,916	17,119,791	953,050	5,894,866	34.773	40.00%
7,081,780	17,704,450	914,286	6,167,494	35.007	40.00%
7,018,151	17,545,377	988,283	6,029,867	35.691	40.00%
7,328,424	18,321,060	986,926	6,341,498	35.691	40.00%
8,102,250	20,255,626	944,017	7,158,234	35.691	40.00%
8,298,336	20,745,841	808,955	7,489,382	35.596	40.00%
9,448,069	23,620,172	1,028,803	8,419,266	35.596	40.00%
10,244,528	25,611,320	1,097,709	9,146,819	38.535	40.00%
11,418,700	28,546,751	1,258,538	10,160,162	34.496	40.00%
13,733,724	34,334,311	1,440,578	12,293,146	31.960	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
6,847,916	17,119,791	1,144,443	5,703,473	19.804	40.00%
7,081,780	17,704,450	1,139,208	5,942,572	19.095	40.00%
7,018,151	17,545,377	1,242,150	5,776,001	19.095	40.00%
7,328,424	18,321,060	1,272,098	6,056,326	19.095	40.00%
8,102,250	20,255,626	1,304,998	6,797,252	19.095	40.00%
8,298,336	20,745,841	1,229,155	7,069,182	20.000	40.00%
9,448,069	23,620,172	1,526,874	7,921,195	20.000	40.00%
10,244,528	25,611,320	1,668,580	8,575,948	20.000	40.00%
11,418,700	28,546,751	2,037,887	9,380,813	20.000	40.00%
13,733,724	34,334,311	2,478,271	11,255,453	19.600	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253

STATE OF GEORGIA

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	5,660,994	14,152,484	742,662	1,856,656	444,260	1,110,651
2016	5,995,707	14,989,267	800,435	2,001,087	285,638	714,096
2017	6,136,277	15,340,693	668,023	1,670,056	213,851	534,628
2018	6,447,694	16,119,234	722,279	1,805,698	158,451	396,128
2019	7,195,185	17,987,963	784,642	1,961,606	122,423	306,057
2020	7,318,413	18,296,033	880,466	2,201,165	99,457	248,643
2021	8,389,646	20,974,115	972,197	2,430,493	86,226	215,564
2022	9,197,694	22,994,235	972,176	2,430,439	74,658	186,646
2023	10,380,522	25,951,305	971,793	2,429,483	66,385	165,963
2024	12,621,688	31,554,220	1,048,335	2,620,838	63,701	159,253

NOTE: Tax rates are per \$1,000 of assessed value.

¹ Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

² Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
6,847,916	17,119,791	830,806	6,017,110	0.000	40.00%
7,081,780	17,704,450	839,993	6,241,787	0.000	40.00%
7,018,151	17,545,377	947,720	6,070,431	0.000	40.00%
7,328,424	18,321,060	978,960	6,349,464	0.000	40.00%
8,102,250	20,255,626	1,015,604	7,086,646	0.000	40.00%
8,298,336	20,745,841	936,605	7,361,732	0.000	40.00%
9,448,069	23,620,172	1,233,298	8,214,770	0.000	40.00%
10,244,528	25,611,320	795,722	9,448,806	0.000	40.00%
11,418,700	28,546,751	983,511	10,435,190	0.000	40.00%
13,733,724	34,334,311	1,211,623	12,522,101	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
6,847,916	17,119,791	1,339,173	5,508,744	0.100	40.00%
7,081,780	17,704,450	1,359,463	5,722,316	0.050	40.00%
7,018,151	17,545,377	1,505,849	5,512,302	0.000	40.00%
7,328,424	18,321,060	1,567,307	5,761,117	0.000	40.00%
8,102,250	20,255,626	1,637,483	6,464,768	0.000	40.00%
8,298,336	20,745,841	1,374,299	6,924,038	0.000	40.00%
9,448,069	23,620,172	1,893,806	7,554,263	0.000	40.00%
10,244,528	25,611,320	1,415,487	8,829,041	0.000	40.00%
11,418,700	28,546,751	1,773,380	9,645,320	0.000	40.00%
13,733,724	34,334,311	2,207,324	11,526,400	0.000	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	1,376,509	3,441,272	230,693	576,733	89,438	223,595
2016	1,433,935	3,584,838	201,325	503,312	59,717	149,294
2017	1,390,482	3,476,206	216,100	540,249	44,814	112,036
2018	1,509,484	3,773,710	227,900	569,750	33,612	84,031
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730
2022	2,174,200	5,435,500	354,255	885,639	17,215	43,038
2023	2,349,049	5,872,623	354,323	885,807	16,225	40,564
2024	2,785,780	6,964,450	393,498	983,745	15,891	39,728

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	4,284,485	10,711,212	511,969	1,279,923	354,822	887,056
2016	4,561,772	11,404,430	599,110	1,497,775	225,921	564,802
2017	4,745,795	11,864,487	451,923	1,129,808	169,037	422,592
2018	4,938,209	12,345,524	494,379	1,235,948	124,839	312,098
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834
2022	7,023,494	17,558,735	617,920	1,544,800	57,443	143,607
2023	8,031,473	20,078,682	617,471	1,543,676	50,073	125,182
2024	9,835,908	24,589,769	654,837	1,637,093	47,723	119,307

NOTE: Tax rates are per \$1,000 of assessed value.

¹ Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

² Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
1,696,640	4,241,600	117,831	1,578,809	14.869	40.00%
1,694,977	4,237,443	109,423	1,585,554	15.862	40.00%
1,651,396	4,128,490	116,026	1,535,370	16.596	40.00%
1,770,996	4,427,491	146,134	1,624,863	16.596	40.00%
1,965,608	4,914,019	134,577	1,831,031	16.596	40.00%
2,130,577	5,326,442	147,882	1,982,695	15.596	40.00%
2,383,400	5,958,500	139,234	2,244,166	15.596	40.00%
2,545,670	6,364,177	175,317	2,370,353	18.535	40.00%
2,719,597	6,798,994	212,693	2,506,904	14.496	40.00%
3,195,169	7,987,923	216,677	2,978,492	12.360	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
5,151,276	12,878,191	835,219	4,316,057	14.869	40.00%
5,386,803	13,467,007	804,863	4,581,940	15.862	40.00%
5,366,755	13,416,887	872,257	4,494,497	16.596	40.00%
5,557,428	13,893,569	840,792	4,716,636	16.596	40.00%
6,136,643	15,341,606	809,440	5,327,203	16.596	40.00%
6,167,760	15,419,399	661,072	5,506,687	15.596	40.00%
7,064,669	17,661,672	889,569	6,175,100	15.596	40.00%
7,698,857	19,247,142	922,289	6,776,568	18.535	40.00%
8,699,017	21,747,540	1,045,734	7,653,283	14.496	40.00%
10,538,468	26,346,169	1,223,748	9,314,720	12.360	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
	2015	1,376,509	3,441,272	230,693	576,733	89,438
2016	1,433,935	3,584,838	201,325	503,312	59,717	149,294
2017	1,390,482	3,476,206	216,100	540,249	44,814	112,036
2018	1,509,484	3,773,710	227,900	569,750	33,612	84,031
2019	1,688,197	4,220,493	250,622	626,556	26,788	66,971
2020	1,792,763	4,481,906	316,301	790,752	21,513	53,784
2021	2,009,253	5,023,133	354,255	885,637	19,892	49,730
2022	2,174,200	5,435,500	354,255	885,639	17,215	43,038
2023	2,349,049	5,872,623	354,323	885,807	16,225	40,564
2024	2,785,780	6,964,450	393,498	983,745	15,891	39,728

