

CLAYTON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal year ended June 30, 2022



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, 2022

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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
Gail B. Hambrick
Vice-Chair
Dr. Alieka Anderson
Commissioner
Felicia Franklin
Commissioner
DeMont Davis
Commissioner



Stacey Merritt
Interim CFO

112 Smith Street
Jonesboro, GA 30236
Phone: (770) 477-3222
Fax: (770) 477-3235
www.claytoncountyga.gov

June 28, 2023

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, 2022, 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, 2022 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, 2022. 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 296,450 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 agency funds administered and controlled by various elected or appointed officials that are not reported upon by any other entity. Certain other entities are not included within the scope of this report. These exclusions consist of the Clayton County Board of Education, the Clayton County Board of Family and Children Services, and the Clayton County Water Authority. These entities have not met the established criteria for inclusion in this report. However, any amounts appropriated for disbursement to these bodies, as well as any amounts for which the County has contractual liability, have been included in the County's financial statements.

The annual budget serves as the foundation of Clayton County's financial planning and control. The statutes of the State of Georgia require the County to adopt through a local resolution an annual balanced budget for the General Fund, each special revenue fund, the Debt Service fund, and a project-length balanced budget for each capital project fund. The budget is prepared for each fund, based on function (e.g. public safety) and department (e.g. police) on the modified accrual basis of accounting. Total expenditures for a department may not legally exceed that department's total budget.

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

The primary economic driver of the County and region is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world’s busiest airport generating more than \$354 million in operating revenue in 2021 down from \$440 million the previous year. The decrease in revenue can be contributed to the worldwide pandemic and its lingering effect on business revenue across the world.

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 7%. 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. The Special Purpose Local Option Sales Tax (SPLOST) that started January 1, 2009 ended in 2014 and was replaced by a new SPLOST. In March 2015, Marta began Public Transportation service funded by a 1% additional sales tax, approved by Clayton County voters in November 2014. The comprehensive service replaces C-Tran which ceased operations in March 2009. 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 2020 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. Even more announcements are expected during 2023.

Per capita income has improved in the last decade from \$24,429 in 2013 to \$33,370 in 2022. Despite the economic downturn and the challenges facing the County over the past decade, per capita income for Clayton County has steadily increased indicating that the county has a solid base to its financial position.

Calendar Year	Retail Sales (000's) ¹
2016	\$ 3,678
2017	\$ 3,817
2018	\$ 3,950
2019	\$ 4,367
2020	\$ 4,585
2021	\$ 4,183
2022	\$ 4,486

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2022, 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 3.76 million in 2020 to 7.63 million in 2060, a gain of 3.87 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 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.

¹Woods & Poole Economics, Inc. 2021

Residential values and sales tax collections have rebounded, and the County has moved past many of the challenges resulting from the downturn in the financial markets. 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 2020 SPLOST. Road infrastructure is the only project that remains from the 2004 SPLOST. Operational costs for these facilities will be paid from the general revenues of the County. Continual improvements are being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs.

Several remaining 2009 SPLOST projects include a County records building, a fueling center, park upgrades, and transportation and development. The revenue will also be utilized for minor improvements to several libraries.

Purchases of local hospital assets, a trade center and small business incubator, and fleet modernization of public safety vehicles are just a few of the projects being done with the revenue generated from the 2015 SPLOST. Other projects include various building repairs and remodels, greenway acquisition, a full TV station remodel, jail surveillance and various road and sidewalk projects.

Several projects included in the 2020 SPLOST include the replacement of Fire Stations 1 & 2, construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Stabilization Center, roof repair, system upgrades for the Harold Banke Justice Center, 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 2022. 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 except for salary line item increases. 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 salary and wages account 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; to upgrade the heating ventilation and air conditioning systems for Annex 2, Annex 3, Police Department Headquarters, and the Frank Bailey Senior Center. This initiative was initially funded through the 2004 SPLOST proceeds with continuing funding from the 2009 SPLOST, 2015 SPLOST, and the 2020 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 working reserve from the unassigned fund balance equal to at least 5% of General Fund revenues in order to provide the capacity to offset economic downturns and the revision of any general government activity, to provide sufficient working capital, and to provide sufficient cash flow for current financial needs at all times.
- Unassigned fund balances for Governmental Funds in excess of the working reserve should be used only for one-time capital non-operating expenditures or mill rate reductions as approved by the Board of Commissioners.
- Clayton County will develop capital funding to provide for normal replacement of existing capital and additional capital improvements financed on a pay-as-you-go basis.
- Clayton County will confine long-term borrowing to capital improvements and moral obligations. The County will not use short term debt for operating purposes.

Major Initiatives

Clayton County's mission is to be a community-focused government committed to maintaining a positive and effective atmosphere while providing access to resources that are beneficial to the economic growth and prosperity of our citizens, businesses, and employees. Clayton County will serve as an archway between the region and the world, which embodies the new brand of the County: *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.

The County will continue to implement a multi-year Road Infrastructure Improvement Program funded by a 1% SPLOST approved by the voters in September 2003. To date, this initiative has included maintenance projects such as resurfacing approximately 556 miles of road, upgrading bridges and culverts, upgrading storm drainage systems in older subdivisions, and improving 31 railroad crossings. The road program encompassed various safety projects including installation of 96 miles of sidewalk, improving access and traffic congestion at schools, upgrading the traffic control center, installing additional cameras, fiber optic communication cables and variable message signs, installing school flashers for every school, adding reduced speed zone signs, installing pedestrian crosswalks, and improving roadway shoulders. The road program also includes road improvement projects consisting of improving 22 intersections, constructing 6 roads, widening 32 roads, and paving 8 dirt roads.

The SPLOST which began in January 2009 includes the following projects: 1) juvenile justice center, 2) police precincts, 3) multipurpose fire department training building, 4) Animal Control offices and kennels, 5) Parks and Recreation Administration/Operations Center, 6) senior centers, 7) libraries, 8) county record center, 9) expansion of correctional facilities 10) public safety digital network design and construction and 11) public safety equipment.

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January, 2015 with the first receipts deposited in March, 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be 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 2020 SPLOST referendum. The term of the 2020 SPLOST is 6 years and is estimated to generate \$280 million for County and City projects. The 2020 SPLOST will be distributing between the cities and County based on an approved intergovernmental agreement (IGA). Under the approved IGA for the 2020 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 2020 SPLOST.

The funds generated from the 2004, 2009, 2015, and 2020 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 2022: Library Improvements, Modernization of service Vehicle Fleet, Welcome to Clayton County Signage & County Borders, Full TV Station Remodel-CCTV, Nassau Building, VIP Amphitheatre, and the Board of Commissioners Administration Building.

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, 2021. This was the forty-third 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 2022. This is the twentieth consecutive year that the government has achieved the prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Stacey Merritt". The signature is written in a cursive style with a large, stylized initial 'S'.

Stacey Merritt
Interim Chief Financial Officer



CLAYTON COUNTY, GEORGIA

PRINCIPAL OFFICIALS JUNE 30, 2022

Board of Commissioners:

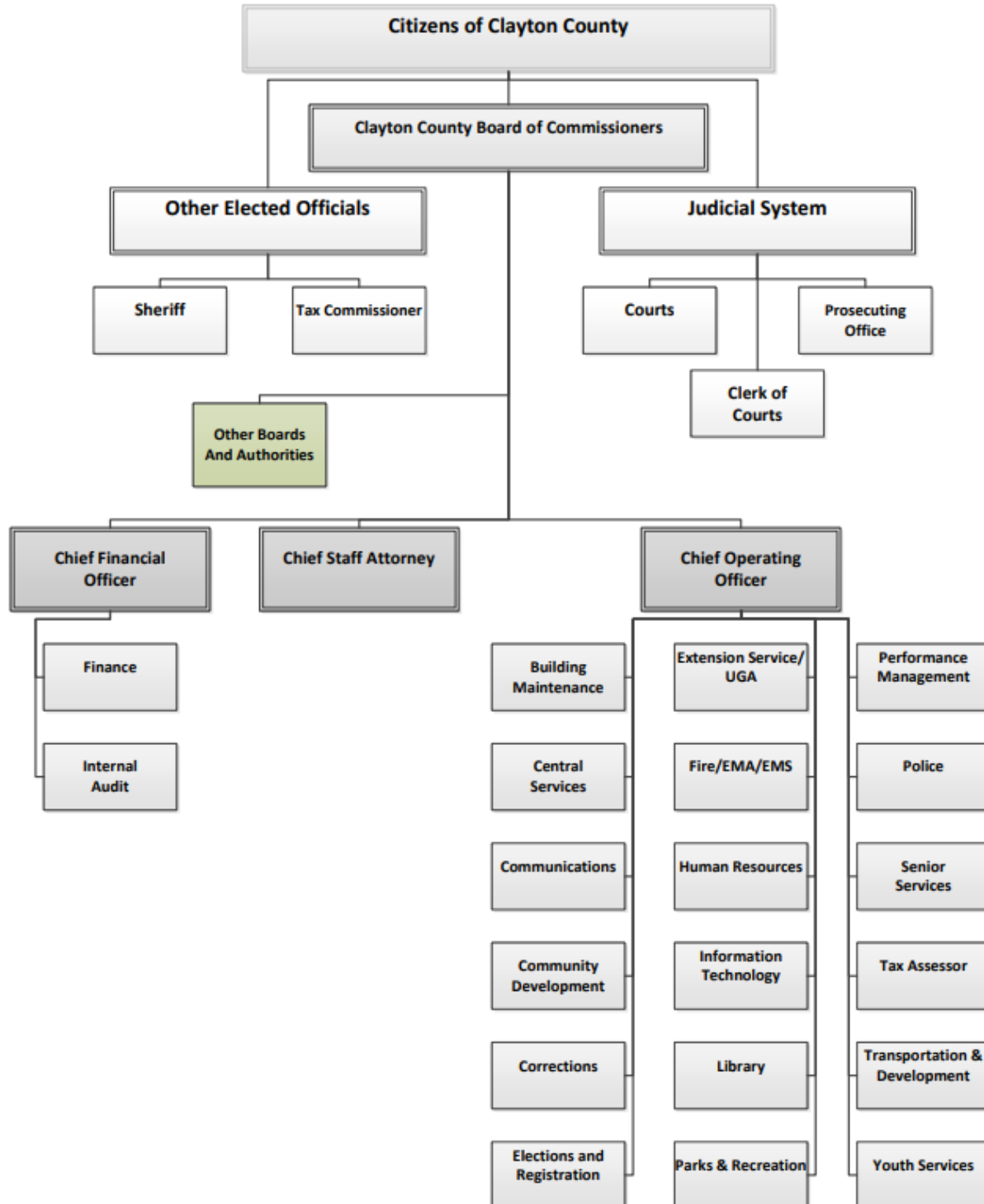
Chairman.....Jeffrey E. Turner
District 1.....Dr. Alieka Anderson
District 2, Vice Chair.....Gail Hambrick
District 3.....Felicia Franklin
District 4.....DeMont Davis

Interim Chief Financial Officer.....Stacey Merritt
Chief Operating Officer.....Detrick Stanford
Sheriff.....Victor Hill
Tax Commissioner.....Terry Baskin
Clerk of Superior Court.....Jacqueline Wills
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.....Linda S. Cowen
Superior Court, Chief Judge.....Geronda V. Carter

CLAYTON COUNTY, GEORGIA

ORGANIZATIONAL CHART

JUNE 30, 2022





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, 2021

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

This Section Contains:

REPORT OF INDEPENDENT AUDITOR'S
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
BASIC FINANCIAL STATEMENTS
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Clayton County, Georgia** (the "County") as of and for the year ended June 30, 2022, 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, 2022, 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 25%, 25%, and 3%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represents 43%, 28%, and 82%, respectively, of the assets, 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-J to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*, as of July 1, 2021. 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.

