

**CLAYTON COUNTY, GEORGIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

*Fiscal year ended June 30, 2023*



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, 2023

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## **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

**Jeffrey E. Turner**  
Chairman  
**DeMont Davis**  
Vice-Chair  
**Vacant**  
District 1 Commissioner  
**Gail B. Hambrick**  
District 2 Commissioner  
**Felicia Franklin**  
District 3 Commissioner



**Stacey Merritt**  
Interim CFO  
112 Smith Street  
Jonesboro, GA 30236  
Phone: (770) 477-3222  
Fax: (770) 477-3235  
[www.claytoncountyga.gov](http://www.claytoncountyga.gov)

April 23, 2024

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

Ladies and Gentlemen:

The Annual Comprehensive Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2023, 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, 2023 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, 2023. 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 296,564 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 chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four-year terms. The Chairman 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 custodial 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 \$379 million in operating revenue in 2022 up from \$354 million the previous year. The airport had a 7% increase in operating revenue from 2021 to 2022 after having experienced 2 years of decreases attributed to the lingering 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 10.3%. 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, Police Department training academy, and a Public Safety water rescue training center 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.

Calendar Year	Retail Sales (000's) <sup>1</sup>	Per capita income has improved in the last decade from \$24,429 in 2013 to \$36,009 in 2023. 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.
2017	\$ 3,817	Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2023, 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 4.06 million in 2021 to 7.59 million in 2060, a gain of 3.53 million jobs, the sixth 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
2018	\$ 3,950	
2019	\$ 4,367	
2020	\$ 4,585	
2021	\$ 4,183	
2022	\$ 4,486	
2023	\$ 4,590	

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 Clayton County Board of Commissioners has created additional revenue sources which 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 minor improvements to several libraries and parks.

The 2015 SPLOST includes a trade center and small business incubator. The County has purchased a 19,000 square foot building to house the small business incubator and new offices for Economic Development. There

<sup>1</sup>Woods & Poole Economics, Inc. 2023

are a few other projects underway with the revenue generated from the 2015 SPLOST. Other projects include various building repairs, a full TV station remodel, and welcome to Clayton County signage.

Several projects in the 2021 SPLOST include the construction of a new County administrative building, replacement of Fire Stations 1 and 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.

- 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 2023. 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 nonoperating 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 2022-2023 and the future. Below is a discussion of those initiatives that are expected to affect the County's near-future financial position.

In 2023 construction got underway for a 400-million-dollar investment in Mountain View at Gilbert Road & Victory Landing. The project consists of 5 buildings and 700 thousand square feet of Industrial new construction. Two of the buildings are built and ready for occupancy which launches the cornerstone of the County's goal to redevelop the Mountain View area.

The County was awarded a 24.5-million-dollar Flint River Mitigation Grant through FEMA. The money is to be spent on the Flint River that flows through the heart of Clayton County. The plan consists of mitigation planning, project design, construction and watershed improvements. There will be 2 phases for the project. Phase 1 will begin between July 1, 2024 and December 31, 2024.

The SPLOST which began in January 2009 has the remaining major projects: a new County fueling station which is to be completed in 2024 and construction of a new County Records/Archives building.

On May 20, 2014, voters approved the 2015 SPLOST referendum. The term of the 2015 SPLOST was 6 years and generated \$288 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 2023: upgraded Reynolds Nature Reserve, Comprehensive Justice Management and Information system, greenspace improvement, and County fueling center.

### **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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the forty-fourth 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 annual comprehensive 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 annual comprehensive 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 2023. This is the twenty-first 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 blue 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, 2023

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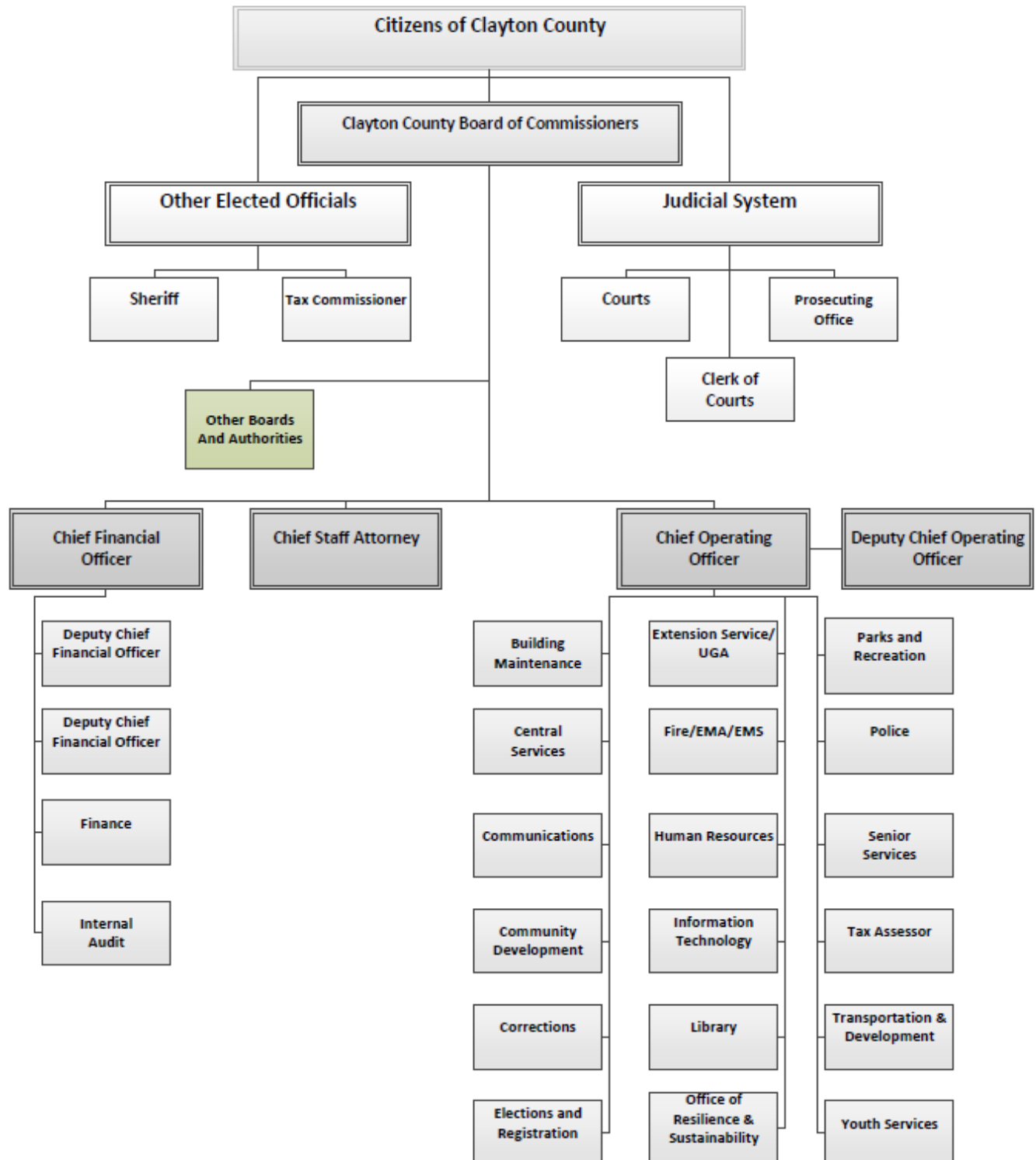
### *Board of Commissioners:*

Chairman.....Jeffrey E. Turner  
District 1 .....Dr. Alieka Anderson  
District 2 .....Gail Hambrick  
District 3, Vice Chair.....Felicia Franklin  
District 4.....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.....Deitra Burney-Butler  
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

# CLAYTON COUNTY, GEORGIA

## ORGANIZATIONAL CHART JUNE 30, 2023





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, 2022

*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

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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, 2023, 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, 2023, 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 11%, 10%, and 3%, 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 44%, 36%, and 81%, 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 Matter*

As described in Note III-K to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, as of July 1, 2022. Our opinions are 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.

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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 18, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 93 and 94, and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 95 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.

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***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 April 24, 2024 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  
April 24, 2024

## **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, 2023. 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-vi 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, 2023 by \$588.9 million.
- As of June 30, 2023, the County's governmental funds reported combined ending fund balances of \$394.7 million, an increase of \$17.6 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 \$110.8 million or 41.4% 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 \$63.1 million of which \$1.3 million is debt of the Development Authority, a blended component unit.

### ***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 19-21 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 40-42 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 page 22 and 23 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 93.

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 28.

The basic governmental fund statements can be found on pages 19-27 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 154.

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 43-92 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 93-107 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 163-211.

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, 2023, 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 asset and accumulated depreciation, equals 125.0% 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, 2023 and 2022:

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

	Primary Government	
	2023	2022
Current and other assets	\$ 491,007	\$ 498,684
Capital assets	805,591	790,080
Total assets	<u>1,296,598</u>	<u>1,288,764</u>
Deferred outflows of resources	<u>159,194</u>	<u>219,657</u>
Total deferred outflows of resources	<u>159,194</u>	<u>219,657</u>
Long-term liabilities	610,564	756,018
Other liabilities	<u>65,297</u>	<u>111,934</u>
Total liabilities	<u>675,861</u>	<u>867,952</u>
Deferred inflows of resources	<u>191,053</u>	<u>68,323</u>
Total deferred inflows of resources	<u>191,053</u>	<u>68,323</u>
Net position:		
Net investment in capital		
assets	736,016	710,694
Restricted	281,453	268,173
Unrestricted	<u>(428,590)</u>	<u>(406,722)</u>
Total net position	<u>\$ 588,879</u>	<u>\$ 572,145</u>

The County's net position also includes restricted net position of \$281.5 million (or 48.0% of net position) and unrestricted net position of negative \$428.6 million (or approximately -72.8% of net position). Restricted net position represents resources subject to external restriction on

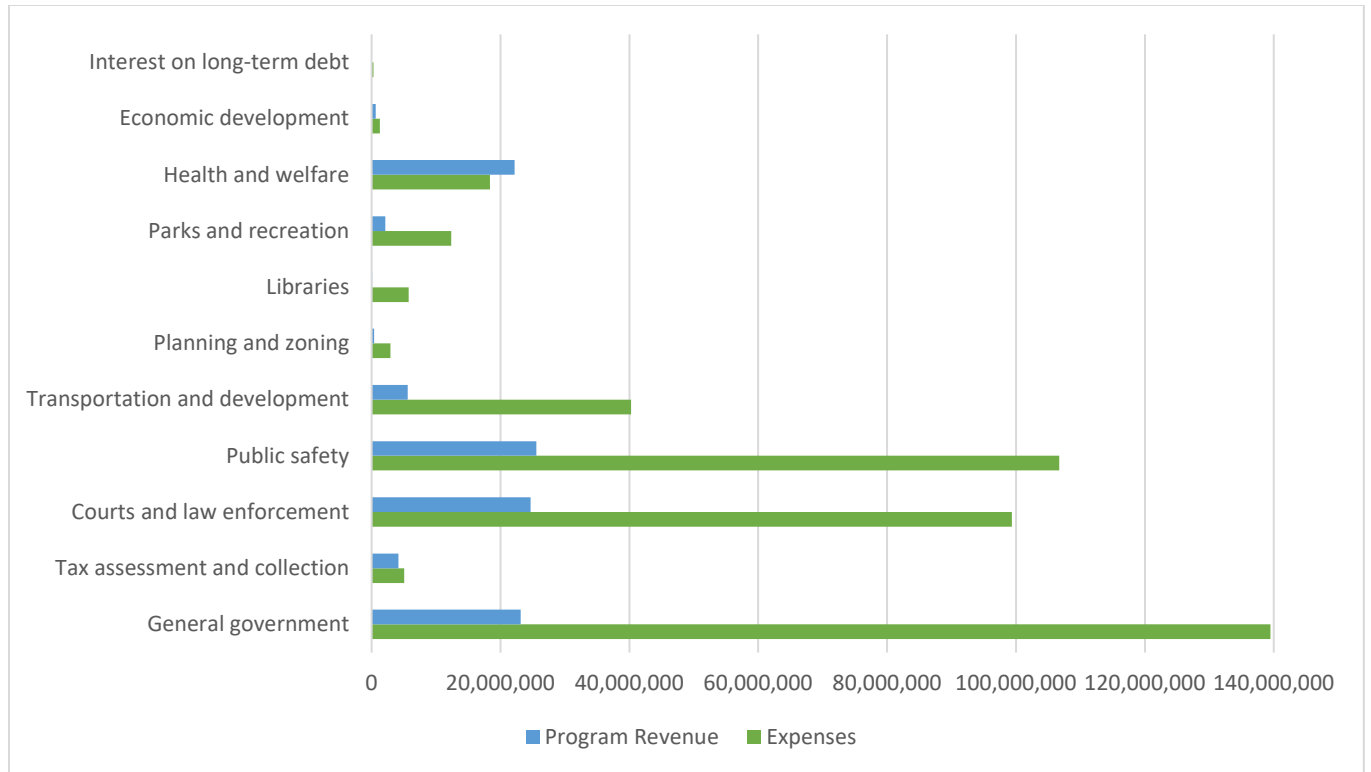
how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position increased by \$16.7 million going from \$572.1 million to \$588.9 million. Long-term liabilities saw a significant decrease of approximately \$145.5 million, while deferred inflows of resources increased by \$122.7 million which was related to changes in the net pension liability and related balances.

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

	<b>Governmental Activities</b>		
	<b>2023</b>	<b>2022</b>	<b>\$ Change</b>
Revenues:			
Program revenues			
Charges for services	\$ 57,078	\$ 51,124	\$ 5,955
Operating grants and contributions	46,427	56,585	(10,158)
Capital grants and contributions	5,092	340	4,752
General revenues			
Property taxes	195,998	171,678	24,320
Other taxes	142,669	129,993	12,675
Earnings on investments	1,278	4	1,275
Total revenues	<u>448,542</u>	<u>409,724</u>	<u>38,818</u>
Program Expenses			
General government	139,485	125,032	14,453
Tax assessment and collection	5,047	5,576	(529)
Courts and law enforcement	99,378	103,055	(3,677)
Public safety	106,719	108,847	(2,128)
Transportation and development	40,286	37,212	3,074
Planning and zoning	2,918	2,996	(78)
Libraries	5,733	5,725	8
Parks and recreation	12,365	14,388	(2,023)
Health and welfare	18,345	14,155	4,190
Economic development	1,268	978	290
Interest on long-term debt	265	1,618	(1,353)
Total expenses	<u>431,809</u>	<u>419,582</u>	<u>12,227</u>
Increase (decrease) in net position	<u>16,733</u>	<u>(9,858)</u>	<u>26,591</u>
Net position, beginning of year	<u>572,145</u>	<u>582,003</u>	<u>(9,858)</u>
Net position, end of year	<u>\$ 588,879</u>	<u>\$ 572,145</u>	<u>\$ 16,733</u>

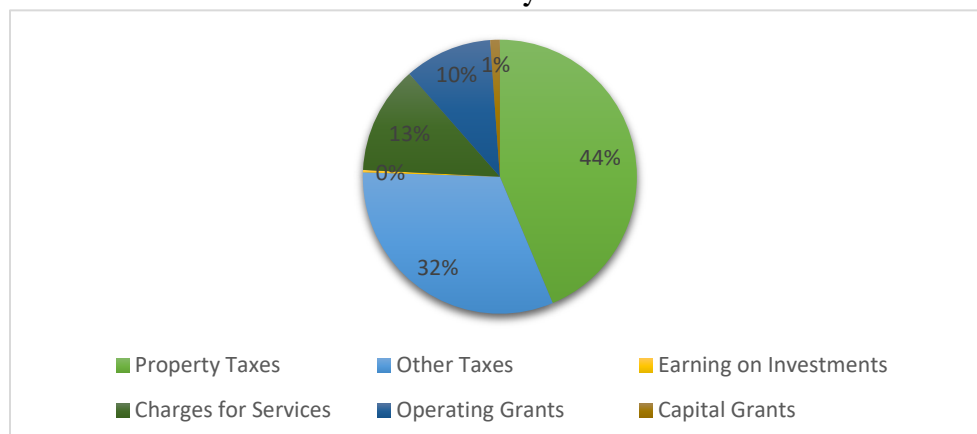
## 2023 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2023 in the amount of \$12.2 million, or 2.9%, as compared with the previous fiscal year, specific areas that experienced significant change over the previous fiscal year is as follow:

- General Government had an increase of \$14.5 million, or 11.6%, compared to the previous year. An increase in building repairs and maintenance, utilities, salaries and wages, legal fees and litigation claims/insurance settlements, capital layout, and debt service expenses as well as pension related costs were the main contributors.

## 2023 Primary Government Revenues by Source



Overall, there was a significant increase in revenue of \$38.8 million, or 9.5%, in fiscal year 2023. Property tax revenue for Clayton County government saw an increase of \$24.3 million over the previous fiscal year as a result of rising property values. Other taxes increased by \$12.7 million primarily due to the increase in LOST and SPLOST collections.

### **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 year 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 Years Ended June 30, 2023 and 2022**

	2023	2023	2023	2023	2022	2022	2022	2022
	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68	Expense/ Statement of Activities	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68
<b>Functions/Programs:</b>								
<b>Governmental:</b>								
General Government	\$ 139,484,723	\$ (7,487,363)	\$ 6,111,054	\$ 140,861,032	\$ 125,031,541	\$ (493,540)	\$ 9,920,311	\$ 115,604,770
Tax Assessment/Collection	5,046,762	(380,196)	692,830	4,734,128	5,575,852	(25,061)	1,124,697	4,476,216
Courts and Law Enforcement	99,377,712	(4,286,407)	9,382,811	94,281,308	103,048,871	(282,544)	15,231,480	88,099,935
Public Safety	106,718,791	(4,660,466)	11,657,652	99,721,605	108,847,115	(307,201)	18,924,318	90,229,998
Transportation/Development	40,286,287	(521,236)	606,864	40,200,659	37,212,314	(34,358)	985,145	36,261,527
Planning and Zoning	2,917,983	(147,217)	238,758	2,826,442	2,995,763	(9,704)	387,585	2,617,882
Libraries	5,733,257	(269,814)	423,191	5,579,880	5,724,725	(17,785)	686,982	5,055,528
Parks and Recreation	12,365,305	(508,972)	835,311	12,038,966	14,387,805	(33,550)	1,355,993	13,065,362
Health and Welfare	18,344,609	(61,323)	347,912	18,058,020	14,155,385	(4,042)	564,780	13,594,647
Economic Development	1,268,125	-	-	1,268,125	978,477	-	-	978,477
Interest on Long-term Debt	265,288	-	-	265,288	1,618,098	-	-	1,618,098
<b>Total Governmental Expenses</b>	<b>\$ 431,808,842</b>	<b>\$ (18,322,994)</b>	<b>\$ 30,296,383</b>	<b>\$ 419,835,453</b>	<b>\$ 419,575,946</b>	<b>\$ (1,207,785)</b>	<b>\$ 49,181,291</b>	<b>\$ 371,602,440</b>

## 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, 2023, Clayton County's governmental funds reported combined ending fund balances of \$394.7 million, an increase of \$17.5 million in comparison with the previous fiscal year. Approximately 28.1% or \$110.8 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, \$283.9 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, 2023, the total of assigned and unassigned fund balance in the General Fund was \$110.8 million. The total fund balance for the General Fund was \$115.2 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 41.4% of total General Fund expenditures, while the General Fund total fund balance represents 43.0% of that same amount.

The fund balance of the County's General Fund increased during the current fiscal year by \$4.6 million. Total expenditures increased over the prior period by \$33.6 million. Revenues increased by \$30.6 million during the same period. Further details are listed below. Overall, total revenues were higher than originally budgeted by \$24.6 million and expenditures were \$20.5 million less than originally budgeted.

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

- Property tax revenues were up by \$18.8 million over the prior year. An increase in property tax revenue and public utility tax were the main contributors to the increase.
- Other taxes and assessments increased by \$5.1 million due to the increase in LOST collections as well as the increase in insurance premium tax.
- Charges for Services increased by \$3.9 million from the previous year due to several increases in revenue which include:
  - a. EMS Fees- Additional revenue received from the Georgia Department of Community Health due to the County being recognized as a Public Ground Ambulance provider.

- b. Ad Valorem- Revenue collected in 2023 increased by \$1.2 million from the prior year.

The Fire Fund has a fund balance of \$22.1 million which represents an increase of \$3.7 million from the prior year, mostly due to an increase in property taxes.

Other County Grants Fund's fund balance increased slightly by \$308.8 thousand from fiscal year 2022. The fund balance at June 30, 2023 is approximately \$8.0 million.

In fiscal year 2023, the ARPA Fund expended \$14.8 million in federal grant money related to the Coronavirus State and Local Fiscal Recovery Fund, compared to \$19.3 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, 2023 is \$141.8 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 \$24.6 million from the prior year to a total of \$106.5 million at June 30, 2023.

*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, 2023, the Workers' Compensation Self- Insurance net position decreased from \$4.3 to \$1.4 million in the current year. Total contributions remained constant; however, the claims activity increased by \$3.7 million from the prior year to a total of \$4.9 million for the fiscal year ended June 30, 2023.

The Medical Self-Insurance Fund net position decreased from \$5.4 million to \$2.9 million due to an increase in claims expenses.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget of \$254.6 million and the final amended budget of \$292.2 million for expenses amounted to a 14.8% increase. This increase in the budget can be summarized as follows:

- \$19.5 million increase for General Government for additional payments to various vendors, other government entities, and repair and maintenance of County facilities.
- \$2.6 million increase for Public Safety to mainly account for an increase in personnel costs along with operational costs.
- \$10.6 million increase for Capital Outlay was partially due to equipment purchases for Public Safety.



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

- The County collected an additional \$9.2 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 tax collections.

### *Capital Asset and Debt Administration*

Capital assets- Clayton County's capital assets as of June 30, 2023, amounts to \$805.6 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:

- **Purchase of Vehicles and Equipment for Public Safety Purposes-** Joint funding was approved to use SPLOST and capital funds to replace two hundred twenty-seven aging public safety vehicles. Priority was given based on vehicle age and mileage. Of the vehicles slated for replacement across the Police Department, Sheriff's Office, and Fire/EMS Department, 210 are funded by SPLOST funding.
- **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. The County and City of Jonesboro are still working together to establish zoning.
- **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. Grading at the center continues and installation of the inground fuel tanks is on schedule. Builders have added an additional water barrier to the building while contractors lay utility pipes.
- **Small Business Incubator-** This project will provide resources to introduce, connect, support, and expand new businesses in Clayton County. The purchase of a 19,000 square foot building to house the Small Business Incubator was completed in May of 2023.
- **Public Safety Radio System-** The Public Safety Digital Network (PSDN) is the advanced, encrypted radio system for public safety agencies and first responders. This advanced 700-megahertz radio network provides regional interoperability capabilities that allow public safety officials to communicate quickly and effectively. The platform shares critical information with responding agencies across Clayton County and the Metro Atlanta Region.

- **VIP Complex and Amphitheater Renovations at International Park-** This project will integrate outdoor spaces while maintaining a multi-functional facility for arts and entertainment. Other enhancements include additional covered seating, event administrative space, dressing rooms, additional concessions, re-design of restrooms, backstage facilities, and vendor kiosks. A meeting between architects and county officials was held resulting in Gardner Spencer Smith Tench & Jarbeau updating design drawings based on comments from staff. In addition, comments from the Clayton County Water Authority are being taken into consideration for design.
- **Behavioral Health Crisis Center Renovations-** The construction of a site to treat urgent or emergency psychiatric needs. Care would include stabilization services in a safe, structured manner with continuous 24-hour observation and supervision. The Invitation to Bid for asbestos abatement and environmental remediation closed on June 8. The county is currently in contract negotiations for design services.

*Long-term debt-* At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$63.1 million, of which \$1.4 million is debt of the Development Authority, a blended component unit. Included in this total are the 2017 Tax Allocation Refunding Bond, 2019 Urban Redevelopment Refunding Bond, and the 2014 Series B SPLOST Bond, and the 2021 SPLOST Bond.

The County has several long-term capital 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 70 of this report.

### ***Economic Factors and Next Year's Budgets and Rates***

- The not seasonally adjusted unemployment rate for Clayton County at June 30, 2023 was 4.4%, a decrease of .1% over the previous year. The State's average seasonally adjusted unemployment rate and the seasonally adjusted national rate were 3.2% and 3.6%, 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 19.496 in fiscal year 2022 as well as fiscal year 2023. The LOST rebate millage for fiscal year 2022 was 3.789 compared to 3.701 for fiscal year 2023. The *net millage* for fiscal year 2024 budget is 12.360, a decrease of 2.136 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, 2023**

	<b>Primary Government Governmental Activities</b>	<b>Component Units</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 435,266,255	\$ 8,492,432
Restricted cash	-	3,617,293
Investments	6,402,079	-
Accounts receivable, net	6,389,704	8,186
Grants receivable	4,710,010	-
Taxes receivable	5,824,663	-
Lease receivable	11,208,203	-
Due from other governments	323,258	1,423,304
Due from individuals	3,781	-
Due from organizations	11,804,476	-
Inventory	2,265,051	2,007
Prepaid items	1,972,193	-
Property held for resale	4,837,306	-
Net OPEB asset	-	369,745
Capital assets, non-depreciable	183,887,227	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	621,704,120	6,647,465
Total assets	<u>1,296,598,326</u>	<u>26,876,207</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	146,688,830	5,358,334
Charges on refunding	117,403	-
OPEB	12,387,521	-
Total deferred outflow of resources	<u>159,193,754</u>	<u>5,358,334</u>
<b>LIABILITIES</b>		
Accounts payable	20,516,150	135,091
Accrued liabilities	3,277,151	365,336
Retainage payable	1,139,985	-
Customer deposits	-	12,150
Construction and performance bonds payable	27,731	-
Due to other governments	1,251,936	366,006
Due to organizations	106,500	-
Interest payable	152,942	24,098
Unearned revenue	38,824,391	-
Noncurrent liabilities:		
Due within one year	34,917,257	1,023,889
Due in more than one year	575,646,572	18,651,668
Total liabilities	<u>675,860,615</u>	<u>20,578,238</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension	97,553,255	870,911
OPEB	82,566,000	-
Leases	10,933,357	-
Total deferred inflow of resources	<u>191,052,612</u>	<u>870,911</u>
<b>NET POSITION</b>		
Net investment in capital assets	736,015,952	10,043,786
Restricted for:		
Capital projects	205,105,495	-
Tourism promotion	4,248,261	-
Public safety	35,828,547	-
Jail construction/staffing	1,011,063	-
Health and welfare programs	1,327,402	-
Law library materials	250,108	-
Technology	593,634	-
Street lights	2,984,565	-
Economic development	19,030,708	-
Grant programs	11,073,515	2,096,824
Other postemployment benefits	-	369,745
Unrestricted	(428,590,397)	(1,724,963)
Total net position	<u>\$ 588,878,853</u>	<u>\$ 10,785,392</u>

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

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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>
<b>Primary government</b>				
<b>Governmental activities:</b>				
General government	\$ 139,484,723	\$ 22,973,590	\$ -	\$ 154,992
Tax assessment collection	5,046,762	4,178,536	-	-
Courts and law enforcement	99,377,712	12,253,810	12,433,395	-
Public safety	106,718,791	13,475,457	12,106,266	-
Transportation and development	40,286,287	569,965	105,000	4,937,066
Planning and zoning	2,917,983	394,983	-	-
Libraries	5,733,257	86,933	-	-
Parks and recreation	12,365,305	2,130,711	-	-
Health and welfare	18,344,609	386,169	21,782,012	-
Economic development	1,268,125	628,337	-	-
Interest on long-term debt	265,288	-	-	-
Total governmental activities	<u>\$ 431,808,842</u>	<u>\$ 57,078,491</u>	<u>\$ 46,426,673</u>	<u>\$ 5,092,058</u>
<b>Component units:</b>				
Landfill Authority	\$ 2,391,017	\$ 1,133,743	\$ 2,885,551	\$ -
Board of Health	15,328,168	3,741,256	13,435,536	-
Total component units	<u>\$ 17,719,185</u>	<u>\$ 4,874,999</u>	<u>\$ 16,321,087</u>	<u>\$ -</u>
		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		
		Net position, end of year		

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

**Net (Expenses) Revenues and Changes in Net Position**

<b>Primary Government</b>	
<b>Governmental Activities</b>	<b>Component Units</b>

\$ (116,356,141)	\$ -
(868,226)	-
(74,690,507)	-
(81,137,068)	-
(34,674,256)	-
(2,523,000)	-
(5,646,324)	-
(10,234,594)	-
3,823,572	-
(639,788)	-
(265,288)	-
<u>\$ (323,211,620)</u>	<u>\$ -</u>

\$ -	\$ 1,628,277
-	1,848,624
-	<u>3,476,901</u>

195,997,793	-
45,375,518	-
69,782,327	-
17,847,416	-
1,736,374	-
2,014,610	-
2,129,979	-
650,328	-
2,210,719	-
921,629	-
1,278,429	19,667
<u>339,945,122</u>	<u>19,667</u>
16,733,502	3,496,568
572,145,351	7,288,824
<u>\$ 588,878,853</u>	<u>\$ 10,785,392</u>

**CLAYTON COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	General	Fire Fund	Other County Grants Fund	ARPA Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 108,700,584	\$ 22,733,568	\$ 11,418,892	\$ 32,887,199
Investments	6,402,079	-	-	-
Accounts receivable, net	6,136,415	23,992	-	-
Grants receivable	-	-	2,839,423	-
Taxes receivable, net	4,824,728	918,036	-	-
Interfund receivables	1,000,000	-	-	-
Lease receivable	9,836,090	-	-	-
Due from other governments	123,163	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	5,199,745	30,182	605,696	-
Inventory	2,237,741	27,310	-	-
Prepaid items	1,885,160	72,078	-	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 146,349,486</u>	<u>\$ 23,805,166</u>	<u>\$ 14,864,011</u>	<u>\$ 32,887,199</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 9,034,219	\$ 426,121	\$ 757,806	\$ 242,166
Accrued liabilities	2,755,556	414,463	-	3,681
Construction/performance bonds payable	27,731	-	-	-
Interfund payables	-	-	-	-
Construction retainage payable	-	-	6,788	-
Unrealized grant revenue	-	-	6,106,605	31,647,786
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>11,924,006</u>	<u>840,584</u>	<u>6,871,199</u>	<u>31,893,633</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	4,491,296	846,336	-	-
Unavailable revenue - EMS	5,156,640	-	-	-
Deferred inflows of resources - leases	9,542,084	-	-	-
Total deferred inflows of resources	<u>19,190,020</u>	<u>846,336</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable:				
Inventory	2,237,741	27,310	-	-
Prepaid items	1,885,160	72,078	-	-
Leases	294,006	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Tourism promotion	-	-	-	-
Public safety	-	22,018,858	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	7,992,812	993,566
Assigned to:				
Litigation	5,000,000	-	-	-
Building & Maintenance	500,000	-	-	-
Lieu of taxes	35,035,645	-	-	-
Purchases - courts and law enforcement	7,270,833	-	-	-
Unassigned	63,012,075	-	-	-
Total fund balances	<u>115,235,460</u>	<u>22,118,246</u>	<u>7,992,812</u>	<u>993,566</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 146,349,486</u>	<u>\$ 23,805,166</u>	<u>\$ 14,864,011</u>	<u>\$ 32,887,199</u>

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



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2021 SPLOST Fund	Nonmajor Governmental Funds	Total
\$ 138,545,817	\$ 111,022,790	\$ 425,308,850
-	-	6,402,079
-	229,297	6,389,704
-	1,870,587	4,710,010
-	81,899	5,824,663
-	-	1,000,000
-	1,372,113	11,208,203
-	200,095	323,258
-	-	3,781
5,897,013	71,840	11,804,476
-	-	2,265,051
-	14,257	1,971,495
-	4,837,306	4,837,306
<u>\$ 144,442,830</u>	<u>\$ 119,700,184</u>	<u>\$ 482,048,876</u>

\$ 1,317,770	\$ 8,453,917	\$ 20,231,999
30,369	73,082	3,277,151
-	-	27,731
-	1,000,000	1,000,000
-	1,133,197	1,139,985
-	1,070,000	38,824,391
-	-	106,500
1,251,936	-	1,251,936
<u>2,600,075</u>	<u>11,730,196</u>	<u>65,859,693</u>

-	74,821	5,412,453
-	-	5,156,640
-	1,391,273	10,933,357
-	1,466,094	21,502,450

-	-	2,265,051
-	14,257	1,971,495
-	-	294,006
-	4,837,306	4,837,306
141,842,755	62,129,543	203,972,298
-	52,329	52,329
-	4,248,261	4,248,261
-	12,863,965	34,882,823
-	1,011,063	1,011,063
-	1,327,402	1,327,402
-	250,108	250,108
-	593,634	593,634
-	2,909,744	2,909,744
-	14,179,145	14,179,145
-	2,087,137	11,073,515
-	-	5,000,000
-	-	500,000
-	-	35,035,645
-	-	7,270,833
-	-	63,012,075
<u>141,842,755</u>	<u>106,503,894</u>	<u>394,686,733</u>
<u>\$ 144,442,830</u>	<u>\$ 119,700,184</u>	<u>\$ 482,048,876</u>

# CLAYTON COUNTY, GEORGIA

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

### JUNE 30, 2023

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	\$ 394,686,733
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#### Capital assets

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Cost of the assets	1,588,234,797
Accumulated depreciation	(782,643,450)

#### Revenues

Some of the County's tax revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.