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
	2015	4,284,485	10,711,212	511,969	1,279,923	354,822
2016	4,561,772	11,404,430	599,110	1,497,775	225,921	564,802
2017	4,745,795	11,864,487	451,923	1,129,808	169,037	422,592
2018	4,938,209	12,345,524	494,379	1,235,948	124,839	312,098
2019	5,506,988	13,767,470	534,020	1,335,050	95,635	239,086
2020	5,525,651	13,814,127	564,165	1,410,413	77,944	194,860
2021	6,380,393	15,950,982	617,942	1,544,856	66,334	165,834
2022	7,023,494	17,558,735	617,920	1,544,800	57,443	143,607
2023	8,031,473	20,078,682	617,471	1,543,676	50,073	125,182
2024	9,835,908	24,589,769	654,837	1,637,093	47,723	119,307

NOTE: Tax rates are per \$1,000 of assessed value.

¹ Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

² Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
1,696,640	4,241,600	53,593	1,643,047	0.000	40.00%
1,694,977	4,237,443	47,418	1,647,559	0.000	40.00%
1,651,396	4,128,490	54,290	1,597,107	0.000	40.00%
1,770,996	4,427,491	84,576	1,686,420	0.000	40.00%
1,965,608	4,914,019	72,666	1,892,942	0.000	40.00%
2,130,577	5,326,442	83,995	2,046,582	0.000	40.00%
2,383,400	5,958,500	73,789	2,309,611	0.000	40.00%
2,545,670	6,364,177	110,150	2,435,520	0.000	40.00%
2,719,597	6,798,994	143,993	2,575,604	0.000	40.00%
3,195,169	7,987,923	146,927	3,048,242	0.000	40.00%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
5,151,276	12,878,191	510,597	4,640,679	0.000	40.00%
5,386,803	13,467,007	489,100	4,897,703	0.000	40.00%
5,366,755	13,416,887	556,640	4,810,115	0.000	40.00%
5,557,428	13,893,569	523,690	5,033,738	0.000	40.00%
6,136,643	15,341,606	492,008	5,644,635	0.000	40.00%
6,167,760	15,419,399	337,411	5,830,348	0.000	40.00%
7,064,669	17,661,672	561,277	6,503,392	0.000	40.00%
7,698,857	19,247,142	600,927	7,097,930	0.000	40.00%
8,699,017	21,747,540	717,068	7,981,948	0.000	40.00%
10,538,468	26,346,169	897,058	9,641,410	0.000	40.00%

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS FOR CLAYTON COUNTY SCHOOL SYSTEM
(unaudited - in thousands of dollars)

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2015	\$ 3,733,371	\$ 9,333,428	\$ 132,057	\$ 330,143	\$ 353,144	\$ 882,860
2016	4,043,308	10,108,270	129,455	323,638	225,039	562,597
2017	4,390,527	10,976,318	135,358	338,394	171,563	428,907
2018	4,600,644	11,501,611	141,556	353,889	126,962	317,405
2019	5,220,372	13,050,930	142,207	355,516	97,383	243,457
2020	5,637,411	14,093,529	147,083	367,707	79,601	199,002
2021	6,125,922	15,314,805	155,961	389,903	68,280	170,701
2022	6,842,067	17,105,168	155,935	389,836	59,665	149,162
2023	7,760,796	19,401,991	157,205	393,012	52,799	131,997
2024	9,488,542	23,721,355	176,494	441,234	50,428	126,071

NOTE: Tax rates are per \$1,000 of assessed value.

¹ Property in Clayton County is reassessed once every three years. The County assesses property at 40% of actual value for all types of property. Estimated Actual Taxable Value is calculated by dividing Total Taxable Assessed Value by this percentage.

² Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 4,218,572	\$ 10,546,431	\$ 610,274	\$ 3,608,298	5.000	40.00%	
4,397,802	10,994,505	618,267	3,779,535	5.000	40.00%	
4,697,448	11,743,619	675,509	4,021,939	5.000	40.00%	
4,869,162	12,172,904	655,797	4,213,364	5.000	40.00%	
5,459,962	13,649,904	652,003	4,807,958	5.000	40.00%	
5,864,095	14,660,238	681,456	5,182,639	5.000	40.00%	
6,350,163	15,875,409	709,453	5,640,710	5.000	40.00%	
7,057,667	17,644,166	447,397	6,610,270	4.750	40.00%	
7,970,800	19,927,000	484,104	7,486,696	4.750	40.00%	
9,715,464	24,288,660	511,250	9,204,214	4.146	40.00%	

Source: All information in this schedule unless noted was obtained from the Clayton County Tax Commissioner's Office.