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 90 through 91, and the Schedule of Changes in the County's Total OPEB Liability on page 92 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023 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 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
June 28, 2023

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, 2022. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-vii in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2022 by \$572.1 million.
- As of June 30, 2022, the County’s governmental funds reported combined ending fund balances of approximately \$377.2 million, an increase of approximately \$15.5 million. The portion of the governmental funds total fund balance available for spending at the County’s discretion is that of the General fund assigned and unassigned fund balances.
- At the end of the current fiscal year, the assigned and unassigned fund balance of the General Fund comprised a total of approximately \$106.4 million or 45% 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 \$77.9 million of which \$2.6 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, while deferred outflows 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 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 No. 45 and 57*, which significantly changed the County’s accounting for OPEB amounts by requiring the total net OPEB liability and the deferred inflows and outflows related to the net OPEB liability be reported in the government-wide financial statements. In particular, the net OPEB liability is listed on the statement of net position and the amount is explained in the related note disclosures.

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

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 Statements 63 and 65, deferred inflows of resources are included with liabilities and fund balances in the current fiscal year on Balance Sheet for Governmental Funds which can be found on pages 22 and 23 of the report.

Clayton County currently maintains 34 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, 2015 SPLOST Fund, and the 2021 SPLOST. Individual data from the remaining 28 non-major governmental funds are combined into a single, aggregate column marked “Other Governmental Funds”. Individual fund data for each of these non-major 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 33.

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 non-major 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 151.

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 43-89 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 93- 104 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 160 - 208.

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 ending June 30, 2022, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$572 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 124.2% 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, 2022 and 2021:

**Clayton County's Net Position
June 30, 2022 and June 30, 2021
(In thousands of dollars)**

	Primary Government	
	2022	2021
Current and other assets	\$ 498,684	\$ 455,706
Capital assets	790,080	782,639
Total assets	<u>1,288,764</u>	<u>1,238,345</u>
Deferred outflows of resources	219,657	64,294
Total deferred outflows of resources	<u>219,657</u>	<u>64,294</u>
Long-term liabilities	756,018	531,752
Other liabilities	111,934	97,827
Total liabilities	<u>867,952</u>	<u>629,579</u>
Deferred inflows of resources	68,323	91,056
Total deferred inflows of resources	<u>68,323</u>	<u>91,056</u>
Net position:		
Net investment in capital assets	710,694	760,412
Restricted	268,173	257,719
Unrestricted	(406,722)	(436,128)
Total net position	<u>\$ 572,145</u>	<u>\$ 582,003</u>

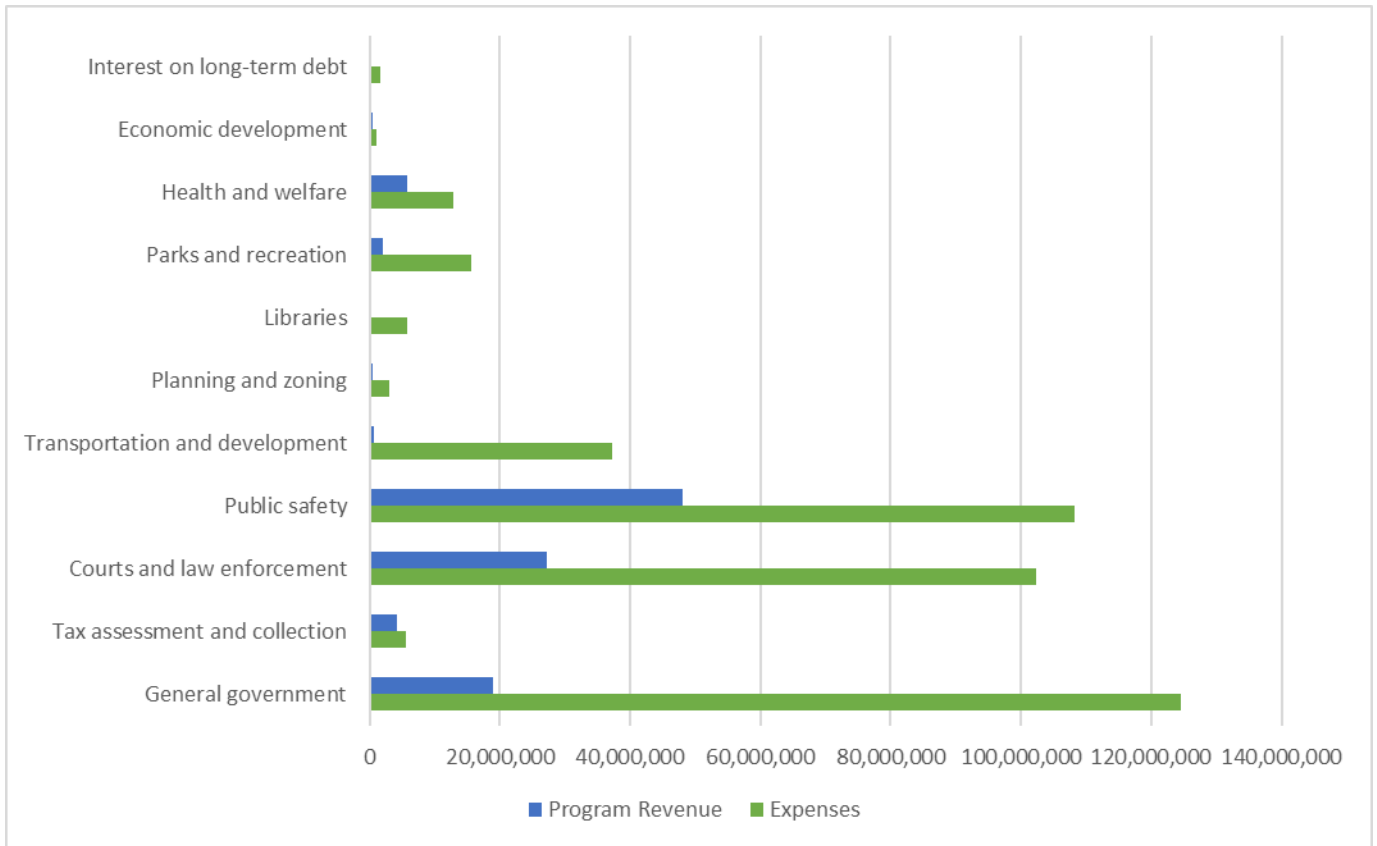
The County's net position also includes restricted net position of approximately \$268.2 million (or 46.9% of net position) and unrestricted net position of negative \$406.7 million (or approximately -71.1% of net position). Restricted net position represents resources subject to external restriction 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 decreased by approximately \$9.9 million going from \$582.0 million to \$572.1 million. Long-term liabilities saw a significant increase of approximately \$224.3 million, while deferred inflows of resources decreased by \$22.7 million which was related to changes in the net pension liability and related balances.

Clayton County's Changes in Net Position
June 30, 2022 and June 30, 2021
(In thousands of dollars)

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues		
Charges for services	\$ 51,124	\$ 48,723
Operating grants and contributions	56,585	38,662
Capital grants and contributions	340	532
General revenues		
Property taxes	171,678	168,283
Other taxes	129,993	116,782
Earnings on investments	4	232
Total revenues	<u>409,724</u>	<u>373,214</u>
Program Expenses		
General government	125,032	95,110
Tax assessment and collection	5,576	4,052
Courts and law enforcement	103,055	77,243
Public safety	108,847	72,053
Transportation and development	37,212	35,446
Planning and zoning	2,996	3,661
Libraries	5,725	6,653
Parks and recreation	14,388	12,475
Health and welfare	14,155	10,651
Economic development	978	6,339
Interest on long-term debt	1,618	1,920
Total expenses	<u>419,582</u>	<u>325,603</u>
Increase (decrease) in net position	<u>(9,858)</u>	<u>47,611</u>
Net position, beginning of year	<u>582,003</u>	<u>534,392</u>
Net position, end of year	<u>\$ 572,145</u>	<u>\$ 582,003</u>

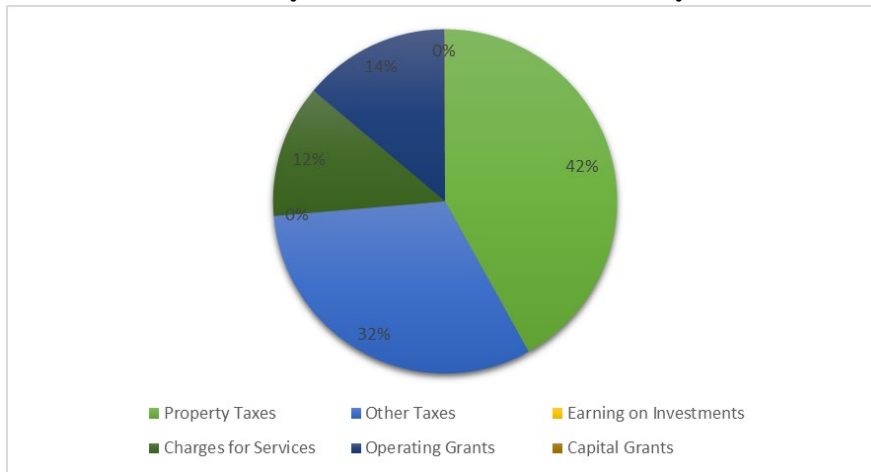
2022 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2022 in the amount of approximately \$94.0 million, or 28.9%, as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- Parks and Recreation showed an increase of \$1.9 million, or 15.3%, compared to the previous year. An increase in depreciation expenses as well as pension expenses were the main contributors.
- Public Safety had an increase of \$36.8 million, or 51.1 %, in comparison to the previous year. The increase was mainly contributed to the increase in pension costs as well as increased personnel costs.
- Courts and law enforcement had an increase of \$25.8 million in comparison to the previous year. The increase was primarily due to an increased in pension-related costs.

2022 Primary Government Revenues by Source



Overall, there was a significant increase in revenue of \$36.5 million, or 9.8%, in fiscal year 2022. Property tax revenue for Clayton County government saw an increase of approximately \$3.4 million over the previous fiscal year as a result of rising property values. Other taxes increased by \$13.2 million primarily due to the increase in LOST and SPLOST collections. In addition, Operating Grants increased by over \$17.9 million from fiscal year 2021.