10,569,093

#### 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.

4,363,045

#### 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	(63,070,000)
Financed purchase agreements	(1,715,137)
Lease liabilities	(740,466)
Subscription liabilities	(4,385,509)
Accrued interest payable	(152,942)
Deferred amounts on refunding	117,403
Compensated absences	(12,775,830)
Net pension liability and related deferred inflows and outflows	(293,049,395)
Other postemployment benefits (OPEB) and related deferred inflows and outflows	(236,331,479)
Claims and judgments payable	(13,545,580)
Accrued landfill post-closure costs	(682,430)

Net position - governmental activities	\$ 588,878,853
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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, 2023**

	<b>General</b>	<b>Fire Fund</b>	<b>Other County Grants Fund</b>	<b>ARPA Fund</b>
<b>REVENUES</b>				
Property taxes	\$ 159,270,592	\$ 34,512,559	\$ -	\$ -
Other taxes	69,914,612	761,242	-	-
Licenses and permits	8,034,199	-	-	-
Intergovernmental	4,532,209	-	24,203,236	14,008,618
Charges for services	27,684,297	1,072,888	-	-
Fines and forfeitures	4,872,478	32,800	-	-
Investment earnings	320,088	-	-	957,820
Other revenue	2,253,904	150,720	-	-
Gifts and donations	119,992	-	35,000	-
Total revenues	<u>277,002,371</u>	<u>36,530,209</u>	<u>24,238,236</u>	<u>14,966,438</u>
<b>EXPENDITURES</b>				
Current:				
General government	83,099,277	-	13,558,284	7,286,530
Tax assessment and collection	4,488,788	-	-	-
Courts and law enforcement	83,489,071	-	2,405,995	2,160,318
Public safety	57,789,488	29,604,533	263,590	484,957
Transportation and development	6,517,389	-	7,303,927	-
Planning and zoning	2,619,956	-	-	162,165
Libraries	4,207,629	-	933,912	-
Parks and recreation	9,244,841	-	5,737	-
Health and welfare	5,731,758	-	-	3,066,250
Economic development	-	-	83,000	-
Intergovernmental	-	-	-	-
Debt service	1,446,425	965,494	-	-
Capital outlay	9,061,972	2,447,451	-	1,620,280
Total expenditures	<u>267,696,594</u>	<u>33,017,478</u>	<u>24,554,445</u>	<u>14,780,500</u>
Excess (deficiency) of revenues over expenditures	<u>9,305,777</u>	<u>3,512,731</u>	<u>(316,209)</u>	<u>185,938</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	55,839	-	-	-
Proceeds from insurance claims	374,466	-	-	-
Issuance of subscription liabilities	1,549,430	189,149	-	789,950
Transfers in	38,000	-	625,000	-
Transfers out	(6,769,458)	-	-	-
Total other financing sources (uses)	<u>(4,751,723)</u>	<u>189,149</u>	<u>625,000</u>	<u>789,950</u>
Net change in fund balances	4,554,054	3,701,880	308,791	975,888
<b>FUND BALANCES, beginning of year</b>	<u>110,681,406</u>	<u>18,416,366</u>	<u>7,684,021</u>	<u>17,678</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 115,235,460</u>	<u>\$ 22,118,246</u>	<u>\$ 7,992,812</u>	<u>\$ 993,566</u>

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

<b>2021 SPLOST Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ -	\$ 2,088,292	\$ 195,871,443
68,024,350	2,210,719	140,910,923
-	-	8,034,199
-	9,532,093	52,276,156
-	6,593,732	35,350,917
-	1,346,920	6,252,198
3,248,122	1,694,113	6,220,143
-	778,889	3,183,513
-	-	154,992
<u>71,272,472</u>	<u>24,244,758</u>	<u>448,254,484</u>
678,463	3,587,193	108,209,747
-	-	4,488,788
-	1,183,738	89,239,122
-	3,672,381	91,814,949
-	8,504,849	22,326,165
-	-	2,782,121
-	-	5,141,541
-	208,302	9,458,880
-	7,812,897	16,610,905
-	807,448	890,448
14,441,570	132,223	14,573,793
-	15,814,763	18,226,682
11,237,391	25,663,424	50,030,518
<u>26,357,424</u>	<u>67,387,218</u>	<u>433,793,659</u>
44,915,048	(43,142,460)	14,460,825
-	-	55,839
-	-	374,466
-	106,249	2,634,778
-	18,521,313	19,184,313
(12,376,855)	(38,000)	(19,184,313)
<u>(12,376,855)</u>	<u>18,589,562</u>	<u>3,065,083</u>
32,538,193	(24,552,898)	17,525,908
109,304,562	131,056,792	377,160,825
<u>\$ 141,842,755</u>	<u>\$ 106,503,894</u>	<u>\$ 394,686,733</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, 2023

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

Net change in fund balances - total governmental funds	\$	17,525,908
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### 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		55,374,431
Total depreciation and amortization		(43,120,901)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		(433,516)
--	--	-----------

### 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		17,626,878
Issuance of subscription liabilities		(2,634,778)
Amortization of bond premium		61,255
Amortization of deferred loss		(55,059)

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		(107,173)
Accrued interest on debt		328,320
Landfill costs		(87,164)
Claims and judgments payable		(10,321,317)
Net pension liability and related deferred outflows and inflows		(30,296,383)
Other postemployment benefit (OPEB) liability and related deferred outflows and inflows		18,322,994

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.		(86,606)
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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		(5,363,387)
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Change in net position - governmental activities	\$	16,733,502
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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, 2023**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Property taxes	\$ 150,077,211	\$ 160,746,258	\$ 159,270,592	\$ (1,475,666)
Other taxes	63,513,500	70,139,018	69,914,612	(224,406)
Licenses and permits	7,994,000	7,994,000	8,034,199	40,199
Intergovernmental	4,407,449	4,407,449	4,532,209	124,760
Charges for services	23,254,927	25,752,922	27,684,297	1,931,375
Fines and forfeitures	2,496,750	2,533,678	4,872,478	2,338,800
Investment earnings	21,000	21,000	320,088	299,088
Other revenue	644,188	1,099,272	2,253,904	1,154,632
Gifts and donations	15,000	30,500	119,992	89,492
Total revenues	252,424,025	272,724,097	277,002,371	4,278,274
<b>EXPENDITURES</b>				
Current:				
General government	72,944,434	92,477,301	83,099,277	9,378,024
Tax assessment and collection	4,942,224	4,933,785	4,488,788	444,997
Courts and law enforcement	85,286,064	88,138,697	83,489,071	4,649,626
Public safety	57,608,738	60,174,358	57,789,488	2,384,870
Transportation and development	9,143,564	9,470,378	6,517,389	2,952,989
Planning and zoning	3,917,242	3,941,527	2,619,956	1,321,571
Libraries	4,051,111	4,793,986	4,207,629	586,357
Parks and recreation	8,687,350	9,473,233	9,244,841	228,392
Health and welfare	6,025,973	6,230,925	5,731,758	499,167
Debt service	-	-	1,446,425	(1,446,425)
Capital outlay	1,969,939	12,615,084	9,061,972	3,553,112
Total expenditures	254,576,639	292,249,274	267,696,594	24,552,680
Excess (deficiency) of revenues over expenditures	(2,152,614)	(19,525,177)	9,305,777	28,830,954
<b>OTHER FINANCING SOURCES (USES)</b>				
Appropriation of fund balance	7,275,426	20,564,011	-	(20,564,011)
Proceeds from sale of capital assets	-	-	55,839	55,839
Proceeds from insurance claims	-	24,240	374,466	350,226
Issuance of subscription liabilities	-	-	1,549,430	1,549,430
Transfers in	38,000	38,000	38,000	-
Transfers out	(5,160,812)	(6,767,547)	(6,769,458)	(1,911)
Total other financing sources (uses)	2,152,614	13,858,704	(4,751,723)	(18,610,427)
Net change in fund balances	-	(5,666,473)	4,554,054	10,220,527
<b>FUND BALANCES, beginning of year,</b>	110,681,406	110,681,406	110,681,406	-
<b>FUND BALANCES, end of year</b>	<u>\$ 110,681,406</u>	<u>\$ 105,014,933</u>	<u>\$ 115,235,460</u>	<u>\$ 10,220,527</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, 2023**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Tax revenues:				
Real property	\$ 30,157,246	\$ 30,157,246	\$ 30,472,871	\$ 315,625
Personal property	2,980,910	2,980,910	2,475,558	(505,352)
Public utility	3,904	3,904	854,747	850,843
Heavy equipment	4,931	4,931	5,215	284
Mobile home	84,131	84,131	72,405	(11,726)
Motor vehicle	280,574	280,574	178,968	(101,606)
Title ad valorem tax	151,197	151,197	-	(151,197)
Prior year	794,117	794,117	452,795	(341,322)
Other taxes:				
Railroad equipment	-	-	7,730	7,730
Intangible recording	-	-	474,780	474,780
Real estate transfer	-	-	209,220	209,220
Interest on delinquent taxes	-	-	69,512	69,512
Charges for services - fire inspection fees	633,700	633,700	1,072,888	439,188
Fines and forfeitures	3,000	3,000	32,800	29,800
Other revenue	30,000	30,000	150,720	120,720
Total revenues	35,123,710	35,123,710	36,530,209	1,406,499
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Salaries and wages	19,120,365	18,531,651	17,940,392	591,259
Pension contribution	2,269,292	2,292,557	2,292,557	-
FICA and Medicare insurance	1,175,585	1,302,956	1,302,956	-
Group health and life insurance	2,413,320	2,127,131	1,872,064	255,067
Workers' compensation insurance	587,349	675,425	675,425	-
Additional employer contribution	608,000	608,000	608,000	-
Medical service fees	138,090	95,039	42,600	52,439
Contract service fees	348,452	640,784	379,621	261,163
Rental	93,400	112,436	105,692	6,744
Materials and supplies	452,438	468,326	306,812	161,514
Gas and oil	275,000	331,454	299,728	31,726
Bank charges	-	1,426	1,426	-
Minor equipment	257,796	494,544	458,686	35,858
Utilities	294,000	300,988	275,297	25,691
Telephone, telegraph	122,398	122,398	102,118	20,280
Sanitation	13,300	13,300	7,352	5,948
Advertising	8,500	10,412	3,797	6,615
Dues and subscriptions	43,865	48,152	19,552	28,600
Training, travel, meetings	62,925	62,925	32,040	30,885
Uniform allowance	229,200	268,670	211,006	57,664
Repair and maintenance	1,047,900	1,880,057	1,774,184	105,873
Tax commission	892,706	893,228	893,228	-
Debt service	884,961	884,961	965,494	(80,533)
Capital outlay	3,784,868	19,808,516	2,447,451	17,361,065
Total expenditures	35,123,710	51,975,336	33,017,478	18,957,858
Excess (deficiency) of revenues over expenditures	-	(16,851,626)	3,512,731	20,364,357

(Continued)

**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, 2023**

	Budget		Actual	Variance
	Original	Final		with Final Budget
<b>OTHER FINANCING SOURCES</b>				
Subscription liability	\$ -	\$ -	\$ 189,149	\$ 189,149
Appropriations from fund balance	-	15,622,646	-	(15,622,646)
Total other financing sources	-	15,622,646	189,149	(15,433,497)
Net change in fund balances	-	(1,228,980)	3,701,880	4,930,860
<b>FUND BALANCES, beginning of year</b>	18,416,366	18,416,366	18,416,366	-
<b>FUND BALANCES, end of year</b>	<u>\$ 18,416,366</u>	<u>\$ 17,187,386</u>	<u>\$ 22,118,246</u>	<u>\$ 4,930,860</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, 2023**

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	\$ -	\$ 69,116,310	\$ 24,203,236	\$ (44,913,074)
Gifts and donations	-	35,000	35,000	-
Total revenues	-	69,151,310	24,238,236	(44,913,074)
EXPENDITURES				
General government:				
Current:				
Salaries and wages	-	350,146	253,706	96,440
Employee benefits and payroll taxes	-	149,726	74,506	75,220
Contract service fees	-	2,337,256	1,173,287	1,163,969
Materials and supplies	-	13,313	7,224	6,089
Minor equipment	-	12,612	(472)	13,084
Telephone and telegraph	-	1,500	-	1,500
Utilities	-	10,882	10,882	-
Training, travel, meetings	-	7,401	818	6,583
Uniform allowance	-	3,874	1,032	2,842
Dues and subscriptions	-	2,000	230	1,770
Repair and maintenance	-	4,420	743	3,677
General assistance	625,000	17,297,401	12,036,328	5,261,073
Total general government	625,000	20,190,531	13,558,284	6,632,247
Courts and law enforcement:				
Current:				
Salaries and wages	-	1,412,878	1,080,706	332,172
Employee benefits and payroll taxes	-	463,304	325,212	138,092
Contractual services	-	1,335,335	826,152	509,183
Rental	-	11,583	9,709	1,874
Materials and supplies	-	123,810	75,077	48,733
Minor equipment	-	11,143	7,940	3,203
Telephone, telegraph	-	1,586	1,322	264
Postage	-	4,374	3,850	524
Dues and subscriptions	-	1,220	360	860
Travel, training, meetings	-	83,338	55,659	27,679
General assistance	-	70,211	20,008	50,203
Capital outlay	-	70,802	-	70,802
Total courts and law enforcement	-	3,589,584	2,405,995	1,183,589
Public safety:				
Current:				
Salaries and wages	-	163,871	163,871	-
Employee benefits and payroll taxes	-	28,039	28,039	-
Contractual services	-	110,544	2,445	108,099
Materials and supplies	-	127,519	8,053	119,466
Minor equipment	-	116,411	15,777	100,634
Travel, training, meetings	-	4,500	405	4,095
Repairs and maintenance	-	15,075	-	15,075
General assistance	-	57,600	45,000	12,600
Capital outlay	-	2,424	-	2,424
Total public safety	-	625,983	263,590	362,393

(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, 2023**

	Budget		Actual	Variance
	Original	Final		with Final Budget
<b>EXPENDITURES (Continued)</b>				
Transportation and development:				
Current:				
Contractual services	\$ -	\$ 227,697	\$ 195,522	\$ 32,175
Repair and maintenance	-	4,623,602	2,361,037	2,262,565
Capital outlay	-	40,702,334	4,747,368	35,954,966
Total transportation and development	-	45,553,633	7,303,927	38,249,706
Parks and recreation:				
Current:				
Materials and supplies	-	1,526	-	1,526
General assistance	-	5,737	5,737	-
Capital outlay	-	9,718	-	9,718
Total parks and recreation	-	16,981	5,737	11,244
Libraries:				
Current:				
Salaries and wages	-	335,892	324,222	11,670
Employee benefits and payroll taxes	-	110,901	110,806	95
Contractual services	-	12,508	7,725	4,783
Materials and supplies	-	58,660	39,262	19,398
Minor equipment	-	39,289	32,580	6,709
Advertising	-	16,805	11,805	5,000
Dues and subscriptions	-	85,520	85,520	-
Books and materials	-	179,452	160,816	18,636
Capital outlay	-	776,515	161,176	615,339
Total libraries	-	1,615,542	933,912	681,630
Economic development:				
Current:				
Contractual services	-	317,000	-	317,000
General assistance	-	83,000	83,000	-
Total economic development	-	400,000	83,000	317,000
Total expenditures	625,000	71,992,254	24,554,445	47,437,809
Deficiency of revenues over expenditures	(625,000)	(2,840,944)	(316,209)	2,524,735
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	625,000	625,000	625,000	-
Transfers out	-	(945,292)	-	945,292
Total other financing sources (uses)	625,000	(320,292)	625,000	945,292
Net change in fund balance	-	(3,161,236)	308,791	3,470,027
<b>FUND BALANCES, beginning of year</b>	7,684,021	7,684,021	7,684,021	-
<b>FUND BALANCES, end of year</b>	\$ 7,684,021	\$ 4,522,785	\$ 7,992,812	\$ 3,470,027

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, 2023**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Intergovernmental	\$ 6,000,000	\$ 40,392,691	\$ 14,008,618	\$ (26,384,073)
Investment earnings	-	-	957,820	957,820
Total revenues	6,000,000	40,392,691	14,966,438	(25,426,253)
<b>EXPENDITURES</b>				
General government				
Current:				
Salaries and wages	3,558,810	303,550	170,897	132,653
Employee benefits and payroll taxes	13,040	168,196	42,264	125,932
Contract service fees	-	1,933,878	614,578	1,319,300
Minor equipment	-	5,872,404	339,453	5,532,951
General assistance	-	18,759,743	5,849,338	12,910,405
Debt service	-	-	270,000	(270,000)
Capital outlay	-	124,643	833,915	(709,272)
Total general government	3,571,850	27,162,414	8,120,445	19,041,969
Courts and law enforcement				
Current:				
Salaries and wages	-	1,041,817	581,718	460,099
Employee benefits and payroll taxes	19,975	164,799	124,627	40,172
Medical service fees	-	955,249	955,249	-
Consulting fees	-	23,000	23,000	-
Contract service fees	-	1,098,878	418,085	680,793
Materials and supplies	-	373,172	29,938	343,234
Uniform allowance	-	4,895	-	4,895
Minor equipment	-	484,592	27,701	456,891
Capital outlay	-	300,024	-	300,024
Total courts and law enforcement	19,975	4,446,426	2,160,318	2,286,108
Public safety				
Current:				
Contract service fees	-	39,850	35,850	4,000
Materials and supplies	-	84,829	5,440	79,389
Minor equipment	-	449,238	443,667	5,571
Capital outlay	-	788,813	786,365	2,448
Total public safety	-	1,362,730	1,271,322	91,408

(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, 2023**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<b>EXPENDITURES (Continued)</b>				
Health and welfare				
Current:				
General assistance	\$ -	\$ 3,066,250	\$ 3,066,250	\$ -
Total health and welfare	-	3,066,250	3,066,250	-
Planning and zoning				
Current:				
Contract service fees	-	501,332	162,165	339,167
Total planning and zoning	-	501,332	162,165	339,167
Economic development				
Current:				
Contract service fees	-	2,900,000	-	2,900,000
Total economic development	-	2,900,000	-	2,900,000
Total expenditures	3,591,825	39,439,152	14,780,500	24,658,652
Excess of revenues over expenditures	2,408,175	953,539	185,938	(767,601)
<b>OTHER FINANCING SOURCES</b>				
Issuance of subscription liabilities	-	-	789,950	789,950
Total other financing sources	-	-	789,950	789,950
Net change in fund balance	2,408,175	953,539	975,888	22,349
<b>FUND BALANCES, beginning of year</b>	17,678	17,678	17,678	-
<b>FUND BALANCES, end of year</b>	<u>\$ 2,425,853</u>	<u>\$ 971,217</u>	<u>\$ 993,566</u>	<u>\$ 22,349</u>

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

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2023**

	<b>Governmental Activities - Internal Service Funds</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 9,957,405
Prepaid items	698
Total current assets	<u>9,958,103</u>
Total assets	<u>9,958,103</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	284,151
Accrued liabilities	<u>2,442,561</u>
Total current liabilities	<u>2,726,712</u>
Long-term liabilities, non-current portion of accrued claims payable	<u>2,868,346</u>
Total liabilities	<u>5,595,058</u>
<b>NET POSITION</b>	
Unrestricted	4,363,045
Total net position	<u><u>\$ 4,363,045</u></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, 2023**

	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues:</b>	
Charges to other funds	\$ 15,825,693
Employee contributions	6,067,369
Total operating revenues	<u>21,893,062</u>
<b>Operating expenses:</b>	
Claims expense	16,384,911
Insurance premiums	9,424,073
Management fees	1,214,652
Other expenses	232,813
Total operating expenses	<u>27,256,449</u>
Change in net position	(5,363,387)
<b>Net position, beginning of year</b>	<u>9,726,432</u>
<b>Net position, end of year</b>	<u><u>\$ 4,363,045</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, 2023**

	<b>Governmental Activities - Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from employees	\$ 6,067,369
Cash received from interfund services provided	15,825,693
Cash paid for insurance claims	(14,328,910)
Cash paid to suppliers for goods and services	(12,432,583)
Net cash used in operating activities	<u>(4,868,431)</u>
Net decrease in cash and cash equivalents	(4,868,431)
Cash and cash equivalents, beginning of year	<u>14,825,836</u>
Cash and cash equivalents, end of year	<u><u>\$ 9,957,405</u></u>
<b>Reconciliation of operating loss to net cash used in operating activities:</b>	
Operating loss	\$ (5,363,387)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Increase in prepaid items	(698)
Decrease in accounts payable	(1,560,347)
Increase in claims payable	<u>2,056,001</u>
Net cash used in operating activities	<u><u>\$ (4,868,431)</u></u>

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

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2023**

		<u>Pension Trust Fund</u>	<u>Custodial Funds</u>
	<b>ASSETS</b>		
Cash and cash equivalents		\$ 17,129,308	\$ 48,329,327
Investments:			
Stock:			
Domestic common stock		80,574,529	-
Foreign stock		10,468,958	-
Bonds:			
U.S. Government issues		28,437,706	-
Corporate issues		4,948,853	-
Mutual Funds:			
Equity funds		218,440,606	-
Fixed income funds		76,218,063	-
Collective investment trust		26,176,560	-
Pooled investment account		27,079,788	-
Accounts receivable		1,061,533	-
Taxes receivable		-	9,214,956
Accrued investment income		444,358	-
Prepaid items		16,880	-
Total assets		<u>490,997,142</u>	<u>57,544,283</u>
	<b>LIABILITIES</b>		
Accounts payable		306,894	-
Due to others		-	5,072,541
Uncollected taxes		-	9,214,956
Total liabilities		<u>306,894</u>	<u>14,287,497</u>
	<b>NET POSITION</b>		
Restricted for pension benefits		490,690,248	-
Restricted for individuals, organizations, and other governments			43,256,786
Total net position		<u>\$ 490,690,248</u>	<u>\$ 43,256,786</u>

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, 2023**

	<b>Pension Trust Fund</b>	<b>Custodial Funds</b>
<b>Additions:</b>		
Contributions:		
Employers		
Clayton County	\$ 24,233,272	\$ -
Clayton County Water Authority	3,542,999	-
Plan members		
Clayton County	9,314,797	-
Clayton County Water Authority	1,841,285	-
Total contributions	<u>38,932,353</u>	<u>-</u>
Investment income:		
Net appreciation in fair value of plan investments	42,544,016	-
Interest	1,567,208	-
Dividends	6,364,787	-
Total investment income	<u>50,476,011</u>	<u>-</u>
Less investment expense	<u>793,469</u>	<u>-</u>
Net investment income	<u>49,682,542</u>	<u>-</u>
Taxes	-	442,216,724
Fines and fees	-	13,570,682
Criminal and civil bonds	-	2,995,116
Inmate collections	-	6,714,384
Other revenue	-	409,921
Total additions	<u>88,614,895</u>	<u>465,906,827</u>
<b>Deductions:</b>		
Benefits	53,676,903	-
Administrative expenses	625,854	-
Taxes and fees paid to other governments	-	436,218,617
Payments to Board of Commissioners	-	12,573,292
Other custodial payments	-	40,235,514
Total deductions	<u>54,302,757</u>	<u>489,027,423</u>
Change in net position	34,312,138	(23,120,596)
<b>Net Position</b>		
Beginning of year	<u>456,378,110</u>	<u>66,377,382</u>
End of year	<u>\$ 490,690,248</u>	<u>\$ 43,256,786</u>

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

**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2023**

	<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,515,444	\$ 5,976,988	\$ 8,492,432
Restricted cash	3,617,293	-	3,617,293
Accounts receivable	8,186	-	8,186
Due from other governments	16,997	1,406,307	1,423,304
Inventory	2,007	-	2,007
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	2,641,532	4,005,933	6,647,465
Net OPEB asset	-	369,745	369,745
Total assets	<u>15,117,234</u>	<u>11,758,973</u>	<u>26,876,207</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>-</u>	<u>5,358,334</u>	<u>5,358,334</u>
<b>LIABILITIES</b>			
Accounts payable	18,033	117,058	135,091
Accrued liabilities	68,175	297,161	365,336
Customer deposits	12,150	-	12,150
Due to other governments	-	366,006	366,006
Interest payable	24,098	-	24,098
Noncurrent liabilities:			
Due within one year	930,000	93,889	1,023,889
Due in more than one year	7,171,225	11,480,443	18,651,668
Total liabilities	<u>8,223,681</u>	<u>12,354,557</u>	<u>20,578,238</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>870,911</u>	<u>870,911</u>
<b>NET POSITION</b>			
Net investment in capital assets	6,122,307	3,921,479	10,043,786
Restricted for:			
Grant programs	-	2,096,824	2,096,824
Other postemployment benefits	-	369,745	369,745
Unrestricted (deficit)	<u>771,246</u>	<u>(2,496,209)</u>	<u>(1,724,963)</u>
Total net position	<u>\$ 6,893,553</u>	<u>\$ 3,891,839</u>	<u>\$ 10,785,392</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, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>Component Units</b>			
Landfill Authority	\$ 2,391,017	\$ 1,133,743	\$ 2,885,551
Board of Health	15,328,168	3,741,256	13,435,536
Total component units	<u>\$ 17,719,185</u>	<u>\$ 4,874,999</u>	<u>\$ 16,321,087</u>

General revenues:

Unrestricted investment earnings

Total general revenues

Change in net position

Net position, beginning of year

Net position, end of year

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

<b>Net (Expenses) Revenues and Changes in Net Position</b>		
<b>Component Units</b>		
<b>Landfill Authority</b>	<b>Board of Health</b>	<b>Total</b>
\$ 1,628,277	\$ -	\$ 1,628,277
-	1,848,624	1,848,624
1,628,277	1,848,624	3,476,901
19,667	-	19,667
19,667	-	19,667
1,647,944	1,848,624	3,496,568
5,245,609	2,043,215	7,288,824
\$ 6,893,553	\$ 3,891,839	\$ 10,785,392



## **Notes to Financial Statements**

**CLAYTON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**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

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### 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 30<sup>th</sup> 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

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### 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

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### 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

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### 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 Net Position/Equity

##### 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 and Poor's criteria for AAAf 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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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
Leased assets and SBITAs	3 – 10 years

## NOTES TO FINANCIAL STATEMENTS

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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 Equity

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

##### 12. Fund Equity (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 Net Position/Equity (Continued)

##### 12. Fund Equity (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, 2023, 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.

	<u>Encumbrances</u>
General Fund	\$ 7,270,833
Fire District Fund	890,086
2021 SPLOST Fund	13,632,941
Other County Grants Fund	38,341,387
ARPA Fund	505,930
Nonmajor Funds	25,267,067
Total	<u>\$ 85,908,244</u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Equity (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.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

#### A. Budgetary Data (Continued)

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.

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.

### NOTE III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

##### Primary Government

Total deposits of the County as of June 30, 2023, are summarized as follows:

Balance per Statement of Net Position:

Cash - primary government	\$ 435,266,255
Investments - primary government	6,402,079

Balance per Fiduciary Statement of Net Position:

Cash - Pension Trust Fund	17,129,308
Cash - Custodial Funds	48,329,327
Investments - Pension Trust Fund	472,345,063
	<u>\$ 979,472,032</u>

Cash held with financial institutions	\$ 474,516,952
Georgia Fund 1	26,207,938
Certificates of deposit	6,402,079
Investments held in Pension Trust Fund	472,345,063
Total Governmental Activities Cash	<u>\$ 979,472,032</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 \$6,402,079.

A schedule of the County's investments and duration at June 30, 2023, is as follows:

<u>Investments</u>	<u>Carrying Amount</u>	<u>Duration</u>
Certificate of Deposit	\$ 55,928	Six Months
Certificate of Deposit	3,553,702	Six Months
Certificate of Deposit	2,792,449	Six Months
	<u>\$ 6,402,079</u>	

**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, 2023, were certificates of deposit and Georgia Fund 1. These investments are classified as Level 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, 2023, was 28 days.

## NOTES TO FINANCIAL STATEMENTS

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### 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.

**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, 2023, the County's investments are insured by Federal Depository Insurance or collateralized with securities held by the County or by its agent in the County's name.

**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, 2023, the carrying amount of its deposits was \$17,129,308. A portion of the deposits at June 30, 2023, \$620,912, 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, 2023, was \$488,853,459 of which \$16,508,396 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, 2023, are as follows:

	<u>Fair Value</u>	<u>%</u>
Stocks		
Domestic common stock	\$ 80,574,529	17%
Foreign stock	10,468,958	2%
Bonds		
U.S Government issues	28,437,706	6%
Corporate issues	4,948,853	1%
Mutual Funds		
Equity funds	218,440,606	46%
Fixed income funds	76,218,063	16%
Collective investment trust	26,176,560	6%
Pooled investment fund	27,079,788	6%
Total	<u>\$ 472,345,063</u>	<u>100%</u>

**Rate of Return.** For the year ended June 30, 2023, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 11.07%. 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, 2023, \$438,958,504 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, 2023, 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, 2023, 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

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### 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, 2023, \$71,315,684 or 14.52% 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 process in active markets for identical assets. Level 2 inputs are significant other observable inputs measure using the matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted process.

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, 2023. 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, 2023:

Investment	Level 1	Level 2	Level 3	Fair Value
<b>Investments by Fair Value Level</b>				
Stocks				
Domestic common stock	\$ 80,574,529	\$ -	\$ -	\$ 80,574,529
Foreign stock	10,468,958	-	-	10,468,958
Bonds				
U.S Government issues	11,290,839	17,146,867	-	28,437,706
Corporate issues	4,948,853	-	-	4,948,853
Mutual Funds				
Equity funds	150,055,911	-	-	150,055,911
Fixed income funds	76,218,063	-	-	76,218,063
Total investments by fair value level	<u>\$ 333,557,153</u>	<u>\$ 17,146,867</u>	<u>\$ -</u>	<u>\$ 350,704,020</u>
<b>Investments Measured at Net Asset Value (NAV)</b>				
Collective investment trust				26,176,560
Pooled investment account				27,079,788
Emerging markets opportunities funds				68,384,695
Total investments measured at NAV				<u>121,641,043</u>
Total investments at fair value				<u>\$ 472,345,063</u>

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## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### B. Accounts Receivable

##### Primary Government

Accounts receivable of the primary government totals \$6,389,704, which is net of an allowance of \$4,676,414. This includes but is not limited to the following: \$10,578,926 related to emergency medical services billing, with an allowance of \$4,676,414, and Development Authority service fees receivable of \$226,297.

##### Component Units

Accounts receivable of \$8,186 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, 2023, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 3,613,227
Special local option sales tax	5,426,003
Due from other organizations	2,765,246
Total due from organizations	<u>\$ 11,804,476</u>

#### D. Property Taxes

Property tax bills were mailed on September 16, 2022, and were payable on or before November 16, 2022. 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, 2023 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	14.746	mills
Fire District	<u>4.750</u>	mills
Total	<u>19.496</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, 2023, is as follows:

<u>Tax Year</u>	
2022	\$ 2,662,669
2021	774,048
2020	553,682
2019	806,744
2018	433,798
Prior	3,250,936
Total	<u>8,481,877</u>
Allowance for uncollectible taxes	<u>(2,657,214)</u>
Net taxes receivable	<u>\$ 5,824,663</u>

An allowance of \$2,657,214 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, 2023, the County was due \$4,710,010 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, 2023 was \$2,371,655. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2023 were \$8,756,530 and \$8,512,550, 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, 2023 was \$60,591. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2023 were \$1,079,560 and \$1,029,534, 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, 2023 was \$202,998. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2023 were \$1,372,113 and \$1,391,273, respectively.