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2024 2023			2023 2022			2022 2021		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc.	\$ 354,992,555	1	2.58%	\$ 274,262,260	1	2.00%	\$ 253,751,640	1	1.85%
Clorox Company	74,405,168	2	0.54%	66,811,990	2	0.49%	53,414,367	2	0.39%
Rolls Royce North America	50,593,516	3	0.37%	23,028,510	4	0.17%	-	-	0.00%
Kroger	23,474,875	4	0.17%	22,610,307	5	0.16%	21,827,650	5	0.16%
Riverwalk Lane Legacy Apartments LLC	22,000,000	5	0.16%	-	-	0.00%	-	-	0.00%
IPT Southfield IC LLC	21,836,365	6	0.16%	20,771,445	7	0.15%	18,830,994	6	0.14%
Fedex Ground Package System	21,268,095	7	0.15%	-	-	0.00%	-	-	0.00%
Development Authority	21,064,072	8	0.15%	-	-	0.00%	18,524,480	7	0.13%
FYR SFR Borrower LLC	20,909,902	9	0.15%	-	-	0.00%	-	-	0.00%
Laurel Pointe Owner LLC	20,162,800	10	0.15%	20,162,480	9	0.15%	-	-	0.00%
Southwest Airlines	-	-	0.00%	21,467,084	6	0.16%	22,695,001	4	0.17%
Delta Flight Kitchen	-	-	0.00%	26,995,640	3	0.20%	28,332,960	3	0.21%
BMF IV GA Waterford Place LLC	-	-	0.00%	20,600,000	8	0.15%	-	-	0.00%
Marbella Place LP	-	-	0.00%	18,613,213	10	0.14%	17,930,000	8	0.13%
AMB Partners (AMB Property)	-	-	0.00%	-	-	0.00%	-	-	0.00%
City of Atlanta	-	-	0.00%	-	-	0.00%	17,870,880	9	0.13%
Waterford Exchange LLC	-	-	0.00%	-	-	0.00%	16,419,093	10	0.12%
CP Best Rd LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Georgia Power Co.	-	-	0.00%	-	-	0.00%	-	-	0.00%
Atlanta Gas Light	-	-	0.00%	-	-	0.00%	-	-	0.00%
American Airlines	-	-	0.00%	-	-	0.00%	-	-	0.00%
ExpressJet Airline	-	-	0.00%	-	-	0.00%	-	-	0.00%
Spirit Airlines	-	-	0.00%	-	-	0.00%	-	-	0.00%
Atlantic Southeast	-	-	0.00%	-	-	0.00%	-	-	0.00%
Air Tran Airways	-	-	0.00%	-	-	0.00%	-	-	0.00%
BellSouth (AT&T)	-	-	0.00%	-	-	0.00%	-	-	0.00%
US Airways	-	-	0.00%	-	-	0.00%	-	-	0.00%
Subtotal (10 largest)	630,707,348		4.59%	515,322,929		4.51%	469,597,065		4.58%
Balance of all others	13,103,016,713		95.41%	10,903,377,715		95.49%	9,774,930,609		95.42%
Total	\$ 13,733,724,061		100.00%	\$ 11,418,700,644		100.00%	\$ 10,244,527,674		100.00%

SOURCE: All information in this schedule was obtained for the Clayton County Tax Commissioner's Office.

(Continued)

2021 2020			2020 2019			2019 2018			2018 2017		
Taxable Assessed Value	Rank	Percentage of Total County Assessed Value									
\$ 252,100,107	1	1.84%	\$ 721,608,389	1	5.25%	\$ 718,437,774	1	8.87%	\$ 650,178,137	1	8.87%
28,895,924	5	0.21%	47,327,880	4	0.34%	47,181,804	6	0.58%	38,481,428	8	0.53%
39,247,734	3	0.29%	-	-	0.00%	-	-	0.00%	-	-	0.00%
20,545,613	8	0.15%	28,654,448	10	0.21%	27,219,586	9	0.34%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
18,975,200	7	0.14%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
33,686,812	4	0.25%	29,941,212	9	0.22%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
18,081,523	9	0.13%	104,875,205	3	0.76%	79,155,199	4	0.98%	65,502,844	6	0.89%
25,053,400	6	0.18%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	37,521,976	7	0.27%	37,575,576	7	0.46%	30,725,776	9	0.42%
52,155,934	2	0.38%	36,677,325	8	0.27%	91,808,725	3	1.13%	205,607,466	3	2.81%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
18,000,000	10	0.13%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	214,327,169	2	1.56%	192,480,051	2	2.38%	176,978,982	2	2.41%
-	-	0.00%	44,394,190	5	0.32%	42,224,494	5	0.52%	40,162,506	7	0.55%
-	-	0.00%	42,451,598	6	0.31%	-	-	0.00%	76,825,552	5	1.05%
-	-	0.00%	-	-	0.00%	28,656,014	8	0.35%	-	-	0.00%
-	-	0.00%	-	-	0.00%	24,371,835	10	0.30%	25,899,091	10	0.35%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	73,187,850	4	1.00%
-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
506,742,247		5.36%	1,307,779,392		9.52%	1,289,111,058		15.91%	1,383,549,632		18.88%
8,941,326,365		94.64%	6,990,557,040		84.24%	6,813,139,156		84.09%	5,944,874,405		81.12%
<u>\$ 9,448,068,612</u>		<u>100.00%</u>	<u>\$ 8,298,336,432</u>		<u>100.00%</u>	<u>\$ 8,102,250,214</u>		<u>100.00%</u>	<u>\$ 7,328,424,037</u>		<u>100.00%</u>

(Continued)

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar Year	2017 2016			2016 2015			2015 2014		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc.	\$ 572,942,016	1	8.16%	\$ 568,806,683	1	8.31%	\$ 563,972,106	1	8.24%
Clorox Company	42,994,321	6	0.61%	47,209,874	5	0.69%	44,503,410	6	0.65%
Rolls Royce North America	-	-	0.00%	-	-	0.00%	-	-	0.00%
Kroger	26,390,486	10	0.38%	25,558,704	9	0.37%	-	-	0.00%
Riverwalk Lane Legacy Apartments LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
IPT Southfield IC LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Fedex Ground Package System	-	-	0.00%	-	-	0.00%	-	-	0.00%
Development Authority	-	-	0.00%	-	-	0.00%	-	-	0.00%
FYR SFR Borrower LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Laurel Pointe Owner LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Southwest Airlines	78,830,942	3	1.12%	48,645,141	4	0.71%	21,524,748	9	0.31%
Delta Flight Kitchen	-	-	0.00%	-	-	0.00%	-	-	0.00%
BMF IV GA Waterford Place LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Marbella Place LP	-	-	0.00%	-	-	0.00%	-	-	0.00%
AMB Partners (AMB Property)	29,961,770	9	0.43%	31,271,290	8	0.46%	26,388,320	8	0.39%
City of Atlanta	54,607,985	5	0.78%	56,245,013	3	0.82%	51,764,494	4	0.76%
Waterford Exchange LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
CP Best Rd LLC	-	-	0.00%	-	-	0.00%	-	-	0.00%
Georgia Power Co.	175,680,856	2	2.50%	157,719,063	2	2.30%	135,967,251	3	1.99%
Atlanta Gas Light	38,748,279	7	0.55%	37,822,720	6	0.55%	36,539,332	7	0.53%
American Airlines	57,083,507	4	0.81%	-	-	0.00%	-	-	0.00%
ExpressJet Airline	32,973,116	8	0.47%	36,451,743	7	0.53%	45,665,578	5	0.67%
Spirit Airlines	-	-	0.00%	-	-	0.00%	-	-	0.00%
Atlantic Southeast	-	-	0.00%	-	-	0.00%	-	-	0.00%
Air Tran Airways	-	-	0.00%	-	-	0.00%	142,275,921	2	2.08%
BellSouth (AT&T)	-	-	0.00%	-	-	0.00%	-	-	0.00%
US Airways	-	-	0.00%	24,884,677	10	0.36%	19,672,325	10	0.29%
Subtotal (10 largest)	1,110,213,278		15.82%	1,034,614,908		14.61%	1,088,273,485		15.89%
Balance of all others	5,907,937,639		84.18%	6,047,164,950		85.39%	5,759,642,823		84.11%
Total	<u>\$ 7,018,150,917</u>		<u>100.00%</u>	<u>\$ 7,081,779,858</u>		<u>100.00%</u>	<u>\$ 6,847,916,308</u>		<u>100.00%</u>