GASB Statement No. 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 75 in fiscal year 2018, GASB Statement No. 45 was in place. GASB Statement 45 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 45 expenses as they appear in the Statement of Activities for fiscal year 2022 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, 2022 and 2021**

	2022		2022		2022		2021		2021		2021	
	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	GASB 75 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 75 & 68	2021
General Government	\$ 125,031,541	\$ (493,540)	\$ 9,920,311	\$ 115,604,770	\$ 95,109,684	\$ 790,000	\$ 2,960,640	\$ 91,359,044			\$	
Tax Assessment/Collection	5,575,852	(25,061)	1,124,697	4,476,216	4,052,218	40,115	335,657	3,676,446				
Courts and Law Enforcement	103,048,871	(282,544)	15,231,480	88,099,935	77,242,976	452,264	4,545,717	72,244,995				
Public Safety	108,847,115	(307,201)	18,924,318	90,229,998	72,052,638	491,731	5,647,816	65,913,091				
Transportation/Development	37,212,314	(34,358)	985,145	36,261,527	35,446,102	54,996	294,009	35,097,097				
Planning and Zoning	2,995,763	(9,704)	387,585	2,617,882	3,661,114	15,533	115,672	3,529,909				
Libraries	5,724,725	(17,785)	686,982	5,055,528	6,652,703	28,468	205,024	6,419,211				
Parks and Recreation	14,387,805	(33,550)	1,355,993	13,065,362	12,474,417	53,702	404,686	12,016,029				
Health and Welfare	14,155,385	(4,042)	564,780	13,594,647	10,651,280	6,470	168,554	10,476,256				
Economic Development	978,477	-	-	978,477	6,338,830	-	-	6,338,830				
Interest on Long-term Debt	1,618,098	-	-	1,618,098	1,920,053	-	-	1,920,053				
Total Governmental Expenses	\$ 419,575,946	\$ (1,207,785)	\$ 49,181,291	\$ 371,602,440	\$ 325,602,015	\$ 1,933,279	\$ 14,677,775	\$ 308,990,961				

Functions/Programs:
Governmental:

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, 2022, Clayton County's governmental funds reported combined ending fund balances of approximately \$377.2 million, an increase of approximately \$15.5 million in comparison with the previous fiscal year. Approximately 28.2% or \$106.4 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, \$270.8 million, is classified as restricted or non-spendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2022, the total of assigned and unassigned fund balance in the General Fund was \$106.4 million. The total fund balance for the General Fund was approximately \$110.7 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 45.4% of total General Fund expenditures, while the General Fund total fund balance represents 47.3% of that same amount.

The fund balance of the County's General fund increased during the current fiscal year by \$8.3 million. Total expenditures decreased over the prior period by \$1.9 million. Revenues increased by \$10.6 million during the same period. Further detail is listed below. Overall, total revenues were higher than originally budgeted by approximately \$20.7 million and expenditures were approximately \$6.7 million higher 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 \$2.2 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 \$4.5 million due to the increase in LOST collections as well as the increase in insurance premium tax.
- Charges for Services increased by \$2.2 million from the previous year due to several increases in revenue which include:
 1. Water Park Ticket Revenue - Spivey Splash Water Park revenue was not generated until fiscal year 2022.

2. EMS Fees - Additional revenue received from the Georgia Department of Community Health due to the County being recognized as a Public Ground Ambulance provider.

The Fire Fund has a fund balance of \$18.4 million which represents an increase of \$3.1 million from the prior year, mostly due to an increase in property taxes.

The Other County Grants Fund's fund balance increased by \$1.7 million from fiscal year 2021 due to an increase in intergovernmental revenue of 10.3% from the prior year. Expenditures increased significantly by \$12.4 million from fiscal year 2021 due to an increase in disbursements related to the Emergency Rental Assistance grant.

In fiscal year 2022, the ARPA Fund expended \$19.3 million in federal grant money related to the Coronavirus State and Local Fiscal Recovery Fund, compared to \$33.4 million in the prior fiscal year.

On May 20, 2014, voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January 2015 with the first receipts deposited in March 2015. The term of the 2015 SPLOST is 6 years and is estimated to generate \$272 million for County and City projects. The 2015 SPLOST will be 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. The fund balance at June 30, 2022 is \$60.8 million, a decrease of \$16.1 million from the previous 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, 2022 is \$109.3 million.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. When the aggregate fund balance of these non-major funds is compared with the restated adjusted total for the previous fiscal year, the aggregate fund balance decreased by approximately \$1.6 million from the prior year to a total of \$70.2 million at June 30, 2022.

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, 2022, the Workers' Compensation Self-Insurance net position increased from \$3.2 to approximately \$4.3 million in the current year. Total contributions and claims activity remained constant.

The Medical Self-Insurance Fund net position decreased from \$6.3 million to \$5.4 million due to an increase in claims expenses.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of approximately \$227.4 million and the final amended budget of \$254.2 million for expenditures amounted to an 11.8% increase. This increase in the budget can be summarized as follows:

- \$19.6 million increase for General Government for additional payments to various vendors, other government entities, and repair and maintenance of County facilities.
- \$1.4 million increase for Public Safety to mainly account for an increase in personnel costs along with operational costs.
- \$4.1 million increase for Capital Outlay, an increase of \$2.17 million from the prior year's amended budget.

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

- The County collected an additional \$8.4 million in Property Taxes resulting from higher property values.
- Other Taxes collected an additional \$8.6 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, 2022, amounts to approximately \$790.1 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. Additional information on the County's capital asset balances and activity can be found at Note III (i).

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

- **Spivey Splash Water Park** - The Spivey Splash Water Park was completed May 1, 2022 with an official open date of May 28, 2022.
- **Clayton County Signage & County Borders** - Clayton County Welcome signs have been released. Board of Commissioners contract award is pending; award should be given mid-October.
- **Full TV Station Remodel** - Pending updated furniture, fixtures, and equipment (FFE) items list from the Office of Communications and review from Finance. Additional podcast room sound proofing to be installed.
- **Small Business Incubator and Records Center** - Project is in the design phase. Updated concept design was submitted by BAD Consultants. Cost estimate and complete development scheduled timeline are pending.

- **Fire Station Number 9 - VIP Complex Renovations** - Central Services hosted kickoff meeting with contractor. Planning, Design, and Construction (PDC) team, POND, and Clayton County Fire & Emergency Services performed a site visit.
- **VIP Amphitheatre** - This project is 84% complete. Pending revised schedule and timeline for project completion. Planning, Design, and Construction team has requested revised timeline to include civil design needs.
- **Board of Commissioners Administration Building** - Demolition of Human Resources and Jonesboro Branch Library buildings are pending Board of Commissioners contract award approval. Planning, Design, and Construction (PDC) team is pending revised concept design proposal; complete design documents are scheduled to be submitted by mid-September. Rezoning to City Center Business District is pending Board of Commissioners approval.

Long-term debt - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$77.9 million, of which \$2.7 million is debt of the Development Authority, a blended component unit. Included in this total are the 2012 refunding 2003 and 2004 bonds, 2017 Tax Allocation Refunding Bond, 2019 refunding 2012 Bond, and the 2014 Series B SPLOST Bond, and the 2021 SPLOST Bond.

The County has several long-term financed purchase agreements outstanding at year end totaling \$2.5 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 finance eight fire trucks.

Additional information on the County's long-term debt can be found in Note III Section J on page 67 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2022 was 4.46%, a decrease of .9% over the previous year. The State's average unemployment rate and the national rate were, 2.9% 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 decreased slightly from 20.089 in fiscal year 2021 to 19.496 in fiscal year 2022. The LOST rebate millage for fiscal year 2021 was 4.073 compared to 3.789 for fiscal year 2022. The *net millage* for fiscal year 2023 budget is 14.496, a decrease of .25 from fiscal year 2022.

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, 2022

	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 410,053,862	\$ 5,174,364
Restricted cash	-	3,598,248
Investments	31,446,183	-
Accounts receivable	6,291,828	5,988
Grants receivable	5,529,659	-
Taxes receivable	5,713,386	-
Lease receivable	11,967,584	-
Due from other governments	8,037,763	1,530,598
Due from individuals	3,781	-
Due from organizations	10,604,469	-
Inventory	2,499,715	2,007
Prepaid items	1,698,452	-
Property held for resale	4,837,306	-
Net OPEB asset	-	718,731
Capital assets, non-depreciable	212,997,499	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	577,082,279	7,142,010
Total assets	<u>1,288,763,766</u>	<u>24,487,721</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	207,244,538	2,106,646
Charges on refunding	172,462	-
OPEB	12,239,527	-
Total deferred outflow of resources	<u>219,656,527</u>	<u>2,106,646</u>
LIABILITIES		
Accounts payable	15,679,036	440,689
Accrued liabilities	2,402,741	67,825
Retainage payable	958,665	-
Customer deposits	-	12,150
Construction and performance bonds payable	6,991	-
Due to other governments	1,151,940	33,574
Due to organizations	114,482	-
Interest payable	481,262	31,790
Unearned revenue	65,817,920	-
Noncurrent liabilities:		
Due within one year	25,321,522	1,111,619
Due in more than one year	756,017,866	12,176,283
Total liabilities	<u>867,952,425</u>	<u>13,873,930</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	5,222,166	5,431,613
OPEB	51,346,000	-
Leases	11,754,351	-
Total deferred inflow of resources	<u>68,322,517</u>	<u>5,431,613</u>
NET POSITION		
Net investment in capital assets	710,693,962	9,463,422
Restricted for:		
Debt service	818,147	-
Capital projects	199,483,864	-
Tourism promotion	3,650,705	-
Public safety	30,567,935	-
Jail construction/staffing	663,342	-
Health and welfare programs	1,009,195	-
Law library materials	167,702	-
Technology	556,075	-
Street lights	2,938,331	-
Economic development	18,898,636	-
Grant programs	9,419,170	1,746,494
Unrestricted	(406,721,713)	(3,921,092)
Total net position	<u>\$ 572,145,351</u>	<u>\$ 7,288,824</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, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government				
Governmental activities:				
General government	\$ 125,031,541	\$ 18,909,949	\$ 47,240	\$ 90,128
Tax assessment collection	5,575,852	4,167,309	-	-
Courts and law enforcement	103,055,151	11,381,255	15,836,495	-
Public safety	108,847,115	12,974,188	35,130,938	-
Transportation and development	37,212,314	405,821	-	250,169
Planning and zoning	2,995,763	394,983	-	-
Libraries	5,724,725	84,609	-	-
Parks and recreation	14,387,805	2,007,217	-	-
Health and welfare	14,155,385	349,906	5,570,410	-
Economic development	978,477	448,507	-	-
Interest on long-term debt	1,618,098	-	-	-
Total governmental activities	<u>\$ 419,582,226</u>	<u>\$ 51,123,744</u>	<u>\$ 56,585,083</u>	<u>\$ 340,297</u>
Component units:				
Landfill Authority	\$ 2,259,166	\$ 1,244,888	\$ 2,101,205	\$ -
Board of Health	12,537,335	3,398,090	11,513,569	-
Total component units	<u>\$ 14,796,501</u>	<u>\$ 4,642,978</u>	<u>\$ 13,614,774</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