#### G. Interfund Receivables and Payables

At June 30, 2023, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>General Fund</u>
Nonmajor Governmental Funds	\$ 1,000,000

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, 2023, consisted of the following amounts:

<u>Transfers In</u>	<u>Transfers Out</u>			
	<u>Major Funds</u>		<u>Nonmajor Governmental Funds</u>	<u>Total</u>
	<u>General</u>	<u>2021 SPLOST</u>		
Major Funds:				
General Fund	\$ -	\$ -	\$ 38,000	\$ 38,000
Other County Grants Fund	625,000	-	-	625,000
Nonmajor Governmental Funds	6,144,458	12,376,855	-	18,521,313
	<u>\$ 6,769,458</u>	<u>\$ 12,376,855</u>	<u>\$ 38,000</u>	<u>\$ 19,184,313</u>

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, 2023, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2022.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 148,491,003	\$ -	\$ -	\$ -	\$ 148,491,003
Construction in progress	64,506,496	16,234,274	-	(45,344,546)	35,396,224
Total capital assets, not being depreciated	212,997,499	16,234,274	-	(45,344,546)	183,887,227
Capital assets, being depreciated:					
Land improvements	13,614,554	3,571,768	-	17,531,866	34,718,188
Buildings	352,499,570	4,429,476	-	9,980,691	366,909,737
Roads, sidewalks and bridges	780,901,093	10,263,661	-	17,831,989	808,996,743
Machinery and equipment	171,170,581	18,240,472	(2,922,127)	-	186,488,926
Total capital assets, being depreciated	1,318,185,798	36,505,377	(2,922,127)	45,344,546	1,397,113,594
Less accumulated depreciation for:					
Land improvements	(8,446,414)	(153,853)	-	-	(8,600,267)
Buildings	(128,217,067)	(8,571,867)	-	-	(136,788,934)
Roads, sidewalks and bridges	(470,955,681)	(18,735,235)	-	-	(489,690,916)
Machinery and equipment	(134,291,149)	(14,281,345)	2,488,611	-	(146,083,883)
Total accumulated depreciation	(741,910,311)	(41,742,300)	2,488,611	-	(781,164,000)
Total capital assets, being depreciated, net	576,275,487	(5,236,923)	(433,516)	45,344,546	615,949,594
Governmental activities capital assets, net excluding lease and subscription assets	\$ 789,272,986	\$ 10,997,351	\$ (433,516)	\$ -	799,836,821
Lease assets (Note III-J)					705,943
Subscription assets (Note III-K)					5,048,583
Total capital assets, net, as reported in the statement of net position					\$ 805,591,347

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### I. Capital Assets (Continued)

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

Governmental activities:	
General government	\$ 8,202,502
Tax assessment	122,720
Courts and law enforcement	3,965,577
Public safety	5,849,424
Transportation/development	19,376,195
Libraries	381,086
Parks and recreations	2,455,020
Health and welfare	1,389,776
	<u>41,742,300</u>
Total depreciation expense	<u>\$ 41,742,300</u>

#### Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
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	10,521,161	595,984	-	11,117,145
Total capital assets, being depreciated	<u>18,107,122</u>	<u>595,984</u>	<u>-</u>	<u>18,703,106</u>
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(6,489,805)	(177,866)	-	(6,667,671)
Machinery and equipment	(8,123,214)	(584,391)	-	(8,707,605)
Total accumulated depreciation	<u>(15,299,317)</u>	<u>(762,257)</u>	<u>-</u>	<u>(16,061,574)</u>
Total capital assets, being depreciated, net	<u>2,807,805</u>	<u>(166,273)</u>	<u>-</u>	<u>2,641,532</u>
Landfill Authority capital assets, net	<u>\$ 9,123,580</u>	<u>\$ (166,273)</u>	<u>\$ -</u>	<u>\$ 8,957,307</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### J. Leased Assets

A summary of leased asset activity for the year ended June 30, 2023 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Lease assets:				
Buildings	\$ 907,641	\$ -	\$ -	\$ 907,641
Total	907,641	-	-	907,641
Less accumulated amortization for:				
Buildings	(100,849)	(100,849)	-	(201,698)
Total	(100,849)	(100,849)	-	(201,698)
Total lease assets, net	\$ 806,792	\$ (100,849)	\$ -	\$ 705,943

Amortization expense was charged to functions/programs of the County as follows:

Governmental activities:	
Courts and law enforcement	\$ 100,849
Total amortization expense, governmental activities	\$ 100,849

#### K. Subscription Assets

During the fiscal year ended June 30, 2023, the County implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. A summary of subscription asset activity for the fiscal year ended June 30, 2023 is as follows:

	Restated Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Subscription assets:	\$ 3,691,555	\$ 2,634,780	\$ -	\$ 6,326,335
Total	3,691,555	2,634,780	-	6,326,335
Less accumulated amortization for:				
Subscription assets:	-	(1,277,752)	-	(1,277,752)
Total	-	(1,277,752)	-	(1,277,752)
Total subscription assets, net	\$ 3,691,555	\$ 1,357,028	\$ -	\$ 5,048,583



## NOTES TO FINANCIAL STATEMENTS

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### 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, 2023, is \$6,075,000.

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, 2023, management believes the County was in compliance with all covenants provided in this issue.

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2023, is \$7,120,000.

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, 2023, management believes the County was in compliance with all covenants provided in these issues.

**2015 Development Authority of Clayton County Revenue Refunding Bond Issue:** \$18,945,000 maturing from 2016 through 2023, with interest rates ranging from 1.79% to 2.77%. The outstanding balance at December 31, 2023, is \$1,355,000.

On August 28, 2015, the Development Authority of Clayton County (blended component unit) issued \$18,945,000 in Revenue Refunding Bonds with interest rates ranging from 1.79% to 2.77%. Proceeds were used to purchase U.S. Government securities to pay interest and to advance refund the Series 2005 Revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. These U.S. Government securities were deposited with an escrow agent to provide debt service and refunding of the Series 2005 Bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$240,000 and resulted in an economic gain of approximately \$227,000. For financial reporting purposes, these 2005 Bonds are considered defeased and, therefore, removed as a liability from the financial statements.

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### M. Long-Term Debt (Continued)

##### 2. Primary Government Revenue Bonds Payable (Continued)

The Series 2015 Bonds are limited obligations of the Development Authority of Clayton County. The Series 2015 Bonds are payable solely from the pledged revenues (as defined by the bond documents) and amounts to be paid by the County to the Development Authority pursuant to an Intergovernmental Contract dated August 1, 2016 (the "Contract") between the Development Authority and the County. The County's obligation to make payments to the Development Authority in sufficient time and amount to enable the Development Authority to replenish the debt service reserve account is absolute and unconditional and will not expire so long as any of the Series 2015 Bonds remain outstanding and unpaid. Under the Contract, the County has agreed to pay the Development Authority amounts sufficient to replenish the debt service on the Series 2015 Bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2015 Bonds on all property in the County subject to such tax only in the event that the net revenues are insufficient to replenish debt service on the Series 2015 Bonds. The first semiannual principal payment on the bonds began on August 1, 2016.

In April 2018, the Development Authority sold an apartment complex and paid off the outstanding balance of Series A of the 2015 Bonds.

Interest on the Development Authority bonds above is payable semiannually on February 1 and August 1 of each year. All bonds are callable by the Development Authority without penalty prior to their scheduled maturity date under certain conditions. At December 31, 20223, management believes the Development Authority was in compliance with all covenants provided in this issue.

##### 3. Debt Service for Primary Government Revenue Bonds Payable

The County's revenue bonds payable debt service requirements as of June 30, 2023 for the Series 2019 Bonds (**Direct Placement**), are as follows:

	Principal	Interest	Total
June 30,			
2024	\$ 1,145,000	\$ 134,865	\$ 1,279,865
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
	<u>\$ 6,075,000</u>	<u>\$ 412,365</u>	<u>\$ 6,487,365</u>

## 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, 2023, excluding the Development Authority bonds and Series 2019 Bonds, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	\$ 560,000	\$ 188,100	\$ 748,100
2025	580,000	172,425	752,425
2026	595,000	156,269	751,269
2027	610,000	139,700	749,700
2028	3,315,000	433,744	3,748,744
2029 - 2033	1,460,000	40,425	1,500,425
	<u>\$ 7,120,000</u>	<u>\$ 1,130,663</u>	<u>\$ 8,250,663</u>

The schedule above does not include the Development Authority's long-term debt as the Development Authority has a December 31st year end. The Development Authority's long-term debt service requirements to maturity are as follows:

	<u>Development Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31,			
2023	\$ 1,355,000	\$ 37,532	\$ 1,392,532
	<u>\$ 1,355,000</u>	<u>\$ 37,532</u>	<u>\$ 1,392,532</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.

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### M. Long-Term Debt (Continued)

##### 5. Debt Service for Primary Government General Obligation Bonds Payable

The general obligation bonds payable debt service requirements to maturity as of June 30, 2023, are as follows:

	Principal	Interest	Total
June 30,			
2024	\$ 11,930,000	\$ 460,940	\$ 12,390,940
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>\$ 48,520,000</u>	<u>\$ 1,158,667</u>	<u>\$ 49,678,667</u>

##### 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, 2023, the outstanding balance of the Series 2015B Bonds was \$2,835,000.

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

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2024	\$ 930,000	\$ 57,834	\$ 987,834
2025	945,000	38,862	983,862
2026	960,000	19,584	979,584
	<u>\$ 2,835,000</u>	<u>\$ 116,280</u>	<u>\$ 2,951,280</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### M. Long-Term Debt (Continued)

##### 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 semi-annually with interest at 2.7288% and 2.6527%, respectively.

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, 2023, the County had equipment under financed purchase agreements with a cost of \$4,156,256 and accumulated depreciation of \$2,881,379.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	\$ 848,565	\$ 36,395	\$ 884,960
2025	866,572	18,389	884,961
	<u>\$ 1,715,137</u>	<u>\$ 54,784</u>	<u>\$ 1,769,921</u>

##### 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, 2023, the outstanding balance on the County's lease liability for this building totals \$740,466.

## NOTES TO FINANCIAL STATEMENTS

### NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

#### M. Long-Term Debt (Continued)

##### 9. Lease Liability (Continued)

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	\$ 89,915	\$ 13,988	\$ 103,903
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
2029-2030	239,375	5,055	244,430
	<u>\$ 740,466</u>	<u>\$ 55,534</u>	<u>\$ 796,000</u>

##### 10. Subscription Liabilities

During the fiscal year ended June 30, 2023, 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, 2023.

Future principal and interest payments on the County's SBITAs at June 30, 2023 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	\$ 1,571,239	\$ 107,633	\$ 1,678,872
2025	1,625,050	68,759	1,693,809
2026	585,743	28,543	614,286
2027	562,802	14,238	577,040
2028	17,125	875	18,000
2029-2030	23,550	447	23,997
	<u>\$ 4,385,509</u>	<u>\$ 220,495</u>	<u>\$ 4,606,004</u>

## NOTES TO FINANCIAL STATEMENTS

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### 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 \$682,430 at June 30, 2023. 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, 2023. 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 \$5,266,225 based on 3,515,347 cubic yards of capacity used since the site was opened. This represents 76.68% of the estimated total capacity at June 30, 2023. The estimated remaining landfill life is approximately 93 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, 2023, and the Development Authority's year ended December 31, 2022 was as follows:

	Restated Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Financed purchase agreements	\$ 2,546,070	\$ -	\$ (830,933)	\$ 1,715,137	\$ 848,565
Lease liability	825,587	-	(85,121)	740,466	89,915
Subscription liabilities	3,691,555	2,634,778	(1,940,824)	4,385,509	1,571,239
General obligation bonds	60,325,000	-	(11,805,000)	48,520,000	11,930,000
Revenue bonds	11,335,000	-	(2,860,000)	8,475,000	1,915,000
Plus premium on issuance of bonds	61,255	-	(61,255)	-	-
Revenue bonds - direct placement	6,180,000	-	(105,000)	6,075,000	1,145,000
Total revenue bonds	17,576,255	-	(3,026,255)	14,550,000	3,060,000
Landfill closure and postclosure costs	595,266	87,164	-	682,430	-
Compensated absences	12,668,657	18,585,061	(18,477,888)	12,775,830	6,771,190
Claims/judgments payable	3,224,263	11,553,868	(1,232,551)	13,545,580	2,853,787
Workers compensation claims liability	2,044,906	4,874,290	(2,516,707)	4,402,489	1,534,143
Medical claims liability	1,210,000	11,804,621	(12,106,203)	908,418	908,418
Net pension liability	464,775,384	71,303,374	(193,893,788)	342,184,970	-
Total OPEB liability	215,548,000	13,222,000	(62,617,000)	166,153,000	5,350,000
	<u>\$ 785,030,943</u>	<u>\$ 134,065,156</u>	<u>\$ (308,532,270)</u>	<u>\$ 610,563,829</u>	<u>\$ 34,917,257</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2022, 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, 2023, 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	\$ 3,740,000	\$ -	\$ (905,000)	\$ 2,835,000	\$ 930,000
Closure/postclosure costs	4,900,055	366,170	-	5,266,225	-
Total Landfill Authority	<u>\$ 8,640,055</u>	<u>\$ 366,170</u>	<u>\$ (905,000)</u>	<u>\$ 8,101,225</u>	<u>\$ 930,000</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 \$3,740,561 for the period of July 1, 2022 to June 30, 2023. 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 \$600,000 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 \$4,402,489 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2023, 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 \$13,071,682 and employees \$6,067,369 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 \$908,418 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2023, 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:

	<b>Workers' Compensation Self-Insurance Fund</b>	<b>Medical Self-Insurance Fund</b>
Unpaid claims at June 30, 2021	\$ 1,859,979	\$ 500,000
Incurred claims	1,196,890	9,899,269
Claim payments	(1,011,963)	(9,189,269)
Unpaid claims at June 30, 2022	2,044,906	1,210,000
Incurred claims	4,874,290	11,804,621
Claim payments	(2,516,707)	(12,106,203)
Unpaid claims at June 30, 2023	<u>\$ 4,402,489</u>	<u>\$ 908,418</u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### A. Self-Insurance (Continued)

##### 2. Medical Self-Insurance Fund (Continued)

The total unpaid claims of \$5,310,907 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,534,143 represents the current portion of the workers' compensation claims and \$908,419 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 \$13,545,580 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, 2023 is \$1,355,000.

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2023, totaled \$61,666,543.

#### 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

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### 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 .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 .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 11.56% of active participants' compensation is payable leaving a balance of 4.06% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.88% of active participants' compensation, leaving a balance of 4.38% 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)

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 13.66% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This assumes the funds to liquidate the unfunded liability increase 3.00% each year.

Total contributions to the Plan by the County were \$24,233,272 for the year ended June 30, 2023. County member contributions totaled \$9,314,797 for the year ended June 30, 2023.

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

At June 30, 2023, the County reported a liability for its proportionate share of the net pension liability in the amount of \$342,184,970. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. 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, 2022. At June 30, 2022, the County's proportion was 84.59%, which was an increase of 0.86% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the County recognized pension expense of \$54,529,654. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 11,959,205	\$ 1,928,971
Changes of assumptions	97,808,974	95,570,282
Net difference between projected and actual earnings on pension plan investments	32,226,522	-
Changes in proportion	4,694,129	54,002
Total	<u>\$ 146,688,830</u>	<u>\$ 97,553,255</u>

## 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,	
2024	\$ 17,774,248
2025	11,638,669
2026	22,270,580
2027	(2,547,922)
Total	<u>\$ 49,135,575</u>

**Actuarial Assumptions:** The total pension liability as of June 30, 2023, was determined by an actuarial valuation as of July 1, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	Valuation year beginning 7/1/2023 - 7.25% - 14.25%
	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, 2022 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

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### 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 (8.75%) than the current rate:

	<b>1% Decrease 6.75%</b>	<b>Current Discount Rate 7.75%</b>	<b>1% Increase 8.75%</b>
Net Pension Liability	\$ 435,374,567	\$ 342,184,970	\$ 264,765,362

**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 28% 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 39% 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

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Other Postemployment Benefits (Continued)

**Plan Membership.** Membership of the Plan consisted of the following at June 30, 2023, the date of the latest actuarial valuation:

Active participants	2,035
Retirees and beneficiaries currently receiving benefits	1,412
Total	<u>3,447</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, 2023, the County contributed \$8,188,521 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, 2022, and was determined by an actuarial valuation as of June 30, 2021 with the actuary using standard techniques to roll forward the liability to the measurement date.

**Actuarial assumptions.** The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	4.09%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2032 (Pre-Medicare)
Salary increase:	7.25% to 14.75%, 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 4.09%, which was an increase from the discount rate of 2.18% 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, 2022.

**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, 2023, were as follows:

	<b>Total OPEB Liability</b>
<b>Balance at June 30, 2022</b>	<b>\$ 215,548,000</b>
<b>Changes for the year:</b>	
Service costs	8,408,000
Interest	4,814,000
Experience differences	(440,000)
Assumption changes	(55,853,000)
Benefit payments	(6,324,000)
<b>Net changes</b>	<b>(49,395,000)</b>
<b>Balance at June 30, 2023</b>	<b>\$ 166,153,000</b>

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:

	<b>1% Decrease (3.09%)</b>	<b>Current Discount Rate (4.09%)</b>	<b>1% Increase (5.09%)</b>
Total OPEB Liability	\$ 191,903,000	\$ 166,153,000	\$ 145,499,000

## 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 (6% decreasing to 3.50%) or 1-percentage-point higher (8% decreasing to 5.50%) than the current healthcare cost trend rates:

	<b>1% Decrease (6% decreasing to 3.50%)</b>	<b>Healthcare Trend Rate (7% decreasing to 4.50%)</b>	<b>1% Increase (8% decreasing to 5.50%)</b>
Total OPEB Liability	\$ 150,585,000	\$ 166,153,000	\$ 176,105,000

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, 2023, 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, 2023, the County recognized OPEB expense of (\$10,134,473). At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in assumptions	\$ 4,199,000	\$ 71,365,000
Experience differences	-	11,201,000
Employer contributions, subsequent to measurement date	8,188,521	-
Total	<u>\$ 12,387,521</u>	<u>\$ 82,566,000</u>

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2024. 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,	
2024	\$ (22,978,000)
2025	(19,274,000)
2026	(18,254,000)
2027	(13,688,000)
2028	(4,173,000)
Total	<u>\$ (78,367,000)</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, 2023, 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 \$2,210,719 of lodging tax during the year ended June 30, 2023. Of this amount, \$1,634,973, or 74% was used for the promotion of tourism.

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2023, were \$356,580. 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, 2023, 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, 2023, the balance on the Series 2022A Bonds conduit debt was \$19,530,000.



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

**Notes to the Schedule:**

The schedule will present 10 years of information once it is accumulated.

# CLAYTON COUNTY, GEORGIA

## REQUIRED SUPPLEMENTARY INFORMATION

### CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM

#### FOR THE FISCAL YEAR ENDED JUNE 30,

#### SCHEDULE OF CONTRIBUTIONS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 24,233,272	\$ 22,109,190	\$ 23,043,638	\$ 15,915,688	\$ 16,056,255
Contributions in relation to the contractually required contribution	24,233,272	22,109,190	23,043,638	15,915,688	16,056,255
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 129,774,257	\$ 126,925,500	\$ 117,358,476	\$ 106,755,698	\$ 109,454,240
Contributions as a percentage of covered payroll	18.67%	17.42%	19.64%	14.91%	14.67%
		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution		\$ 14,343,787	\$ 14,173,625	\$ 13,996,694	\$ 13,805,519
Contributions in relation to the contractually required contribution		14,343,787	14,173,625	13,996,694	13,805,519
Contribution deficiency (excess)		\$ -	\$ -	\$ -	\$ -
County's covered payroll		\$ 100,009,226	\$ 95,143,209	\$ 95,665,634	\$ 100,574,193
Contributions as a percentage of covered payroll		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, 2023 is based on the July 1, 2022 actuarial valuation.
- B. Changes of assumptions used to determine the actuarially determined contribution: Salary increases were changed from 3.00% for the valuation year beginning July 1, 2021 to 7.25% for the valuation year beginning July 1, 2022.
- 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 7/1/2022 7.25%, 9.25%, or 14.25%   |
|                                 | Valuation Year beginning 7/1/2023 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, 2021 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               |

- D. The schedule will present 10 years of information once it is accumulated.

**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**

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

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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

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 39,532,096	\$ 52,329	\$ 71,438,365	\$ 111,022,790
Accounts receivable	226,297	-	3,000	229,297
Grants receivable	1,870,587	-	-	1,870,587
Taxes receivable, net	81,899	-	-	81,899
Lease receivable	1,372,113	-	-	1,372,113
Due from other governments	200,095	-	-	200,095
Due from organizations	71,840	-	-	71,840
Prepaid items	14,257	-	-	14,257
Property held for resale	4,837,306	-	-	4,837,306
Total assets	<u>\$ 48,206,490</u>	<u>\$ 52,329</u>	<u>\$ 71,441,365</u>	<u>\$ 119,700,184</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,175,292	\$ -	\$ 7,278,625	\$ 8,453,917
Accrued liabilities	73,082	-	-	73,082
Interfund payables	100,000	-	900,000	1,000,000
Construction retainage payable	-	-	1,133,197	1,133,197
Unrealized grant income	1,070,000	-	-	1,070,000
Total liabilities	<u>2,418,374</u>	<u>-</u>	<u>9,311,822</u>	<u>11,730,196</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources - leases	1,391,273	-	-	1,391,273
Unavailable revenue - property taxes	74,821	-	-	74,821
Total deferred inflows of resources	<u>1,466,094</u>	<u>-</u>	<u>-</u>	<u>1,466,094</u>
<b>Fund Balances</b>				
Nonspendable:				
Prepaid items	14,257	-	-	14,257
Property held for resale	4,837,306	-	-	4,837,306
Restricted for:				
Capital projects	-	-	62,129,543	62,129,543
Debt service	-	52,329	-	52,329
Tourism promotion	4,248,261	-	-	4,248,261
Public safety	12,863,965	-	-	12,863,965
Jail construction/staffing	1,011,063	-	-	1,011,063
Health and welfare programs	1,327,402	-	-	1,327,402
Law library materials	250,108	-	-	250,108
Technology	593,634	-	-	593,634
Street lights	2,909,744	-	-	2,909,744
Economic development	14,179,145	-	-	14,179,145
Grant programs	2,087,137	-	-	2,087,137
Total fund balances	<u>44,322,022</u>	<u>52,329</u>	<u>62,129,543</u>	<u>106,503,894</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 48,206,490</u>	<u>\$ 52,329</u>	<u>\$ 71,441,365</u>	<u>\$ 119,700,184</u>

**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property taxes	\$ 2,088,292	\$ -	\$ -	\$ 2,088,292
Other taxes	2,210,719	-	-	2,210,719
Intergovernmental	7,774,116	-	1,757,977	9,532,093
Charges for services	6,593,732	-	-	6,593,732
Fines and forfeitures	1,346,920	-	-	1,346,920
Investment earnings	5,169	-	1,688,944	1,694,113
Other revenue	534,474	-	244,415	778,889
Total revenues	<u>20,553,422</u>	<u>-</u>	<u>3,691,336</u>	<u>24,244,758</u>
<b>Expenditures:</b>				
Current:				
General government	3,367,897	-	219,296	3,587,193
Courts and law enforcement	1,183,738	-	-	1,183,738
Public safety	3,672,381	-	-	3,672,381
Transportation and development	-	-	8,504,849	8,504,849
Parks and recreation	-	-	208,302	208,302
Health and welfare	7,812,897	-	-	7,812,897
Economic development	807,448	-	-	807,448
Intergovernmental	132,223	-	-	132,223
Debt service	1,396,462	14,418,301	-	15,814,763
Capital outlay	2,103,172	-	23,560,252	25,663,424
Total expenditures	<u>20,476,218</u>	<u>14,418,301</u>	<u>32,492,699</u>	<u>67,387,218</u>
Excess (deficiency) of revenues over expenditures	<u>77,204</u>	<u>(14,418,301)</u>	<u>(28,801,363)</u>	<u>(43,142,460)</u>
<b>Other Financing (Sources) Uses:</b>				
Subscription liabilities	106,249	-	-	106,249
Transfers in	2,494,365	14,420,213	1,606,735	18,521,313
Transfers out	(38,000)	-	-	(38,000)
Total other financing sources, net	<u>2,562,614</u>	<u>14,420,213</u>	<u>1,606,735</u>	<u>18,589,562</u>
Net change in fund balances	2,639,818	1,912	(27,194,628)	(24,552,898)
<b>Fund Balances, beginning of year</b>	<u>41,682,204</u>	<u>50,417</u>	<u>89,324,171</u>	<u>131,056,792</u>
<b>Fund Balances, end of year</b>	<u>\$ 44,322,022</u>	<u>\$ 52,329</u>	<u>\$ 62,129,543</u>	<u>\$ 106,503,894</u>



## **Nonmajor Governmental Funds**



# CLAYTON COUNTY, GEORGIA

## NONMAJOR GOVERNMENTAL FUNDS

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### 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

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### 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

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### 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**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,238,331	\$ 2,093,287	\$ 9,483,849	\$ 378,162	\$ 2,510,148	\$ 978,816
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Leases receivable	-	-	-	-	-	-
Due from other governments	95	-	200,000	-	-	-
Due from organizations	-	-	15,248	-	-	32,247
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 2,238,426</u>	<u>\$ 2,093,287</u>	<u>\$ 9,699,097</u>	<u>\$ 378,162</u>	<u>\$ 2,510,148</u>	<u>\$ 1,011,063</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 13,976	\$ 63,772	\$ 86,808	\$ -	\$ 49,819	\$ -
Accrued liabilities	5,704	-	46,332	-	2,098	-
Due to other funds	-	-	-	-	-	-
Due to organizations	-	-	-	-	-	-
Total liabilities	<u>19,680</u>	<u>63,772</u>	<u>133,140</u>	<u>-</u>	<u>51,917</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - leases	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	2,218,746	2,029,515	-	-	-	-
Public safety	-	-	9,565,957	378,162	2,458,231	-
Jail construction/staffing	-	-	-	-	-	1,011,063
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	<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>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,238,426</u>	<u>\$ 2,093,287</u>	<u>\$ 9,699,097</u>	<u>\$ 378,162</u>	<u>\$ 2,510,148</u>	<u>\$ 1,011,063</u>

(Continued)

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ 47,281	\$ 199,050	\$ 835,210	\$ 184,108	\$ 18,246	\$ 594,444	\$ 42,068
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,717	-	20,628	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 47,281</u>	<u>\$ 202,767</u>	<u>\$ 835,210</u>	<u>\$ 204,736</u>	<u>\$ 18,246</u>	<u>\$ 594,444</u>	<u>\$ 42,068</u>
\$ -	\$ 6,234	\$ 465	\$ 1,413	\$ -	\$ 810	\$ 242
-	-	2,156	12,396	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,234	2,621	13,809	-	810	242
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,281	196,533	832,589	190,927	18,246	-	41,826
-	-	-	-	-	-	-
-	-	-	-	-	593,634	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>47,281</u>	<u>196,533</u>	<u>832,589</u>	<u>190,927</u>	<u>18,246</u>	<u>593,634</u>	<u>41,826</u>
<u>\$ 47,281</u>	<u>\$ 202,767</u>	<u>\$ 835,210</u>	<u>\$ 204,736</u>	<u>\$ 18,246</u>	<u>\$ 594,444</u>	<u>\$ 42,068</u>

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2023**

	<b>Aging Grant</b>	<b>HUD Grant</b>	<b>Law Library</b>	<b>Street Lights</b>	<b>Ellenwood Tax Allocation District</b>	<b>Central Clayton Tax Allocation District</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,151,999	\$ 13,221	\$ 259,811	\$ 2,913,454	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	545,317	1,325,270	-	-	-	-
Taxes receivable, net	-	-	-	81,899	-	-
Lease receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,697,316</u>	<u>\$ 1,338,491</u>	<u>\$ 259,811</u>	<u>\$ 2,995,353</u>	<u>\$ 88,359</u>	<u>\$ 5,058,543</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 51,340	\$ 797,170	\$ 8,958	\$ 7,297	\$ -	\$ -
Accrued liabilities	75	85	745	3,491	-	-
Due to other funds	-	100,000	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>51,415</u>	<u>897,255</u>	<u>9,703</u>	<u>10,788</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - leases	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	74,821	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,821</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	250,108	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	2,909,744	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	1,645,901	441,236	-	-	-	-
Total fund balance	<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>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,697,316</u>	<u>\$ 1,338,491</u>	<u>\$ 259,811</u>	<u>\$ 2,995,353</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
\$ 28,361	\$ 3,362,205	\$ 93,358	\$ 461,615	\$ 6,498,170	\$ 39,532,096
-	-	-	-	226,297	226,297
-	-	-	-	-	1,870,587
-	-	-	-	-	81,899
-	-	-	-	1,372,113	1,372,113
-	-	-	-	-	200,095
-	-	-	-	-	71,840
-	-	-	-	14,257	14,257
-	-	-	-	4,837,306	4,837,306
<u>\$ 28,361</u>	<u>\$ 3,362,205</u>	<u>\$ 93,358</u>	<u>\$ 461,615</u>	<u>\$ 12,948,143</u>	<u>\$ 48,206,490</u>
\$ -	\$ -	\$ -	\$ -	\$ 86,988	\$ 1,175,292
-	-	-	-	-	73,082
-	-	-	-	-	100,000
-	-	-	-	1,070,000	1,070,000
-	-	-	-	1,156,988	2,418,374
-	-	-	-	1,391,273	1,391,273
-	-	-	-	-	74,821
-	-	-	-	1,391,273	1,466,094
-	-	-	-	14,257	14,257
-	-	-	-	4,837,306	4,837,306
-	-	-	-	-	4,248,261
-	-	-	461,615	-	12,863,965
-	-	-	-	-	1,011,063
-	-	-	-	-	1,327,402
-	-	-	-	-	250,108
-	-	-	-	-	593,634
-	-	-	-	-	2,909,744
28,361	3,362,205	93,358	-	5,548,319	14,179,145
-	-	-	-	-	2,087,137
<u>28,361</u>	<u>3,362,205</u>	<u>93,358</u>	<u>461,615</u>	<u>10,399,882</u>	<u>44,322,022</u>
<u>\$ 28,361</u>	<u>\$ 3,362,205</u>	<u>\$ 93,358</u>	<u>\$ 461,615</u>	<u>\$ 12,948,143</u>	<u>\$ 48,206,490</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, 2023**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	829,020	1,381,699	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,392,639	-	-	-
Fines and forfeitures	-	-	-	237,364	126,924	606,135
Investment earnings	-	-	-	614	-	-
Other revenue	-	-	41,117	-	-	-
Total revenues	829,020	1,381,699	5,433,756	237,978	126,924	606,135
<b>EXPENDITURES</b>						
Current						
General government	542,184	1,063,476	-	-	100,000	-
Courts and law enforcement	-	-	-	13,787	111,601	-
Public safety	-	-	3,485,283	166,499	20,599	-
Health and welfare	-	-	-	-	-	-
Energy conservation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	7,503	-	-	-	-	-
Capital outlay	21,810	-	273,836	18,280	1,286,644	258,414
Total expenditures	571,497	1,063,476	3,759,119	198,566	1,518,844	258,414
Excess (deficiency) of revenues over expenditures	257,523	318,223	1,674,637	39,412	(1,391,920)	347,721
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of subscription liabilities	21,810	-	84,439	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	21,810	-	84,439	-	-	-
Net change in fund balances	279,333	318,223	1,759,076	39,412	(1,391,920)	347,721
<b>FUND BALANCES, beginning of year</b>	1,939,413	1,711,292	7,806,881	338,750	3,850,151	663,342
<b>FUND BALANCES, end of year</b>	\$ 2,218,746	\$ 2,029,515	\$ 9,565,957	\$ 378,162	\$ 2,458,231	\$ 1,011,063



Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	36,346
10,927	-	277,944	-	-	127,203	-
-	58,402	-	318,095	-	-	-
-	-	-	-	-	-	-
-	17,159	2,000	-	-	-	-
10,927	75,561	279,944	318,095	-	127,203	36,346
-	-	-	-	-	-	-
-	7,200	-	-	-	-	-
268	49,141	164,628	576,412	-	89,644	49,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
268	56,341	164,628	576,412	-	89,644	49,592
-	-	-	-	-	-	-
10,659	19,220	115,316	(258,317)	-	37,559	(13,246)
-	-	-	-	-	-	-
-	-	-	432,075	-	-	12,500
-	-	-	-	-	-	-
-	-	-	432,075	-	-	12,500
10,659	19,220	115,316	173,758	-	37,559	(746)
36,622	177,313	717,273	17,169	18,246	556,075	42,572
\$ 47,281	\$ 196,533	\$ 832,589	\$ 190,927	\$ 18,246	\$ 593,634	\$ 41,826