CLAYTON COUNTY, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING¹ GOVERNMENTS
LAST TEN CALENDAR YEARS

Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
2014	14.869	-	14.869
2015	15.862	-	15.862
2016	16.596	-	16.596
2017	16.596	-	16.596
2018	16.596	-	16.596
2019	15.596	-	15.596
2020	15.596	-	15.596
2021	18.535	-	18.535
2022	14.496	-	14.496
2023	12.360	-	12.360

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2014	52.392	54.516	41.273
2015	52.626	54.750	41.507
2016	53.310	55.434	42.191
2017	53.310	55.434	42.191
2018	53.310	57.434	43.691
2019	53.215	57.339	44.596
2020	53.215	57.339	44.596
2021	55.904	60.028	49.285
2022	51.865	55.989	45.246
2023	49.725	52.849	44.106

Millage rates are per \$1,000 of assessed value.

(Continued)

Clayton County School Board				Overlapping	Total
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	Direct and Overlapping Rates
20.000	-	20.000	0.150	4.400	39.419
19.804	-	19.804	0.100	5.000	40.766
19.095	-	19.095	0.050	5.000	40.007
19.095	-	19.095	-	5.000	40.691
19.095	-	19.095	-	5.000	40.691
19.095	-	19.095	-	5.000	39.691
20.000	-	20.000	-	5.000	40.596
20.000	-	20.000	-	4.750	43.285
20.000	-	20.000	-	4.750	39.246
19.600	-	19.600	-	4.146	36.106

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
49.273	49.753	47.273	5.000
49.507	49.987	47.507	5.000
50.331	50.671	48.191	5.000
50.331	50.671	48.191	5.000
50.363	52.171	48.191	5.000
49.976	52.076	48.096	5.000
49.976	52.076	48.096	5.000
52.366	54.765	50.785	4.750
48.327	50.726	46.746	4.750
43.620	47.586	43.606	4.146

SOURCE: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

¹ Overlapping rates are those of local and county governments that apply to property owners within Clayton County, Georgia. Not all overlapping rates apply to all Clayton County, Georgia property owners (e.g., the rates for fire districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the fire district.)

CLAYTON COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN CALENDAR YEARS
(dollars in thousands)

<u>Calendar Year Ended December 31,</u>	<u>Taxes Levied for the Calendar Year</u>	<u>Collected within the Calendar Year of the Levy</u>		<u>Delinquent Tax Collection</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2014	\$ 199,605	\$ 191,752	96.07%	\$ 7,027
2015	209,797	203,629	97.06%	5,824
2016	218,812	214,693	98.12%	3,756
2017	234,006	230,464	98.49%	3,068
2018	264,392	258,658	97.83%	5,313
2019	286,627	280,122	97.73%	5,722
2020	302,870	297,348	98.18%	5,038
2021	318,621	312,118	97.96%	5,949
2022	369,527	364,080	98.53%	4,534
2023	375,561	367,523	97.86%	-

SOURCE: All information in this schedule was obtained from the Clayton County Tax Commissioner's Office.

(Continued)

<u>Total Tax Collections to Date</u>		<u>Outstanding Delinquent Taxes</u>	
<u>Amount</u>	<u>Percentage of Levy</u>	<u>Amount</u>	<u>Percentage of Levy</u>
\$ 198,779	99.59%	\$ 7,853	3.93%
209,453	97.06%	6,168	2.94%
218,449	98.12%	4,119	1.88%
233,532	98.49%	3,542	1.51%
263,971	97.83%	5,734	2.17%
285,844	97.73%	6,505	2.27%
302,386	98.18%	5,521	1.82%
318,067	97.96%	6,504	2.04%
368,614	98.53%	5,446	1.47%
367,523	97.86%	8,038	2.14%

CLAYTON COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

		Governmental Activities			
Fiscal Year	General Obligation Bonds	Percentage of Actual Property Value*	Percentage of Personal Income**	Per Capita**	
****	2015	\$ 75,000,000	1.08%	1.08%	277
	2016	63,550,000	0.94%	0.94%	232
	2017	51,700,000	0.75%	0.75%	184
	2018	39,435,000	0.55%	0.55%	140
	2019	26,740,000	0.34%	0.34%	94
	2020	13,600,000	0.17%	0.17%	47
	2021	72,000,000	0.89%	0.89%	244
	2022	60,325,000	0.74%	0.74%	201
	2023	48,520,000	0.58%	0.58%	162
	2024	36,590,000	0.43%	0.43%	122
		Component Units			
Fiscal Year	Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***	
	Revenue Bonds	Financed Purchases	Revenue Bonds	Notes Payable	
	2015	\$ 9,723,892	\$ 5,343,751	N/A	\$ 5,207,539
	2016	8,810,000	4,575,060	N/A	4,968,780
	2017	8,005,000	3,808,132	N/A	NA
	2018	7,180,000	3,012,271	N/A	NA
	2019	6,345,000	2,186,539	N/A	NA
	2020	5,495,000	1,329,524	N/A	NA
	2021	4,625,000	565,195	N/A	NA
	2022	3,740,000	-	N/A	NA
	2023	2,835,000	-	N/A	NA
	2024	1,905,000	-	N/A	NA

* See the Assessed and Estimated Actual Value of Taxable Property schedule for actual property values.