Primary Government	
Governmental Activities	Component Units
\$ (105,984,224)	\$ -
(1,408,543)	-
(75,837,401)	-
(60,741,989)	-
(36,556,324)	-
(2,600,780)	-
(5,640,116)	-
(12,380,588)	-
(8,235,069)	-
(529,970)	-
(1,618,098)	-
<u>\$ (311,533,102)</u>	<u>\$ -</u>
\$ -	\$ 1,086,927
-	2,374,324
-	<u>3,461,251</u>
171,678,122	-
41,131,733	-
61,718,595	-
15,751,137	-
1,674,067	-
2,115,686	-
3,497,970	-
954,715	-
2,365,458	-
784,106	-
3,686	5,961
<u>301,675,275</u>	<u>5,961</u>
(9,857,827)	3,467,212
582,003,178	3,821,612
<u>\$ 572,145,351</u>	<u>\$ 7,288,824</u>

CLAYTON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

ASSETS	General	Fire Fund	Other County Grants Fund	ARPA Fund
Cash and cash equivalents	\$ 98,927,807	\$ 19,062,789	\$ 16,319,562	\$ 51,865,675
Investments	6,310,952	-	-	-
Accounts receivable	6,095,565	24,232	-	-
Grants receivable	-	-	4,863,149	-
Taxes receivable, net	4,816,865	822,652	-	-
Interfund receivables	6,018,673	-	-	-
Lease receivable	11,967,584	-	-	-
Due from other governments	114,335	-	7,706,813	-
Due from individuals	3,781	-	-	-
Due from organizations	5,027,203	7,673	-	25,715
Inventory	2,472,405	27,310	-	-
Prepaid items	1,642,788	28,014	-	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 143,397,958</u>	<u>\$ 19,972,670</u>	<u>\$ 28,889,524</u>	<u>\$ 51,891,390</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 9,003,390	\$ 473,142	\$ 936,332	\$ 203,250
Accrued liabilities	2,021,145	322,460	4,121	385
Construction/performance bonds payable	6,991	-	-	-
Interfund payables	-	-	-	6,013,673
Construction retainage payable	-	-	103,534	-
Unrealized grant revenue	-	-	20,161,516	45,656,404
Due to organizations	106,500	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>11,138,026</u>	<u>795,602</u>	<u>21,205,503</u>	<u>51,873,712</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,454,579	760,702	-	-
Unavailable revenue - EMS	5,369,596	-	-	-
Deferred inflows of resources - leases	11,754,351	-	-	-
Total deferred inflows of resources	<u>21,578,526</u>	<u>760,702</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Fund balances:				
Nonspendable:				
Inventory	2,472,405	27,310	-	-
Prepaid items	1,642,788	28,014	-	-
Leases	213,233	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Tourism promotion	-	-	-	-
Public safety	-	18,361,042	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	7,684,021	17,678
Assigned to:				
Litigation	5,000,000	-	-	-
Building and Maintenance	500,000	-	-	-
Lieu of taxes	35,035,645	-	-	-
Unassigned	65,817,335	-	-	-
Total fund balances	<u>110,681,406</u>	<u>18,416,366</u>	<u>7,684,021</u>	<u>17,678</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 143,397,958</u>	<u>\$ 19,972,670</u>	<u>\$ 28,889,524</u>	<u>\$ 51,891,390</u>

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

2021 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Total
\$ 105,605,541	\$ 37,182,199	\$ 66,264,453	\$ 395,228,026
-	25,135,231	-	31,446,183
-	-	172,031	6,291,828
-	-	666,510	5,529,659
-	-	73,869	5,713,386
-	-	-	6,018,673
-	-	-	11,967,584
-	-	216,615	8,037,763
-	-	-	3,781
5,426,003	-	117,875	10,604,469
-	-	-	2,499,715
-	-	27,650	1,698,452
-	-	4,837,306	4,837,306
<u>\$ 111,031,544</u>	<u>\$ 62,317,430</u>	<u>\$ 72,376,309</u>	<u>\$ 489,876,825</u>

\$ 575,042	\$ 1,308,118	\$ 1,335,264	\$ 13,834,538
-	-	54,630	2,402,741
-	-	-	6,991
-	-	5,000	6,018,673
-	174,068	681,063	958,665
-	-	-	65,817,920
-	-	7,982	114,482
1,151,940	-	-	1,151,940
<u>1,726,982</u>	<u>1,482,186</u>	<u>2,083,939</u>	<u>90,305,950</u>

-	-	70,822	5,286,103
-	-	-	5,369,596
-	-	-	11,754,351
-	-	70,822	22,410,050

-	-	-	2,499,715
-	-	27,650	1,698,452
-	-	-	213,233
-	-	4,837,306	4,837,306
109,304,562	60,835,244	28,488,927	198,628,733
-	-	50,417	50,417
-	-	3,650,705	3,650,705
-	-	12,142,693	30,503,735
-	-	663,342	663,342
-	-	1,009,195	1,009,195
-	-	167,702	167,702
-	-	556,075	556,075
-	-	2,867,509	2,867,509
-	-	14,049,030	14,049,030
-	-	1,710,997	9,412,696
-	-	-	5,000,000
-	-	-	500,000
-	-	-	35,035,645
-	-	-	65,817,335
<u>109,304,562</u>	<u>60,835,244</u>	<u>70,221,548</u>	<u>377,160,825</u>
<u>\$ 111,031,544</u>	<u>\$ 62,317,430</u>	<u>\$ 72,376,309</u>	<u>\$ 489,876,825</u>

**CLAYTON COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2022**

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	\$ 377,160,825
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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	1,532,090,938
Accumulated depreciation	(742,011,160)

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.

10,655,699

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.

9,726,432

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	(77,840,000)
Financed purchase agreements	(2,546,070)
Lease liabilities	(825,587)
Accrued interest payable	(481,262)
Deferred amounts on refunding	172,462
Unamortized premium	(61,255)
Compensated absences	(12,668,657)
Net pension liability and related deferred inflows and outflows	(262,753,012)
Other post-employment benefits (OPEB) and related deferred inflows and outflows	(254,654,473)
Claims and judgments payable	(3,224,263)
Accrued landfill post-closure costs	(595,266)

Net position - governmental activities	\$ 572,145,351
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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, 2022

	General	Fire Fund	Other County Grants Fund	ARPA Fund
REVENUES				
Property taxes	\$ 140,450,005	\$ 29,170,028	\$ -	\$ -
Other taxes	64,812,782	1,096,632	-	-
Licenses and permits	7,819,981	-	-	-
Intergovernmental	4,528,266	-	31,584,644	19,338,429
Charges for services	23,819,462	1,068,464	-	-
Fines and forfeitures	3,865,815	6,800	-	-
Investment earnings	3,686	-	-	17,680
Other revenue	1,134,355	56,621	-	-
Gifts and donations	53,128	-	37,000	-
Total revenues	<u>246,487,480</u>	<u>31,398,545</u>	<u>31,621,644</u>	<u>19,356,109</u>
EXPENDITURES				
Current:				
General government	74,975,417	-	14,831,442	591,488
Tax assessment and collection	4,234,565	-	-	-
Courts and law enforcement	77,420,323	-	2,118,162	4,298,911
Public safety	46,867,575	27,039,243	225,895	9,254,098
Transportation and development	5,549,385	-	1,945,770	-
Planning and zoning	2,543,521	-	-	73,667
Libraries	3,885,291	-	771,287	-
Parks and recreation	7,146,506	-	2,212	-
Health and welfare	5,491,192	-	-	4,340,572
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	145,133	884,960	-	-
Capital outlay	5,810,470	412,064	10,253,816	779,695
Total expenditures	<u>234,069,378</u>	<u>28,336,267</u>	<u>30,148,584</u>	<u>19,338,431</u>
Excess (deficiency) of revenues over expenditures	<u>12,418,102</u>	<u>3,062,278</u>	<u>1,473,060</u>	<u>17,678</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	33,986	56,000	-	-
Proceeds from insurance claims	424,785	-	-	-
Other contributions	-	-	-	-
Transfers in	38,000	-	237,765	-
Transfers out	(4,612,308)	-	-	-
Total other financing sources (uses)	<u>(4,115,537)</u>	<u>56,000</u>	<u>237,765</u>	<u>-</u>
Net change in fund balances	8,302,565	3,118,278	1,710,825	17,678
FUND BALANCES, beginning of year	<u>102,378,841</u>	<u>15,298,088</u>	<u>5,973,196</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 110,681,406</u>	<u>\$ 18,416,366</u>	<u>\$ 7,684,021</u>	<u>\$ 17,678</u>

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

2021 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ -	\$ 2,030,713	\$ 171,650,746
61,718,595	-	2,365,458	129,993,467
-	-	-	7,819,981
-	-	5,272,775	60,724,114
-	-	6,230,004	31,117,930
-	-	1,506,276	5,378,891
122,888	101,675	25,793	271,722
-	345,646	387,008	1,923,630
-	-	-	90,128
<u>61,841,483</u>	<u>447,321</u>	<u>17,818,027</u>	<u>408,970,609</u>
547,352	226,201	2,952,471	94,124,371
-	-	-	4,234,565
-	2,922	1,235,930	85,076,248
-	-	3,248,403	86,635,214
-	8,730,129	1,318,673	17,543,957
-	-	-	2,617,188
-	-	329	4,656,907
-	217,740	3,367,852	10,734,310
-	-	2,408,499	12,240,263
-	-	724,484	724,484
13,102,858	-	-	13,102,858
-	-	15,792,402	16,822,495
15,775,078	7,412,201	5,066,355	45,509,679
<u>29,425,288</u>	<u>16,589,193</u>	<u>36,115,398</u>	<u>394,022,539</u>
<u>32,416,195</u>	<u>(16,141,872)</u>	<u>(18,297,371)</u>	<u>14,948,070</u>
-	-	350	90,336
-	-	-	424,785
-	-	29,560	29,560
-	-	16,733,543	17,009,308
(12,359,000)	-	(38,000)	(17,009,308)
<u>(12,359,000)</u>	<u>-</u>	<u>16,725,453</u>	<u>544,681</u>
20,057,195	(16,141,872)	(1,571,918)	15,492,751
<u>89,247,367</u>	<u>76,977,116</u>	<u>71,793,466</u>	<u>361,668,074</u>
<u>\$ 109,304,562</u>	<u>\$ 60,835,244</u>	<u>\$ 70,221,548</u>	<u>\$ 377,160,825</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, 2022

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

Net change in fund balances - total governmental funds \$ 15,492,751

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 expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Total capital outlay	46,545,202
Total depreciation	(39,667,724)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (344,329)

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	15,487,778
Amortization of bond premium	119,448
Amortization of deferred loss	(156,209)

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

Compensated absences	1,797,961
Accrued interest on debt	(246,620)
Landfill costs	(23,445)
Claims and judgments payable	(1,404,736)
Net pension liability and related deferred outflows and inflows	(49,181,291)
Other post-employment benefit (OPEB) liability and related deferred outflows and inflows	1,207,785