**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, 2023**

	<b>Aging Grant</b>	<b>HUD Grant</b>	<b>Law Library</b>	<b>Street Lights</b>	<b>Ellenwood Tax Allocation District</b>	<b>Central Clayton Tax Allocation District</b>
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ 1,731,238	\$ -	\$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	1,012,185	6,620,585	-	-	-	-
Charges for services	5	-	194,820	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	4,034	-	-
Other revenue	-	104,278	16,251	-	-	-
Total revenues	<u>1,012,190</u>	<u>6,724,863</u>	<u>211,071</u>	<u>1,735,272</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	1,655,037	-	-
Courts and law enforcement	-	-	128,665	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	1,303,803	6,509,094	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	234,490	-	-	-	-
Total expenditures	<u>1,303,803</u>	<u>6,743,584</u>	<u>128,665</u>	<u>1,655,037</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(291,613)</u>	<u>(18,721)</u>	<u>82,406</u>	<u>80,235</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of subscription liabilities	-	-	-	-	-	-
Transfers in	680,000	-	-	-	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	<u>680,000</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	388,387	(18,721)	82,406	42,235	-	-
<b>FUND BALANCES, beginning of year</b>	<u>1,257,514</u>	<u>459,957</u>	<u>167,702</u>	<u>2,867,509</u>	<u>88,359</u>	<u>5,058,543</u>
<b>FUND BALANCES, end of year</b>	<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>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 105,210	\$ 251,844	\$ -	\$ -	\$ -	\$ 2,088,292
-	-	-	-	-	2,210,719
-	-	-	-	105,000	7,774,116
-	-	-	-	590,194	6,593,732
-	-	-	-	-	1,346,920
-	-	-	-	521	5,169
-	-	-	315,526	38,143	534,474
105,210	251,844	-	315,526	733,858	20,553,422
-	-	-	-	-	3,367,897
-	-	-	-	-	1,183,738
-	-	-	-	-	3,672,381
-	-	-	-	-	7,812,897
-	-	-	-	807,448	807,448
132,223	-	-	-	-	132,223
-	-	-	-	1,388,959	1,396,462
-	-	-	9,698	-	2,103,172
132,223	-	-	9,698	2,196,407	20,476,218
(27,013)	251,844	-	305,828	(1,462,549)	77,204
-	-	-	-	-	106,249
-	-	-	-	1,369,790	2,494,365
-	-	-	-	-	(38,000)
-	-	-	-	1,369,790	2,562,614
(27,013)	251,844	-	305,828	(92,759)	2,639,818
55,374	3,110,361	93,358	155,787	10,492,641	41,682,204
\$ 28,361	\$ 3,362,205	\$ 93,358	\$ 461,615	\$ 10,399,882	\$ 44,322,022

# **CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS**

## **CAPITAL PROJECT FUNDS**

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*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**  
**BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2023**

	<b>Roads and Recreation Projects Fund</b>	<b>2009 SPLOST Fund</b>	<b>2017 URA Bond Fund</b>	<b>2015 SPLOST Fund</b>	<b>Other Capital Projects Fund</b>	<b>Total</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 13,912,995	\$ 9,639,721	\$ 27,449	\$ 45,855,652	\$ 2,002,548	\$ 71,438,365
Accounts receivable	3,000	-	-	-	-	3,000
Total assets	<u>\$ 13,915,995</u>	<u>\$ 9,639,721</u>	<u>\$ 27,449</u>	<u>\$ 45,855,652</u>	<u>\$ 2,002,548</u>	<u>\$ 71,441,365</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 4,457,578	\$ 1,674,307	\$ -	\$ 1,145,424	\$ 1,316	\$ 7,278,625
Construction retainage payable	530,677	552,989	-	49,531	-	1,133,197
Interfund payables	-	-	-	900,000	-	900,000
Total liabilities	<u>4,988,255</u>	<u>2,227,296</u>	<u>-</u>	<u>2,094,955</u>	<u>1,316</u>	<u>9,311,822</u>
<b>FUND BALANCE</b>						
Restricted for capital projects	<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>
Total fund balance	<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>
Total liabilities and fund balance	<u>\$ 13,915,995</u>	<u>\$ 9,639,721</u>	<u>\$ 27,449</u>	<u>\$ 45,855,652</u>	<u>\$ 2,002,548</u>	<u>\$ 71,441,365</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, 2023**

	<b>Roads and Recreation Projects Fund</b>	<b>2009 SPLOST Fund</b>	<b>2017 URA Bond Fund</b>	<b>2015 SPLOST Fund</b>	<b>Other Capital Projects Fund</b>	<b>Total</b>
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ 103,261	\$ -	\$ 1,654,716	\$ -	\$ 1,757,977
Investment earnings	255,158	193,884	-	1,239,902	-	1,688,944
Other revenue	7,500	-	-	236,915	-	244,415
Total revenues	<u>262,658</u>	<u>297,145</u>	<u>-</u>	<u>3,131,533</u>	<u>-</u>	<u>3,691,336</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	219,296	-	219,296
Transportation and development	-	130,275	-	8,374,574	-	8,504,849
Parks and recreation	-	168,046	-	40,256	-	208,302
Capital outlay	5,530,960	6,260,705	-	11,571,954	196,633	23,560,252
Total expenditures	<u>5,530,960</u>	<u>6,559,026</u>	<u>-</u>	<u>20,206,080</u>	<u>196,633</u>	<u>32,492,699</u>
Deficiency of revenues over expenditures	<u>(5,268,302)</u>	<u>(6,261,881)</u>	<u>-</u>	<u>(17,074,547)</u>	<u>(196,633)</u>	<u>(28,801,363)</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	1,606,735	1,606,735
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,606,735</u>	<u>1,606,735</u>
Net change in fund balance	(5,268,302)	(6,261,881)	-	(17,074,547)	1,410,102	(27,194,628)
<b>FUND BALANCE, beginning of year</b>	<u>14,196,042</u>	<u>13,674,306</u>	<u>27,449</u>	<u>60,835,244</u>	<u>591,130</u>	<u>89,324,171</u>
<b>FUND BALANCE, end of year</b>	<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>

**CLAYTON COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FUNDED THROUGH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
<b>2004 Issue</b>					
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	\$ 58,935,593	\$ 462,705	\$ 59,398,298
<b>2004 Issue</b>					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	213,443,906	202,652,523	5,060,755	207,713,278
<b>2004 Issue</b>					
Other SPLOST Program Costs ****	-	1,000,000	1,372,662	-	1,372,662
<b>2009 Issue</b>					
Juvenile Justice Center	15,000,000	14,965,140	14,965,140	-	14,965,140
Police Precincts	6,300,000	7,237,528	7,120,226	87,978	7,208,204
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	3,362,979	60,864	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	7,505,632	168,046	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	-	4,787,726
Senior Center - NE Clayton Area	8,000,000	6,323,453	5,831,921	200,145	6,032,066
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	-	6,035,260
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	1,286,749	14,699	1,301,448
County Fueling Center	3,000,000	4,585,030	639,558	2,976,123	3,615,681
Transportation & Development Projects	125,477,500	99,348,580	90,775,614	2,947,910	93,723,524
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
<b>2015 Issue</b>					
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	583,807	2,909,126	3,492,933
Welcome To Clayton Co. Signage	300,000	300,000	-	-	-
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	3,321,921	97,032	3,418,953
Full TV Station Remodel (CCTV23)	200,000	200,000	21,740	63,479	85,219
Park Land & Greenway Acquisition/Development	15,000,000	20,780,131	20,026,647	594,140	20,620,787
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	16,564,743	2,590	16,567,333
Comprehensive Justice Management & Information System	10,000,000	10,840,000	8,595,864	1,831,620	10,427,484
Jail Security/Access Control/Video Surveillance System	2,035,901	2,795,258	2,785,149	-	2,785,149
Modernization of Public Safety and Public Service Fleet	20,000,000	18,144,000	15,844,717	2,106,237	17,950,954
Transportation & Development Road and Sidewalk Projects	86,534,279	83,608,426	40,121,348	10,710,225	50,831,573
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, 2023**

	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
<b>2021 Issue</b>					
County Administration Building	\$ 40,000,000	\$ 40,000,000	\$ 1,251,515	\$ 2,934,505	\$ 4,186,020
Police Department Training Academy	3,000,000	3,000,000	-	-	-
Public Safety Water Rescue Training Ctr	450,000	450,000	-	5,800	5,800
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	97,286
Fire Station 2	4,000,000	4,000,000	-	32,278	32,278
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	11,960	5,262	17,222
School System Arena	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	-	-	-
Morrow-Lake City Park Facility Update	200,000	200,000	-	-	-
Replacement of Facilities at Rum Creek Park	250,000	250,000	-	-	-
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	-	-	-
Structural Restoration of Virginia Stephens House	250,000	246,270	-	60,394	60,394
Fleet Maintenance Facility Expansion	750,000	750,000	-	3,097	3,097
Renovation of Shelnutt Building	500,000	500,000	-	222,079	222,079
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	202,008
Restoration and Facility Upgrades to VIP Complex	5,000,000	5,000,000	235,109	64,583	299,692
Annex 3 Door Replacement	100,000	100,000	-	85,653	85,653
County Network Infrastructure Replacement	2,000,000	2,000,000	-	344,537	344,537
Greenspace Acquisition	10,000,000	9,364,000	-	38,148	38,148
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	147,664
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	2,000,000	981,532	2,981,532
Replacement of Five Prison Transport Vans and Equipment	115,000	115,000	-	-	-
Bell Helicopter	5,400,000	5,400,000	5,303,732	84,050	5,387,782
Personal Patrol Vehicle Program	3,100,000	3,100,000	155,480	910,155	1,065,635
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	3,316,842	3,560,105	6,876,947
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	1,411,348
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	5,360	46,906	52,266
Other SPLOST Program Costs *	-	6,334,838	2,406,816	1,250,319	3,657,135
City of Lake City	2,828,372	2,828,372	901,468	687,046	1,588,514
City of Jonesboro	5,096,670	5,096,670	1,624,427	1,238,043	2,862,470
City of Morrow	6,944,913	6,944,913	2,213,505	1,687,004	3,900,509
City of College Park	1,372,181	1,372,181	437,346	333,319	770,665
City of Lovejoy	6,944,913	6,944,913	2,213,505	1,687,004	3,900,509
City of Riverdale	16,326,146	16,326,146	5,203,524	3,965,820	9,169,344
City of Forest Park	19,938,621	19,938,621	6,354,903	4,843,334	11,198,237
Total Expenditures	\$ 1,097,291,710	\$ 1,115,582,289	\$ 788,632,552	\$ 57,222,953	\$ 845,855,505



# CLAYTON COUNTY, GEORGIA

## SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
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**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				\$ 5,523,460	
Non-SPLOST expenditures funded by reimbursements from other governments:					
Capital Outlay - 2004 SPLOST Issue				7,500	
Expenditures per the Roads and Recreation Projects Fund				<u>\$ 5,530,960</u>	
 Total 2009 Issue expenditures from above				 \$ 6,455,765	
Non-SPLOST expenditures funded by reimbursements from other governments:					
Capital Outlay - 2009 SPLOST Issue				103,261	
Expenditures per the 2009 SPLOST Fund				<u>\$ 6,559,026</u>	
 Total 2015 Issue expenditures from above				 \$ 18,314,449	
Non-SPLOST expenditures funded by reimbursements from other governments:					
Capital Outlay - 2015 SPLOST Issue				1,891,631	
Expenditures per the 2015 SPLOST Fund				<u>\$ 20,206,080</u>	
 Total 2021 Issue expenditures from above				 \$ 26,929,279	
Transfer for bond principal				11,805,000	
Expenditures per the 2021 SPLOST Fund				<u>\$ 38,734,279</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, 2023

	Original Budget	Final Budget	Actual	Variance With Budget
<b>Revenues</b>				
<b>Property Taxes:</b>				
Real property taxes	\$ 101,452,452	\$ 110,556,795	\$ 110,528,248	\$ (28,547)
Personal property taxes	17,955,618	17,955,618	16,984,802	(970,816)
Public utility taxes	10,782,295	12,346,999	15,083,061	2,736,062
Heavy equipment taxes	13,477	13,477	16,245	2,768
Mobile home taxes	228,304	228,304	222,680	(5,624)
Motor vehicle taxes	938,001	938,001	720,014	(217,987)
Title ad valorem taxes	16,139,526	16,139,526	13,629,683	(2,509,843)
Prior year tax	2,567,538	2,567,538	2,085,859	(481,679)
Total Property Taxes	150,077,211	160,746,258	159,270,592	(1,475,666)
<b>Other Taxes:</b>				
Railroad equipment tax	38,500	38,500	37,548	(952)
Insurance premium tax	18,750,000	18,750,000	17,847,416	(902,584)
Intangible recording tax	1,500,000	1,500,000	1,572,373	72,373
Local option sales tax	38,750,000	45,375,518	45,375,518	-
Interest on delinquent taxes	225,000	225,000	310,057	85,057
Penalties on delinquent taxes	775,000	775,000	1,253,950	478,950
Reimbursement - cost of collecting delinquent taxes	550,000	550,000	140,403	(409,597)
Alcoholic beverage sales tax	-	-	1,569	1,569
Alcoholic beverage excise tax	1,900,000	1,900,000	2,013,041	113,041
Real estate transfer tax	675,000	675,000	712,409	37,409
Energy excise tax	350,000	350,000	650,328	300,328
Total Other Taxes	63,513,500	70,139,018	69,914,612	(224,406)
Total Taxes	213,590,711	230,885,276	229,185,204	(1,700,072)
<b>Licenses and Permits:</b>				
Business licenses	5,250,000	5,250,000	5,608,504	358,504
Marriage licenses	52,000	52,000	63,407	11,407
Alcoholic business licenses	615,000	615,000	620,495	5,495
Building permits	1,400,000	1,400,000	1,285,390	(114,610)
Electrical permits	300,000	300,000	219,551	(80,449)
Plumbing permits	130,000	130,000	92,829	(37,171)
HVAC permits	125,000	125,000	97,675	(27,325)
House moving permits	-	-	360	360
Miscellaneous permits	2,000	2,000	4,789	2,789
Mobile home registration permits	10,000	10,000	8	(9,992)
Pistol permits	110,000	110,000	41,191	(68,809)
Total Licenses and Permits	7,994,000	7,994,000	8,034,199	40,199
<b>Intergovernmental Revenues:</b>				
Federal reimbursement - narcotics unit	55,000	55,000	55,884	884
State reimbursement - judicial staff	223,949	223,949	218,544	(5,405)
State reimbursement - other salaries	108,000	108,000	156,592	48,592
Georgia State inmate housing	1,700,000	1,700,000	1,958,411	258,411
Social Security Adm. - incentive pay	17,500	17,500	32,300	14,800
Clayton County self-insurance contributions	2,245,000	2,245,000	1,960,183	(284,817)
Clayton cities/county contract revenue	58,000	58,000	150,295	92,295
Total Intergovernmental Revenues	4,407,449	4,407,449	4,532,209	124,760

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Revenues (Continued)	Original Budget	Final Budget	Actual	Variance With Budget
<b>Charges for Services:</b>				
Cable TV franchise fees	\$ 2,200,000	\$ 2,200,000	\$ 1,415,291	\$ (784,709)
Commissions on taxes	3,565,750	3,565,750	4,203,573	637,823
Court filing and recording fees	2,100,000	2,100,000	2,348,672	248,672
Court supervision fees	300,000	300,000	425,088	125,088
Emergency medical service fees	6,100,000	8,432,355	8,936,710	504,355
Qualifying fees	13,500	13,500	21,590	8,090
Mapping fees	25,000	25,000	15,099	(9,901)
Photocopy revenue	195,000	195,000	154,330	(40,670)
Rabies control fees	90,000	90,000	146,082	56,082
Recreation program fees	2,316,710	2,377,031	2,832,147	455,116
Recreation concession revenue	5,000	24,882	49,284	24,402
Re-zoning application fees	20,000	20,000	31,500	11,500
Tag mailing and handling fees	47,500	47,500	40,931	(6,569)
Tag and title transfer fees	455,000	455,000	598,944	143,944
Traffic sign fees	-	-	1,941	1,941
Rental income	3,166,567	3,229,212	3,535,289	306,077
Housing code enforcement income	135,000	135,000	188,920	53,920
Refuse control fees	120,000	120,000	115,440	(4,560)
Telephone commission income	455,000	455,000	516,094	61,094
Variance application fees	40,000	40,000	71,950	31,950
Sign approval fees	15,000	15,000	15,200	200
Subdivision review fees	1,500	1,500	7,750	6,250
Site plan review fees	35,000	35,000	37,181	2,181
Beach revenue	-	22,792	35,937	13,145
Tennis center revenue	2,500	2,500	4,155	1,655
Sheriff service fees	1,450,000	1,450,000	1,302,746	(147,254)
Inmate medical expense reimbursement	24,000	24,000	23,494	(506)
Inmate housing reimbursement	8,000	8,000	19,193	11,193
Pretrial intervention	145,000	145,000	206,384	61,384
Miscellaneous	223,900	223,900	383,382	159,482
Total Charges for Services	23,254,927	25,752,922	27,684,297	1,931,375
<b>Fines and Forfeitures:</b>				
Court fines	1,376,750	1,376,750	2,767,882	1,391,132
Bond forfeitures	40,000	40,000	15,405	(24,595)
Library fines	50,000	50,000	82,691	32,691
False alarm fines	30,000	30,000	33,872	3,872
Automated traffic fines	1,000,000	1,036,928	1,972,628	935,700
Total Fines and Forfeitures	2,496,750	2,533,678	4,872,478	2,338,800
<b>Investment Earnings</b>	21,000	21,000	320,088	299,088
<b>Other Revenues:</b>				
Miscellaneous revenue	644,188	1,099,272	2,253,904	1,154,632
Total Other Revenues	644,188	1,099,272	2,253,904	1,154,632
<b>Gifts and donations</b>	15,000	30,500	119,992	89,492
<b>Total revenues</b>	\$ 252,424,025	\$ 272,724,097	\$ 277,002,371	\$ 4,278,274

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures:</b>				
<b>General government</b>				
<b>Commissioners</b>				
<b>Current:</b>				
Salaries and wages	\$ 2,844,579	\$ 2,874,899	\$ 2,866,309	\$ 8,590
Pension contribution	386,068	388,198	388,198	-
FICA and Medicare insurance	196,512	203,487	203,013	474
Group health and life insurance	268,558	206,732	206,732	-
Workers' compensation insurance	10,968	13,496	13,484	12
Board member fees	30,300	30,300	28,875	1,425
Contract service fees	155,800	136,093	74,269	61,824
Rental	141,021	145,280	21,753	123,527
Materials and supplies	124,271	107,412	94,188	13,224
Minor equipment	8,670	4,528	2,686	1,842
Dues and subscriptions	84,617	102,615	89,285	13,330
Training, travel and meetings	152,971	186,334	164,836	21,498
Uniform allowance	17,170	16,522	10,655	5,867
Repair and maintenance	3,899	3,899	2,845	1,054
Advertising	180,850	182,085	109,164	72,921
Redistribution - other	-	-	(4,019)	4,019
<b>Capital outlay</b>	42,106	53,413	23,093	30,320
Total Commissioners	4,648,360	4,655,293	4,295,366	359,927
<b>Finance</b>				
<b>Current:</b>				
Salaries and wages	2,994,544	3,017,434	2,813,755	203,679
Pension contribution	407,637	405,779	405,779	-
FICA and Medicare insurance	212,874	218,198	205,709	12,489
Group health and life insurance	446,555	415,052	270,047	145,005
Workers' compensation insurance	3,473	7,120	6,907	213
Contract service fees	44,780	61,384	22,672	38,712
Rental	39,302	40,725	21,634	19,091
Material and supplies	79,628	81,019	35,893	45,126
Dues and subscriptions	6,855	6,855	5,476	1,379
Travel, training and meetings	54,300	54,300	26,718	27,582
Uniform allowance	3,100	3,100	2,649	451
Minor equipment	1,800	6,368	3,860	2,508
Consulting	86,000	86,000	-	86,000
Repair and maintenance	4,100	6,468	5,367	1,101
Postage	609,393	609,393	597,092	12,301
Redistribution - other	(149,000)	(149,000)	(260,508)	111,508
Total Finance	4,845,341	4,870,195	4,163,050	707,145
<b>Central Services - Risk Management</b>				
<b>Current:</b>				
Salaries and wages	293,703	293,703	291,743	1,960
Pension contribution	40,828	40,828	40,828	-
FICA and Medicare insurance	20,931	20,931	20,743	188
Group health and life insurance	51,264	51,547	51,547	-
Workers' compensation insurance	2,794	2,947	2,947	-
Contract service fees	48,058	53,108	49,283	3,825
Rental	2,240	1,885	1,740	145
Materials and supplies	4,000	4,000	3,840	160
Dues and subscriptions	1,300	550	550	-
Travel, training and meetings	8,000	4,360	4,356	4
Total Central Services - Risk Management	473,118	473,859	467,577	6,282

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>General government (Continued)</b>				
<b>Information Technology - Administration</b>				
<b>Current:</b>				
Salaries and wages	\$ 5,381,879	\$ 5,446,350	\$ 5,446,193	\$ 157
Pension contribution	704,275	728,221	728,221	-
FICA and Medicare insurance	371,619	400,940	400,940	-
Group health and life insurance	561,760	528,781	455,938	72,843
Workers' compensation insurance	8,485	10,615	10,615	-
Contract service fees	3,895,346	4,294,492	3,080,458	1,214,034
Rental	8,608	14,109	6,932	7,177
Materials and supplies	118,733	159,519	100,750	58,769
Telephone, telegraph	115,000	115,431	115,431	-
Dues and subscriptions	612	5,017	4,235	782
Training, travel and meetings	21,625	35,125	33,909	1,216
Uniform allowance	9,000	9,212	9,026	186
Minor equipment	312,000	359,135	307,073	52,062
Repair and maintenance	518,000	500,877	383,692	117,185
<b>Debt service</b>	-	-	992,321	(992,321)
<b>Capital outlay</b>	-	29,218	523,399	(494,181)
Total Information Technology - Administration	12,026,942	12,637,042	12,599,133	37,909
<b>Information Technology - Geographical Info Systems</b>				
<b>Current:</b>				
Salaries and wages	141,016	141,016	94,313	46,703
Pension contribution	19,602	19,602	19,602	-
FICA and Medicare insurance	10,320	10,320	7,076	3,244
Group health and life insurance	15,590	15,584	4,760	10,824
Workers' compensation insurance	108	113	113	-
Contract service fees	17,700	22,057	14,085	7,972
Materials and supplies	2,000	2,405	1,259	1,146
Dues and subscriptions	125	125	-	125
<b>Debt service</b>	-	-	7,498	(7,498)
<b>Capital outlay</b>	-	-	21,795	(21,795)
Total Information Technology - Geographical Info Systems	206,461	211,222	170,501	40,721
<b>Information Technology - Archives and Records Mgmt</b>				
<b>Current:</b>				
Salaries and wages	191,557	191,612	140,587	51,025
Pension contribution	21,918	21,918	21,918	-
FICA and Medicare insurance	11,455	11,455	10,299	1,156
Group health and life insurance	16,629	16,629	11,786	4,843
Workers' compensation insurance	191	191	169	22
Contract service fees	25,000	26,798	26,565	233
Rental	2,640	2,824	1,260	1,564
Materials and supplies	2,100	2,101	2,064	37
Dues and subscriptions	60	90	90	-
Training, Travel and Meetings	1,000	1,000	550	450
Total Information Tech - Archives and Records Mgmt	272,550	274,618	215,288	59,330

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>General government (Continued)</b>				
<b>Human Resources - Administration</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,012,952	\$ 1,087,216	\$ 1,078,552	\$ 8,664
Pension contribution	139,593	154,461	154,461	-
FICA and Medicare insurance	72,080	77,687	77,687	-
Group health and life insurance	171,106	140,883	140,739	144
Workers' compensation insurance	1,215	2,166	2,166	-
Board member fee	27,600	20,600	19,800	800
Medical service fee	60,000	67,850	60,497	7,353
Rental	13,212	13,212	5,937	7,275
Materials and supplies	19,000	26,828	25,432	1,396
Dues and subscriptions	1,000	150	150	-
Training, travel and meetings	3,000	3,924	3,924	-
Other minor equipment	-	2,981	2,981	-
Total Human Resources - Administration	1,520,758	1,597,958	1,572,326	25,632
<b>Central Services</b>				
<b>Current:</b>				
Salaries and wages	1,365,245	1,275,163	1,177,108	98,055
Pension contribution	175,838	183,713	183,713	-
FICA and Medicare insurance	91,631	95,527	85,804	9,723
Group health and life insurance	196,286	156,960	123,082	33,878
Workers' compensation insurance	5,210	5,318	3,809	1,509
Consulting fees	16,200	27,500	18,024	9,476
Contract service fees	-	113,100	72,338	40,762
Rental	4,506	4,506	4,493	13
Materials and supplies	19,800	68,240	36,114	32,126
Dues and subscriptions	8,500	10,290	8,835	1,455
Training, travel and meetings	25,000	32,590	26,373	6,217
Promotional	2,650	2,665	2,487	178
Uniform allowance	800	1,376	736	640
Other minor equipment	-	2,350	2,339	11
Repair and maintenance	264,000	267,071	180,450	86,621
Total Central Services	2,175,666	2,246,369	1,925,705	320,664
<b>Professional Services</b>				
<b>Current:</b>				
Audit fees	215,000	243,101	243,101	-
Legal fees	3,228,400	3,485,778	3,485,778	-
Medical service fees	1,500,000	1,457,310	1,457,310	-
Contract services fees	1,083,464	1,072,651	938,250	134,401
Materials and supplies	7,000	2,626	2,626	-
Court reporter fees	800	-	-	-
Advertising	85,000	47,724	47,724	-
Litigation claims and ins settlements	-	2,259,736	2,259,727	9
Pauper funeral expense	100,000	121,080	121,080	-
Total Professional Services	6,219,664	8,690,006	8,555,596	134,410

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>General government (Continued)</b>				
<b>Refuse Control</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,829,527	\$ 1,712,187	\$ 1,385,314	\$ 326,873
Pension contribution	203,827	226,814	226,814	-
FICA and Medicare insurance	106,454	119,105	102,138	16,967
Group health and life insurance	278,854	239,018	118,348	120,670
Workers' compensation insurance	82,002	82,316	74,290	8,026
Rental	1,576	1,592	1,556	36
Materials and supplies	123,305	152,331	143,748	8,583
Bank charges	-	6,700	6,684	16
Sanitation	145,000	204,725	204,725	-
Uniform allowance	6,000	6,400	6,194	206
Other minor equipment	-	42,700	14,948	27,752
Repair and maintenance	55,700	55,641	15,335	40,306
<b>Capital outlay</b>	5,751	1,751	-	1,751
Total Refuse Control	2,837,996	2,851,280	2,300,094	551,186
<b>Registrar</b>				
<b>Current:</b>				
Salaries and wages	1,367,090	2,621,318	2,618,411	2,907
Pension contribution	87,869	75,583	75,583	-
FICA and Medicare insurance	46,138	168,253	168,253	-
Group health and life insurance	79,816	58,015	58,015	-
Workers' compensation insurance	926	3,730	3,730	-
Board member fee	3,500	3,500	3,241	259
Contract service fees	100,000	192,651	156,024	36,627
Rental	11,835	3,070	2,814	256
Food and dietary	2,000	4,095	4,095	-
Materials and supplies	53,500	40,190	40,090	100
Advertising	4,150	11,757	11,757	-
Dues and subscriptions	970	370	370	-
Training, travel and meetings	17,000	18,977	18,977	-
Repair and maintenance	500	676	509	167
Uniform allowance	3,530	765	765	-
<b>Debt service</b>	-	-	34,608	(34,608)
<b>Capital outlay</b>	-	-	101,254	(101,254)
Total Registrar	1,778,824	3,202,950	3,298,496	(95,546)
<b>County Garage</b>				
<b>Current:</b>				
Salaries and wages	1,143,403	758,538	539,541	218,997
Pension contribution	148,262	148,815	148,815	-
FICA and Medicare insurance	78,300	78,604	38,560	40,044
Group health and life insurance	303,111	193,111	88,027	105,084
Workers' compensation insurance	10,499	10,507	7,445	3,062
Contract service fees	273,400	357,400	296,282	61,118
Rental	3,744	3,924	3,425	499
Materials and supplies	16,300	17,504	114,840	(97,336)
Gas and oil	3,094,800	3,515,982	3,452,819	63,163
Dues and subscriptions	9,000	14,569	11,583	2,986
Rubber tire disposal	4,500	4,500	2,623	1,877
Uniform allowance	8,200	15,734	4,689	11,045
Wrecker service	33,000	31,986	9,168	22,818
Training, travel and meetings	6,500	6,500	1,434	5,066
Repair and maintenance	2,403,500	2,681,778	2,023,699	658,079
Redistribution - oil and gas	-	-	(357,525)	357,525
Redistribution - garage maintenance	-	-	(4,760)	4,760
<b>Capital outlay</b>	1,000,000	2,491,860	1,935,933	555,927
Total County Garage	8,536,519	10,331,312	8,316,598	2,014,714

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>General government (Continued)</b>				
<b>Building and Maintenance</b>				
<b>Current:</b>				
Salaries and wages	\$ 2,008,913	\$ 1,668,405	\$ 1,657,616	\$ 10,789
Pension contribution	240,807	263,790	263,790	-
FICA and Medicare insurance	125,879	138,526	119,761	18,765
Group health and life insurance	364,619	363,653	194,676	168,977
Workers' compensation insurance	40,615	46,459	46,459	-
Contract service fees	600,000	985,148	922,722	62,426
Rental	16,520	16,600	7,117	9,483
Materials and supplies	17,500	19,105	(17,094)	36,199
Minor equipment	3,148	8,639	7,654	985
Dues and Subscriptions	-	16,769	16,769	-
Training, travel and meetings	10,320	10,615	10,179	436
Food and dietary	-	500	162	338
Promotional	-	830	826	4
Uniform allowance	20,000	20,933	15,072	5,861
Repair and maintenance	1,500,000	6,258,032	4,046,438	2,211,594
<b>Capital outlay</b>	500,414	1,957,108	1,547,630	409,478
Total Building and Maintenance	5,448,735	11,775,112	8,839,777	2,935,335
<b>Extension University of Georgia</b>				
<b>Current:</b>				
Salaries and wages	205,558	205,558	128,131	77,427
Pension contribution	18,441	21,353	21,353	-
FICA and Medicare insurance	13,972	13,972	9,596	4,376
Group health and life insurance	47,971	44,529	5,501	39,028
Workers' compensation insurance	159	159	79	80
Contract service fees	1,500	1,305	725	580
Rental	1,548	1,548	1,544	4
Materials and supplies	18,600	18,851	16,815	2,036
Dues and subscriptions	1,200	579	579	-
Training, travel and meetings	8,000	12,206	10,692	1,514
Uniform allowance	900	356	107	249
General assistance	34,978	35,577	28,278	7,299
Total Extension University of Georgia	352,827	355,993	223,400	132,593
<b>Other General Government</b>				
<b>Current:</b>				
Group health and life insurance	-	93,590	93,578	12
Georgia state unemployment insurance	-	208,272	208,272	-
Additional employer contribution	1,250,000	1,250,000	1,250,000	-
ARC fees	319,790	439,604	439,604	-
Medical service fees	2,000,000	-	-	-
Contract service fees	1,500,000	1,041,370	623,856	417,514
Rental	22,900	12,900	12,900	-
Materials and supplies	-	59	-	59
Bank charges	-	2,453	2,453	-
Dues and subscriptions	3,500	3,500	-	3,500
Utilities	5,496,392	7,281,336	7,097,961	183,375
Sanitation	2,885,551	2,885,551	2,885,551	-
Telephone, telegraph	1,775,000	2,565,557	2,565,557	-
Performance bond	1,812,054	3,521,806	3,521,806	-
Landfill postclosure care and monitoring	100,000	157,099	56,862	100,237
Claims expense	7,415,000	8,601,751	7,886,671	715,080
Repair and maintenance	2,153,880	3,436,332	3,398,544	37,788
Training, travel and meetings	-	10,877	9,771	1,106
General assistance	900,000	900,000	875,420	24,580
Payment to others	155,000	233,026	230,725	2,301
Redistribution - personnel	(4,640,123)	35,650	27,661	7,989
General Assistance	-	156,709	156,709	-
<b>Capital outlay</b>	-	1,040,294	199,944	840,350
Total Other General Government	23,148,944	33,877,736	31,543,845	2,333,891
<b>Total General Government</b>	<u>\$ 74,492,705</u>	<u>\$ 98,050,945</u>	<u>\$ 88,486,752</u>	<u>\$ 9,564,193</u>