** See the Demographic and Economic Statistics schedule for personal income and population information.

SOURCE: Clayton County Finance Department

(Continued)

Governmental Activities							
Financed Purchases	Lease Liabilities	Subscription Liabilities	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**	
\$ 7,184,906	\$ -	\$ -	\$ 39,608,001	\$ 121,792,907	1.76%	\$	450.02
5,794,917	-	-	35,045,000	104,389,917	1.55%		380.89
4,413,809	-	-	35,164,483	91,278,292	1.33%		325.03
3,266,657	-	-	35,925,840	78,627,497	1.10%		279.98
2,042,627	-	-	26,372,491	55,155,118	0.71%		193.42
4,892,508	-	-	23,504,745	41,997,253	0.53%		144.69
3,411,794	907,641	*****	20,560,703	96,880,138	1.20%		328.06
2,546,070	825,587	*****	17,576,255	84,964,467	1.04%		283.64
1,715,137	740,466	*****	14,550,000	69,911,112	0.83%		233.87
866,572	650,551	3,208,353	11,490,000	52,805,476	0.62%		175.53

Housing Authority***	Hospital Authority Revenue Anticipation Certificates	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds		\$ 142,068,089	2.05%	\$ 525
N/A	N/A	122,743,757	1.82%	447.86
N/A	N/A	103,091,424	1.50%	367.10
N/A	N/A	88,819,768	1.24%	316.28
N/A	N/A	63,686,657	0.82%	223.34
N/A	N/A	48,821,777	0.61%	168.21
N/A	N/A	102,070,333	1.26%	345.63
N/A	N/A	88,704,467	1.09%	296.13
N/A	N/A	72,746,112	0.86%	243.36
N/A	N/A	54,710,476	0.64%	181.87

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively, and in 2013, the Development Authority became a blended component unit of the County. In fiscal year 2015 the Housing Authority and the Hospital Authority no longer met the criteria of component units of Clayton County. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

**** The County had no outstanding General Obligation Bonds during the years 2013 through 2014.
 ***** The County implemented GASB Statement No. 87, Leases, in 2022 and restated 2021 ending balances.
 ***** The County implemented GASB Statement No. 96, SBITAs, in 2023 and restated 2022 ending balances.

CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Debt limit	\$ 684,791,600	\$ 708,178,000	\$ 701,815,100	\$ 732,842,404	\$ 810,225,021
Total net debt applicable to limit	75,000,000	63,550,000	51,700,000	39,435,000	26,740,000
Legal debt margin	<u>\$ 609,791,600</u>	<u>\$ 644,628,000</u>	<u>\$ 650,115,100</u>	<u>\$ 693,407,404</u>	<u>\$ 783,485,021</u>
Total net debt applicable to the limit as a percentage of debt limit.	10.95%	8.97%	8.97%	7.37%	3.30%

* See the Assessed and Estimated Actual Value of Taxable Property schedule for detail of assessed taxable value.

** Under state law, the County's outstanding general obligation debt should not exceed 10% of total assessed property value.

SOURCE: Clayton County Finance Department

(Continued)

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value*	\$ 13,733,724,000
Debt Limit (10% of assessed value)**	1,373,372,400
Debt applicable to limit:	
General obligation bonds	36,590,000
Total net debt applicable to limit	<u>36,590,000</u>
Legal debt margin	<u>\$ 13,697,134,000</u>

Fiscal Year				
2020	2021	2022	2023	2024
\$ 829,833,643	\$ 944,806,900	\$ 1,024,452,800	\$ 1,141,870,000	\$ 1,373,372,400
13,600,000	72,000,000	60,325,000	48,520,000	36,590,000
<u>\$ 816,233,643</u>	<u>\$ 872,806,900</u>	<u>\$ 964,127,800</u>	<u>\$ 1,093,350,000</u>	<u>\$ 1,336,782,400</u>
1.64%	7.62%	5.89%	4.25%	2.66%

CLAYTON COUNTY, GEORGIA
PLEDGED REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

Primary Government

Clayton County Tourism Authority

Fiscal Year				Debt Service		Coverage
	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	
2015	\$ 54,272	\$ -	\$ 54,272	\$ 20,000	\$ 23,250	1.00
2016	58,079	-	58,079	25,000	22,250	1.00
2017	45,819	-	45,819	25,000	21,000	1.00
2018	18,958	-	18,958	395,000	19,750	1.00
2019	N/A	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A	N/A	N/A
2022	N/A	N/A	N/A	N/A	N/A	N/A
2023	N/A	N/A	N/A	N/A	N/A	N/A
2024	N/A	N/A	N/A	N/A	N/A	N/A

Component Units

The Development Authority of Clayton County

Fiscal Year				Debt Service		Coverage
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
2015	\$ 4,590,511	\$ 1,968,312	\$ 2,622,199	\$ 1,770,000	\$ 668,006	1.08
2016	2,318,746	3,098,630	(779,884)	2,190,000	403,426	(0.30)
2017	N/A	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A	N/A	N/A
2022	N/A	N/A	N/A	N/A	N/A	N/A
2023	N/A	N/A	N/A	N/A	N/A	N/A
2024	N/A	N/A	N/A	N/A	N/A	N/A

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the years ended December 31, 2017 through December 31, 2022, was not available as of the release of this statement.

Clayton County Landfill Authority

Fiscal Year				Debt Service		Coverage
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
2015	\$ 2,736,732	\$ 2,387,299	\$ 349,433	\$ 675,000	\$ 449,303	0.30
2016	3,112,158	3,747,196	(635,038)	365,000	304,380	(0.96)
2017	1,246,191	2,852,324	(1,606,133)	805,000	179,724	(1.64)
2018	1,125,104	2,235,371	(1,110,267)	825,000	163,302	(1.13)
2019	1,172,848	2,053,010	(880,162)	835,000	146,472	(0.91)
2020	1,143,157	2,015,986	(872,829)	850,000	129,438	(0.90)
2021	1,322,696	2,122,375	(799,679)	870,000	112,098	(0.82)
2022	1,244,888	2,051,461	(806,573)	885,000	94,350	(0.83)
2023	1,133,743	2,322,413	(1,188,670)	905,000	76,296	(1.22)
2024	1,486,981	2,528,409	(1,041,428)	930,000	57,834	(1.06)

SOURCE: Clayton County Finance Department

(Continued)

Urban Redevelopment Agency of Clayton County

Debt Service

Redevelopment Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 1,372,050	\$ -	\$ 1,372,050	\$ 730,000	\$ 642,050	1.00
1,336,550	-	1,336,550	730,000	606,550	1.00
1,330,050	-	1,330,050	760,000	570,050	1.00
1,327,050	-	1,327,050	795,000	532,050	1.00
1,332,300	-	1,332,300	840,000	492,300	1.00
960,150	-	960,150	880,000	80,150	1.00
1,043,900	-	1,043,900	910,000	133,900	1.00
1,047,500	-	1,047,500	950,000	97,500	1.00
1,050,000	-	1,050,000	1,000,000	50,000	1.00
2,027,965	-	2,027,965	1,705,000	322,965	1.00

Clayton County Housing Authority

Debt Service

Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
\$ 3,903,856	\$ 3,551,302	\$ 352,554	\$ 240,000	\$ 246,369	0.72
444,365	713,398	(269,033)	282,461	246,369	(0.51)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Clayton County Housing Authority is no longer a component unit of Clayton County, data shown for years where the Housing Authority was a component unit on Clayton County.