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. 299,445

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	216,157
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Change in net position - governmental activities	\$ (9,857,827)
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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, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Property taxes	\$ 132,038,124	\$ 144,589,785	\$ 140,450,005	\$ (4,139,780)
Other taxes	56,218,717	58,724,740	64,812,782	6,088,042
Licenses and permits	7,595,675	8,017,454	7,819,981	(197,473)
Intergovernmental	4,426,340	4,437,934	4,528,266	90,332
Charges for services	22,107,499	25,245,248	23,819,462	(1,425,786)
Fines and forfeitures	2,711,200	3,217,392	3,865,815	648,423
Investment earnings	15,000	15,000	3,686	(11,314)
Other revenue	691,579	1,076,140	1,134,355	58,215
Gifts and donations	10,000	26,500	53,128	26,628
Total revenues	<u>225,814,134</u>	<u>245,350,193</u>	<u>246,487,480</u>	<u>1,137,287</u>
EXPENDITURES				
Current:				
General government	60,509,719	80,078,660	74,975,417	5,103,243
Tax assessment and collection	4,569,837	4,579,532	4,234,565	344,967
Courts and law enforcement	80,507,000	80,408,026	77,420,323	2,987,703
Public safety	51,303,363	52,685,233	46,867,575	5,817,658
Transportation and development	4,918,750	5,949,245	5,549,385	399,860
Planning and zoning	3,796,770	3,786,833	2,543,521	1,243,312
Libraries	4,334,372	4,503,793	3,885,291	618,502
Parks and recreation	7,671,088	7,925,221	7,146,506	778,715
Health and welfare	5,861,968	6,253,114	5,491,192	761,922
Debt service	63,079	145,133	145,133	-
Capital outlay	3,837,644	7,958,682	5,810,470	2,148,212
Total expenditures	<u>227,373,590</u>	<u>254,273,472</u>	<u>234,069,378</u>	<u>20,204,094</u>
Excess (deficiency) of revenues over expenditures	<u>(1,559,456)</u>	<u>(8,923,279)</u>	<u>12,418,102</u>	<u>21,341,381</u>
OTHER FINANCING SOURCES (USES)				
Appropriation of fund balance	6,074,856	9,534,755	-	(9,534,755)
Proceeds from sale of capital assets	-	-	33,986	33,986
Proceeds from insurance claims	-	424,785	424,785	-
Transfers in	456,000	456,000	38,000	(418,000)
Transfers out	(4,971,400)	(5,007,604)	(4,612,308)	395,296
Total other financing sources (uses)	<u>1,559,456</u>	<u>5,407,936</u>	<u>(4,115,537)</u>	<u>(9,523,473)</u>
Net change in fund balances	-	(3,515,343)	8,302,565	11,817,908
FUND BALANCES, beginning of year,	<u>102,378,841</u>	<u>102,378,841</u>	<u>102,378,841</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 102,378,841</u>	<u>\$ 98,863,498</u>	<u>\$ 110,681,406</u>	<u>\$ 11,817,908</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, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Tax revenues:				
Real property	\$ 23,858,285	\$ 23,858,285	\$ 25,258,803	\$ 1,400,518
Personal property	2,772,243	2,772,243	2,253,688	(518,555)
Public utility	936,049	936,049	843,173	(92,876)
Heavy equipment	3,064	3,064	3,996	932
Mobile home	66,577	66,577	57,551	(9,026)
Motor vehicle	303,947	303,947	191,391	(112,556)
Title ad valorem tax	-	-	68,232	68,232
Prior year	528,460	528,460	493,194	(35,266)
Other taxes:				
Railroad equipment	-	-	7,673	7,673
Intangible recording	-	-	646,306	646,306
Real estate transfer	-	-	381,716	381,716
Interest on delinquent taxes	-	-	60,937	60,937
Charges for services - fire inspection fees	633,700	633,700	1,068,464	434,764
Fines and forfeitures	3,000	3,000	6,800	3,800
Other revenue	30,000	30,000	56,621	26,621
Total revenues	<u>29,135,325</u>	<u>29,135,325</u>	<u>31,398,545</u>	<u>2,263,220</u>
EXPENDITURES				
Current:				
Public safety:				
Salaries and wages	16,953,288	16,957,039	16,669,002	288,037
Pension contribution	2,208,832	2,214,238	2,181,519	32,719
FICA and Medicare insurance	1,137,494	1,265,287	1,265,287	-
Group health and life insurance	2,509,143	2,107,929	2,107,929	-
Workers' compensation insurance	573,460	635,446	635,446	-
Additional employer contribution	108,938	108,938	108,938	-
Medical service fees	100,750	100,750	82,862	17,888
Contract service fees	219,132	307,508	271,449	36,059
Rental	93,400	99,885	99,711	174
Materials and supplies	533,353	768,196	744,447	23,749
Gas and oil	275,000	302,575	291,521	11,054
Bank charges	1,500	1,734	1,734	-
Minor equipment	188,011	225,613	212,015	13,598
Postage	100	100	-	100
Utilities	294,000	253,056	244,269	8,787
Telephone, telegraph	122,398	75,145	75,068	77
Sanitation	13,300	7,600	7,577	23
Advertising	6,500	8,500	6,250	2,250
Dues and subscriptions	30,599	19,157	13,922	5,235
Training, travel, meetings	40,825	13,165	13,165	-
Uniform allowance	213,354	249,925	188,282	61,643
Repair and maintenance	706,000	1,250,286	1,051,079	199,207
Tax commission	813,758	813,758	767,771	45,987
Debt service	884,961	884,960	884,960	-
Capital outlay	1,107,229	5,458,745	412,064	5,046,681
Total expenditures	<u>29,135,325</u>	<u>34,129,535</u>	<u>28,336,267</u>	<u>5,793,268</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(4,994,210)</u>	<u>3,062,278</u>	<u>8,056,488</u>

(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, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	\$ -	\$ -	\$ 56,000	\$ 56,000
Appropriations from fund balance	-	4,448,194	-	(4,448,194)
Total other financing sources	-	4,448,194	56,000	(4,392,194)
Net change in fund balances	-	(546,016)	3,118,278	3,664,294
FUND BALANCES, beginning of year	15,298,088	15,298,088	15,298,088	-
FUND BALANCES, end of year	<u>\$ 15,298,088</u>	<u>\$ 14,752,072</u>	<u>\$ 18,416,366</u>	<u>\$ 3,664,294</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, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Intergovernmental	\$ -	\$ 94,200,873	\$ 31,584,644	\$ (62,616,229)
Gifts and donations	-	55,818	37,000	(18,818)
Total revenues	-	94,256,691	31,621,644	(62,635,047)
EXPENDITURES				
General government:				
Current:				
Salaries and wages	-	402,912	68,914	333,998
Employee benefits and payroll taxes	-	159,015	16,291	142,724
Contract service fees	-	3,211,467	831,443	2,380,024
Materials and supplies	-	74,576	14,793	59,783
Minor equipment	-	90,177	77,955	12,222
Training, travel, meetings	-	11,349	9,131	2,218
Advertising	-	2,818	-	2,818
Uniform allowance	-	5,827	1,486	4,341
Dues and subscriptions	-	230	-	230
Repair and maintenance	-	6,615	1,580	5,035
General assistance	625,000	31,272,210	13,809,849	17,462,361
Capital outlay	-	75,070	-	75,070
Total general government	625,000	35,312,266	14,831,442	20,480,824
Courts and law enforcement:				
Current:				
Salaries and wages	-	1,417,689	1,065,092	352,597
Employee benefits and payroll taxes	-	486,889	314,242	172,647
Contractual services	-	1,273,291	615,334	657,957
Rental	-	16,606	11,514	5,092
Materials and supplies	-	151,734	78,066	73,668
Minor equipment	-	5,843	1,388	4,455
Telephone, telegraph	-	1,500	1,494	6
Postage	-	9,000	4,894	4,106
Dues and subscriptions	-	1,900	360	1,540
Travel, training, meetings	-	64,101	25,778	38,323
Capital outlay	-	32,602	-	32,602
Total courts and law enforcement	-	3,461,155	2,118,162	1,342,993
Public safety:				
Current:				
Salaries and wages	-	142,884	-	142,884
Contractual services	-	168,102	141,136	26,966
Materials and supplies	-	218,713	73,766	144,947
Minor equipment	-	21,713	7,921	13,792
Uniform allowance	-	3,072	3,072	-
General assistance	-	6,300	-	6,300
Capital outlay	-	1,276,239	1,272,936	3,303
Total public safety	-	1,837,023	1,498,831	338,192

(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, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
EXPENDITURES (Continued)				
Transportation and development:				
Current:				
Contractual services	\$ -	\$ 520,755	\$ 289,562	\$ 231,193
Repair and maintenance	-	4,208,692	1,656,208	2,552,484
Capital outlay	-	51,077,732	8,919,137	42,158,595
Total transportation and development	-	55,807,179	10,864,907	44,942,272
Parks and recreation:				
Current:				
Materials and supplies	-	5,799	1,587	4,212
Minor equipment	-	625	625	-
Capital outlay	-	9,718	-	9,718
Total parks and recreation	-	16,142	2,212	13,930
Libraries:				
Current:				
Salaries and wages	-	418,110	386,673	31,437
Employee benefits and payroll taxes	-	156,375	140,717	15,658
Contractual services	-	18,681	10,381	8,300
Materials and supplies	-	55,424	24,363	31,061
Minor equipment	-	26,158	17,620	8,538
Advertising	-	6,402	1,402	5,000
Dues and subscriptions	-	9,255	9,255	-
Books and materials	-	139,470	120,042	19,428
Intergovernmental	-	60,834	60,834	-
Capital outlay	-	600,000	61,743	538,257
Total libraries	-	1,490,709	833,030	657,679
Total expenditures	625,000	97,924,474	30,148,584	67,775,890
Excess (deficiency) of revenues over expenditures	(625,000)	(3,667,783)	1,473,060	5,140,843
OTHER FINANCING SOURCES (USES)				
Transfers in	625,000	631,300	237,765	(393,535)
Transfers out	-	(945,292)	-	945,292
Total other financing sources (uses)	625,000	(313,992)	237,765	551,757
Net change in fund balance	-	(3,981,775)	1,710,825	5,692,600
FUND BALANCES, beginning of year	5,973,196	5,973,196	5,973,196	-
FUND BALANCES, end of year	<u>\$ 5,973,196</u>	<u>\$ 1,991,421</u>	<u>\$ 7,684,021</u>	<u>\$ 5,692,600</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
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Intergovernmental	\$ 31,622,789	\$ 31,622,789	\$ 19,338,429	\$ (12,284,360)
Investment earnings	-	-	17,680	17,680
Total revenues	<u>31,622,789</u>	<u>31,622,789</u>	<u>19,356,109</u>	<u>(12,266,680)</u>
EXPENDITURES				
General government				
Current:				
Salaries and wages	105,267	105,267	62,787	42,480
Employee benefits and payroll taxes	30,916	30,916	13,829	17,087
Consulting fees	110,000	110,000	-	110,000
Contract service fees	4,952	4,952	1,200	3,752
Materials and supplies	4,611	4,611	4,610	1
Minor equipment	28,655	28,655	28,655	-
General assistance	7,148,575	7,148,575	480,407	6,668,168
Capital outlay	<u>365,000</u>	<u>365,000</u>	<u>240,357</u>	<u>124,643</u>
Total general government	<u>7,797,976</u>	<u>7,797,976</u>	<u>831,845</u>	<u>6,966,131</u>
Courts and law enforcement				
Current:				
Salaries and wages	2,771,387	2,771,387	2,479,899	291,488
Employee benefits and payroll taxes	286,738	286,738	159,550	127,188
Medical service fees	955,200	955,200	955,151	49
Contract service fees	897,757	897,757	588,534	309,223
Materials and supplies	234,724	234,724	19,323	215,401
Uniform allowance	2,600	2,600	305	2,295
Minor equipment	583,456	583,456	96,149	487,307
Capital outlay	<u>175,012</u>	<u>175,012</u>	<u>-</u>	<u>175,012</u>
Total courts and law enforcement	<u>5,906,874</u>	<u>5,906,874</u>	<u>4,298,911</u>	<u>1,607,963</u>
Public safety				
Current:				
Salaries and wages	8,505,434	8,505,434	7,811,566	693,868
Employee benefits and payroll taxes	1,307,683	1,307,683	1,066,884	240,799
Contract service fees	39,850	39,850	-	39,850
Materials and supplies	408,751	408,751	312,390	96,361
Minor equipment	512,498	512,498	63,258	449,240
Capital outlay	<u>1,328,151</u>	<u>1,328,151</u>	<u>539,338</u>	<u>788,813</u>
Total public safety	<u>12,102,367</u>	<u>12,102,367</u>	<u>9,793,436</u>	<u>2,308,931</u>