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>General government (Continued)</b>				
Current expenditures	\$ 72,944,434	\$ 92,477,301	\$ 83,099,277	\$ 9,378,024
Debt service	-	-	1,034,427	(1,034,427)
Capital outlay	1,548,271	5,573,644	4,353,048	1,220,596
<b>Total General Government</b>	<u>\$ 74,492,705</u>	<u>\$ 98,050,945</u>	<u>\$ 88,486,752</u>	<u>\$ 9,564,193</u>
<b>Tax Assessment and Collection</b>				
<b>Tax Commissioner</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,761,147	\$ 1,676,805	\$ 1,450,590	\$ 226,215
Pension contribution	219,581	233,090	233,090	-
FICA and Medicare insurance	115,106	120,466	106,610	13,856
Group health and life insurance	216,563	202,792	137,614	65,178
Workers' compensation insurance	2,452	2,637	2,365	272
Contract service fees	-	1,530	1,515	15
Rental	60,442	61,956	61,241	715
Materials and supplies	70,000	83,230	82,267	963
Dues and subscriptions	1,120	1,293	1,293	-
Training, travel and meetings	12,500	18,904	18,904	-
Casualty and other losses	-	199	199	-
Other minor equipment	-	40,232	32,961	7,271
<b>Capital outlay</b>	<u>14,198</u>	<u>37,672</u>	<u>12,559</u>	<u>25,113</u>
<b>Total Tax Commissioner</b>	<u>2,473,109</u>	<u>2,480,806</u>	<u>2,141,208</u>	<u>339,598</u>
<b>Tax Assessor</b>				
<b>Current:</b>				
Salaries and wages	1,655,289	1,615,849	1,595,060	20,789
Pension contribution	230,104	225,372	225,372	-
FICA and Medicare insurance	118,473	115,869	114,236	1,633
Group health and life insurance	323,032	313,998	239,952	74,046
Workers' compensation insurance	47,133	48,016	48,016	-
Board member fee	19,200	19,200	19,200	-
Contract service fees	16,000	57,161	42,099	15,062
Rental	5,987	6,027	5,986	41
Materials and supplies	24,750	23,329	12,760	10,569
Postage	-	22	22	-
Uniform allowance	345	1,487	1,403	84
Minor equipment	-	2,156	-	2,156
Dues and subscriptions	23,000	15,050	14,452	598
Training, travel and meetings	20,000	47,115	41,581	5,534
<b>Debt service</b>	-	-	14,995	(14,995)
<b>Capital outlay</b>	-	-	43,590	(43,590)
<b>Total Tax Assessor</b>	<u>2,483,313</u>	<u>2,490,651</u>	<u>2,418,724</u>	<u>71,927</u>
<b>Total Tax Assessment and Collection</b>	<u>\$ 4,956,422</u>	<u>\$ 4,971,457</u>	<u>\$ 4,559,932</u>	<u>\$ 411,525</u>
Current expenditures	\$ 4,942,224	\$ 4,933,785	\$ 4,488,788	\$ 444,997
Debt service	-	-	14,995	(14,995)
Capital outlay	14,198	37,672	56,149	(18,477)
<b>Total Tax Assessment and Collection</b>	<u>\$ 4,956,422</u>	<u>\$ 4,971,457</u>	<u>\$ 4,559,932</u>	<u>\$ 411,525</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Courts and Law Enforcement</b>				
<b>Superior Court</b>				
<b>Current:</b>				
Salaries and wages	\$ 2,135,214	\$ 2,127,806	\$ 1,921,793	\$ 206,013
Pension contribution	251,887	258,208	258,207	1
FICA and Medicare insurance	139,433	142,473	124,034	18,439
Group health and life insurance	354,901	344,563	231,259	113,304
Workers' compensation insurance	3,250	3,371	3,297	74
Contract service fees	260,500	309,601	292,070	17,531
Rental	10,867	10,885	10,243	642
Materials and supplies	46,250	61,775	42,052	19,723
Court reporter fees	168,000	138,140	136,567	1,573
Emeritus and pro-tem fees	23,000	23,000	1,933	21,067
Bailiff fees	400,000	376,532	354,190	22,342
Telephone	3,276	4,276	4,235	41
Dues and subscriptions	10,776	12,296	11,915	381
Training, travel and meetings	36,000	28,277	22,933	5,344
Advertising	300	300	280	20
Uniform allowance	2,600	3,299	1,666	1,633
Minor equipment	8,000	23,000	14,776	8,224
<b>Debt service</b>	-	-	100,855	(100,855)
<b>Total Superior Court</b>	<u>3,854,254</u>	<u>3,867,802</u>	<u>3,532,305</u>	<u>335,497</u>
<b>Indigent Defense Court Administration</b>				
<b>Current:</b>				
Salaries and wages	50,039	53,833	53,833	-
Pension contribution	6,956	7,483	7,483	-
FICA and Medicare insurance	3,575	3,881	3,881	-
Group health and life insurance	8,618	8,618	8,013	605
Workers' compensation insurance	61	65	65	-
Contract service fees	1,000	1,000	-	1,000
Materials and supplies	2,000	2,000	1,287	713
Indigent defense fees	150,000	2,753,200	2,703,374	49,826
<b>Total Indigent Defense Court Admin</b>	<u>222,249</u>	<u>2,830,080</u>	<u>2,777,936</u>	<u>52,144</u>
<b>Public Defenders Office, Clayton Circuit</b>				
<b>Current:</b>				
Rental	6,996	63,435	(41,005)	104,440
Materials and supplies	27,858	30,292	23,650	6,642
Electric utilities	12,000	17,515	17,515	-
Court books and records	4,000	3,085	1,924	1,161
Court reporter fees	4,000	7,903	7,903	-
Dues and subscriptions	7,680	7,680	6,828	852
Training, travel and meetings	5,000	7,500	7,500	-
Indigent defense fees	3,043,056	3,043,056	3,043,056	-
Other contract service fees	8,100	5,260	3,718	1,542
Other minor equipment	6,055	-	-	-
Repairs and Maintenance	15,000	16,795	16,795	-
Litigation Claims and Settlements	3,000	870	-	870
<b>Total Public Defenders Office</b>	<u>3,142,745</u>	<u>3,203,391</u>	<u>3,087,884</u>	<u>115,507</u>
<b>Code Enforcement</b>				
<b>Current:</b>				
Salaries and wages	1,839,935	1,946,472	1,946,472	-
Pension contribution	246,892	261,532	261,532	-
FICA and Medicare insurance	127,256	140,845	140,845	-
Group health and life insurance	264,009	264,009	242,576	21,433
Workers' compensation insurance	32,195	38,337	38,337	-
Contract service fees	16,632	17,464	17,464	-
Rental	2,952	2,952	2,762	190
Materials and supplies	15,000	15,033	8,430	6,603
Telephone, telegraph	32,387	39,736	39,736	-
Dues and subscriptions	216	216	-	216
Training, travel and meetings	4,000	3,168	2,385	783
Uniform allowance	21,000	18,877	15,557	3,320
Repair and maintenance	25,000	20,802	4,712	16,090
<b>Total Code Enforcement</b>	<u>2,627,474</u>	<u>2,769,443</u>	<u>2,720,808</u>	<u>48,635</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Courts and Law Enforcement (Continued)</b>				
<b>State Court</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,547,860	\$ 1,533,357	\$ 1,533,357	\$ -
Pension contribution	95,577	148,295	148,295	-
FICA and Medicare insurance	109,342	107,155	107,155	-
Group health and life insurance	126,963	120,085	119,501	584
Workers' compensation insurance	1,882	1,882	1,845	37
Contract service fees	5,000	2,000	1,689	311
Rental	6,060	6,060	6,058	2
Materials and supplies	17,100	23,934	21,171	2,763
Minor equipment	8,000	3,500	2,779	721
Court reporter fees	230,000	209,169	161,230	47,939
Emeritus and pro-tem fees	42,180	42,180	22,138	20,042
Bailiff fees	106,667	95,557	39,280	56,277
Dues and subscriptions	8,630	14,630	13,134	1,496
Training, travel and meetings	15,000	18,000	11,190	6,810
Advertising	50	50	-	50
Uniform allowance	1,000	1,000	400	600
Total State Court	2,321,311	2,326,854	2,189,222	137,632
<b>Clerk of State Court</b>				
<b>Current:</b>				
Salaries and wages	1,051,356	1,051,356	1,010,119	41,237
Pension contribution	143,369	143,369	143,369	-
FICA and Medicare insurance	72,683	72,683	72,369	314
Group health and life insurance	216,524	216,479	151,989	64,490
Workers' compensation insurance	2,308	2,353	2,353	-
Rental	11,874	18,199	3,961	14,238
Materials and supplies	11,500	13,687	11,662	2,025
Dues and subscriptions	900	900	823	77
Training, travel and meetings	3,300	3,300	2,043	1,257
Total Clerk of State Court	1,513,814	1,522,326	1,398,688	123,638
<b>Magistrate Court</b>				
<b>Current:</b>				
Salaries and wages	836,270	981,938	981,938	-
Pension contribution	96,367	98,450	98,450	-
FICA and Medicare insurance	51,811	71,738	71,738	-
Group health and life insurance	84,953	65,264	65,264	-
Workers' compensation insurance	858	1,125	1,125	-
Contract service fees	30,000	114,032	114,032	-
Rental	5,000	3,564	3,564	-
Court books and records	20,000	4,173	4,173	-
Materials and supplies	18,500	18,102	17,664	438
Court reporter fees	40,000	37,800	37,800	-
Emeritus and pro-tem fees	30,000	15,238	15,238	-
Bailiff fees	61,333	-	-	-
Dues and subscriptions	7,000	6,954	6,954	-
Uniform allowance	500	439	439	-
Training, travel and meetings	20,000	9,613	9,613	-
Total Magistrate Court	1,302,592	1,428,430	1,427,992	438

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Courts and Law Enforcement (Continued)</b>				
<b>State Court Probation</b>				
<b>Current:</b>				
Salaries and wages	\$ 858,482	\$ 866,954	\$ 866,954	\$ -
Pension contribution	119,341	120,484	120,484	-
FICA and Medicare insurance	61,310	62,069	62,069	-
Group health and life insurance	156,086	154,092	123,866	30,226
Workers' compensation insurance	10,965	11,057	11,057	-
Contract service fees	600	630	185	445
Rental	1,212	1,818	1,212	606
Materials and supplies	9,850	9,109	4,349	4,760
Dues and subscriptions	225	225	180	45
Uniform allowance	750	1,500	-	1,500
Training, travel and meetings	2,500	2,500	97	2,403
<b>Total State Court Probation</b>	<b>1,221,321</b>	<b>1,230,438</b>	<b>1,190,453</b>	<b>39,985</b>
<b>Juvenile Court</b>				
<b>Current:</b>				
Salaries and wages	3,369,783	3,363,344	3,095,090	268,254
Pension contribution	366,654	377,386	377,386	-
FICA and Medicare insurance	224,471	227,384	223,364	4,020
Group health and life insurance	557,387	549,825	328,581	221,244
Workers' compensation insurance	4,867	4,939	4,580	359
Contract service fees	35,314	35,314	34,920	394
Rental	7,488	7,698	7,491	207
Court books and records	15,314	8,921	8,163	758
Materials and supplies	37,698	47,145	38,049	9,096
Telephone, telegraph	30,000	34,491	34,491	-
Court reporter fees	500	500	-	500
Emeritus and pro-tem fees	35,000	32,264	27,750	4,514
Indigent defense fees	260,000	225,000	188,327	36,673
Witness fees	100	100	-	100
Bailiff fees	53,333	41,571	12,320	29,251
Dues and subscriptions	8,824	15,491	15,491	-
Training, travel and meetings	42,738	42,738	38,149	4,589
Other minor equipment	175,012	212,412	104,490	107,922
<b>Total Juvenile Court</b>	<b>5,224,483</b>	<b>5,226,523</b>	<b>4,538,642</b>	<b>687,881</b>
<b>Probate Court</b>				
<b>Current:</b>				
Salaries and wages	1,132,556	1,132,499	1,047,281	85,218
Pension contribution	154,330	154,367	154,367	-
FICA and Medicare insurance	80,942	80,965	78,333	2,632
Group health and life insurance	153,648	150,900	92,868	58,032
Workers' compensation insurance	2,349	2,346	1,366	980
Contract service fees	-	265	-	265
Rental	3,804	4,178	4,174	4
Court books and records	4,000	6,332	6,303	29
Materials and supplies	22,200	34,483	28,604	5,879
Minor equipment	-	2,046	1,457	589
Emeritus and pro-tem fees	4,000	1,650	-	1,650
Indigent defense fees	40,000	45,000	35,147	9,853
Bailiff fees	26,667	9,635	7,640	1,995
Dues and subscriptions	4,100	6,100	3,839	2,261
Training, travel and meetings	15,129	15,129	10,731	4,398
Promotional	1,000	1,048	924	124
<b>Total Probate Court</b>	<b>1,644,725</b>	<b>1,646,943</b>	<b>1,473,034</b>	<b>173,909</b>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Courts and Law Enforcement (Continued)</b>				
<b>Clerk of Superior/Magistrate Court</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,590,688	\$ 1,590,688	\$ 1,446,360	\$ 144,328
Pension contribution	219,455	219,455	219,455	-
FICA and Medicare insurance	113,317	113,317	104,216	9,101
Group health and life insurance	342,798	341,975	201,853	140,122
Workers' compensation insurance	1,908	2,731	2,731	-
Board member fees	45,000	51,787	50,587	1,200
Contract service fees	574,857	574,857	275,393	299,464
Rental	22,003	22,028	18,146	3,882
Materials and supplies	500	500	-	500
Court books and records	600	600	600	-
Materials and supplies	36,600	148,254	31,298	116,956
Jury script fees	-	420,478	268,645	151,833
Dues and subscriptions	1,085	1,362	1,362	-
Training, travel and meetings	3,900	7,667	6,860	807
Other Minor Equipment	-	15,383	3,630	11,753
Redistribution - photocopy	-	-	(52,339)	52,339
<b>Total Clerk of Sup/Mag Court</b>	<b>2,952,711</b>	<b>3,511,082</b>	<b>2,578,797</b>	<b>932,285</b>
<b>Solicitor of State Court</b>				
<b>Current:</b>				
Salaries and wages	2,332,458	2,278,178	1,769,801	508,377
Pension contribution	246,772	274,308	274,308	-
FICA and Medicare insurance	152,263	165,898	133,268	32,630
Group health and life insurance	310,306	322,739	193,534	129,205
Workers' compensation insurance	2,875	3,549	3,549	-
Contract service fees	90,000	90,220	65,607	24,613
Rental	7,800	9,567	3,649	5,918
Materials and supplies	36,300	54,083	44,888	9,195
Minor equipment	2,000	12,252	7,295	4,957
Court reporter fees	2,500	2,500	2,022	478
Emeritus and pro-tem fees	2,100	2,100	90	2,010
Witness fees	30,000	19,372	6,396	12,976
Dues and subscriptions	23,344	23,344	8,238	15,106
Training, travel and meetings	14,300	14,300	3,272	11,028
Advertising fees	2,000	6,306	6,306	-
Uniform allowance	1,400	4,500	3,724	776
<b>Total Solicitor of State Court</b>	<b>3,256,418</b>	<b>3,283,216</b>	<b>2,525,947</b>	<b>757,269</b>
<b>District Attorney</b>				
<b>Current:</b>				
Salaries and wages	4,232,433	4,267,954	4,267,395	559
Pension contribution	547,748	569,369	569,369	-
FICA and Medicare insurance	294,762	311,203	311,203	-
Group health and life insurance	523,173	482,909	455,275	27,634
Workers' compensation insurance	34,213	35,964	35,964	-
Contract service fees	73,200	77,776	73,769	4,007
Rental	16,000	16,080	11,764	4,316
Court reporter fees	6,000	6,000	4,039	1,961
Court books and records	14,530	14,530	4,694	9,836
Materials and supplies	43,835	56,769	51,069	5,700
Minor equipment	-	14,000	8,252	5,748
Witness fees	45,000	45,000	29,606	15,394
Advertising fees	3,500	3,500	1,570	1,930
Dues and subscriptions	19,350	19,350	14,317	5,033
Training, travel and meetings	56,850	44,850	30,563	14,287
Uniform allowance	15,000	19,289	16,437	2,852
<b>Total District Attorney</b>	<b>5,925,594</b>	<b>5,984,543</b>	<b>5,885,286</b>	<b>99,257</b>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Courts and Law Enforcement (Continued)</b>				
<b>Clayton County Prison</b>				
<b>Current:</b>				
Salaries and wages	\$ 3,895,331	\$ 3,655,394	\$ 3,224,061	\$ 431,333
Pension contribution	477,559	487,813	487,813	-
FICA and Medicare insurance	251,501	257,144	236,269	20,875
Group health and life insurance	502,711	396,665	312,475	84,190
Workers' compensation insurance	61,996	62,593	62,593	-
Contract service fees	230,734	232,734	225,218	7,516
Rental	1,560	1,646	1,556	90
Materials and supplies	467,912	722,229	714,869	7,360
Minor equipment	53,561	64,442	63,761	681
Postage	200	582	537	45
Utilities	503,000	582,837	551,522	31,315
Dues and subscriptions	3,000	1,900	808	1,092
Training, travel and meetings	2,500	2,797	1,599	1,198
Uniform allowance	22,000	14,165	13,250	915
Repair and maintenance	32,495	51,347	46,946	4,401
Redistribution - other expenses	(88,059)	(88,059)	(88,059)	-
<b>Capital outlay</b>	33,000	148,641	144,150	4,491
<b>Total Clayton County Prison</b>	<u>6,451,001</u>	<u>6,594,870</u>	<u>5,999,368</u>	<u>595,502</u>
<b>Sheriff:</b>				
<b>Current:</b>				
Salaries and wages	22,708,848	20,587,431	20,475,850	111,581
Pension contribution	2,383,256	2,404,537	2,404,537	-
FICA and Medicare insurance	1,258,852	1,517,935	1,517,935	-
Group health and life insurance	3,497,790	1,432,197	1,432,062	135
Workers' compensation insurance	273,275	311,030	311,030	-
Medical service fees	8,459,290	10,808,676	10,704,757	103,919
Contract service fees	1,149,507	1,688,315	1,627,176	61,139
Rental	19,560	19,560	19,521	39
Materials and supplies	3,268,297	3,201,337	3,079,909	121,428
Library books and materials	3,000	3,000	-	3,000
Court books and records	2,000	2,000	-	2,000
Crime prev and investigation supplies	5,286	5,331	1,890	3,441
Minor equipment	32,435	87,535	77,848	9,687
Telephone, telegraph	100,000	105,800	105,800	-
Advertising	5,400	93,813	93,813	-
Dues and subscriptions	2,076	2,076	-	2,076
Prisoner transport	250,000	224,998	218,660	6,338
Training, travel and meetings	40,000	42,756	30,303	12,453
Uniform allowance	196,500	249,560	249,479	81
Repair and maintenance	3,000	73,510	57,144	16,366
<b>Debt service</b>	-	-	60,603	(60,603)
<b>Capital outlay</b>	10,990	3,511,652	2,714,978	796,674
<b>Total Sheriff</b>	<u>43,669,362</u>	<u>46,373,049</u>	<u>45,183,295</u>	<u>1,189,754</u>
<b>Total Courts and Law Enforcement</b>	<u>\$ 85,330,054</u>	<u>\$ 91,798,990</u>	<u>\$ 86,509,657</u>	<u>\$ 5,289,333</u>
Current expenditures	\$ 85,286,064	\$ 88,138,697	\$ 83,489,071	\$ 4,649,626
Debt service	-	-	161,458	(161,458)
Capital outlay	43,990	3,660,293	2,859,128	801,165
<b>Total Courts and Law Enforcement</b>	<u>\$ 85,330,054</u>	<u>\$ 91,798,990</u>	<u>\$ 86,509,657</u>	<u>\$ 5,289,333</u>

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Public Safety</b>				
<b>County Police</b>				
<b>Current:</b>				
Salaries and wages	\$ 29,615,968	\$ 31,015,861	\$ 30,613,999	\$ 401,862
Pension contribution	3,452,316	3,452,475	3,452,475	-
FICA and Medicare insurance	1,809,600	2,046,007	2,046,007	-
Group health and life insurance	4,313,120	2,521,993	2,492,785	29,208
Workers' compensation insurance	440,975	479,907	479,907	-
Board member fees	1,600	4,600	3,500	1,100
Medical service fees	224,462	168,613	158,613	10,000
Contract service fees	817,618	934,324	586,637	347,687
Rental	58,056	60,365	56,975	3,390
Materials and supplies	676,491	1,000,325	933,688	66,637
Crime prevention/investigation supplies	39,000	67,157	57,005	10,152
Minor equipment	-	246,960	232,466	14,494
Telephone, telegraph	200,985	290,878	290,878	-
Dues and subscriptions	39,202	67,019	60,249	6,770
Training, travel and meetings	115,820	107,405	95,520	11,885
Advertising	4,500	4,749	4,626	123
Uniform allowance	378,300	511,496	509,238	2,258
Repair and maintenance	74,000	92,205	83,178	9,027
General assistance	-	5,500	5,500	-
Casualty and other losses	-	-	(926)	926
Wrecker service	800	800	700	100
<b>Debt service</b>	-	-	63,636	(63,636)
<b>Capital outlay</b>	-	869,722	520,712	349,010
Total County Police	42,262,813	43,948,361	42,747,368	1,200,993
<b>Narcotics Unit</b>				
<b>Current:</b>				
Rental	2,616	2,834	2,583	251
Materials and supplies	4,000	4,134	3,185	949
Telephone, telegraph	16,960	18,047	18,047	-
Dues and subscriptions	3,100	4,836	600	4,236
Training, travel and meetings	5,000	6,824	4,552	2,272
<b>Capital outlay</b>	-	30,000	30,000	-
Total Narcotics Unit	31,676	66,675	58,967	7,708
<b>EMS Rescue - Administration</b>				
<b>Current:</b>				
Salaries and wages	9,812,641	9,603,626	9,231,965	371,661
Pension contribution	1,190,155	1,309,170	1,309,170	-
FICA and Medicare insurance	625,184	687,702	673,514	14,188
Group health and life insurance	1,296,582	1,296,582	1,020,606	275,976
Workers' compensation insurance	334,316	361,797	361,797	-
Contract service fees	571,741	795,084	725,579	69,505
Rental	39,380	57,951	50,997	6,954
Materials and supplies	687,448	937,004	671,483	265,521
Minor equipment	11,819	51,544	44,165	7,379
Dues and subscriptions	116,884	51,934	26,501	25,433
Training, travel and meetings	8,500	8,500	500	8,000
Uniform allowance	85,800	86,259	75,752	10,507
Repair and maintenance	6,000	6,049	246	5,803
Intergovernmental	-	766,465	766,465	-
<b>Debt service</b>	-	-	7,503	(7,503)
<b>Capital outlay</b>	-	1,274,078	554,037	720,041
Total EMS Rescue - Administration	14,786,450	17,293,745	15,520,280	1,773,465

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Public Safety (Continued)</b>				
<b>Central Communications</b>				
<b>Current:</b>				
Salaries and wages	\$ 80,460	\$ 81,542	\$ 73,030	\$ 8,512
Pension contribution	10,400	10,400	10,400	-
FICA and Medicare insurance	5,639	5,639	5,500	139
Group health and life insurance	14,890	13,808	978	12,830
Workers' compensation insurance	90	88	88	-
Total Central Communications	111,479	111,477	89,996	21,481
<b>Emergency Management</b>				
<b>Current:</b>				
Salaries and wages	242,716	273,823	221,382	52,441
Pension contribution	30,010	43,283	43,283	-
FICA and Medicare insurance	15,079	22,283	22,283	-
Group health and life insurance	34,158	37,393	34,050	3,343
Workers' compensation insurance	4,957	6,276	6,276	-
Contract service fees	29,000	47,903	27,820	20,083
Rental	3,000	268,395	38,716	229,679
Materials and supplies	2,000	41,498	32,337	9,161
Minor equipment	50,000	172,399	114,426	57,973
Dues and subscriptions	150	767	665	102
Food and dietary	-	300	246	54
Training, travel and meetings	2,250	3,968	2,534	1,434
Uniform allowance	3,000	5,405	4,252	1,153
Repair and maintenance	-	4,207	495	3,712
Capital outlay	200,000	65,771	-	65,771
Total Emergency Management	616,320	993,671	548,765	444,906
<b>Total Public Safety</b>	<u>\$ 57,808,738</u>	<u>\$ 62,413,929</u>	<u>\$ 58,965,376</u>	<u>\$ 3,448,553</u>
Current expenditures	\$ 57,608,738	\$ 60,174,358	\$ 57,789,488	\$ 2,384,870
Debt service	-	-	71,139	(71,139)
Capital outlay	200,000	2,239,571	1,104,749	1,134,822
<b>Total Public Safety</b>	<u>\$ 57,808,738</u>	<u>\$ 62,413,929</u>	<u>\$ 58,965,376</u>	<u>\$ 3,448,553</u>
<b>Transportation and Development</b>				
<b>Transportation/Development - Administration</b>				
<b>Current:</b>				
Salaries and wages	\$ 5,399,722	\$ 5,263,775	\$ 3,707,950	\$ 1,555,825
Pension contribution	735,471	741,897	741,897	-
FICA and Medicare insurance	385,704	381,542	266,614	114,928
Group health and life insurance	1,132,324	1,116,671	506,056	610,615
Workers' compensation insurance	285,856	285,943	217,214	68,729
Contract service fees	122,000	132,422	117,349	15,073
Rental	11,812	11,926	9,386	2,540
Materials and supplies	118,675	297,609	129,300	168,309
Electric utilities	627,000	637,327	484,480	152,847
Minor equipment	-	12,724	12,724	-
Dues and subscriptions	2,000	2,424	2,255	169
Training, travel and meetings	7,000	16,725	16,579	146
Uniform allowance	33,000	51,223	17,404	33,819
Repair and maintenance	283,000	518,170	288,181	229,989
Debt service	-	-	164,406	(164,406)
Capital outlay	-	619,420	532,708	86,712
Total Transportation/Development Administration	9,143,564	10,089,798	7,214,503	2,875,295
<b>Total Transportation and Development</b>	<u>\$ 9,143,564</u>	<u>\$ 10,089,798</u>	<u>\$ 7,214,503</u>	<u>\$ 2,875,295</u>
Current expenditures	\$ 9,143,564	\$ 9,470,378	\$ 6,517,389	\$ 2,952,989
Debt service	-	-	164,406	(164,406)
Capital outlay	-	619,420	532,708	86,712
<b>Total Transportation and Development</b>	<u>\$ 9,143,564</u>	<u>\$ 10,089,798</u>	<u>\$ 7,214,503</u>	<u>\$ 2,875,295</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Planning and Zoning</b>				
<b>Community Development - Administration</b>				
<b>Current:</b>				
Salaries and wages	\$ 1,275,941	\$ 1,354,101	\$ 886,060	\$ 468,041
Pension contribution	210,065	187,751	187,751	-
FICA and Medicare insurance	112,602	100,321	64,031	36,290
Group health and life insurance	335,720	304,660	101,997	202,663
Workers' compensation insurance	28,312	28,006	15,555	12,451
Board member fees	3,600	3,600	3,100	500
Contract service fees	786,547	722,037	632,898	89,139
Rental	6,693	6,693	2,895	3,798
Materials and supplies	20,000	20,182	13,210	6,972
Bank charges	60,000	121,209	121,209	-
Dues and subscriptions	1,000	1,366	-	1,366
Training, travel and meetings	5,000	5,000	4,606	394
Uniform allowance	2,700	3,354	2,700	654
Total Community Development - Administration	2,848,180	2,858,280	2,036,012	822,268
<b>Community Development - Planning</b>				
<b>Current:</b>				
Salaries and wages	637,254	570,198	205,197	365,001
Pension contribution	57,016	79,242	79,242	-
FICA and Medicare insurance	29,981	42,214	14,865	27,349
Group health and life insurance	76,495	99,639	19,384	80,255
Workers' compensation insurance	4,774	5,078	3,910	1,168
Contract service fees	254,800	276,133	254,801	21,332
Rental	2,781	2,781	1,631	1,150
Materials and supplies	4,271	5,704	3,535	2,169
Dues and subscriptions	790	1,358	784	574
Training, travel and meetings	900	900	595	305
Total Community Development - Planning	1,069,062	1,083,247	583,944	499,303
<b>Total Planning and Zoning</b>	<u>\$ 3,917,242</u>	<u>\$ 3,941,527</u>	<u>\$ 2,619,956</u>	<u>\$ 1,321,571</u>
<b>Libraries</b>				
<b>Current:</b>				
Salaries and wages	\$ 2,171,235	\$ 2,638,673	\$ 2,330,715	\$ 307,958
Pension contribution	283,074	297,088	297,088	-
FICA and Medicare insurance	146,833	170,605	166,239	4,366
Group health and life insurance	424,510	291,397	285,591	5,806
Workers' compensation insurance	4,429	8,633	8,518	115
Contract service fees	102,000	73,039	50,913	22,126
Rental	30,100	34,798	32,079	2,719
Library books and materials	388,000	504,987	455,838	49,149
Materials and supplies	98,300	154,846	143,078	11,768
Minor equipment	169,000	204,891	156,552	48,339
Bank fees	9,150	30,383	30,167	216
Utilities	-	164,061	146,285	17,776
Telephone, telegraph	-	13,590	9,495	4,095
Colloquiums	500	-	-	-
Dues and subscriptions	175,000	164,778	66,940	97,838
Training, travel and meetings	47,780	35,064	27,575	7,489
Promotional costs	1,200	7,123	526	6,597
Casualty and other losses	-	30	30	-
<b>Capital outlay</b>	-	33,881	-	33,881
Total Libraries	<u>\$ 4,051,111</u>	<u>\$ 4,827,867</u>	<u>\$ 4,207,629</u>	<u>\$ 620,238</u>
<b>Total Libraries</b>	<u>\$ 4,051,111</u>	<u>\$ 4,827,867</u>	<u>\$ 4,207,629</u>	<u>\$ 620,238</u>
Current expenditures	\$ 4,051,111	\$ 4,793,986	\$ 4,207,629	\$ 586,357
Capital outlay	-	33,881	-	33,881
<b>Total Libraries</b>	<u>\$ 4,051,111</u>	<u>\$ 4,827,867</u>	<u>\$ 4,207,629</u>	<u>\$ 620,238</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
<b>Expenditures (Continued)</b>				
<b>Parks and Recreation</b>				
<b>Current:</b>				
Salaries and wages	\$ 5,630,019	\$ 6,175,534	\$ 6,026,847	\$ 148,687
Pension contribution	502,431	528,849	528,849	-
FICA and Medicare insurance	295,758	452,646	448,981	3,665
Group health and life insurance	731,136	365,773	365,698	75
Workers' compensation insurance	82,090	162,937	162,177	760
Contract service fees	306,170	411,371	402,117	9,254
Rental	45,763	68,755	63,741	5,014
Materials and supplies	402,320	412,748	385,628	27,120
Bank charges	31,200	122,299	122,299	-
Minor equipment	77,700	170,345	169,058	1,287
Advertising	4,900	-	-	-
Dues and subscriptions	7,125	7,125	7,103	22
Recreation program costs	268,060	267,066	259,616	7,450
Training, travel and meetings	26,270	22,949	22,542	407
Uniform allowance	22,700	33,435	32,781	654
Repair and maintenance	253,708	304,749	246,936	57,813
Casualty and other losses	-	533	468	65
<b>Capital outlay</b>	163,480	416,722	156,190	260,532
<b>Total Parks and Recreation</b>	<u>\$ 8,850,830</u>	<u>\$ 9,923,836</u>	<u>\$ 9,401,031</u>	<u>\$ 522,805</u>
Current expenditures	\$ 8,687,350	\$ 9,473,233	\$ 9,244,841	\$ 228,392
Capital outlay	163,480	450,603	156,190	294,413
<b>Total Parks and Recreation</b>	<u>\$ 8,850,830</u>	<u>\$ 9,923,836</u>	<u>\$ 9,401,031</u>	<u>\$ 522,805</u>
<b>Health and Welfare</b>				
<b>Department of Human Resources</b>				
<b>Current:</b>				
General assistance	\$ 1,067,000	\$ 1,067,000	\$ 1,067,000	\$ -
Contract service fees	230,000	230,000	205,447	24,553
Total Department of Human Resources	1,297,000	1,297,000	1,272,447	24,553
<b>Senior Services</b>				
<b>Current:</b>				
Salaries and wages	2,454,440	2,322,186	2,186,265	135,921
Pension contribution	238,336	241,674	241,674	-
FICA and Medicare insurance	124,734	161,666	161,663	3
Group health and life insurance	343,324	191,560	157,982	33,578
Workers' compensation insurance	50,289	58,082	57,391	691
Contract service fees	1,193,423	1,444,485	1,262,726	181,759
Rental	46,181	56,888	42,648	14,240
Materials and supplies	162,410	231,638	175,522	56,116
Minor equipment	-	48,828	29,993	18,835
Advertising	16,092	24,722	23,924	798
Dues and subscriptions	2,087	11,235	9,746	1,489
Recreation program costs	18,750	21,737	15,029	6,708
Telephone, telegraph	17,166	38,168	37,200	968
Training, travel and meetings	22,803	30,801	23,112	7,689
Uniform allowance	10,088	17,883	5,165	12,718
Bank charges	24,000	25,314	25,314	-
Repair and maintenance	4,850	7,041	4,031	3,010
Casualty and losses	-	17	(74)	91
Total Senior Services	4,728,973	4,933,925	4,459,311	474,614
<b>Total Health and Welfare</b>	<u>\$ 6,025,973</u>	<u>\$ 6,230,925</u>	<u>\$ 5,731,758</u>	<u>\$ 499,167</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Health and Welfare (Continued)				
Current expenditures	\$ 6,025,973	\$ 6,230,925	\$ 5,731,758	\$ 499,167
<b>Total Health and Welfare</b>	<u>\$ 6,025,973</u>	<u>\$ 6,230,925</u>	<u>\$ 5,731,758</u>	<u>\$ 499,167</u>
<b>Total Expenditures</b>	<u>\$ 254,576,639</u>	<u>\$ 292,249,274</u>	<u>\$ 267,696,594</u>	<u>\$ 24,552,680</u>
Current expenditures	\$ 252,606,700	\$ 279,634,190	\$ 257,188,197	\$ 22,445,993
Debt service	-	-	1,446,425	(1,446,425)
Capital outlay	1,969,939	12,615,084	9,061,972	3,553,112
<b>Total Expenditures</b>	<u>\$ 254,576,639</u>	<u>\$ 292,249,274</u>	<u>\$ 267,696,594</u>	<u>\$ 24,552,680</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Other taxes:				
Hotel/motel tax	\$ 871,267	\$ 871,267	\$ 829,020	\$ (42,247)
Other revenue	1,800	1,800	-	(1,800)
Total revenues	<u>873,067</u>	<u>873,067</u>	<u>829,020</u>	<u>(44,047)</u>
<b>Expenditures</b>				
General government:				
Current:				
Salaries and wages	261,482	258,825	221,595	37,230
Pension contribution	34,280	35,979	30,802	5,177
Payroll taxes	18,410	19,345	15,990	3,355
Group health insurance	43,027	43,027	30,614	12,413
Workers' compensation insurance	380	403	352	51
Contractual services	368,800	355,800	115,476	240,324
Rental	45,500	36,950	33,000	3,950
Food and dietary	3,500	3,550	3,550	-
Office supplies	8,000	8,163	2,830	5,333
Program supplies	5,800	5,800	130	5,670
Dues and subscriptions	35,000	34,200	15,978	18,222
Training, travel and meetings	24,419	44,419	40,823	3,596
Telephone	1,600	1,600	-	1,600
Advertising	37,000	37,243	29,548	7,695
Uniform allowance	-	2,301	1,496	805
Other minor equipment	750.00	750	-	750
Debt service	-	-	7,503	(7,503)
Capital outlay	-	-	21,810	(21,810)
Total expenditures	<u>887,948</u>	<u>888,355</u>	<u>571,497</u>	<u>316,858</u>
Excess (deficiency) of revenues over expenditures	<u>(14,881)</u>	<u>(15,288)</u>	<u>257,523</u>	<u>272,811</u>
<b>Other Financing Sources</b>				
Appropriation of fund balance	14,881	15,288	-	(15,288)
Issuance of subscription liabilities	14,881	14,881	21,810	6,929
Total other financing sources	<u>29,762</u>	<u>30,169</u>	<u>21,810</u>	<u>(8,359)</u>
Net change in fund balance	14,881	14,881	279,333	264,452
<b>Fund Balance, beginning of year</b>	1,939,413	1,939,413	1,939,413	-
Appropriation of fund balance	<u>(14,881)</u>	<u>(15,288)</u>	<u>-</u>	<u>15,288</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,939,413</u>	<u>\$ 1,939,006</u>	<u>\$ 2,218,746</u>	<u>\$ 279,740</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Other taxes:				
Hotel/motel tax	\$ 1,320,000	\$ 1,320,000	\$ 1,381,699	\$ 61,699
Other revenue	-	-	-	-
Total revenues	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,381,699</u>	<u>61,699</u>
<b>Expenditures</b>				
General government:				
Current:				
Contractual service	950,000	826,986	799,506	27,480
Rental	20,200	20,200	17,193	3,007
Office supplies	-	1,855	1,855	-
Utilities	13,000	13,746	11,956	1,790
Advertising	50,000	50,000	44,855	5,145
Promotional	3,000	3,000	2,700	300
Other minor equipment	-	11,179	11,179	-
Repair and maintenance - buildings	-	57,232	57,232	-
General assistance	65,000	117,000	117,000	-
Total expenditures	<u>1,101,200</u>	<u>1,101,198</u>	<u>1,063,476</u>	<u>37,722</u>
Excess of revenues over expenditures	<u>218,800</u>	<u>218,802</u>	<u>318,223</u>	<u>99,421</u>
<b>Other Financing Uses</b>				
Appropriation of fund balance	<u>(218,800)</u>	<u>(218,802)</u>	<u>-</u>	<u>218,802</u>
Total other financing uses	<u>(218,800)</u>	<u>(218,802)</u>	<u>-</u>	<u>218,802</u>
Net change in fund balance	-	-	318,223	318,223
<b>Fund Balance, beginning of year</b>	1,711,292	1,711,292	1,711,292	-
Appropriation of fund balance	<u>218,800</u>	<u>218,802</u>	<u>-</u>	<u>(218,802)</u>
<b>Fund Balance, end of year</b>	<u>\$ 1,930,092</u>	<u>\$ 1,930,094</u>	<u>\$ 2,029,515</u>	<u>\$ 99,421</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Charges for services - E911 fees	\$ 5,345,600	\$ 5,345,600	\$ 5,392,639	\$ 47,039
Other revenue	-	-	41,117	41,117
Total revenues	5,345,600	5,345,600	5,433,756	88,156
<b>Expenditures</b>				
Public safety:				
Current:				
Salaries and wages	3,319,217	3,381,667	2,184,266	1,197,401
Pension contribution	358,602	358,602	239,015	119,587
Payroll taxes	191,075	191,075	160,993	30,082
Group health and life insurance	618,509	368,059	184,814	183,245
Workers' compensation insurance	3,125	3,125	2,785	340
Other contractual services	566,794	560,239	48,947	511,292
Office equipment rental	4,356	4,437	4,295	142
Janitorial supplies	5,000	5,000	-	5,000
Office supplies	18,000	39,315	37,967	1,348
Telephone, telegraph	248,748	301,748	300,847	901
Training, travel and meetings	15,000	17,677	10,180	7,497
Dues and subscriptions	576	576	-	576
Uniform allowance	12,000	24,114	4,772	19,342
Repair and maintenance - equipment	21,085	55	-	55
Other minor equipment	-	59,172	59,086	86
Debt service	-	-	247,316	(247,316)
Capital outlay	562,021	1,113,736	273,836	839,900
Total expenditures	5,944,108	6,428,597	3,759,119	2,669,478
Excess (deficiency) of revenues over expenditures	(598,508)	(1,082,997)	1,674,637	2,757,634
<b>Other Financing Sources</b>				
Appropriation of fund balance	598,508	598,508	-	(598,508)
Issuance of subscription liabilities	-	-	84,439	84,439
Total other financing sources	598,508	598,508	84,439	(514,069)
Net change in fund balance	-	(484,489)	1,759,076	2,243,565
<b>Fund Balance, beginning of year</b>	7,806,881	7,806,881	7,806,881	-
Appropriation of fund balance	(598,508)	(598,508)	-	598,508
<b>Fund Balance, end of year</b>	\$ 7,208,373	\$ 6,723,884	\$ 9,565,957	\$ 2,842,073