CLAYTON COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS

Year	Population*	Personal Income* (in thousands)	Per Capita Personal Income	Retail Sales* (in thousands)
2015	270,640	\$ 6,936,580	\$ 25,630	\$ 3,781,860
2016	274,070	6,728,520	24,550	3,677,540
2017	280,830	6,857,750	24,420	3,817,350
2018	285,030	7,163,220	25,131	3,950,160
2019	290,250	7,803,800	26,886	4,366,920
2020	293,970	7,938,980	27,006	4,584,530
2021	296,450	8,085,770	27,275	4,183,040
2022	299,550	8,147,700	27,200	4,486,100
2023	298,930	8,419,890	28,167	4,590,230
2024	300,830	8,514,740	28,304	4,824,740

(a) COVID 19 pandemic caused the closing of a number of businesses from March through June 2020

SOURCE: * Woods & Poole Economics Data Pamphlet
 ** Clayton County Board of Education
 *** Georgia Department of Labor

(Continued)

	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
\$	14	32.49	53,367	7.9%
	13.418	32.62	54,136	6.6%
	13.593	32.65	54,345	6.2%
	13.859	32.44	54,871	5.0%
	15.045	32.55	54,840	4.6%
	15.595	32.64	54,424	12.7% (a)
	14.110	32.24	52,149	5.5%
	14.976	32.29	52,335	4.6%
	15.356	32.48	52,335	4.4%
	16.038	33.31	51,102	5.0%

CLAYTON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND NINE YEARS AGO

2024			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,458	1	3.80%
Clayton County Board of Commissioners	2,195	2	1.12%
Fresh Express	1,500	3	0.76%
Southern Regional Medical Center	1,300	4	0.66%
JC Penney Co Distribution Center	1,200	5	0.61%
VXI Global Solutions LLC	1,200	6	0.61%
Americold Logistics LLC	857	7	0.44%
FedEx Ground	800	8	0.41%
Clayton State University	710	9	0.36%
Delta Cargo	500	10	0.25%
	17,720		9.02%

2015			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,800	1	4.06%
Georgia Department of Transportation	6,000	2	3.58%
Clayton County Board of Commissioners	2,113	3	1.26%
Gate Gourmet, Inc.	1,645	4	0.98%
Southern Regional Medical Center	1,450	5	0.87%
Walmart, Inc.	825	6	0.49%
FedEx Ground	800	7	0.48%
Fresh Express Inc.	800	8	0.48%
Clayton State University	675	9	0.40%
Toto U. S. A., Inc.	600	10	0.36%
	21,708		12.96%

SOURCE:

** Clayton County Office of Economic Development (Georgia Power Community).

*** Total employment in Clayton County - 192,300 in 2022 and 156,010 in 2014. (Woods & Poole Economics Data Pamphlet 2023 and 2014).

CLAYTON COUNTY, GEORGIA
FULL-TIME CLAYTON COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government:										
Commissioners	32	32	28	33	35	33	35	48	27	36
Finance	38	38	40	36	39	41	43	43	44	45
Risk management	6	6	6	6	6	6	5	6	6	6
Computer center	59	59	55	59	59	65	77	79	72	72
Personnel	16	16	15	13	16	15	17	18	19	20
Central services	19	19	18	21	23	22	24	20	22	19
Registrar	5	5	6	6	6	8	21	11	12	11
Tax Assessment/Collection:										
Tax commissioner	31	31	31	29	31	30	33	32	34	33
Tax assessors	27	27	30	28	31	28	26	27	27	27
Courts and Law Enforcement:										
Superior court	35	35	34	39	39	30	41	33	25	32
State court	37	37	35	36	36	35	34	37	23	36
Magistrate court	9	9	10	9	10	9	12	12	5	10
Juvenile court	58	58	60	58	62	61	61	56	42	53
Probate court	16	16	17	16	16	18	20	15	16	17
Clerk of superior/magistrate court	34	34	28	30	36	36	32	32	31	28
Clerk of state court	24	24	23	24	23	23	22	21	21	22
Solicitor of state court	38	38	35	34	38	36	31	37	38	34
District attorney	63	63	86	83	89	72	85	76	57	66
State adult probation	2	2	1	-	-	-	-	-	-	-
Correctional facility	55	55	55	51	54	57	99	90	97	97
Sheriff	343	343	315	313	333	245	291	273	385	355
Public Safety:										
County police	394	394	369	380	404	432	402	368	408	397
County Fire	231	231	220	243	252	233	262	237	247	251
Narcotics unit	24	24	-	-	-	-	-	-	-	-
E.M.S. Rescue	103	103	110	118	132	136	136	125	117	113
Central Communications	34	34	37	34	49	37	34	37	42	41
Emergency Management	4	4	3	3	3	3	3	3	8	7
Transportation and Development:										
Transportation/Development - Administration	97	97	83	83	83	73	81	84	74	71
Transportation/Development - Traffic Engineering	-	-	-	-	-	4	3	3	3	2
Planning and Zoning:										
Community Development - Admin	21	21	18	19	18	16	17	16	18	17
Community Development - Planning	1	1	4	5	5	4	4	3	3	3
Libraries	46	46	39	46	46	38	54	46	48	48
Parks and Recreation	87	87	77	88	93	87	98	98	106	106
Health and Welfare	12	12	10	9	9	8	8	8	4	7
Other General Government:										
County Garage	17	17	11	10	13	17	17	11	13	14
Refuse Control	39	39	36	38	40	39	38	35	36	42
Building and Maintenance	24	24	22	22	26	26	30	35	34	40
Extension University of Georgia	7	7	4	7	9	4	5	2	2	-
Other General Government	3	3	3	-	-	-	-	-	-	-
Landfill	15	15	12	11	12	10	11	11	9	10
HUD	7	7	8	9	9	7	8	8	2	7
Total Clayton County Employees	2,113	2,113	1,994	2,049	2,185	2,044	2,220	2,096	2,177	2,195