(Continued)

CLAYTON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GAAP BASIS
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance
	Original	Final		with Final Budget
EXPENDITURES (Continued)				
Health and welfare				
Current:				
General assistance	\$ 4,340,572	\$ 4,340,572	\$ 4,340,572	\$ -
Total health and welfare	<u>4,340,572</u>	<u>4,340,572</u>	<u>4,340,572</u>	<u>-</u>
Planning and zoning				
Current:				
Contract service fees	300,000	300,000	73,667	226,333
General assistance	1,175,000	1,175,000	-	1,175,000
Total health and welfare	<u>1,475,000</u>	<u>1,475,000</u>	<u>73,667</u>	<u>1,401,333</u>
Total expenditures	<u>31,622,789</u>	<u>31,622,789</u>	<u>19,338,431</u>	<u>12,284,358</u>
Net change in fund balance	-	-	17,678	17,678
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,678</u>	<u>\$ 17,678</u>

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Governmental Activities - Internal Service Funds</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 14,825,836
Total current assets	<u>14,825,836</u>
Total assets	<u>14,825,836</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,844,498
Accrued liabilities	<u>2,424,921</u>
Total current liabilities	4,269,419
Long-term liabilities, non-current portion of accrued claims payable	<u>829,985</u>
Total liabilities	<u>5,099,404</u>
NET POSITION	
Unrestricted	9,726,432
Total net position	<u>\$ 9,726,432</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, 2022

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges to other funds	\$ 17,824,434
Employee contributions	6,383,144
Total operating revenues	24,207,578
Operating expenses:	
Claims expense	11,806,159
Insurance premiums	10,825,090
Management fees	992,243
Other expenses	367,929
Total operating expenses	23,991,421
Change in net position	216,157
Net position, beginning of year	9,510,275
Net position, end of year	\$ 9,726,432

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, 2022

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from employees	\$ 6,383,144
Cash received from interfund services provided	17,824,434
Cash paid for insurance claims	(10,911,232)
Cash paid to suppliers for goods and services	(11,589,021)
Net cash provided by operating activities	1,707,325
Net increase in cash and cash equivalents	1,707,325
Cash and cash equivalents, beginning of year	13,118,511
Cash and cash equivalents, end of year	\$ 14,825,836
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 216,157
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in accounts payable	596,241
Increase in claims payable	894,927
Net cash provided by operating activities	\$ 1,707,325

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

CLAYTON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Pension Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 17,199,832	\$ 71,094,969
Investments:		
Stock:		
Domestic common stock	99,714,184	-
Foreign stock	7,769,616	-
Bonds:		
U.S. Government issues	31,316,903	-
Corporate issues	10,750,053	-
Mutual Funds:		
Equity funds	163,458,634	-
Fixed income funds	76,881,782	-
Collective investment trust	21,403,004	-
Pooled investment account	28,000,000	-
Accounts receivable	1,248,243	-
Taxes receivable	-	3,383,006
Accrued investment income	426,694	-
Prepaid items	16,849	-
Total assets	458,185,794	74,477,975
LIABILITIES		
Accounts payable	1,807,684	-
Due to others	-	4,717,587
Due to other governments	-	-
Due to litigants	-	-
Uncollected taxes	-	3,383,006
Total liabilities	1,807,684	8,100,593
NET POSITION		
Restricted for pension benefits	456,378,110	-
Restricted for individuals, organizations, and other governments		66,377,382
Total net position	\$ 456,378,110	\$ 66,377,382

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, 2022

	<u>Pension Trust Fund</u>	<u>Custodial Funds</u>
Additions:		
Contributions:		
Employers		
Clayton County	\$ 22,109,190	\$ -
Clayton County Water Authority	3,290,604	-
Plan members		
Clayton County	9,096,206	-
Clayton County Water Authority	1,840,021	-
Total contributions	<u>36,336,021</u>	<u>-</u>
Investment income:		
Net depreciation in fair value of plan investments	(109,889,192)	-
Interest	1,204,539	-
Dividends	6,006,733	-
Total investment income	<u>(102,677,920)</u>	<u>-</u>
Less investment expense	<u>1,055,838</u>	<u>-</u>
Net investment loss	<u>(103,733,758)</u>	<u>-</u>
Taxes	-	363,002,072
Fines and fees	-	48,437,689
Criminal and civil bonds	-	3,760,633
Inmate collections	-	8,011,720
Other revenue	-	592,119
Total additions	<u>(67,397,737)</u>	<u>423,804,233</u>
Deductions:		
Benefits	50,643,564	-
Administrative expenses	519,987	-
Taxes and fees paid to other governments	-	347,910,319
Payments to Board of Commissioners	-	12,304,232
Other custodial payments	-	13,428,847
Total deductions	<u>51,163,551</u>	<u>373,643,398</u>
Change in net position	(118,561,288)	50,160,835
Net Position		
Beginning of year	<u>574,939,398</u>	<u>16,216,547</u>
End of year	<u>\$ 456,378,110</u>	<u>\$ 66,377,382</u>

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2022

	<u>Landfill Authority</u>	<u>Board of Health</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 1,247,507	\$ 3,926,857	\$ 5,174,364
Restricted cash	3,598,248	-	3,598,248
Accounts receivable	5,988	-	5,988
Due from other governments	56,950	1,473,648	1,530,598
Inventory	2,007	-	2,007
Capital assets, nondepreciable	6,315,775	-	6,315,775
Capital assets, depreciable (net of accumulated depreciation)	2,807,805	4,334,205	7,142,010
Net OPEB asset	-	718,731	718,731
Total assets	<u>14,034,280</u>	<u>10,453,441</u>	<u>24,487,721</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>2,106,646</u>	<u>2,106,646</u>
LIABILITIES			
Accounts payable	36,851	403,838	440,689
Accrued liabilities	67,825	-	67,825
Customer deposits	12,150	-	12,150
Due to other governments	-	33,574	33,574
Interest payable	31,790	-	31,790
Noncurrent liabilities:			
Due within one year	905,000	206,619	1,111,619
Due in more than one year	7,735,055	4,441,228	12,176,283
Total liabilities	<u>8,788,671</u>	<u>5,085,259</u>	<u>13,873,930</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>5,431,613</u>	<u>5,431,613</u>
NET POSITION			
Net investment in capital assets	5,383,580	4,079,842	9,463,422
Restricted for:			
Grant programs	-	1,746,494	1,746,494
Unrestricted (deficit)	<u>(137,971)</u>	<u>(3,783,121)</u>	<u>(3,921,092)</u>
Total net position	<u>\$ 5,245,609</u>	<u>\$ 2,043,215</u>	<u>\$ 7,288,824</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, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Component Units			
Landfill Authority	\$ 2,259,166	\$ 1,244,888	\$ 2,101,205
Board of Health	12,537,335	3,398,090	11,513,569
Total component units	<u>\$ 14,796,501</u>	<u>\$ 4,642,978</u>	<u>\$ 13,614,774</u>

General revenues:
 Unrestricted investment earnings
 Total general revenues
 Change in net position
 Net position (deficit), 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
Component Units

Landfill Authority	Board of Health	Total
\$ 1,086,927	\$ -	\$ 1,086,927
-	2,374,324	2,374,324
<u>1,086,927</u>	<u>2,374,324</u>	<u>3,461,251</u>
5,961	-	5,961
<u>5,961</u>	<u>-</u>	<u>5,961</u>
1,092,888	2,374,324	3,467,212
4,152,721	(331,109)	3,821,612
<u>\$ 5,245,609</u>	<u>\$ 2,043,215</u>	<u>\$ 7,288,824</u>



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

The **2015 Special Purpose Local Option Sales Tax ("SPLOST") Fund** accounts for various capital projects to be funded primarily through a 2015 bond issuance to be repaid with special purpose local option sales tax receipts.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Additionally, the government reports the following fund types:

Governmental Fund Types:

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

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

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

Proprietary Fund Types:

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

Fiduciary Fund Types:

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating 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 non-operating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and 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

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

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)

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and 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. 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.

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)

8. 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.

9. 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.

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. Additionally, a deferred charge (gain) on refunding is reported in the government-wide statement of net position and results from the difference in the carrying value of refunded debt and its reacquisition price and is amortized over the shorter of the life of the refunded debt or the refunding debt. 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.

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)

9. Deferred Inflows/Outflows of Resources (Continued)

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.

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.

10. 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.

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)

11. 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”.

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)

11. 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, 2022, the County has encumbered amounts in certain funds, as presented in the following table. The County’s encumbrances represent amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end and will be expended in the subsequent fiscal year:

	Encumbrances
2015 SPLOST Fund	\$ 59,458,615
Other County Grants Fund	43,483,865
Nonmajor Funds	11,782,864
2021 SPLOST Fund	7,374,391
General Fund	5,666,814
Fire District Fund	1,228,981
Total	\$ 128,995,530

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. 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

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 auditor's, 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, 2022, are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 410,053,862
Investments - primary government	31,446,183
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	17,199,832
Cash - Custodial Funds	71,094,969
Investments - Pension Trust Fund	411,294,176
	<u>\$ 941,089,022</u>
Cash held with financial institutions	\$ 498,227,944
Georgia Fund 1	25,255,950
Certificates of deposit	6,310,952
Investments held in Pension Trust Fund	411,294,176
Total Governmental Activities Cash	<u>\$ 941,089,022</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 \$6,310,952.