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Fines and forfeitures				
Condemnation of monies	\$ -	\$ -	\$ 237,364	\$ 237,364
Investment earnings	-	-	614	614
Total revenues	-	-	237,978	237,978
<b>Expenditures</b>				
Public safety:				
County police:				
Current:				
Building lease and rental	97,430	107,571	107,571	-
Office supplies	110,000	85,713	45,567	40,146
Training, travel and meetings	-	10,753	10,539	214
Dues and subscriptions	-	42	42	-
Minor equipment	-	3,355	2,780	575
Capital outlay	-	21,726	18,280	3,446
Total county police	207,430	229,160	184,779	44,381
Total public safety	207,430	229,160	184,779	44,381
Courts and law enforcement:				
District attorney:				
Current:				
Medical service fees	1,000	1,000	212	788
Other contractual services	30,000	30,000	13,575	16,425
Total district attorney	31,000	31,000	13,787	17,213
Total courts and law enforcement	31,000	31,000	13,787	17,213
Total expenditures	238,430	260,160	198,566	61,594
Excess (deficiency) of revenues over expenditures	(238,430)	(260,160)	39,412	299,572
<b>Other Financing Sources</b>				
Appropriation of fund balance	238,430	238,430	-	(238,430)
Total other financing sources	238,430	238,430	-	(238,430)
Net change in fund balance	-	(21,730)	39,412	61,142
<b>Fund Balance, beginning of year</b>	338,750	338,750	338,750	-
Appropriation of fund balance	(238,430)	(238,430)	-	238,430
<b>Fund Balance, end of year</b>	\$ 100,320	\$ 78,590	\$ 378,162	\$ 299,572

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Fines and forfeitures	\$ -	\$ -	\$ 126,924	\$ 126,924
Total revenues	-	-	126,924	126,924
<b>Expenditures</b>				
General government				
Current:				
General assistance	100,000	100,000	100,000	-
Total general government	100,000	100,000	100,000	-
Courts and law enforcement:				
District attorney:				
Current:				
Salaries and wages	134,874	134,874	103,619	31,255
Payroll taxes	10,327	10,327	7,927	2,400
Workers' compensation insurance	69	69	55	14
Total district attorney	145,270	145,270	111,601	33,669
Total courts and law enforcement	145,270	145,270	111,601	33,669
County police:				
Current:				
Materials and supplies	123,820	120,915	3,000	117,915
Repairs and maintenance	10,000	21,387	10,463	10,924
Supplies	-	5,000	4,516	484
Other minor equipment	-	5,000	2,620	2,380
Capital outlay	1,200,000	2,645,062	1,286,644	1,358,418
Total narcotics unit	1,333,820	2,797,364	1,307,243	1,490,121
Total public safety	1,333,820	2,797,364	1,307,243	1,490,121
Total expenditures	1,579,090	3,042,634	1,518,844	1,523,790
Deficiency of revenues over expenditures	(1,579,090)	(3,042,634)	(1,391,920)	1,650,714
<b>Other Financing Sources</b>				
Appropriation of fund balance	1,579,090	1,579,090	-	(1,579,090)
Total other financing sources	1,579,090	1,579,090	-	(1,579,090)
Net change in fund balance	-	(1,463,544)	(1,391,920)	71,624
<b>Fund Balance, beginning of year</b>	3,850,151	3,850,151	3,850,151	-
Appropriation of fund balance	(1,579,090)	(1,579,090)	-	1,579,090
<b>Fund Balance, end of year</b>	\$ 2,271,061	\$ 807,517	\$ 2,458,231	\$ 1,650,714

**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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>				
Fines and forfeitures	<u>\$ 180,000</u>	<u>\$ 209,007</u>	<u>\$ 606,135</u>	<u>\$ 397,128</u>
Total revenues	<u>180,000</u>	<u>209,007</u>	<u>606,135</u>	<u>397,128</u>
<b>Expenditures:</b>				
General government:				
Capital outlay	<u>180,000</u>	<u>371,920</u>	<u>258,414</u>	<u>113,506</u>
Total expenditures	<u>180,000</u>	<u>371,920</u>	<u>258,414</u>	<u>(113,506)</u>
Net change in fund balance	-	(162,913)	347,721	510,634
<b>Fund Balance, beginning of year</b>	<u>663,342</u>	<u>663,342</u>	<u>663,342</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 663,342</u>	<u>\$ 500,429</u>	<u>\$ 1,011,063</u>	<u>\$ 510,634</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Charges for services:				
Court supervision fee	\$ 500	\$ 850	\$ 10,927	\$ 10,077
Total revenues	500	850	10,927	10,077
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Contract services	2,500	2,350	-	2,350
Medical supplies	-	500	268	232
Total courts and law enforcement	2,500	2,850	268	2,582
Total expenditures	2,500	2,850	268	2,582
Net change in fund balance	(2,000)	(2,000)	10,659	12,659
<b>Fund Balance, beginning of year</b>	36,622	36,622	36,622	-
<b>Fund Balance, end of year</b>	<u>\$ 34,622</u>	<u>\$ 34,622</u>	<u>\$ 47,281</u>	<u>\$ 12,659</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 58,402	\$ 13,402
Other revenues	20,000	20,000	17,159	(2,841)
Total revenues	65,000	65,000	75,561	10,561
<b>Expenditures</b>				
General government:				
Current:				
Contract services	12,210	7,950	7,200	750
Total general government	12,210	7,950	7,200	750
Courts and law enforcement:				
Current:				
Contract services	21,348	24,645	23,384	1,261
Rental	1,460	1,460	1,451	9
Food and dietary	6,000	2,409	1,353	1,056
Office supplies	8,020	6,603	4,383	2,220
Dues and subscriptions	480	480	300	180
Medical service fees	-	3,911	3,911	-
Medical supplies	480	2,289	2,173	116
Training, travel and meetings	15,002	15,002	12,186	2,816
Uniform allowance	-	984	-	984
Total courts and law enforcement	52,790	57,783	49,141	8,642
Total expenditures	65,000	65,733	56,341	9,392
Net change in fund balance	-	(733)	19,220	19,953
<b>Fund Balance, beginning of year</b>	177,313	177,313	177,313	-
<b>Fund Balance, end of year</b>	\$ 177,313	\$ 176,580	\$ 196,533	\$ 19,953

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Charges for services:				
Court filing and recording fees	\$ 194,146	\$ 194,146	\$ 277,944	\$ 83,798
Other revenues	3,500	3,500	2,000	(1,500)
Total revenues	<u>197,646</u>	<u>197,646</u>	<u>279,944</u>	<u>82,298</u>
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Salaries and wages	120,136	117,789	112,812	4,977
Pension contribution	14,705	15,705	15,377	328
Payroll taxes	8,095	9,095	8,630	465
Group health and life insurance	96	396	87	309
Workers' compensation insurance	128	175	135	40
Contractual services	1,750	1,750	1,750	-
Office equipment rental	1,451	1,451	1,451	-
Office supplies	3,000	3,143	2,499	644
Mediation fees	42,000	40,940	17,045	23,895
Dues and subscriptions	585	645	640	5
Postage	2,200	2,200	873	1,327
Telephone	1,000	1,000	431	569
Training, travel and meetings	2,500	3,500	2,898	602
Total expenditures	<u>197,646</u>	<u>197,789</u>	<u>164,628</u>	<u>33,161</u>
Net change in fund balance	-	(143)	115,316	115,459
<b>Fund Balance, beginning of year</b>	<u>717,273</u>	<u>717,273</u>	<u>717,273</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 717,273</u>	<u>\$ 717,130</u>	<u>\$ 832,589</u>	<u>\$ 115,459</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, 2023

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Fines and forfeitures	\$ 275,000	\$ 275,000	\$ 318,095	\$ 43,095
Total revenues	275,000	275,000	318,095	43,095
<b>Expenditures</b>				
Courts and law enforcement:				
Solicitor general:				
Current:				
Salaries and wages	303,500	303,500	231,186	72,314
Pension contribution	36,151	36,151	30,744	5,407
Payroll taxes	18,854	18,854	16,811	2,043
Group health and life insurance	47,389	47,364	26,224	21,140
Workers' compensation insurance	305	330	327	3
Total solicitor general	406,199	406,199	305,292	100,907
District attorney:				
Current:				
Salaries and wages	212,647	212,647	192,411	20,236
Pension contribution	29,560	29,560	26,321	3,239
Payroll taxes	15,219	15,219	13,874	1,345
Group health and life insurance	35,053	29,371	27,828	1,543
Workers' compensation insurance	212	212	183	29
Materials and supplies	7,000	12,682	10,503	2,179
Training, travel and meetings	1,185	1,185	-	1,185
Total district attorney	300,876	300,876	271,120	29,756
Total courts and law enforcement	707,075	707,075	576,412	130,663
Total expenditures	707,075	707,075	576,412	130,663
Deficiency of revenues over expenditures	(432,075)	(432,075)	(258,317)	173,758
<b>Other Financing Sources</b>				
Transfers in	432,075	432,075	432,075	-
Total other financing sources	432,075	432,075	432,075	-
Net change in fund balance	-	-	173,758	173,758
<b>Fund Balance, beginning of year</b>	17,169	17,169	17,169	-
<b>Fund Balance, end of year</b>	\$ 17,169	\$ 17,169	\$ 190,927	\$ 173,758



# 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, 2023

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Other revenues	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Other contractual services	6,750	6,750	-	6,750
Office supplies	250	250	-	250
Total expenditures	7,000	7,000	-	7,000
Deficiency of revenues over expenditures	(7,000)	(7,000)	-	7,000
<b>Other Financing Sources</b>				
Appropriation of fund balance	7,000	7,000	-	(7,000)
Total other financing sources	7,000	7,000	-	(7,000)
Net change in fund balance	-	-	-	-
<b>Fund Balance, beginning of year</b>	18,246	18,246	18,246	-
Appropriation of fund balance	(7,000)	(7,000)	-	7,000
<b>Fund Balance, end of year</b>	\$ 11,246	\$ 11,246	\$ 18,246	\$ 7,000

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Charges for services:				
Technology fee	\$ 80,000	\$ 80,000	\$ 127,203	\$ 47,203
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>127,203</u>	<u>47,203</u>
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Contract service fees	58,600	58,600	28,046	30,554
Materials and supplies	35,000	37,574	15,581	21,993
Telephone, telegraph	14,400	14,400	13,135	1,265
Dues and subscriptions	135	135	-	135
Training, travel and meetings	1,500	1,500	-	1,500
Minor equipment	40,000	51,908	32,531	19,377
Repair and maintenance	3,000	3,000	351	2,649
Total expenditures	<u>152,635</u>	<u>167,117</u>	<u>89,644</u>	<u>77,473</u>
Excess (deficiency) of revenues over expenditures	<u>(72,635)</u>	<u>(87,117)</u>	<u>37,559</u>	<u>124,676</u>
<b>Other Financing Sources</b>				
Appropriation of fund balance	<u>72,635</u>	<u>72,635</u>	<u>-</u>	<u>(72,635)</u>
Total other financing sources	<u>72,635</u>	<u>72,635</u>	<u>-</u>	<u>(72,635)</u>
Net change in fund balance	-	(14,482)	37,559	52,041
<b>Fund Balance, beginning of year</b>	556,075	556,075	556,075	-
Appropriation of fund balance	<u>(72,635)</u>	<u>(72,635)</u>	<u>-</u>	<u>72,635</u>
<b>Fund Balance, end of year</b>	<u>\$ 483,440</u>	<u>\$ 468,958</u>	<u>\$ 593,634</u>	<u>\$ 124,676</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 52,500	\$ 36,346	\$ (16,154)
Total revenues	<u>-</u>	<u>52,500</u>	<u>36,346</u>	<u>(16,154)</u>
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Contract services	-	52,500	46,442	6,058
Telephone, telegraph	-	3,151	3,150	1
General assistance	12,500	9,349	-	9,349
Total expenditures	<u>12,500</u>	<u>65,000</u>	<u>49,592</u>	<u>15,408</u>
Deficiency of revenues over expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>(13,246)</u>	<u>(746)</u>
<b>Other Financing Sources</b>				
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	-	-	(746)	(746)
<b>Fund Balance, beginning of year</b>	<u>42,572</u>	<u>42,572</u>	<u>42,572</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 42,572</u>	<u>\$ 42,572</u>	<u>\$ 41,826</u>	<u>\$ (746)</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 1,140,089	\$ 1,012,185	\$ (127,904)
Charges for services	-	1,000	5	(995)
Total revenues	-	1,141,089	1,012,190	(128,899)
<b>Expenditures</b>				
Health and welfare:				
Current:				
Salaries and wages	-	597,695	468,244	129,451
Pension contribution	-	47,178	39,747	7,431
Payroll taxes	-	44,792	35,030	9,762
Group health and life insurance	-	63,924	40,407	23,517
Workers' compensation insurance	-	17,500	13,539	3,961
Contractual services	-	533,251	443,486	89,765
Equipment rental	-	1,920	1,780	140
Materials and supplies	-	441,894	235,701	206,193
Postage	-	25	22	3
Telephone, telegraph	-	22,072	22,072	-
Dues and subscriptions	-	1,858	835	1,023
Training, travel and meetings	-	34,543	2,640	31,903
Promotional	-	1,000	300	700
Uniform allowance	-	374	-	374
Other minor equipment	-	121	-	121
General assistance	-	20,000	-	20,000
Total expenditures	-	1,828,147	1,303,803	524,344
Deficiency of revenues over expenditures	-	(687,058)	(291,613)	395,445
<b>Other Financing Sources</b>				
Transfers in	-	680,000	680,000	-
Total other financing sources	-	680,000	680,000	-
Net change in fund balance	-	(7,058)	388,387	395,445
<b>Fund Balance, beginning of year</b>	1,257,514	1,257,514	1,257,514	-
<b>Fund Balance, end of year</b>	\$ 1,257,514	\$ 1,250,456	\$ 1,645,901	\$ 395,445

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Intergovernmental:				
U.S. Dept. of Housing and Urban Development	\$ -	\$ 18,277,229	\$ 6,620,585	\$ (11,656,644)
Other revenues	-	287,268	104,278	(182,990)
Total revenues	-	18,564,497	6,724,863	(11,839,634)
<b>Expenditures</b>				
Health and welfare:				
CDBG Program				
Current:				
Salaries and wages	-	400,658	330,378	70,280
Pension contribution	-	54,853	43,299	11,554
Payroll taxes	-	41,255	24,579	16,676
Group health and life insurance	-	51,644	25,356	26,288
Workers' compensation insurance	-	10,919	60	10,859
Office equipment rental	-	1,353	-	1,353
Contractual services	-	121,902	-	121,902
Building lease and rental	-	39,887	19,423	20,464
Office supplies	-	8,873	5,677	3,196
Other supplies	-	2,001	-	2,001
Food and dietary	-	4,080	-	4,080
Utilities	-	10,997	9,914	1,083
Telephone, telegraph	-	7,714	3,378	4,336
Postage	-	1,885	54	1,831
Dues and subscriptions	-	19	-	19
Training, travel and meetings	-	1,411	695	716
Advertising	-	14,331	43	14,288
Other minor equipment	-	77,209	75,072	2,137
Repairs and maintenance	-	63,441	22,919	40,522
General assistance	-	3,740,978	1,534,741	2,206,237
Capital outlay	-	402,341	234,490	167,851
Total CDBG Program	-	5,057,751	2,330,078	2,727,673
HOME Program				
Current:				
Salaries and wages	-	544,450	112,301	432,149
Pension contribution	-	75,780	15,528	60,252
Payroll taxes	-	39,019	8,223	30,796
Group health and life insurance	-	54,569	6,714	47,855
Workers' compensation insurance	-	4,178	133	4,045
Consulting Fees	-	107,088	48,740	58,348
Office equipment rental	-	1,000	702	298
Contractual services	-	2,381	1,450	931
Building lease and rental	-	92,896	58,270	34,626
Office supplies	-	12,327	884	11,443
Utilities	-	1,300	1,163	137
Dues and subscriptions	-	300	-	300
Training, travel and meetings	-	2,001	-	2,001
Advertising	-	19,117	-	19,117
Other minor equipment	-	4,224	1,399	2,825
General assistance	-	6,583,659	2,894,490	3,689,169
Total HOME Program	-	7,544,289	3,149,997	4,394,292

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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Expenditures (Continued)</b>				
<b>Health and Welfare (Continued)</b>				
Emergency Shelter Program				
Current:				
Salaries and wages	\$ -	\$ 68,748	\$ 11,379	\$ 57,369
Pension contribution	-	8,024	-	8,024
Payroll taxes	-	4,353	-	4,353
Group health and life insurance	-	6,400	-	6,400
Workers' compensation insurance	-	437	-	437
Consulting Fees	-	6,139	-	6,139
Building lease and rental	-	18,658	-	18,658
Office supplies	-	1,000	-	1,000
Advertising	-	1,000	-	1,000
Other minor equipment	-	2,000	-	2,000
General assistance	-	5,614,503	1,234,186	4,380,317
Capital outlay	-	2,854	-	2,854
Total Emergency Shelter Program	-	5,734,116	1,245,565	4,488,551
Neighborhood Stabilization Program				
General assistance	-	287,268	17,944	269,324
Total Neighborhood Stabilization Program	-	287,268	17,944	269,324
Total health and welfare	-	18,623,424	6,743,584	11,879,840
Current expenditures	-	18,218,229	6,509,094	11,709,135
Capital outlay	-	405,195	234,490	170,705
<b>Total health and welfare expenditures</b>	-	18,623,424	6,743,584	11,879,840
Net change in fund balance	-	(58,927)	(18,721)	40,206
<b>Fund Balance, beginning of year</b>	459,957	459,957	459,957	-
<b>Fund Balance, end of year</b>	\$ 459,957	\$ 401,030	\$ 441,236	\$ 40,206

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Charges for services	\$ 146,635	\$ 146,635	\$ 194,820	\$ 48,185
Other revenues	-	-	16,251	16,251
Total revenues	146,635	146,635	211,071	64,436
<b>Expenditures</b>				
Courts and law enforcement:				
Current:				
Salaries and wages	50,052	50,842	50,842	-
Pension contribution	6,220	7,067	7,067	-
Payroll taxes	3,075	3,651	3,651	-
Group health and life insurance	11,414	8,446	8,002	444
Workers' compensation insurance	54	806	806	-
Equipment rental	1,451	1,451	1,451	-
Food and dietary	-	200	120	80
Materials and supplies	2,800	2,600	912	1,688
Dues and subscriptions	106,000	106,000	55,814	50,186
Library books and materials	395	395	-	395
Total expenditures	181,461	181,458	128,665	52,793
Net change in fund balance	(34,826)	(34,823)	82,406	117,229
<b>Fund Balance, beginning of year</b>	167,702	167,702	167,702	-
<b>Fund Balance, end of year</b>	\$ 132,876	\$ 132,879	\$ 250,108	\$ 117,229

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes:				
Special tax levy - current year	\$ 1,712,075	\$ 1,712,075	\$ 1,731,238	\$ 19,163
Investment earnings	-	-	4,034	4,034
Total revenues	<u>1,712,075</u>	<u>1,712,075</u>	<u>1,735,272</u>	<u>23,197</u>
<b>Expenditures</b>				
General government:				
Current:				
Salaries and wages	161,543	158,252	157,401	851
Pension contributions	20,331	21,831	21,791	40
Payroll taxes	10,077	11,107	11,103	4
Group health and life insurance	34,413	34,413	28,667	5,746
Workers' compensation insurance	8,601	9,362	9,255	107
Materials and supplies	8,250	8,937	5,735	3,202
Utilities	1,392,890	1,392,890	1,391,348	1,542
Dues and subscriptions	28,500	28,500	28,081	419
Training, travel and meetings	1,900	1,900	1,373	527
Repair and maintenance	2,000	489	-	489
Minor equipment	5,100	-	-	-
Uniform allowance	470	696	283	413
Total expenditures	<u>1,674,075</u>	<u>1,668,377</u>	<u>1,655,037</u>	<u>13,340</u>
Excess of revenues over expenditures	<u>38,000</u>	<u>43,698</u>	<u>80,235</u>	<u>36,537</u>
<b>Other Financing Uses</b>				
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>
Total other financing uses	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>
Net change in fund balance	-	5,698	42,235	36,537
<b>Fund Balance, beginning of year</b>	<u>2,867,509</u>	<u>2,867,509</u>	<u>2,867,509</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 2,867,509</u>	<u>\$ 2,873,207</u>	<u>\$ 2,909,744</u>	<u>\$ 36,537</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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes:				
Real property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>Expenditures</b>				
General government:				
Current:				
Bank charges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
<b>Fund Balance, beginning of year</b>	88,359	88,359	88,359	-
<b>Fund Balance, end of year</b>	<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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>Expenditures</b>				
General government:				
General assistance	-	-	-	-
Total general government	-	-	-	-
Net change in fund balance	-	-	-	-
<b>Fund Balance, beginning of year</b>	5,058,543	5,058,543	5,058,543	-
<b>Fund Balance, end of year</b>	<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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>				
Property taxes	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 105,210</u>	<u>\$ (194,790)</u>
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>105,210</u>	<u>(194,790)</u>
<b>Expenditures</b>				
Intergovernmental	<u>300,000</u>	<u>300,000</u>	<u>132,223</u>	<u>167,777</u>
Total intergovernmental	<u>300,000</u>	<u>300,000</u>	<u>132,223</u>	<u>167,777</u>
Net change in fund balance	-	-	(27,013)	(27,013)
<b>Fund Balance, beginning of year</b>	<u>55,374</u>	<u>55,374</u>	<u>55,374</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u><u>\$ 55,374</u></u>	<u><u>\$ 55,374</u></u>	<u><u>\$ 28,361</u></u>	<u><u>\$ (27,013)</u></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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes	\$ 675,000	\$ 675,000	\$ 251,844	\$ (423,156)
Total revenues	675,000	675,000	251,844	(423,156)
<b>Expenditures</b>				
General government:				
Current:				
Contractual services	675,000	675,000	-	675,000
Total general government	675,000	675,000	-	675,000
Net change in fund balance	-	-	251,844	251,844
<b>Fund Balance, beginning of year</b>	3,110,361	3,110,361	3,110,361	-
<b>Fund Balance, end of year</b>	<u>\$ 3,110,361</u>	<u>\$ 3,110,361</u>	<u>\$ 3,362,205</u>	<u>\$ 251,844</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, 2023

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

**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, 2023**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Other revenues	\$ -	\$ -	\$ 315,526	\$ 315,526
Total revenues	-	-	315,526	315,526
<b>Expenditures:</b>				
General government:				
Current:				
Minor equipment	-	38,910	-	38,910
Capital outlay	-	12,930	9,698	3,232
Total general government	-	51,840	9,698	42,142
Excess (deficiency) of revenues over expenditures	-	(51,840)	305,828	357,668
<b>Other Financing Sources</b>				
Appropriation of fund balance	13,910	51,840	-	(51,840)
Total other financing sources	13,910	51,840	-	(51,840)
Net change in fund balance	13,910	-	305,828	305,828
<b>Fund Balance, beginning of year</b>	155,787	155,787	155,787	-
Appropriation of fund balance	(13,910)	(51,840)	-	51,840
<b>Fund Balance, end of year</b>	<u>\$ 169,697</u>	<u>\$ 103,947</u>	<u>\$ 461,615</u>	<u>\$ 357,668</u>

## **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, 2023

	Original Budget	Final Budget	Actual	Variance
<b>Expenditures</b>				
Debt service:				
Principal retirement	\$ 1,650,000	\$ 13,455,000	\$ 13,455,000	\$ -
Interest	390,490	962,476	962,391	85
Fiscal agent fees	-	910	910	-
Total expenditures	<u>2,040,490</u>	<u>14,418,386</u>	<u>14,418,301</u>	<u>85</u>
Deficiency of revenues over expenditures	<u>(2,040,490)</u>	<u>(14,418,386)</u>	<u>(14,418,301)</u>	<u>85</u>
<b>Other Financing Sources</b>				
Transfers in	<u>2,040,490</u>	<u>14,419,258</u>	<u>14,420,213</u>	<u>955</u>
Total other financing sources	<u>2,040,490</u>	<u>14,420,298</u>	<u>14,420,213</u>	<u>(85)</u>
Net change in fund balance	-	1,912	1,912	-
<b>Fund Balance, beginning of year</b>	<u>50,417</u>	<u>50,417</u>	<u>50,417</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 50,417</u>	<u>\$ 52,329</u>	<u>\$ 52,329</u>	<u>\$ -</u>





## **Internal Service Funds**

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS

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*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, 2023**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,885,940	\$ 4,071,465	\$ 9,957,405
Prepaid items	-	698	698
Total assets	<u>\$ 5,885,940</u>	<u>\$ 4,072,163</u>	<u>\$ 9,958,103</u>
<b>LIABILITIES AND NET POSITION</b>			
Liabilities			
Accounts payable	\$ 65,784	\$ 218,367	\$ 284,151
Accrued claims liability - current	1,534,143	908,418	2,442,561
Accrued claims liability - noncurrent	<u>2,868,346</u>	<u>-</u>	<u>2,868,346</u>
Total liabilities	<u>4,468,273</u>	<u>1,126,785</u>	<u>5,595,058</u>
Net Position			
Unrestricted	<u>1,417,667</u>	<u>2,945,378</u>	<u>4,363,045</u>
Total liabilities and net position	<u>\$ 5,885,940</u>	<u>\$ 4,072,163</u>	<u>\$ 9,958,103</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, 2023**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
<b>Operating revenues:</b>			
Charges to other funds	\$ 2,754,011	\$ 13,071,682	\$ 15,825,693
Employee contributions	-	6,067,369	6,067,369
Total operating revenues	<u>2,754,011</u>	<u>19,139,051</u>	<u>21,893,062</u>
<b>Operating expenses:</b>			
Claims expense	4,874,290	11,510,621	16,384,911
Insurance premiums	309,949	9,114,124	9,424,073
Management fees	421,839	792,813	1,214,652
Other expenses	7,799	225,014	232,813
Total operating expenses	<u>5,613,877</u>	<u>21,642,572</u>	<u>27,256,449</u>
Change in net position	(2,859,866)	(2,503,521)	(5,363,387)
<b>Net position, beginning of year</b>	<u>4,277,533</u>	<u>5,448,899</u>	<u>9,726,432</u>
<b>Net position, end of year</b>	<u>\$ 1,417,667</u>	<u>\$ 2,945,378</u>	<u>\$ 4,363,045</u>