SOURCE: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2015	2016	2017	2018	2019
General Government:					
Commissioners:					
Board of Commission meetings	24	24	24	24	24
Budget amendments approved	72	72	57	57	46
Finance:					
Accounts payable check per employee	12,250	12,300	3,356	4,510	2,358
Accounts receivable invoices per employee	287	249	272	287	118
Risk management:					
Medical insurance participants	2,428	2,471	2,454	2,241	2,278
Dental Insurance participants	2,441	2,436	2,420	2,513	2,438
Computer center:					
Personal computers	2,184	3,120	2,571	3,080	3,060
Help desk calls	17,936	24,961	26,111	21,295	23,894
Personnel:					
County positions	2,326	2,366	2,378	2,420	2,438
Applications processed	N/A	30,081	25,018	13,035	27,284
Central services:					
Purchase orders	3,500	3,850	4,200	4,900	4,600
Registrar:					
Registered voters	155,933	165,000	176,000	180,000	192,904
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 87,651	\$ 97,829	\$ 100,071	\$ 105,243	\$ 118,798
Tax assessors:					
Commercial parcels per appraiser	200	400	400	390	275
Residential parcels per appraiser	2,000	2,150	2,150	2,450	2,600
Personal property parcels per appraiser	82	65	65	73	55
Courts and Law Enforcement:					
Superior court:					
Criminal filings	3,459	3,438	3,323	1,817	2,313
Civil filing	5,685	3,774	6,130	2,704	3,185
State court:					
Civil cases	2,559	3,192	1,697	1,046	1,371
Traffic cases	34,500	36,276	15,869	11,046	13,099
Criminal cases	9,914	13,632	6,412	4,805	6,582
Magistrate court:					
Felony arrest warrants	N/A	N/A	N/A	N/A	N/A
Misdemeanor arrest warrants	N/A	N/A	N/A	N/A	N/A
Search warrants	N/A	N/A	538	593	139
Juvenile court:					
Truancy and program referrals	N/A	N/A	N/A	N/A	N/A
Risk and clinical assessments	N/A	N/A	N/A	N/A	N/A
Probate court:					
Marriage licenses	1,131	1,311	1,311	1,246	1,272
Firearms licenses	2,764	3,599	3,599	3,705	4,435
Death certificates	1,240	127	-	-	-
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	34,603	34,600	35,347	35,300	40,210
Clerk of state court:					
Civil cases	5,000	2,000	2,000	1,181	1,371
Criminal cases	12,000	11,000	11,000	4,634	6,582
Traffic cases	48,000	40,000	40,000	10,838	12,687
Solicitor of state court:					
Traffic cases received	60,000	40,000	40,000	22,000	22,700
Criminal cases received	12,300	11,800	11,500	9,650	11,000
District attorney:					
Felony counts filed	10,750	10,500	11,000	11,900	12,700
Felony counts disposed	8,300	10,200	10,400	12,000	12,900
Misdemeanor counts filed	2,050	1,300	1,500	1,500	1,300
Misdemeanor counts disposed	3,500	1,350	1,400	1,650	1,400
State adult probation:					
Collection of restitution, fines, etc.	N/A	N/A	N/A	N/A	N/A
Offenders revoked for additional offenses	N/A	N/A	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	238	232	232	234	240
Total inmate man-hours	260,000	250,500	300,000	245,550	193,088

Fiscal Year				
2020	2021	2022	2023	2024
30	48	52	60	53
37	47	36	39	40
2,622	1,709	1,333	1,518	1,579
186	255	155	93	38
2,421	2,297	2,493	2,437	2,526
2,485	2,563	2,523	2,489	2,593
3,075	4,768	4,982	4,217	4,543
18,394	19,701	21,569	20,692	27,772
2,491	2,591	2,675	2,802	2,943
13,888	12,837	9,342	11,522	12,098
5,500	8,170	5,300	8,259	5,500
207,191	206,590	202,892	207,317	212,000
\$ 116,804	\$ 131,307	\$ 169,536	\$ 147,282	\$ 151,943
380	412	1,700	1,000	1,700
2,839	2,277	2,300	7,500	17,300
125	100	-	100	150
2,106	1,334	2,307	3,534	4,625
2,408	1,889	3,448	2,820	6,202
1,347	1,682	1,858	3,422	5,050
12,230	11,204	14,674	31,538	35,359
5,621	5,768	9,848	20,289	23,520
4,500	1,918	N/A	4,188	9,480
17,700	7,022	N/A	8,066	16,745
1,202	59	N/A	1,072	1,103
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,317	990	1,320	1,200	1,200
5,564	6,418	7,500	1,920	1,800
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
40,200	40,200	41,200	31,500	37,300
1,347	1,682	1,858	3,422	5,050
5,621	5,768	14,671	31,538	35,659
12,230	11,204	9,848	20,289	23,520
23,500	25,000	20,500	20,000	23,000
13,000	12,000	10,500	11,000	12,500
13,000	-	14,500	9,000	10,500
13,500	-	6,000	8,000	8,000
1,300	-	1,700	1,000	7,088
1,400	-	650	1,000	5,000
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
240	201	256	237	250
200,000	165,000	175,000	166,000	120,000

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2015	2016	2017	2018	2019
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants served	11,154	11,359	15,740	16,300	16,500
Subpoenas Delivered	9,711	7,863	6,849	7,988	7,596
Total admitted to jail	21,452	20,469	24,494	24,753	23,207
Total number released	23,079	22,125	24,679	24,643	23,066
Total inmates to court	24,189	18,270	23,800	21,300	17,358
Public Safety:					
County police:					
Calls dispatched	293,712	19,298	288,402	265,706	418,512
Incident reports	57,484	36,324	89,857	68,774	16,534
Traffic accident reports	10,892	6,902	13,055	11,928	11,448
Family violence reports	2,316	231	2,143	1,824	1,980
County Fire:					
Fire calls	908	806	1,150	825	866
Fire inspections performed	N/A	N/A	5,422	3,623	5,379
Average response times (minutes)	7:22	6:25	6:50	7:02	6:16
Narcotics unit:					
Total cases	85	248	987	478	800
Total arrests	58	168	931	582	750
E.M.S. Rescue:					
Total calls received	35,160	37,093	31,236	31,853	34,888
Number of patients transported	17,627	17,771	18,638	18,691	19,545
Average response times (minutes)	7:22	7:06	7:38	7:56	8:01
Central Communications:					
911 calls	669,663	700,000	752,000	752,000	728,412
Law enforcement dispatches	N/A	293,641	342,615	325,477	338,247
Fire and EMS dispatches	N/A	38,797	47,902	48,480	54,588
Animal Control:					
Total animals picked up	2,978	2,899	3,439	3,352	3,777
Total animals returned to owner	521	455	392	359	434
Total animals euthanized	941	305	124	92	378
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	859	859	859	867	867
Miles of unpaved roads	2.8	2.8	1.7	1.7	1.7
Traffic signals maintained	259	261	262	262	263
Planning and Zoning:					
Community Development :					
Building permits issued	5,200	8,621	10,679	6,428	5,305
Business licenses issued	6,600	5,136	5,630	4,915	2,585
Building inspections preformed	11,000	16,016	24,784	16,402	20,317
Libraries:					
Annual circulation	N/A	N/A	N/A	N/A	N/A
Tutoring sessions held	N/A	N/A	N/A	N/A	N/A
Attendance at children's programs	53,000	56,000	62,837	41,164	56,785
Parks and Recreation:					
Programs/classes offered	N/A	N/A	N/A	N/A	N/A
Adult athletic leagues	N/A	N/A	N/A	N/A	N/A