A schedule of the County's investments and duration at June 30, 2022, is as follows:

Investments	Carrying Amount	Duration
Certificate of Deposit	\$ 55,923	Six Months
Certificate of Deposit	3,465,364	Six Months
Certificate of Deposit	2,789,665	Six Months
	\$ 6,310,952	

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, 2022, 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 AAf credit rating at year-end. The investment in Georgia Fund 1 is stated at fair value. The weighted average maturity at June 30, 2022, was 43 days.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government

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

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, 2022, 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, 2022, the carrying amount of its deposits was \$17,199,832. A portion of the deposits at June 30, 2022, \$2,440,655, 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, 2022, was \$454,053,352 of which \$14,759,176 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, 2022, are as follows:

	Fair Value	%
Stocks		
Domestic common stock	\$ 99,714,184	23%
Foreign stock	7,769,616	2%
Bonds		
U.S Government issues	31,316,903	7%
Corporate issues	10,750,053	2%
Mutual Funds		
Equity funds	163,458,634	37%
Fixed income funds	76,881,782	18%
Collective investment trust	21,403,004	5%
Pooled investment fund	28,000,000	6%
Total	\$ 439,294,176	94%

Rate of Return. For the year ended June 30, 2022, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was (21.08%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB 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, 2022, \$516,609,616 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, 2022, 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, 2022, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees' Retirement System (Continued)

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

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. At June 30, 2022, \$60,116,012 or 13.12% of the Plan's investment assets were invested in mutual funds with primarily international equity holdings and \$21,403,004 or 4.71% of the Plan's investment assets were invested in a collective investment trust with international 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 measured 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, 2022. 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, 2022:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Fair Value</u>
Investments by Fair Value Level			
Stocks			
Domestic common stock	\$ 99,714,184	\$ -	\$ 99,714,184
Foreign stock	7,769,616	-	7,769,616
Bonds			
U.S Government issues	24,078,984	7,237,919	31,316,903
Corporate issues	10,750,053	-	10,750,053
Mutual Funds			
Equity funds	124,745,626	-	124,745,626
Fixed income funds	76,881,782	-	76,881,782
Total investments by fair value level	<u>\$ 343,940,245</u>	<u>\$ 7,237,919</u>	351,178,164
Investments Measured at Net Asset Value (NAV)			
Collective investment trust			21,403,004
Pooled investment account			28,000,000
Emerging markets opportunities funds			38,713,008
Total investments measured at NAV			<u>88,116,012</u>
Total investments at fair value			<u>\$ 439,294,176</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 \$6,291,828, which is net of an allowance of \$4,246,439. This includes but is not limited to the following: \$10,279,369 related to emergency medical services billing, with an allowance of \$4,246,439, and Development Authority service fees receivable of \$169,031.

Component Units

Accounts receivable of \$5,988 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, 2022, 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	1,565,239
Total due from organizations	<u>\$ 10,604,469</u>

D. Property Taxes

Property tax bills were mailed on September 17, 2021, and were payable on or before November 17, 2021. 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, 2022 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	14.746	mills
Fire District	4.750	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, 2022, is as follows:

<u>Tax Year</u>	
2021	\$ 3,120,630
2020	754,326
2019	845,107
2018	450,130
2017	497,173
Prior	2,814,527
Total	<u>8,481,893</u>
Allowance for uncollectible taxes	<u>(2,768,507)</u>
Net taxes receivable	<u>\$ 5,713,386</u>

An allowance of \$2,768,507 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, 2022, the County was due \$5,529,659 from various grantors.

F. Lease 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, 2022 was \$2,209,752. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2022 were \$10,874,465 and \$10,685,967, 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, 2022 was \$59,006. The balances of the lease receivable and related deferred inflows of resources as of June 30, 2022 were \$1,093,119 and \$1,068,384, respectively.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Interfund Receivables and Payables

At June 30, 2022, interfund receivables and payables were as follows:

Payable Fund	Receivable Fund General Fund
ARPA Fund	\$ 6,013,673
Nonmajor Governmental Funds	5,000
	\$ 6,018,673

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, 2022, consisted of the following amounts:

Transfers In	Transfers Out			
	Major Funds		Nonmajor Governmental Funds	Total
	General	2021 SPLOST		
Major Funds:				
General Fund	\$ -	\$ -	\$ 38,000	\$ 38,000
Other County Grants Fund	237,765	-	-	237,765
Nonmajor Governmental Funds	4,374,543	12,359,000	-	16,733,543
	\$ 4,612,308	\$ 12,359,000	\$ 38,000	\$ 17,009,308

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 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 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, 2022, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2021.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 148,491,003	\$ -	\$ -	\$ 148,491,003
Construction in progress	52,616,597	11,889,899	-	64,506,496
Total capital assets, not being depreciated	<u>201,107,600</u>	<u>11,889,899</u>	<u>-</u>	<u>212,997,499</u>
Capital assets, being depreciated:				
Land improvements	12,617,269	997,285	-	13,614,554
Buildings	347,257,916	5,241,654	-	352,499,570
Roads, sidewalks and bridges	773,772,233	7,128,860	-	780,901,093
Machinery and equipment	151,840,410	21,287,504	(1,957,333)	171,170,581
Total capital assets, being depreciated	<u>1,285,487,828</u>	<u>34,655,303</u>	<u>(1,957,333)</u>	<u>1,318,185,798</u>
Less accumulated depreciation for:				
Land improvements	(8,289,890)	(156,524)	-	(8,446,414)
Buildings	(119,838,024)	(8,379,043)	-	(128,217,067)
Roads, sidewalks and bridges	(452,402,260)	(18,553,421)	-	(470,955,681)
Machinery and equipment	(123,426,266)	(12,477,887)	1,613,004	(134,291,149)
Total accumulated depreciation	<u>(703,956,440)</u>	<u>(39,566,875)</u>	<u>1,613,004</u>	<u>(741,910,311)</u>
Total capital assets, being depreciated, net	<u>581,531,388</u>	<u>(4,911,572)</u>	<u>(344,329)</u>	<u>576,275,487</u>
Governmental activities capital assets, net excluding lease assets	<u>\$ 782,638,988</u>	<u>\$ 6,978,327</u>	<u>\$ (344,329)</u>	789,272,986
Leased assets (Note III-J)				<u>806,792</u>
Total capital assets, net, as reported in the statement of net position				<u>\$ 790,079,778</u>

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	\$ 7,322,744
Tax assessment	266,316
Courts and law enforcement	3,699,823
Public safety	4,878,941
Transportation/development	19,171,288
Libraries	415,492
Parks and recreations	2,437,995
Health and welfare	1,374,276
	<u>39,566,875</u>
Total depreciation expense	\$ <u>39,566,875</u>

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2022, 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	-	-	10,521,161
Total capital assets, being depreciated	<u>18,107,122</u>	<u>-</u>	<u>-</u>	<u>18,107,122</u>
Less accumulated depreciation for:				
Buildings	(370,798)	-	-	(370,798)
Roads, sidewalks and bridges	(315,500)	-	-	(315,500)
Land improvements	(6,311,938)	(177,867)	-	(6,489,805)
Machinery and equipment	(7,621,374)	(501,840)	-	(8,123,214)
Total accumulated depreciation	<u>(14,619,610)</u>	<u>(679,707)</u>	<u>-</u>	<u>(15,299,317)</u>
Total capital assets, being depreciated, net	<u>3,487,512</u>	<u>(679,707)</u>	<u>-</u>	<u>2,807,805</u>
Landfill Authority capital assets, net	<u>\$ 9,803,287</u>	<u>\$ (679,707)</u>	<u>\$ -</u>	<u>\$ 9,123,580</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Leased Assets

During the fiscal year ended June 30, 2022, the County implemented Governmental Accounting Standards Statement No. 87, *Leases*. A summary of leased asset activity for the year ended June 30, 2022 is as follows:

	Restated 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)
Total	-	(100,849)	-	(100,849)
Total lease assets, net	\$ 907,641	\$ (100,849)	\$ -	\$ 806,792

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. 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.

L. 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 2.2%. The outstanding balance at June 30, 2022, is \$6,180,000.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Long-Term Debt (Continued)

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, 2022, management believes the County was in compliance with all covenants provided in this issue.

2. Primary Government Revenue Bonds Payable

2012 Urban Redevelopment Refunding Bond Issue: \$14,920,000 maturing from 2013 through 2023, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2022, is \$1,000,000. This issuance was partially refunded with the 2019 Urban Redevelopment Refunding Issue during the fiscal year ended June 30, 2020.

In September 2012, the Clayton County Board of Commissioners issued \$14,920,000 of *Urban Redevelopment Agency ("URA") of Clayton County Revenue Refunding Bonds* (the "Series 2012 Bonds"). The proceeds from these bonds were used to refund the Series 2003 Bonds and the Series 2005 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.

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, 2022, is \$7,665,000.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Long-Term Debt (Continued)

2. Primary Government Revenue Bonds Payable (Continued)

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, 2022, 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, 2021, is \$2,670,000.

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.

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 semi-annual principal payment on the bonds began on August 1, 2016.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Long-Term Debt (Continued)

2. Primary Government Revenue Bonds Payable (Continued)

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 semi-annually 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, 2021, 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, 2022 for the Series 2019 Bonds (**Direct Placement**), are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2023	\$ 105,000	\$ 137,196	\$ 242,196
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>\$ 6,180,000</u>	<u>\$ 549,561</u>	<u>\$ 6,729,561</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. 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, 2022, excluding the Development Authority bonds and Series 2019 Bonds, are as follows:

	Principal	Interest	Total
June 30,			
2023	\$ 1,545,000	\$ 253,294	\$ 1,798,294
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 - 2032	3,315,000	433,744	3,748,744
2033 - 2035	1,460,000	40,425	1,500,425
	\$ 8,665,000	\$ 1,383,957	\$ 10,048,957

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:

	Development Authority		
	Principal	Interest	Total
December 31,			
2022	\$ 1,315,000	\$ 73,959	\$ 1,388,959
2023	1,355,000	37,532	1,392,532
	\$ 2,670,000	\$ 111,491	\$ 2,781,491

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)

L. 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, 2022, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2023	\$ 11,805,000	\$ 573,088	\$ 12,378,088
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>\$ 60,325,000</u>	<u>\$ 1,731,755</u>	<u>\$ 62,056,755</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, 2022, the outstanding balance of the Series 2015B Bonds was \$3,740,000.

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

	<u>Landfill Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2023	\$ 905,000	\$ 76,296	\$ 981,296
2024	930,000	57,834	987,834
2025	945,000	38,862	983,862
2026	960,000	19,584	979,584
	<u>\$ 3,740,000</u>	<u>\$ 192,576</u>	<u>\$ 3,932,576</u>

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. 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, 2022, the County had equipment under financed purchase agreements with a cost of \$4,156,256 and accumulated depreciation of \$2,058,128.