**CLAYTON COUNTY, GEORGIA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
<b>Cash flows from operating activities:</b>			
Cash received from employees	\$ -	\$ 6,067,369	\$ 6,067,369
Cash received from interfund services provided	2,754,011	13,071,682	15,825,693
Cash paid for insurance claims	(2,516,707)	(11,812,203)	(14,328,910)
Cash paid to suppliers for goods and services	(776,827)	(11,655,756)	(12,432,583)
Net cash used in operating activities	(539,523)	(4,328,908)	(4,868,431)
Net decrease in cash and cash equivalents	(539,523)	(4,328,908)	(4,868,431)
Cash and cash equivalents, beginning of year	6,425,463	8,400,373	14,825,836
Cash and cash equivalents, end of year	\$ 5,885,940	\$ 4,071,465	\$ 9,957,405
<b>Reconciliation of operating loss to net cash used in operating activities</b>			
Operating loss	\$ (2,859,866)	\$ (2,503,521)	\$ (5,363,387)
Adjustments to reconcile operating loss to net cash used in operating activities			
Increase in prepaid expense	-	(698)	(698)
Decrease in accounts payable	(37,240)	(1,523,107)	(1,560,347)
Increase (decrease) in claims payable	2,357,583	(301,582)	2,056,001
Net cash used in operating activities	\$ (539,523)	\$ (4,328,908)	\$ (4,868,431)



## **Custodial Funds**

# CLAYTON COUNTY, GEORGIA

## CUSTODIAL FUNDS

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*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, 2023**

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 33,831,620	\$ 3,701,854	\$ 10,291,843	\$ 390,091
Taxes receivable	<u>9,214,956</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>43,046,576</u>	<u>3,701,854</u>	<u>10,291,843</u>	<u>390,091</u>
<b>LIABILITIES</b>				
Due to others	4,778,930	148,336	-	118,226
Uncollected taxes	<u>9,214,956</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>13,993,886</u>	<u>148,336</u>	<u>-</u>	<u>118,226</u>
<b>NET POSITION</b>				
Restricted				
Individuals, organizations, and other governments	<u>29,052,690</u>	<u>3,553,518</u>	<u>10,291,843</u>	<u>271,865</u>
Total liabilities and net position	<u>\$ 43,046,576</u>	<u>\$ 3,701,854</u>	<u>\$ 10,291,843</u>	<u>\$ 390,091</u>



<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 6,732	\$ 107,187	\$ 48,329,327
-	-	9,214,956
6,732	107,187	57,544,283
4,572	22,477	5,072,541
-	-	9,214,956
4,572	22,477	14,287,497
2,160	84,710	43,256,786
<u>\$ 6,732</u>	<u>\$ 107,187</u>	<u>\$ 57,544,283</u>

**CLAYTON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
<b>ADDITIONS</b>				
Taxes	\$ 435,764,047	\$ 6,452,677	\$ -	\$ -
Fines and fees	-	5,233,756	2,713,249	4,983,738
Criminal and civil bonds	-	-	2,995,116	-
Inmate collections	-	-	6,714,384	-
Other revenues	-	247,647	162,274	-
Total additions	<u>435,764,047</u>	<u>11,934,080</u>	<u>12,585,023</u>	<u>4,983,738</u>
<b>DEDUCTIONS</b>				
Taxes and fees paid to other governments	430,193,564	4,395,449	-	1,627,827
Payments to Board of Commissioners	-	6,326,610	2,305,637	3,529,974
Other custodial disbursements	-	30,277,001	9,734,173	-
Total deductions	<u>430,193,564</u>	<u>40,999,060</u>	<u>12,039,810</u>	<u>5,157,801</u>
Change in net position	5,570,483	(29,064,980)	545,213	(174,063)
Net position, beginning of year	<u>23,482,207</u>	<u>32,618,498</u>	<u>9,746,630</u>	<u>445,928</u>
Net position, end of year	<u>\$ 29,052,690</u>	<u>\$ 3,553,518</u>	<u>\$ 10,291,843</u>	<u>\$ 271,865</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ -	\$ -	\$ 442,216,724
25,744	614,195	13,570,682
-	-	2,995,116
-	-	6,714,384
-	-	409,921
25,744	614,195	465,906,827
1,777	-	436,218,617
12,775	398,296	12,573,292
9,439	214,901	40,235,514
23,991	613,197	489,027,423
1,753	998	(23,120,596)
407	83,712	66,377,382
<u>\$ 2,160</u>	<u>\$ 84,710</u>	<u>\$ 43,256,786</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, 2023**

---

**CASH FLOWS FROM OPERATING**

**ACTIVITIES**

Cash received from customers	\$ 1,171,498
Cash paid to employees	(757,525)
Cash paid to suppliers for goods and services	(454,927)
Net cash used in operating activities	<u>(40,954)</u>

**CASH FLOWS FROM NONCAPITAL**

**FINANCING ACTIVITIES**

Intergovernmental revenue	2,885,551
Net cash provided by noncapital financing activities	<u>2,885,551</u>

**CASH FLOWS FROM CAPITAL AND**

**RELATED FINANCING ACTIVITIES**

Payments on revenue bonds	(905,000)
Purchase of capital assets	(595,986)
Interest paid	(76,296)
Net cash used in capital and related financing activities	<u>(1,577,282)</u>

**CASH FLOWS FROM INVESTING**

**ACTIVITIES**

Interest on investments	19,667
Net cash provided by investing activities	<u>19,667</u>

Net increase in cash and cash equivalents	1,286,982
---	-----------

Cash and cash equivalents, beginning of year	<u>4,845,755</u>
--	------------------

Cash and cash equivalents, end of year	<u><u>\$ 6,132,737</u></u>
--	----------------------------

Per Statement of Net Position:

Cash and cash equivalents	\$ 2,515,444
Restricted cash	<u>3,617,293</u>
	<u><u>\$ 6,132,737</u></u>

(Continued)

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Reconciliation of operating loss to net cash**

**provided by operating activities**

Operating loss	\$ (1,188,670)
----------------	----------------

Adjustments to reconcile operating loss to net cash

used in operating activities:

Depreciation expense	762,259
Increase in accounts receivable	(2,198)
Decrease in due from other governments	39,953
Decrease in accounts payable	(18,818)
Increase in accrued liabilities	350
Increase in landfill closure/postclosure care accrual	366,170
Net cash used in operating activities	\$ (40,954)



## **Statistical Section**



# CLAYTON COUNTY, GEORGIA

## STATISTICAL SECTION (unaudited)

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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 ..... **163 – 174**

#### **Revenue Capacity**

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... **175 – 191**

#### **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 ..... **192 – 197**

#### **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 ..... **198 – 200**

#### **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 ..... **201 – 211**

**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				
	2014	2015	2016	2017	2018
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851	\$ 704,121,552
Restricted	233,959,382	243,428,519	227,602,181	226,267,264	227,486,301
Unrestricted	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)	(386,186,455)
Total governmental net position	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>
Primary government:					
Net investment in capital assets	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851	\$ 704,121,552
Restricted	233,959,382	243,428,519	227,602,181	226,267,264	227,486,301
Unrestricted	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)	(386,186,455)
Total primary government net position	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>
<b>Component Units</b>					
Landfill Authority:					
Net investment in capital assets	\$ (1,517,341)	\$ (1,512,421)	\$ (827,471)	\$ (151,015)	\$ 1,119,767
Unrestricted	1,865,223	1,572,587	852,465	320,356	(397,773)
Total net position	<u>\$ 347,882</u>	<u>\$ 60,166</u>	<u>\$ 24,994</u>	<u>\$ 169,341</u>	<u>\$ 721,994</u>
Housing Authority:*					
Net investment in capital assets	\$ 1,301,290	\$ 1,478,912	\$ 494,044	\$ -	\$ -
Restricted	371,024	273,755	424,195	-	-
Unrestricted	3,863,550	4,022,574	5,847,105	-	-
Total net position	<u>\$ 5,535,864</u>	<u>\$ 5,775,241</u>	<u>\$ 6,765,344</u>	<u>\$ -</u>	<u>\$ -</u>
Hospital Authority:*					
Net investment in capital assets	\$ 12,564	\$ -	\$ -	\$ -	\$ -
Unrestricted	3,115	2,340	1,545	-	-
Total net position	<u>\$ 15,679</u>	<u>\$ 2,340</u>	<u>\$ 1,545</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health:					
Net investment in capital assets	\$ 313,882	\$ 254,841	\$ 279,256	\$ 240,731	\$ 187,350
Restricted	1,058,187	999,382	1,134,110	1,388,550	119,044
Unrestricted	882,748	(5,705,993)	(4,370,342)	(3,552,898)	(8,071,165)
Total net position	<u>\$ 2,254,817</u>	<u>\$ (4,451,770)</u>	<u>\$ (2,956,976)</u>	<u>\$ (1,923,617)</u>	<u>\$ (7,764,771)</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.

Fiscal Year				
2019	2020	2021	2022	2023
\$ 716,152,431	\$ 746,677,647	\$ 760,411,766	\$ 710,693,962	\$ 736,015,952
218,995,281	194,894,072	257,719,752	268,173,102	281,453,298
(389,491,558)	(407,179,617)	(436,128,340)	(406,721,713)	(428,590,397)
<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	<u>\$ 588,878,853</u>
\$ 716,152,431	\$ 746,677,647	\$ 760,411,766	\$ 710,693,962	\$ 736,015,952
218,995,281	194,894,072	257,719,752	268,173,102	281,453,298
(389,491,558)	(407,179,617)	(436,128,340)	(406,721,713)	(428,590,397)
<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	<u>\$ 588,878,853</u>
\$ 2,043,902	\$ 3,712,722	\$ 4,506,005 <sup>(1)</sup>	\$ 5,383,580 <sup>(1)</sup>	\$ 6,122,307
(1,413,470)	(3,627,695)	(460,371)	(137,971)	771,246
<u>\$ 630,432</u>	<u>\$ 85,027</u>	<u>\$ 4,045,634</u>	<u>\$ 5,245,609</u>	<u>\$ 6,893,553</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 220,057	\$ 3,301,972	\$ 4,097,202	\$ 4,079,842	\$ 3,921,479
957,187	866,935	911,016	1,746,494	2,466,569
(5,053,252)	(7,406,145)	(5,339,327)	(3,783,121)	(2,496,209)
<u>\$ (3,876,008)</u>	<u>\$ (3,237,238)</u>	<u>\$ (331,109)</u>	<u>\$ 2,043,215</u>	<u>\$ 3,891,839</u>

# CLAYTON COUNTY, GEORGIA

## CHANGES IN NET POSITION - PRIMARY GOVERNMENT LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Primary government Expenses</b>					
Governmental activities:					
General government	\$ 61,525,113	\$ 68,749,410	\$ 64,666,296	\$ 71,184,182	\$ 74,867,006
Tax assessment collection	3,803,353	4,048,319	3,188,392	4,761,542	4,683,589
Courts and law enforcement	71,794,661	75,245,215	65,861,282	84,623,355	78,124,860
Public safety	70,211,545	72,521,224	57,662,870	83,098,610	74,554,184
Transportation and development	31,820,116	39,749,431	39,608,888	33,849,750	35,020,532
Planning and zoning	1,479,129	1,513,173	1,568,944	2,016,536	2,021,056
Libraries	3,690,176	3,974,821	3,659,536	4,355,161	3,906,804
Parks and recreation	13,641,342	14,962,260	12,194,124	14,148,732	16,002,911
Health and welfare	9,966,715	17,589,888	10,519,271	7,380,466	8,136,108
Economic development	1,442,006	1,638,740	1,971,654	2,263,197	1,667,997
Interest on long-term debt	2,048,776	5,076,175	3,452,694	2,812,682	3,573,083
Total governmental activities expenses	<u>271,422,932</u>	<u>305,068,656</u>	<u>264,353,951</u>	<u>310,494,213</u>	<u>302,558,130</u>
Total primary government expenses	<u>\$ 271,422,932</u>	<u>\$ 305,068,656</u>	<u>\$ 264,353,951</u>	<u>\$ 310,494,213</u>	<u>\$ 302,558,130</u>
<b>Program revenues</b>					
Governmental activities:					
Charges for services					
General government	\$ 13,869,157	\$ 13,637,190	\$ 16,281,685	\$ 16,667,512	\$ 43,416,748
Tax assessment collection	2,975,708	2,948,793	2,903,759	2,905,822	3,548,865
Courts and law enforcement	14,916,412	15,052,110	14,843,874	13,819,443	13,875,241
Public safety	10,237,246	10,408,060	10,613,659	12,909,319	11,867,243
Transportation and development	78,266	58,928	44,793	928,625	1,487,054
Planning and zoning	138,836	-	-	-	333,387
Libraries	252,188	220,165	228,424	228,670	215,144
Parks and recreation	1,886,297	2,520,420	2,471,476	2,287,230	1,640,322
Health and welfare	794,087	693,574	346,787	346,787	580,413
Economic development	1,695,801	1,703,742	1,721,673	2,318,301	2,201,264
Operating grants and contributions	17,614,440	11,628,156	12,814,439	15,305,653	16,600,615
Capital grants and contributions	1,555,675	364,759	96,741	51,930	270,602
Total governmental program revenues	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>	<u>\$ 96,036,898</u>
Total primary government revenues	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>	<u>\$ 96,036,898</u>
<b>Net (Expense) Revenue</b>					
Governmental activities	\$ (205,408,819)	\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)	\$ (206,521,232)
Business-type activities	-	-	-	-	-
Total primary government net expense	<u>\$ (205,408,819)</u>	<u>\$ (245,832,759)</u>	<u>\$ (201,986,641)</u>	<u>\$ (242,724,921)</u>	<u>\$ (206,521,232)</u>
<b>General Revenues and Other</b>					
<b>Change in Net Position</b>					
Governmental activities:					
Taxes:					
Property taxes	\$ 102,882,133	\$ 109,068,751	\$ 119,012,325	\$ 124,113,553	\$ 135,296,668
Local option sales tax	30,970,551	31,476,201	34,200,322	35,797,469	38,946,585
Special purpose local option sales tax	42,425,241	44,128,527	43,026,900	44,850,838	47,905,824
Other taxes	16,567,734	17,415,373	18,915,496	19,367,525	21,376,238
Earnings on investments	114,848	56,159	48,298	21,348	472,686
Gain (loss) on sale of capital assets	-	-	-	8,130	-
Special item - receipt of assets from Airport Authority	14,915,180	-	-	-	-
Special item - loss on sale of Hospital	-	-	(41,996,454)	-	-
Total governmental activities	<u>207,875,687</u>	<u>202,145,011</u>	<u>173,206,887</u>	<u>224,158,863</u>	<u>243,998,001</u>
Total primary government	<u>\$ 207,875,687</u>	<u>\$ 202,145,011</u>	<u>\$ 173,206,887</u>	<u>\$ 224,158,863</u>	<u>\$ 243,998,001</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 2,466,868	\$ (43,687,748)	\$ (28,779,754)	\$ (18,566,058)	\$ 37,476,769
Net position - beginning of year	949,967,122	761,540,189	717,852,441	689,072,687	670,506,629
Net position - end of year	<u>952,433,990</u>	<u>717,852,441</u>	<u>689,072,687</u>	<u>670,506,629</u>	<u>707,983,398</u>
Total primary government	2,466,868	(43,687,748)	(28,779,754)	(18,566,058)	37,476,769
Net position - beginning of year, as restated*	949,967,122	761,540,189	717,852,441	689,072,687	507,944,629
Net position - end of year	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>	<u>\$ 545,421,398</u>

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

\* During fiscal year 2019, a prior period adjustment was made to correct capital assets.

Fiscal Year				
2019	2020	2021	2022	2023
\$ 80,797,724	\$ 87,185,148	\$ 95,109,684	\$ 125,031,541	\$ 139,484,723
4,562,074	4,986,876	4,052,218	5,575,852	5,046,762
82,318,283	88,330,480	77,242,976	103,055,151	99,377,712
80,540,173	85,044,514	72,052,638	108,847,115	106,718,791
41,422,895	47,030,200	35,446,102	37,212,314	40,286,287
2,316,665	2,712,758	3,661,114	2,995,763	2,917,983
3,584,148	883,770	6,652,703	5,724,725	5,733,257
16,737,766	8,687,619	12,474,417	14,387,805	12,365,305
4,609,252	8,894,550	10,651,280	14,155,385	18,344,609
3,174,452	1,554,789	6,338,830	978,477	1,268,125
2,847,167	1,467,146	1,920,053	1,618,098	265,288
322,910,599	336,777,850	325,602,015	419,582,226	431,808,842
<u>\$ 322,910,599</u>	<u>\$ 336,777,850</u>	<u>\$ 325,602,015</u>	<u>\$ 419,582,226</u>	<u>\$ 431,808,842</u>
\$ 17,682,481	\$ 16,185,046	\$ 16,346,613	\$ 18,909,949	\$ 22,973,590
3,566,997	3,581,119	4,167,309	4,167,309	4,178,536
12,808,501	11,309,245	10,488,677	11,381,255	12,253,810
13,015,509	12,840,044	14,102,841	12,974,188	13,475,457
242,480	1,106,215	1,059,488	405,821	569,965
331,329	543,916	665,964	394,983	394,983
202,889	133,569	21,141	84,609	86,933
1,222,975	686,838	671,311	2,007,217	2,130,711
549,005	483,156	349,906	349,906	386,169
896,981	937,496	849,342	448,507	628,337
12,388,181	12,731,154	38,661,943	56,585,083	46,426,673
2,455,606	1,556,052	531,977	340,297	5,092,058
<u>\$ 65,362,934</u>	<u>\$ 62,093,850</u>	<u>\$ 87,916,512</u>	<u>\$ 108,049,124</u>	<u>\$ 108,597,222</u>
<u>\$ 65,362,934</u>	<u>\$ 62,093,850</u>	<u>\$ 87,916,512</u>	<u>\$ 108,049,124</u>	<u>\$ 108,597,222</u>
\$ (257,547,665)	\$ (274,684,000)	\$ (237,685,503)	\$ (311,533,102)	\$ (323,211,620)
-	-	-	-	-
<u>\$ (257,547,665)</u>	<u>\$ (274,684,000)</u>	<u>\$ (237,685,503)</u>	<u>\$ (311,533,102)</u>	<u>\$ (323,211,620)</u>
\$ 148,492,981	\$ 156,786,513	\$ 168,282,926	\$ 171,678,122	\$ 195,997,793
33,990,017	33,832,083	37,078,996	41,131,733	45,375,518
50,652,003	50,819,886	55,253,760	61,718,595	69,782,327
20,914,236	21,904,746	24,449,174	27,143,139	27,511,055
65,934	76,720	231,723	3,686	1,278,429
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
254,115,171	263,419,948	285,296,579	301,675,275	339,945,122
<u>\$ 254,115,171</u>	<u>\$ 263,419,948</u>	<u>\$ 285,296,579</u>	<u>\$ 301,675,275</u>	<u>\$ 339,945,122</u>
\$ (3,432,494)	\$ (11,264,052)	\$ 47,611,076	\$ (9,857,827)	\$ 16,733,502
549,088,648	545,656,154	534,392,102	582,003,178	572,145,351
545,656,154	534,392,102	582,003,178	572,145,351	588,878,853
(3,432,494)	(11,264,052)	47,611,076	(9,857,827)	16,733,502
549,088,648	545,656,154	534,392,102	582,003,178	572,145,351
<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	<u>\$ 588,878,853</u>

# CLAYTON COUNTY, GEORGIA

## CHANGES IN NET POSITION - COMPONENT UNITS

### LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Component Units</b>					
<b>Expense</b>					
Landfill authority	\$ 3,270,064	\$ 3,974,693	\$ 4,225,756	\$ 3,147,151	\$ 2,491,231
Housing authority*	4,453,096	4,505,976	5,889,548	-	-
Hospital authority*	1,931,624	465,289	1,190,590	-	-
Board of health	11,095,322	10,916,235	10,216,451	10,949,878	9,385,202
Total Component Units	<u>\$ 20,750,106</u>	<u>\$ 19,862,193</u>	<u>\$ 21,522,345</u>	<u>\$ 14,097,029</u>	<u>\$ 11,876,433</u>
<b>Program Revenue</b>					
Landfill authority					
Charges for services	\$ 2,637,934	\$ 2,736,732	\$ 3,112,158	\$ 1,244,738	\$ 1,121,407
Operating grants and contributions	-	949,527	1,077,709	2,045,307	1,500,000
Total landfill revenues	<u>\$ 2,637,934</u>	<u>\$ 3,686,259</u>	<u>\$ 4,189,867</u>	<u>\$ 3,290,045</u>	<u>\$ 2,621,407</u>
Housing Authority*					
Charges for services	\$ 3,996,998	\$ 4,040,680	\$ 3,874,026	\$ -	\$ -
Operating grants and contributions	701,077	699,403	952,289	-	-
Total board of health revenues	<u>\$ 4,698,075</u>	<u>\$ 4,740,083</u>	<u>\$ 4,826,315</u>	<u>\$ -</u>	<u>\$ -</u>
Hospital Authority*					
Charges for services	\$ 1,930,882	\$ 451,950	\$ 1,189,795	\$ -	\$ -
Total board of health revenues	<u>\$ 1,930,882</u>	<u>\$ 451,950</u>	<u>\$ 1,189,795</u>	<u>\$ -</u>	<u>\$ -</u>
Board of health					
Charges for services	\$ 4,181,730	\$ 4,528,100	\$ 2,982,072	\$ 3,045,003	\$ 3,498,578
Operating grants and contributions	7,463,471	7,826,716	8,729,173	8,938,234	7,916,083
Total board of health revenues	<u>\$ 11,645,201</u>	<u>\$ 12,354,816</u>	<u>\$ 11,711,245</u>	<u>\$ 11,983,237</u>	<u>\$ 11,414,661</u>
<b>Net (Expense) Revenue</b>					
Landfill	\$ (632,130)	\$ (288,434)	\$ (35,889)	\$ 142,894	\$ 130,176
Housing authority*	244,979	234,107	(1,063,233)	-	-
Hospital authority*	(742)	(13,339)	(795)	-	-
Board of health	549,879	1,438,581	1,494,794	1,033,359	2,029,459

(Continued)

Fiscal Year				
2019	2020	2021	2022	2023
\$ 2,271,575	\$ 2,194,806	\$ 2,260,743	\$ 2,259,166	\$ 2,391,017
-	-	-	-	-
-	-	-	-	-
8,537,975	12,378,765	11,049,524	12,537,335	15,328,168
<u>\$ 10,809,550</u>	<u>\$ 14,573,571</u>	<u>\$ 13,310,267</u>	<u>\$ 14,796,501</u>	<u>\$ 17,719,185</u>
\$ 1,172,848	\$ 1,143,157	\$ 1,322,696	\$ 1,244,888	\$ 1,133,743
1,000,000	500,000	5,000,000	2,101,205	2,885,551
<u>\$ 2,172,848</u>	<u>\$ 1,643,157</u>	<u>\$ 6,322,696</u>	<u>\$ 3,346,093</u>	<u>\$ 4,019,294</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,498,381	\$ 4,774,558	\$ 3,208,590	\$ 3,398,090	\$ 3,741,256
7,928,357	8,242,977	10,747,063	11,513,569	13,435,536
<u>\$ 11,426,738</u>	<u>\$ 13,017,535</u>	<u>\$ 13,955,653</u>	<u>\$ 14,911,659</u>	<u>\$ 17,176,792</u>
\$ (98,727)	\$ (551,649)	\$ 4,061,953	\$ 1,086,927	\$ 1,628,277
-	-	-	-	-
-	-	-	-	-
<u>2,888,763</u>	<u>638,770</u>	<u>2,906,129</u>	<u>2,374,324</u>	<u>1,848,624</u>

# CLAYTON COUNTY, GEORGIA

## CHANGES IN NET POSITION - COMPONENT UNITS

### LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Component Units (Continued)</b>					
<b>General Revenues</b>					
Landfill authority:					
Earnings on investments	\$ 718	\$ 717	\$ 718	\$ 1,453	\$ 3,697
Gain (loss) on sale of capital assets	177,306	-	-	-	-
	<u>\$ 178,024</u>	<u>\$ 717</u>	<u>\$ 718</u>	<u>\$ 1,453</u>	<u>\$ 3,697</u>
Airport authority:					
Special item - transfer of funds to Clayton County	\$ (14,915,180)	\$ -	\$ -	\$ -	\$ -
	<u>\$ (14,915,180)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing authority:*					
Earnings on investments	\$ 8,266	\$ 5,270	\$ 8,285	\$ -	\$ -
Gain on sale of capital assets	-	-	2,045,051	-	-
	<u>\$ 8,266</u>	<u>\$ 5,270</u>	<u>\$ 2,053,336</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Change In Assets</b>					
Landfill	\$ (454,106)	\$ (287,717)	\$ (35,171)	\$ 144,347	\$ 133,873
Housing authority*	253,245	239,377	990,103	-	-
Hospital authority*	(742)	(13,339)	(795)	-	-
Board of health	<u>549,879</u>	<u>1,438,581</u>	<u>1,494,794</u>	<u>1,033,359</u>	<u>2,029,459</u>

\* 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.



2019	2020	Fiscal Year 2021	2022	2023
\$ 7,165	\$ 6,244	\$ 5,741	\$ 5,961	\$ 19,667
-	-	-	-	-
<u>\$ 7,165</u>	<u>\$ 6,244</u>	<u>\$ 5,741</u>	<u>\$ 5,961</u>	<u>\$ 19,667</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (91,562)	\$ (545,405)	\$ 4,067,694	\$ 1,092,888	\$ 1,647,944
-	-	-	-	-
<u>2,888,763</u>	<u>638,770</u>	<u>2,906,129</u>	<u>2,374,324</u>	<u>1,848,624</u>

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

	Fiscal Year				
	2014	2015	2016	2017	2018
General Fund					
Nondisposable	\$ 1,174,609	\$ 1,293,848	\$ 1,389,326	\$ 1,357,536	\$ 1,011,049
Assigned	20,001,622	24,355,533	27,034,134	32,363,289	30,775,688
Unassigned	41,849,703	21,869,708	26,614,417	25,626,333	61,928,861
Total general fund	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>	<u>\$ 55,037,877</u>	<u>\$ 59,347,158</u>	<u>\$ 93,715,598</u>
All Other Governmental Funds					
Nondisposable	\$ 4,304,483	\$ 4,313,344	\$ 4,278,873	\$ 4,955,347	\$ 5,272,068
Restricted	233,959,382	247,089,884	227,602,181	226,267,264	227,486,301
Assigned	2,158,614	2,447,979	2,763,322	2,759,775	2,377,183
Unassigned	-	-	-	-	(152,462)
Total all other governmental funds	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>	<u>\$ 234,644,376</u>	<u>\$ 233,982,386</u>	<u>\$ 234,983,090</u>

Fiscal Year				
2019	2020	2021	2022	2023
\$ 2,600,531	\$ 3,466,255	\$ 3,507,378	\$ 4,328,426	\$ 4,416,907
46,079,813	47,205,552	34,446,453	40,535,645	47,806,478
48,521,375	56,121,221	64,425,010	65,817,335	63,012,075
<u>\$ 97,201,719</u>	<u>\$ 106,793,028</u>	<u>\$ 102,378,841</u>	<u>\$ 110,681,406</u>	<u>\$ 115,235,460</u>
\$ 4,873,361	\$ 9,035,756	\$ 4,891,067	\$ 4,920,280	\$ 4,950,951
218,514,630	183,924,589	254,398,166	261,559,139	274,500,322
937,343	64,897	-	-	-
-	(7,823,270)	-	-	-
<u>\$ 224,325,334</u>	<u>\$ 185,201,972</u>	<u>\$ 259,289,233</u>	<u>\$ 266,479,419</u>	<u>\$ 279,451,273</u>

# CLAYTON COUNTY, GEORGIA

## CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

### LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 103,510,912	\$ 108,277,002	\$ 118,270,131	\$ 122,906,473	\$ 136,494,173
Other taxes	89,963,526	93,020,101	96,142,718	100,015,832	108,228,648
Licenses and permits	6,113,316	5,797,618	7,916,993	8,166,530	7,488,841
Intergovernmental	19,574,444	14,343,603	15,501,979	18,815,631	48,684,479
Charges for services	27,476,010	28,198,203	28,373,449	28,002,886	30,104,233
Fines and forfeitures	8,120,495	8,098,132	7,749,789	6,851,100	6,993,148
Investment earnings	114,871	56,159	48,298	21,348	697,520
Other revenue	3,006,499	2,340,274	2,670,634	3,040,917	1,789,757
Gift and donations	281,434	357,764	95,041	49,926	45,768
Total revenues	258,161,507	260,488,856	276,769,032	287,870,643	340,526,567
<b>Expenditures</b>					
General government	49,681,015	59,280,475	52,910,370	53,052,686	65,071,452
Tax assessment and collection	3,519,089	3,544,414	3,608,921	3,584,397	3,770,251
Courts and law enforcement	66,394,810	68,590,110	69,100,290	71,388,638	72,083,108
Public safety	60,011,391	63,581,390	64,079,531	65,987,461	65,888,269
Transportation and development	12,764,347	19,220,143	20,302,804	13,872,751	10,792,540
Planning and zoning	1,404,051	1,389,134	1,694,073	1,723,085	1,914,127
Libraries	3,262,368	3,453,637	3,622,655	3,576,295	3,240,028
Parks and recreation	7,773,042	9,519,399	8,181,103	8,376,122	8,650,984
Health and welfare	9,106,840	16,088,977	9,051,209	6,313,549	6,376,918
Economic development	1,169,597	1,366,331	1,699,814	1,991,811	1,667,997
Intergovernmental	10,825,514	10,019,915	8,602,297	9,174,570	9,587,073
Capital outlay	25,039,932	72,739,316	27,739,306	19,546,916	40,327,758
Debt service:					
Principal	-	-	-	-	-
Interest	6,134,067	8,940,090	19,477,089	25,738,910	25,712,066
Total expenditures	257,086,063	337,733,331	290,069,462	284,327,191	315,082,571
Excess (deficiency) of revenues over (under) expenditures	1,075,444	(77,244,475)	(13,300,430)	3,543,452	25,443,996
<b>Other Financing Sources (Uses):</b>					
Transfers in	15,997,042	11,599,063	21,381,987	26,545,789	39,269,327
Transfers out	(15,997,042)	(11,599,063)	(21,381,987)	(26,545,789)	(39,269,327)
Sale of capital assets	145,754	72,893	-	47,156	21,425
Issuance of debt	-	75,000,000	18,945,000	-	9,710,000
Issuance of financed purchases	-	-	-	-	-
Issuance of subscription liabilities	-	-	-	-	-
Proceeds from insurance claims	212,435	93,464	55,188	56,683	193,723
Other	-	-	-	-	-
Payments to escrow agent	-	-	(17,387,801)	-	-
Total other financing sources (uses)	358,189	75,166,357	1,612,387	103,839	9,925,148
Special item - transfer of funds from Airport Authority	13,685,722	-	-	-	-
Net change in fund balances	\$ 15,119,355	\$ (2,078,118)	\$ (11,688,043)	\$ 3,647,291	\$ 35,369,144
Debt service as a percentage of noncapital expenditures	2.6%	3.4%	7.4%	9.7%	9.4%

Fiscal Year				
2019	2020	2021	2022	2023
\$ 146,940,030	\$ 155,778,382	\$ 168,402,940	\$ 171,650,746	\$ 195,871,443
105,556,256	103,263,035	120,075,610	129,993,467	140,910,923
8,228,818	6,811,000	8,146,081	7,819,981	8,034,199
17,111,738	18,218,741	43,536,838	60,724,114	52,276,156
29,539,678	27,760,842	28,235,209	31,117,930	35,350,917
6,625,577	6,074,697	4,097,615	5,378,891	6,252,198
1,931,486	1,578,561	231,723	271,722	6,220,143
1,824,511	2,031,556	2,212,216	1,923,630	3,183,513
34,054	49,477	531,977	90,128	154,992
317,792,148	321,566,291	375,470,209	408,970,609	448,254,484
62,714,667	72,793,298	88,202,184	94,124,371	108,209,747
3,958,008	4,072,192	4,270,582	4,234,565	4,488,788
74,998,508	77,383,711	80,236,910	85,076,248	89,239,122
70,728,262	67,411,290	78,623,145	86,635,214	91,822,664
20,059,536	16,273,789	16,468,036	17,543,957	22,326,165
2,193,368	2,364,850	2,515,775	2,617,188	2,782,121
3,540,831	4,201,511	4,546,252	4,656,907	5,141,541
8,750,260	9,335,119	11,229,975	10,734,310	9,458,880
6,328,286	6,597,493	9,686,654	12,240,263	16,610,905
1,256,324	683,941	610,504	724,484	890,448
10,745,675	10,654,086	11,538,908	13,102,858	14,573,793
48,328,993	65,142,962	50,524,641	45,509,679	50,022,803
-	-	17,860,714	15,487,778	17,626,878
25,190,662	18,638,188	2,058,158	1,334,717	599,804
338,793,380	355,552,430	378,372,438	394,022,539	433,793,659
(21,001,232)	(33,986,139)	(2,902,229)	14,948,070	14,460,825
21,650,951	19,907,003	22,420,916	17,009,308	19,184,313
(21,650,951)	(19,907,003)	(22,420,916)	(17,009,308)	(19,184,313)
11,706,162	43,017	109,150	90,336	55,839
-	6,480,000	72,000,000	-	-
-	4,156,256	-	-	-
-	-	-	-	2,634,778
107,186	89,276	466,153	424,785	374,466
-	-	-	29,560	-
-	(6,314,463)	-	-	-
11,813,348	4,454,086	72,575,303	544,681	3,065,083
-	-	-	-	-
\$ (9,187,884)	\$ (29,532,053)	\$ 69,673,074	\$ 15,492,751	\$ 17,525,908
8.7%	6.4%	6.1%	4.8%	4.8%

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

**CLAYTON COUNTY - OVERALL**

<b>Fiscal Year</b>	<b>Real and Personal Property</b>		<b>Privately Owned Public Utilities</b>		<b>Motor Vehicles and Mobile Homes</b>	
	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>
2014	\$ 5,584,027	\$ 13,960,067	\$ 785,766	\$ 1,964,415	\$ 494,307	\$ 1,235,769
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

**CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS**

<b>Fiscal Year</b>	<b>Real and Personal Property</b>		<b>Privately Owned Public Utilities</b>		<b>Motor Vehicles and Mobile Homes</b>	
	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>
2014	\$ 5,584,027	\$ 13,960,067	\$ 785,766	\$ 1,964,415	\$ 494,307	\$ 1,235,769
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

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

<sup>1</sup> 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.