Fiscal Year				
2020	2021	2022	2023	2024
17,215	5,112	3,120	6,421	6,421
8,245	141	345	497	491
21,625	13,977	16,423	18,169	2,085
21,513	13,344	16,462	18,147	20,509
16,988	14,522	12,132	13,389	15,060
355,744	417,597	419,121	284,035	437,868
28,300	N/A	33,818	46,097	56,437
12,654	11,434	12,450	10,397	10,493
1,920	3,402	2,320	3,750	2,380
930	940	973	944	960
5,969	5,263	6,275	7,037	7,726
8:26	8:43	8:39	9:37	9:49
900	1,025	900	700	727
1,200	924	800	650	601
34,633	37,600	50,583	54,083	55,432
19,104	18,453	18,996	19,676	39,364
6:01	8:41	8:39	9:37	9:49
628,272	598,262	566,970	588,235	413,880
331,351	330,693	102,494	172,108	177,483
54,836	58,308	50,576	64,590	53,629
3,115	2,503	3,416	3,284	3,259
509	532	555	357	449
248	35	229	463	528
858	861	861	861	858
1.7	1.7	1.7	1.7	1.7
263	263	264	265	263
4,418	4,860	4,722	5,441	3,994
4,827	5,310	5,084	5,107	2,302
21,466	23,613	21,002	22,684	10,466
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
62,596	4,985	17,481	19,384	23,260
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2015	2016	2017	2018	2019
Other General Government:					
County Garage:					
Vehicles serviced	N/A	N/A	N/A	N/A	N/A
Refuse Control:					
Miles of county roads cleaned	N/A	N/A	N/A	N/A	N/A
Number of county roads cleaned	750	809	1,200	1,300	1,248
Building and Maintenance:					
Buildings maintained	181	238	238	240	165
Extension University of Georgia:					
4-H Enrollment	3,260	2,445	3,200	4,800	-
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A
Landfill:					
Landfill customers	47,733	57,864	9,351	17,148	9,250

* Information for fiscal year 2015 through 2024 was obtained from various County departments.

Fiscal Year				
2020	2021	2022	2023	2024
N/A	N/A	N/A	N/A	N/A
N/A 1,360	N/A 1,032	N/A 1,400	N/A 1,400	N/A 2,000
173	170	175	175	175
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
16,650	16,500	19,400	20,000	24,000

CLAYTON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2015	2016	2017	2018	2019
General Government:					
Passenger/support vehicles	99	101	115	137	133
High volume printers	5	8	8	8	7
AS400 computer systems	3	1	1	1	1
IBM 94006 computer	2	1	1	1	1
Information servers	5	5	5	7	7
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	4	5	5
Voting machines	581	648	648	670	670
Tax Assessment and Collection:					
Assessment vehicles	2	1	4	13	13
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	14	15	16	16	10
File systems	5	4	4	4	4
Recording systems	6	3	6	6	6
District Attorney:					
Passenger vehicles	36	36	39	42	27
File systems	1	1	1	1	1
Copier	1	1	1	1	1
Printer	0	0	0	0	0
Correctional Facility:					
Passenger/support vehicles	11	15	14	18	18
Transport buses/vans	19	17	19	19	19
Sheriff:					
Patrol vehicles	142	136	138	140	82
Transport buses/vans	8	8	5	8	11
Service vehicles	3	3	3	3	3
SWAT transport vehicle	0	0	0	0	0
Armored personnel carrier	0	0	0	0	0
Public Safety:					
County Police:					
Stations	3	3	3	5	5
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	201	116	149	146	178
Animal control vehicles	6	5	5	5	5
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	2	2
Equipment trailers	1	1	1	1	2
Firearms training system	1	1	1	2	2
Police dogs	9	9	9	10	9
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	18	18	18	12
Service vehicles	2	1	1	1	3
Central Communications:					
Mobile communication vehicle with trailer	2	0	0	1	1
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	2	2
Emergency vehicles	2	0	0	0	0
Diesel generators	1	1	1	1	1
Digital mapping system	1	1	1	1	1
Fire Department:					
Stations	15	15	15	15	15
Fire fighting and rescue apparatus	36	36	37	37	32
Support vehicles	31	27	28	33	26
Information servers	2	2	2	2	2

SOURCE: Various government departments.

(Continued)

Fiscal Year				
2020	2021	2022	2023	2024
116	163	148	115	132
7	7	7	7	7
1	1	1	1	1
1	1	2	2	2
9	11	12	15	15
1	1	2	2	2
5	5	5	5	5
807	807	807	807	807
13	15	16	15	9
10	7	7	16	16
2	2	2	3	3
12	12	6	6	6
25	27	26	20	19
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
9	8	12	20	35
14	16	16	21	30
76	75	79	73	59
11	8	9	10	10
3	3	1	1	0
0	0	0	0	0
1	1	1	1	1
5	5	5	5	5
1	1	1	1	2
174	191	184	195	224
5	5	16	8	8
2	3	3	2	2
1	1	1	1	1
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
10	10	7	8	8
1	1	1	1	1
12	16	15	15	17
3	3	3	7	7
1	1	1	1	1
2	2	2	1	1
2	2	2	2	2
0	0	0	7	7
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
35	35	35	60	60
38	38	44	40	56
2	2	2	3	3

CLAYTON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Transportation Department:					
Heavy duty trucks	38	34	36	34	41
Heavy duty equipment	64	45	63	53	55
Support vehicles	46	41	43	54	52
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	16	17	17	17	17
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	2	3	3	3	2
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	55	59	57	54	53
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	7	7	8	9	9
Information servers	1	1	1	1	1

This schedule contains only major assets that are used to further the operations of Clayton County.

SOURCE: Various Clayton County government departments.

(Continued)

Fiscal Year				
2020	2021	2022	2023	2024
41	41	37	35	32
57	60	58	56	56
40	40	38	37	34
1	1	1	1	1
13	21	20	19	14
6	7	7	7	7
2	2	2	2	2
2	2	3	3	4
12	14	14	14	14
51	44	53	56	58
9	10	10	10	10
8	15	19	15	15
1	1	1	1	1



THIS PAGE INTENTIONALLY LEFT BLANK