<sup>2</sup> Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 6,864,100	\$ 17,160,251	\$ 952,959	\$ 5,911,141	34.811	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,864,100	\$ 17,160,251	\$ 1,124,912	\$ 5,739,188	20.000	40.00%
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%

**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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 5,584,027	\$ 13,960,067	\$ 785,766	\$ 1,964,415	\$ 494,307	\$ 1,235,769
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

**STATE OF GEORGIA**

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 5,584,027	\$ 13,960,067	\$ 785,766	\$ 1,964,415	\$ 494,307	\$ 1,235,769
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

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

<sup>1</sup> 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.

<sup>2</sup> Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)



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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,864,100	\$ 17,160,251	\$ 798,715	\$ 6,065,385	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,864,100	\$ 17,160,251	\$ 1,304,584	\$ 5,559,517	0.150	40.00%
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%

**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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 1,401,394	\$ 3,503,484	\$ 230,696	\$ 576,739	\$ 103,938	\$ 259,844
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

**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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 4,182,633	\$ 10,456,583	\$ 555,071	\$ 1,387,676	\$ 390,370	\$ 975,924
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

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

<sup>1</sup> 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.

<sup>2</sup> Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

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Total Property						
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 1,736,027	\$ 4,340,067	\$ 123,455	\$ 1,612,572	14.661	40.00%	
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%	

Total Property						
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,128,074	\$ 12,820,184	\$ 829,504	\$ 4,298,569	14.661	40.00%	
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%	

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 <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 1,401,394	\$ 3,503,484	\$ 230,696	\$ 576,739	\$ 103,938	\$ 259,844
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

**CLAYTON COUNTY BONDS - UNINCORPORATED**

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2014	\$ 4,182,633	\$ 10,456,583	\$ 555,071	\$ 1,387,676	\$ 390,370	\$ 975,924
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

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

<sup>1</sup> 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.

<sup>2</sup> Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 1,736,027	\$ 4,340,067	\$ 58,345	\$ 1,677,682	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,128,074	\$ 12,820,184	\$ 496,315	\$ 4,631,758	0.000	40.00%
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%

**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**

<b>Fiscal Year</b>	<b>Real and Personal Property</b>		<b>Privately Owned Public Utilities</b>		<b>Motor Vehicles and Mobile Homes</b>	
	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>
2014	\$ 3,559,502	\$ 8,898,756	\$ 132,096	\$ 330,240	\$ 387,240	\$ 968,100
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

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

<sup>1</sup> 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.

<sup>2</sup> Taxpayer exemption based upon weighted average calculated by Clayton County Finance Department.

(Continued)

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 4,078,838	\$ 10,197,096	\$ 588,476	\$ 3,490,362	4.400	40.00%
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%

**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	2023 2022			2022 2021			2021 2020		
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.	\$ 274,262,260	1	2.40%	\$ 253,751,640	1	2.48%	\$ 252,100,107	1	2.67%
Clorox Company	66,811,990	2	0.59%	53,414,367	2	0.52%	28,895,924	5	0.31%
Delta Flight Kitchen	26,995,640	3	0.24%	28,332,960	3	0.28%	25,053,400	6	0.27%
Rolls Royce North America	23,028,510	4	0.20%				39,247,734	3	0.42%
Kroger	22,610,307	5	0.20%	21,827,650	5	0.21%	20,545,613	8	0.22%
Southwest Airlines	21,467,084	6	0.19%	22,695,001	4	0.22%	18,081,523	9	0.19%
IPT Southfield IC LLC	20,771,445	7	0.18%	18,830,994	6	0.18%	18,975,200	7	0.20%
BMF IV GA Waterford Place LLC	20,600,000	8	0.18%						
Laurel Pointe Owner LLC	20,162,480	9	0.18%						
Marbella Place LP	18,613,213	10	0.16%	17,930,000	8	0.18%			
Development Authority				18,524,480	7	0.18%	33,686,812	4	0.36%
City of Atlanta				17,870,880	9	0.17%	52,155,934	2	0.55%
Waterford Exchange LLC				16,419,093	10	0.16%			
CP Best Rd LLC							18,000,000	10	0.19%
Atlanta Gas Light									
American Airlines									
AMB Partners									
Georgia Power Co.									
Air Tran Airways									
ExpressJet Airlines									
BellSouth									
JC Penney									
Avis									
LPF Atlanta Southpark									
Spirit Airlines									
Highwoods Realty									
Subtotal (10 largest)	515,322,929		4.51%	469,597,065		4.58%	506,742,247		5.36%
Balance of all others	10,903,377,715		95.49%	9,774,930,609		95.42%	8,941,326,365		94.64%
Total	\$ 11,418,700,644		100.00%	\$ 10,244,527,674		100.00%	\$ 9,448,068,612		100.00%

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

(Continued)



2020 2019			2019 2018			2018 2017			2017 2016		
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	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
\$ 721,608,389	1	8.70%	\$ 718,437,774	1	8.87%	\$ 650,178,137	1	8.87%	\$ 572,942,016	1	8.16%
47,327,880	4	0.57%	47,181,804	6	0.58%	38,481,428	8	0.53%	42,994,321	6	0.61%
28,654,448	10	0.35%	27,219,586	9	0.34%				26,390,486	10	0.38%
104,875,205	3	1.26%	79,155,199	4	0.98%	65,502,844	6	0.89%	78,830,942	3	1.12%
29,941,212	9	0.36%									
36,677,325	8	0.44%	91,808,725	3	1.13%	205,607,466	3	2.81%	54,607,985	5	0.78%
44,394,190	5	0.53%	42,224,494	5	0.52%	40,162,506	7	0.55%	38,748,279	7	0.55%
42,451,598	6	0.51%			0.00%	76,825,552	5	1.05%	57,083,507	4	0.81%
37,521,976	7	0.45%	37,575,576	7	0.46%	30,725,776	9	0.42%	29,961,770	9	0.43%
214,327,169	2	2.58%	192,480,051	2	2.38%	176,978,982	2	2.41%	175,680,856	2	2.50%
			28,656,014	8	0.35%				32,973,116	8	0.47%
						73,187,850	4	1.00%			
			24,371,835	10	0.30%	25,899,091	10	0.35%			
1,307,779,392		15.76%	1,289,111,058		15.91%	1,383,549,632		18.88%	1,110,213,278		15.82%
6,990,557,040		84.24%	6,813,139,156		84.09%	5,944,874,405		81.12%	5,907,937,639		84.18%
<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>	<u>\$ 7,018,150,917</u>		<u>100.00%</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar Year	2016 2015			2015 2014			2014 2013		
	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
Taxpayer									
Delta Airlines, Inc. *	\$ 568,806,683	1	8.30%	\$ 563,972,106	1	8.24%	\$ 589,033,214	1	8.58%
Clorox Company	47,209,874	5	0.67%	44,503,410	6	0.65%	45,860,495	5	0.67%
Delta Flight Kitchen									
Rolls Royce North America									
Kroger	25,558,704	9	0.36%						
Southwest Airlines	48,645,141	4	0.69%	21,524,748	9	0.31%			
IPT Southfield IC LLC									
BMF IV GA Waterford Place LLC									
Laurel Pointe Owner LLC									
Marbella Place LP									
Development Authority									
City of Atlanta	56,245,013	3	0.79%	51,764,494	4	0.76%			
Waterford Exchange LLC									
CP Best Rd LLC									
Atlanta Gas Light	37,822,720	6	0.53%	36,539,332	7	0.53%	35,920,406	6	0.52%
American Airlines									
AMB Partners	31,271,290	8	0.44%	26,388,320	8	0.39%	30,119,536	7	0.44%
Georgia Power Co.	157,719,063	2	2.23%	135,967,251	3	1.99%	140,279,975	2	2.04%
Air Tran Airways				142,275,921	2	2.08%	97,945,730	3	1.43%
ExpressJet Airlines	36,451,743	7	0.51%	45,665,578	5	0.67%	52,203,423	4	0.76%
BellSouth									
JC Penney							20,949,749	8	0.31%
Avis	24,884,677	10	0.35%	19,672,325	10	0.28%			
LPF Atlanta Southpark							16,524,200	10	0.24%
Spirit Airlines									
Highwoods Realty							17,822,163	9	0.26%
Subtotal (10 largest)	1,034,614,908		14.61%	1,088,273,485		15.88%	1,046,658,891		15.25%
Balance of all others	6,047,164,950		85.39%	5,760,048,212		84.12%	5,817,441,508		84.75%
Total	\$ 7,081,779,858		100.00%	\$ 6,848,321,697		100.00%	\$ 6,864,100,399		100.00%

**CLAYTON COUNTY, GEORGIA**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING<sup>1</sup> GOVERNMENTS**  
**LAST TEN CALENDAR YEARS**

**Direct & Overlapping:**

Calendar Year	Clayton County Board of Commissioners		
	M & O Millage	Debt Service Millage	Total Direct Rate
2013	14.661	-	14.661
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

**Total Direct & Overlapping Rates by City:**

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2013	51.830	53.954	40.711
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

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

(Continued)

Clayton County School Board			State of Georgia	Overlapping	Total Direct and Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage		Fire District	
20.000	-	20.000	0.200	4.400	39.261
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

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
48.711	49.191	46.711	4.400
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

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

<sup>1</sup> 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 )

Calendar Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Delinquent Tax Collection
		Amount	Percentage of Levy	
2013	\$ 191,728	\$ 183,727	95.83%	-
2014	199,605	191,752	96.07%	-
2015	209,797	203,629	97.06%	-
2016	218,812	214,693	98.12%	-
2017	234,006	230,464	98.49%	-
2018	264,392	258,658	97.83%	-
2019	286,627	280,122	97.73%	-
2020	302,870	297,348	98.18%	-
2021	318,621	312,118	97.96%	-
2022	369,527	364,080	98.53%	-

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

(Continued)

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
\$ 183,727	95.83%	\$ 8,001	4.17%
191,752	96.07%	7,853	3.93%
203,629	97.06%	6,168	2.94%
214,693	98.12%	4,119	1.88%
230,464	98.49%	3,542	1.51%
258,658	97.83%	5,734	2.17%
280,122	97.73%	6,505	2.27%
297,348	98.18%	5,521	1.82%
312,118	97.96%	6,504	2.04%
364,080	98.53%	5,446	1.47%

# 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**
****	2014	\$ -	\$ -	\$ -	\$ -
	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
		Component Units			
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority***	Housing Authority***
		Revenue Bonds	Financed Purchases	Revenue Bonds	Notes Payable
	2014	\$ 10,389,727	\$ 6,034,089	NA	\$ 4,491,214
	2015	9,723,892	5,343,751	NA	5,207,539
	2016	8,810,000	4,575,060	NA	4,968,780
	2017	8,005,000	3,808,132	NA	NA
	2018	7,180,000	3,012,271	NA	NA
	2019	6,345,000	2,186,539	NA	NA
	2020	5,495,000	1,329,524	NA	NA
	2021	4,625,000	565,195	NA	NA
	2022	3,740,000	-	NA	NA
	2023	2,835,000	-	NA	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**
\$ 8,493,246	\$ -	\$ -	\$ 40,073,319	\$ 48,566,565	0.68%	\$ 178.16
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 *****	3,691,555 *****	17,576,255	81,272,912	1.00%	271.32
1,715,137	740,466 *****	4,385,509 *****	14,550,000	65,525,603	0.78%	219.20

Housing Authority***	Hospital Authority Revenue Anticipation Certificates	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds				
\$ 5,345,000	\$ 40,410,000	\$ 105,400,381	1.47%	\$ 386.65
NA	NA	142,068,089	2.05%	524.93
NA	NA	122,743,757	1.82%	447.86
NA	NA	103,091,424	1.50%	367.10
NA	NA	88,819,768	1.24%	316.28
NA	NA	63,686,657	0.82%	223.34
NA	NA	48,821,777	0.61%	168.21
NA	NA	102,070,333	1.26%	345.63
NA	NA	85,012,912	1.04%	283.80
NA	NA	68,360,603	0.81%	228.68

\*\*\*

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.

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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

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	Fiscal Year				
	2014	2015	2016	2017	2018
Debt limit	\$ 686,410,000	\$ 684,791,600	\$ 708,178,000	\$ 701,815,100	\$ 732,842,404
Total net debt applicable to limit	-	75,000,000	63,550,000	51,700,000	39,435,000
Legal debt margin	<u>\$ 686,410,000</u>	<u>\$ 609,791,600</u>	<u>\$ 644,628,000</u>	<u>\$ 650,115,100</u>	<u>\$ 693,407,404</u>
Total net debt applicable to the limit as a percentage of debt limit.	0.00%	10.95%	8.97%	8.97%	7.37%

\* 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)**

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**Legal Debt Margin Calculation for Fiscal Year 2023**

Assessed Value*	\$ 11,418,700,000
Debt Limit (10% of assessed value)**	1,141,870,000
Debt applicable to limit:	
General obligation bonds	48,520,000
Total net debt applicable to limit	48,520,000
Legal debt margin	<u>\$ 11,370,180,000</u>

Fiscal Year				
2019	2020	2021	2022	2023
\$ 810,225,021	\$ 829,833,643	\$ 944,806,900	\$ 1,024,452,800	\$ 1,141,870,000
26,740,000	13,600,000	72,000,000	60,325,000	48,520,000
<u>\$ 783,485,021</u>	<u>\$ 816,233,643</u>	<u>\$ 872,806,900</u>	<u>\$ 964,127,800</u>	<u>\$ 1,093,350,000</u>
3.30%	1.64%	7.62%	5.89%	4.25%

# CLAYTON COUNTY, GEORGIA

## PLEDGED REVENUE COVERAGE

### CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

#### Primary Government

Clayton County Tourism Authority						
Fiscal Year	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2014	\$ 51,579	\$ -	\$ 51,579	\$ 20,000	\$ 24,250	1.00
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

#### Component Units

The Development Authority of Clayton County						
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2014	\$ 4,083,876	\$ 1,366,331	\$ 2,717,545	\$ 1,695,000	\$ 741,461	1.12
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

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	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2014	\$ 2,637,934	\$ 2,597,297	\$ 40,637	\$ 645,000	\$ 485,103	0.03
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)

SOURCE: Clayton County Finance Department

(Continued)

**Urban Redevelopment Agency of Clayton County**

<b>Debt Service</b>					
<b>Redevelopment Revenues</b>	<b>Less: Expenses</b>	<b>Net Available Revenue</b>	<b>Principal</b>	<b>Interest</b>	<b>Coverage</b>
\$ 1,471,050	\$ -	\$ 1,471,050	\$ 815,000	\$ 656,050	1.00
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

**Clayton County Housing Authority**

<b>Debt Service</b>					
<b>Project Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Principal</b>	<b>Interest</b>	<b>Coverage</b>
\$ 3,606,256	\$ 3,302,262	\$ 303,994	\$ 230,000	\$ 255,569	0.63
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)
2014	272,600	\$ 7,157,660	\$ 26,257	\$ 3,658,040
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

(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)

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Per Capita Retail Sales*		Median Age*	School Enrollment**	Unemployment Rate***
\$	13,419	31.73	52,296	9.4%
	13.974	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%

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL EMPLOYERS

### CURRENT CALENDAR YEAR AND NINE YEARS AGO

2023			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,278	1	3.78%
Clayton County Board of Commissioners	2,177	2	1.13%
Fresh Express	1,500	3	0.78%
Southern Regional Medical Center	1,300	4	0.68%
JC Penny Co. Distribution Center	1,209	5	0.63%
Chime Solutions Inc.	1,200	6	0.62%
Americold Logistics LLC	857	7	0.45%
Fed Ex Ground	800	8	0.42%
Clayton State University	710	9	0.37%
Swissport Cargo Services	510	10	0.27%
	17,541		9.12%

2014			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,820	1	4.37%
Delta Air Lines, Inc./Tech Ops	6,200	2	3.97%
Clayton County Board of Commissioners	2,068	3	1.33%
Southern Regional Medical Center	1,604	4	1.03%
Clayton State University	1,500	5	0.96%
Fresh Express Inc.	1,100	6	0.71%
Walmart, Inc.	800	7	0.51%
Gate Gourmet, Inc.	760	8	0.49%
FedEx Ground	750	9	0.48%
Southern Company/Georgia Power	543	10	0.35%
	22,145		14.19%

**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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government:										
Commissioners	30	32	32	28	33	35	33	35	48	27
Finance	33	38	38	40	36	39	41	43	43	44
Risk management	6	6	6	6	6	6	6	5	6	6
Computer center	57	59	59	55	59	59	65	77	79	72
Personnel	16	16	16	15	13	16	15	17	18	19
Central services	18	19	19	18	21	23	22	24	20	22
Registrar	6	5	5	6	6	6	8	21	11	12
Tax Assessment/Collection:										
Tax commissioner	31	31	31	31	29	31	30	33	32	34
Tax assessors	32	27	27	30	28	31	28	26	27	27
Courts and Law Enforcement:										
Superior court	33	35	35	34	39	39	30	41	33	25
State court	31	37	37	35	36	36	35	34	37	23
Magistrate court	9	9	9	10	9	10	9	12	12	5
Juvenile court	59	58	58	60	58	62	61	61	56	42
Probate court	12	16	16	17	16	16	18	20	15	16
Clerk of superior/magistrate court	33	34	34	28	30	36	36	32	32	31
Clerk of state court	23	24	24	23	24	23	23	22	21	21
Solicitor of state court	38	38	38	35	34	38	36	31	37	38
District attorney	65	63	63	86	83	89	72	85	76	57
State adult probation	2	2	2	1	-	-	-	-	-	-
Correctional facility	55	55	55	55	51	54	57	99	90	97
Sheriff	327	343	343	315	313	333	245	291	273	385
Public Safety:										
County police	374	394	394	369	380	404	432	402	368	408
County Fire	230	231	231	220	243	252	233	262	237	247
Narcotics unit	26	24	24	-	-	-	-	-	-	-
E.M.S. Rescue	107	103	103	110	118	132	136	136	125	117
Central Communications	43	34	34	37	34	49	37	34	37	42
Emergency Management	4	4	4	3	3	3	3	3	3	8
Animal Control	12	-	-	-	-	-	-	-	-	-
Transportation and Development:										
Transportation/Development - Administration	100	97	97	83	83	83	73	81	84	74
Transportation/Development - Traffic Engineering	1	-	-	-	-	-	4	3	3	3
Planning and Zoning:										
Community Development - Admin	20	21	21	18	19	18	16	17	16	18
Community Development - Planning	2	1	1	4	5	5	4	4	3	3
Libraries	44	46	46	39	46	46	38	54	46	48
Parks and Recreation	91	87	87	77	88	93	87	98	98	106
Health and Welfare	11	12	12	10	9	9	8	8	8	4
Other General Government:										
County Garage	17	17	17	11	10	13	17	17	11	13
Refuse Control	33	39	39	36	38	40	39	38	35	36
Building and Maintenance	25	24	24	22	22	26	26	30	35	34
Extension University of Georgia	7	7	7	4	7	9	4	5	2	2
Other General Government	4	3	3	3	-	-	-	-	-	-
Landfill	15	15	15	12	11	12	10	11	11	9
Airport	-	-	-	-	-	-	-	-	-	-
HUD (effective fiscal year 2012)	8	7	7	8	9	9	7	8	8	2
Total Clayton County Employees	<u>2,090</u>	<u>2,113</u>	<u>2,113</u>	<u>1,994</u>	<u>2,049</u>	<u>2,185</u>	<u>2,044</u>	<u>2,220</u>	<u>2,096</u>	<u>2,177</u>

**SOURCE:** Clayton County Human Resources Department



# CLAYTON COUNTY, GEORGIA

## OPERATING INDICATORS BY FUNCTION/PROGRAM\*

### LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2014	2015	2016	2017	2018
General Government:					
Commissioners:					
Board of Commission meetings	25	24	24	24	24
Budget amendments approved	105	72	72	57	57
Finance:					
Accounts payable check per employee	12,250	12,250	12,300	3,356	4,510
Accounts receivable invoices per employee	966	287	249	272	287
Risk management:					
Medical insurance participants	2,377	2,428	2,471	2,454	2,241
Dental Insurance participants	2,424	2,441	2,436	2,420	2,513
Computer center:					
Personal computers	1,516	2,184	3,120	2,571	3,080
Help desk calls	14,211	17,936	24,961	26,111	21,295
Personnel:					
County positions	2,336	2,326	2,366	2,378	2,420
Applications processed	N/A	N/A	30,081	25,018	13,035
Central services:					
Purchase orders	4,616	3,500	3,850	4,200	4,900
Registrar:					
Registered voters	162,100	155,933	165,000	176,000	180,000
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 86,663	\$ 87,651	\$ 97,829	\$ 100,071	\$ 105,243
Tax assessors:					
Commercial parcels per appraiser	N/A	200	400	400	390
Residential parcels per appraiser	N/A	2,000	2,150	2,150	2,450
Personal property parcels per appraiser	N/A	82	65	65	73
Courts and Law Enforcement:					
Superior court:					
Criminal filings	3,852	3,459	3,438	3,323	1,817
Civil filing	5,569	5,685	3,774	6,130	2,704
State court:					
Civil cases	4,439	2,559	3,192	1,697	1,046
Traffic cases	46,979	34,500	36,276	15,869	11,046
Criminal cases	13,093	9,914	13,632	6,412	4,805
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	N/A	538	593
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	696	1,131	1,311	1,311	1,246
Firearms licenses	2,371	2,764	3,599	3,599	3,705
Death certificates	1,188	1,240	127	-	-
Clerk of superior/magistrate court:					
Trade Names issued	N/A	N/A	N/A	N/A	N/A
Civil cases filed	33,650	34,603	34,600	35,347	35,300
Clerk of state court:					
Civil cases	4,800	5,000	2,000	2,000	1,181
Criminal cases	12,000	12,000	11,000	11,000	4,634
Traffic cases	47,000	48,000	40,000	40,000	10,838
Solicitor of state court:					
Traffic cases received	50,000	60,000	40,000	40,000	22,000
Criminal cases received	11,900	12,300	11,800	11,500	9,650
District attorney:					
Felony counts filed	10,416	10,750	10,500	11,000	11,900
Felony counts disposed	8,100	8,300	10,200	10,400	12,000
Misdemeanor counts filed	1,984	2,050	1,300	1,500	1,500
Misdemeanor counts disposed	3,300	3,500	1,350	1,400	1,650
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	235	238	232	232	234
Total inmate man-hours	260,762	260,000	250,500	300,000	245,550

Fiscal Year				
2019	2020	2021	2022	2023
24	30	48	52	60
46	37	47	36	39
2,358	2,622	1,709	1,333	1,518
118	186	255	155	93
2,278	2,421	2,297	2,493	2,437
2,438	2,485	2,563	2,523	2,489
3,060	3,075	4,768	4,982	4,217
23,894	18,394	19,701	21,569	20,692
2,438	2,491	2,591	2,675	2,802
27,284	13,888	12,837	9,342	11,522
4,600	5,500	8,170	5,300	8,259
192,904	207,191	206,590	202,892	207,317
\$ 118,798	\$ 116,804	\$ 131,307	\$ 169,536	\$ 147,282
275	380	412	1,700	1,000
2,600	2,839	2,277	2,300	7,500
55	125	100	-	100
2,313	2,106	1,334	2,307	3,534
3,185	2,408	1,889	3,448	2,820
1,371	1,347	1,682	1,858	3,422
13,099	12,230	11,204	14,674	31,538
6,582	5,621	5,768	9,848	20,289
N/A	4,500	1,918	N/A	4,188
N/A	17,700	7,022	N/A	8,066
139	1,202	59	N/A	1,072
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,272	1,317	990	1,320	1,200
4,435	5,564	6,418	7,500	1,920
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
40,210	40,200	40,200	41,200	31,500
1,371	1,347	1,682	1,858	3,422
6,582	5,621	5,768	14,671	31,538
12,687	12,230	11,204	9,848	20,289
22,700	23,500	25,000	20,500	20,000
11,000	13,000	12,000	10,500	11,000
12,700	13,000	-	14,500	9,000
12,900	13,500	-	6,000	8,000
1,300	1,300	-	1,700	1,000
1,400	1,400	-	650	1,000
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
240	240	201	256	237
193,088	200,000	165,000	175,000	166,000

# CLAYTON COUNTY, GEORGIA

## OPERATING INDICATORS BY FUNCTION/PROGRAM\*

### LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2014	2015	2016	2017	2018
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants served	11,154	11,154	11,359	15,740	16,300
Subpoenas Delivered	10,159	9,711	7,863	6,849	7,988
Total admitted to jail	19,475	21,452	20,469	24,494	24,753
Total number released	20,322	23,079	22,125	24,679	24,643
Total inmates to court	22,585	24,189	18,270	23,800	21,300
Public Safety:					
County police:					
Calls dispatched	337,260	293,712	19,298	288,402	265,706
Incident reports	41,637	57,484	36,324	89,857	68,774
Traffic accident reports	7,908	10,892	6,902	13,055	11,928
Family violence reports	987	2,316	231	2,143	1,824
County Fire:					
Fire calls	645	908	806	1,150	825
Fire inspections performed	2,635	N/A	N/A	5,422	3,623
Average response times (minutes)	6:56	7:22	6:25	6:50	7:02
Narcotics unit:					
Total cases	N/A	85	248	987	478
Total arrests	319	58	168	931	582
E.M.S. Rescue:					
Total calls received	25,059	35,160	37,093	31,236	31,853
Number of patients transported	16,790	17,627	17,771	18,638	18,691
Average response times (minutes)	7:01	7:22	7:06	7:38	7:56
Central Communications:					
911 calls	637,774	669,663	700,000	752,000	752,000
Law enforcement dispatches	210,763	N/A	293,641	342,615	325,477
Fire and EMS dispatches	33,641	N/A	38,797	47,902	48,480
Animal Control:					
Total animals picked up	3,814	2,978	2,899	3,439	3,352
Total animals returned to owner	602	521	455	392	359
Total animals euthanized	1,251	941	305	124	92
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	859	859	859	859	867
Miles of unpaved roads	3.0	2.8	2.8	1.7	1.7
Traffic signals maintained	258	259	261	262	262
Planning and Zoning:					
Community Development :					
Building permits issued	6,000	5,200	8,621	10,679	6,428
Business licenses issued	7,500	6,600	5,136	5,630	4,915
Building inspections preformed	9,468	11,000	16,016	24,784	16,402
Public Transit System:					
Transit riders	N/A	N/A	N/A	N/A	N/A
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	51,326	53,000	56,000	62,837	41,164
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				
2019	2020	2021	2022	2023
16,500	17,215	5,112	3,120	6,421
7,596	8,245	141	345	497
23,207	21,625	13,977	16,423	18,169
23,066	21,513	13,344	16,462	18,147
17,358	16,988	14,522	12,132	13,389
418,512	355,744	417,597	419,121	284,035
16,534	28,300	N/A	33,818	46,097
11,448	12,654	11,434	12,450	10,397
1,980	1,920	3,402	2,320	3,750
866	930	940	973	944
5,379	5,969	5,263	6,275	7,037
6:16	8:26	8:43	8:39	9:37
800	900	1,025	900	700
750	1,200	924	800	650
34,888	34,633	37,600	50,583	54,083
19,545	19,104	18,453	18,996	19,676
8:01	6:01	8:41	8:39	9:37
728,412	628,272	598,262	566,970	588,235
338,247	331,351	330,693	102,494	172,108
54,588	54,836	58,308	50,576	64,590
3,777	3,115	2,503	3,416	3,284
434	509	532	555	357
378	248	35	229	463
867	858	861	861	861
1.7	1.7	1.7	1.7	1.7
263	263	263	264	265
5,305	4,418	4,860	4,722	5,441
2,585	4,827	5,310	5,084	5,107
20,317	21,466	23,613	21,002	22,684
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
56,785	62,596	4,985	17,481	19,384
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				
	2014	2015	2016	2017	2018
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	724	750	809	1,200	1,300
Building and Maintenance:					
Buildings maintained	258	181	238	238	240
Extension University of Georgia:					
4-H Enrollment	3,700	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	47,992	47,733	57,864	9,351	17,148

\* Information for fiscal year 2013 through 2022 was obtained from various County departments.

Fiscal Year				
2019	2020	2021	2022	2023
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,248	1,360	1,032	1,400	1,400
165	173	170	175	175
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
9,250	16,650	16,500	19,400	20,000

# CLAYTON COUNTY, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION

### LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2014	2015	2016	2017	2018
General Government:					
Passenger/support vehicles	96	99	101	115	137
High volume printers	5	5	8	8	8
AS400 computer systems	3	3	1	1	1
IBM 94006 computer	2	2	1	1	1
Information servers	5	5	5	5	7
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	4	4	5
Voting machines	581	581	648	648	670
Tax Assessment and Collection:					
Assessment vehicles	2	2	1	4	13
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	14	14	15	16	16
File systems	5	5	4	4	4
Recording systems	6	6	3	6	6
District Attorney:					
Passenger vehicles	35	36	36	39	42
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	11	15	14	18
Transport buses/vans	19	19	17	19	19
Sheriff:					
Patrol vehicles	105	142	136	138	140
Transport buses/vans	8	8	8	5	8
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	3	5
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	167	201	116	149	146
Animal control vehicles	6	6	5	5	5
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	2
Equipment trailers	1	1	1	1	1
Firearms training system	1	1	1	1	2
Police dogs	9	9	9	9	10
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	17	18	18	18
Service vehicles	2	2	1	1	1
Central Communications:					
Mobile communication vehicle					
with trailer	0	2	0	0	1
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	2
Emergency vehicles	2	2	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	34	36	36	37	37
Support vehicles	31	31	27	28	33
Information servers	2	2	2	2	2

**SOURCE:** Various government departments.

(Continued)

Fiscal Year				
2019	2020	2021	2022	2023
133	116	163	148	148
7	7	7	7	7
1	1	1	1	1
1	1	1	2	2
7	9	11	12	12
1	1	1	2	2
5	5	5	5	5
670	807	807	807	807
13	13	15	16	16
10	10	7	7	7
4	2	2	2	2
6	12	12	6	6
27	25	27	26	26
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
18	9	8	12	12
19	14	16	16	16
82	76	75	79	79
11	11	8	9	9
3	3	3	1	1
0	0	0	0	0
0	1	1	1	1
5	5	5	5	5
1	1	1	1	1
178	174	191	184	184
5	5	5	16	16
2	2	3	3	3
1	1	1	1	1
2	2	2	2	2
2	3	3	3	3
2	2	2	2	2
9	10	10	7	7
1	1	1	1	1
12	12	16	15	15
3	3	3	3	3
1	1	1	1	1
2	2	2	2	2
2	2	2	2	2
0	0	0	0	0
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
32	35	35	35	35
26	38	38	44	44
2	2	2	2	2



# CLAYTON COUNTY, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION

### LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
Transportation Department:					
Heavy duty trucks	37	38	34	36	34
Heavy duty equipment	63	64	45	63	53
Support vehicles	44	46	41	43	54
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	17	16	17	17	17
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	2	2	3	3	3
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	54	55	59	57	54
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	8	7	7	8	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)**

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Fiscal Year				
2019	2020	2021	2022	2023
41	41	41	37	37
55	57	60	58	58
52	40	40	38	38
1	1	1	1	1
17	13	21	20	20
6	6	7	7	7
2	2	2	2	2
2	2	2	3	3
12	12	14	14	14
53	51	44	53	53
9	9	10	10	10
9	8	15	19	19
1	1	1	1	1