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

	Principal	Interest	Total
June 30,			
2023	\$ 830,933	\$ 54,028	\$ 884,961
2024	848,565	36,395	884,960
2025	866,572	18,389	884,961
	\$ 2,546,070	\$ 108,812	\$ 2,654,882

9. Lease Liability

The County has an active non cancellable 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% through the life of the lease. At June 30, 2022, the outstanding balance on the County's lease liability for this building totals \$825,587.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Long-Term Debt (Continued)

9. Lease Liability (Continued)

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

	Principal	Interest	Total
June 30,			
2023	\$ 85,121	\$ 15,734	\$ 100,855
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
2028-2030	350,326	11,048	361,374
	\$ 825,587	\$ 71,268	\$ 896,855

10. 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 \$595,266 at June 30, 2022. 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, 2022. 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 \$4,900,055 based on 3,515,347 cubic yards of capacity used since the site was opened. This represents 71.35% of the estimated total capacity at June 30, 2022. The estimated remaining landfill life is approximately 94 years.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Long-Term Debt (Continued)

11. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2022, and the Development Authority's year ended December 31, 2021 was as follows:

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Financed purchase agreements	\$ 3,411,794	\$ -	\$ (865,724)	\$ 2,546,070	\$ 830,933
Lease liability	907,641	-	(82,054)	825,587	85,121
General obligation bonds	72,000,000	-	(11,675,000)	60,325,000	11,805,000
Revenue bonds	14,100,000	-	(2,765,000)	11,335,000	2,860,000
Plus premium on issuance of bonds	180,703	-	(119,448)	61,255	-
Revenue bonds - direct placement	6,280,000	-	(100,000)	6,180,000	105,000
Total revenue bonds	<u>20,560,703</u>	<u>-</u>	<u>(2,984,448)</u>	<u>17,576,255</u>	<u>2,965,000</u>
Landfill closure and postclosure costs	571,821	23,445	-	595,266	42,519
Compensated absences	14,466,618	18,340,664	(20,138,625)	12,668,657	6,714,389
Claims/judgments payable	1,819,527	2,325,917	(921,181)	3,224,263	453,639
Workers compensation claims liability	1,859,979	1,196,890	(1,011,963)	2,044,906	1,214,921
Medical claims liability	500,000	9,899,269	(9,189,269)	1,210,000	1,210,000
Net pension liability	192,930,768	302,823,001	(30,978,385)	464,775,384	-
Total OPEB liability	<u>249,412,000</u>	<u>15,650,000</u>	<u>(49,514,000)</u>	<u>215,548,000</u>	<u>-</u>
	<u>\$ 558,440,851</u>	<u>\$ 350,259,186</u>	<u>\$ (127,360,649)</u>	<u>\$ 781,339,388</u>	<u>\$ 25,321,522</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2021, 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)

L. Long-Term Debt (Continued)

11. Changes in Long-Term Liabilities (Continued)

Component Units

Long-term liability activity for the Landfill Authority for the year ended June 30, 2022, 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	\$ 4,625,000	\$ -	\$ (885,000)	\$ 3,740,000	\$ 905,000
Financed purchase agreements	565,195	-	(565,195)	-	-
Closure/postclosure costs	4,678,894	221,161	-	4,900,055	-
Total Landfill Authority	<u>\$ 9,869,089</u>	<u>\$ 221,161</u>	<u>\$ (1,450,195)</u>	<u>\$ 8,640,055</u>	<u>\$ 905,000</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, 2021 to June 30, 2022. 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 \$2,044,906 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2022, 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 \$15,078,541 and employees \$6,383,144 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$175,000 with an unlimited individual lifetime maximum per participant per plan year. A liability of \$1,210,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2022, has been accrued and is included in governmental activities on the statement of net position.

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

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

	Workers' Compensation Self-Insurance Fund	Medical Self-Insurance Fund
Unpaid claims at June 30, 2020	\$ 2,276,756	\$ 598,000
Incurred claims	1,148,484	8,197,290
Claim payments	(1,565,261)	(8,295,290)
Unpaid claims at June 30, 2021	1,859,979	500,000
Incurred claims	1,196,890	9,889,269
Claim payments	(1,011,963)	(9,189,269)
Unpaid claims at June 30, 2022	\$ 2,044,906	\$ 1,210,000

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

A. Self-Insurance (Continued)

2. Medical Self-Insurance Fund (Continued)

The total unpaid claims of \$3,254,906 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,214,921 represents the current portion of the workers' compensation claims and \$1,210,000 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 \$3,254,906 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 \$109,554 in interest on behalf of the Development Authority during fiscal year 2022 under this agreement. The outstanding balance of the 2015B bonds at June 30, 2022 is \$2,670,000.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

4. Construction Projects

The County has active construction projects for the construction of recreational facilities and construction of various roads. The remaining commitments to contractors at June 30, 2022, totaled \$67,222,934.

C. Deferred Compensation Plan

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

D. Clayton County Public Employees' Retirement System

1. Plan Description

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

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

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

2. Benefits Provided

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

Normal retirement benefits paid to members equal 2.5% of the member's average monthly salary multiplied by years of credited service up to 32 years. For members hired after January 1, 2016, the multiplier is 2%. Average monthly compensation is based on the 36 highest consecutive completed whole or partial months of service during the final 60 months of service. For members hired on or after January 1, 2016, average monthly compensation is based on the final 60 months of service. For early retirement, if a member has 25 years of credited service, the benefit is reduced .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 11.88% of active participants' compensation is payable leaving a balance of 4.34% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.84% of active participants' compensation, leaving a balance of 4.85% to be paid by employers.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

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

4. Contributions

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 compares to a 11.84% additional contribution in the prior year valuation to 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 \$22,109,190 for the year ended June 30, 2022. County member contributions totaled \$9,096,206 for the year ended June 30, 2022.

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

At June 30, 2022, the County reported a liability for its proportionate share of the net pension liability in the amount of \$464,775,384. 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, 2022. 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 the June 30, 2022. At June 30, 2022, the County's proportion was 84.59%, which was a decrease of 1.78% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the County recognized pension expense of \$71,290,480. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,821,734	\$ -
Changes of assumptions	131,436,875	4,961,543
Net difference between projected and actual earnings on pension plan investments	52,831,334	-
Changes in proportion	3,154,595	260,623
Total	\$ 207,244,538	\$ 5,222,166

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

5. 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,		
2023	\$	52,358,839
2024		50,429,354
2025		44,355,864
2026		54,878,315
Total	\$	<u>202,022,372</u>

Actuarial Assumptions: The total pension liability as of June 30, 2022, 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 7/1/2022 - 7.25% - 14.25%	
	Valuation year beginning 7/1/2023 & thereafter - 4.75%	
Investment rate of return	7.75%	

Mortality rates for annuitants non-safety, mortality rates are based on Pub-2010 Amount Weighted General Retiree Below-Median Table with a load of 2.85%, projected with Mortality Scale MP-2021. For annuitants safety mortality rates are based on Pub-2010 Amount Weighted Public Safety Retiree Below-Median Table, projected with Mortality Scale MP-2021. For non-annuitants non-safety, mortality rates are based on Pub-2010 Amount Weighted General Employees Below-Median Table, projected with Mortality Scale MP-2021. For non-annuitants safety, mortality rates are based on Pub-2010 Amount Weighted Public Safety Employee Below-Median Table, projected with Mortality Scale MP-2021. For disabled participants non-safety, mortality is based on the Pub-2010 Amount Weighted Non-Safety Disabled Retiree Table, projected with Mortality Scale MP-2021. For disabled participants safety, mortality is based on the Pub-2010 Amount Weighted Public Safety Disabled Retiree Table, projected with Mortality Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 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)

5. 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 6.37%. 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 4.09% was used and applied to the remaining projected benefit payments. The resulting blended discount rate was 6.37%.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

5. 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 6.37%, 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 (5.37%) or 1-percentage-point higher (7.37%) than the current rate:

	1% Decrease 5.37%	Current Discount Rate 6.37%	1% Increase 7.37%
Net Pension Liability	\$ 581,641,798	\$ 464,775,384	\$ 369,077,347

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. The Plan provides medical, dental, and life insurance benefits to active employees, eligible retirees, and eligible beneficiaries and dependents of retirees. 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

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

Plan Membership. Membership of the Plan consisted of the following at June 30, 2022, 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, 2022, the County contributed approximately \$8,575,000 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, 2021, and was determined by an actuarial valuation as of June 30, 2020 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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Mortality rates for healthy, non-safety 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-2020 Improvement Scale published by the Society of Actuaries. For all other participant types, Headcount-Weighted Pub-2010 classifications (Public Safety Retiree, General Employee, Non-Safety 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 2.18%, which was a decrease from the discount rate of 2.66% 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 2.18% which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2021.

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, 2022, were as follows:

	Total OPEB Liability
Balance at 6/30/2021	\$ 249,412,000
Changes for the year:	
Service costs	8,852,000
Interest	6,798,000
Experience differences	(9,556,000)
Assumption changes	(34,553,000)
Benefit payments	(5,405,000)
Net changes	(33,864,000)
Balance at 6/30/2022	\$ 215,548,000

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

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.18%) or 1-percentage-point higher (3.18%) than the current discount rate:

	1% Decrease (1.18%)	Current Discount Rate (2.18%)	1% Increase (3.18%)
Total OPEB Liability	\$ 255,498,000	\$ 215,548,000	\$ 184,392,000

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:

	1% Decrease (6% decreasing to 3.50%)	Healthcare Trend Rate (7% decreasing to 4.50%)	1% Increase (8% decreasing to 5.50%)
Total OPEB Liability	\$ 192,935,000	\$ 215,548,000	\$ 229,707,000

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, 2021, 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, 2022, the County recognized OPEB expense of \$4,982,742. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 6,049,000	\$ 35,864,000
Experience differences	-	15,482,000
Employer contributions, subsequent to measurement date	6,190,527	-
Total	\$ 12,239,527	\$ 51,346,000

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Postemployment Benefits (Continued)

County contributions made subsequent to the measurement date of the total OPEB liability but before the end of the County's fiscal year are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2023. 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,	
2023	\$ (12,799,000)
2024	(12,554,000)
2025	(8,850,000)
2026	(7,830,000)
2027	(3,264,000)
Total	<u>\$ (45,297,000)</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. The total range of reasonably possible losses stemming from these cases is between \$4,675,000 and \$10,930,000.

H. Hotel/Motel Lodging Tax

During the year ended June 30, 2022, 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 \$2,365,458 of lodging tax during the year ended June 30, 2022. Of this amount, \$1,299,044, or 55% was used for the promotion of tourism.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

I. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (“ARC”). Dues to the ARC are assessed at the County level and are, accordingly, paid by Clayton County. The County’s membership dues paid to the ARC for the year ended June 30, 2022, were \$329,018. 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 North East, 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, 2022, 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. Subsequent Event

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. The Series 2022A Bonds carry interest at 5% and mature on June 15, 2033.



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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net pension liability	84.59%	86.37%	83.44%	83.41%
County's proportionate share of the net pension liability	\$ 464,775,384	\$ 192,930,768	\$ 282,845,551	\$ 216,192,088
County's covered payroll during the measurement period	\$ 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	365.18%	164.39%	264.95%	197.52%
Plan fiduciary net position as a percentage of the total pension liability	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
FOR THE FISCAL YEAR ENDED JUNE 30,

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability				
Service cost	\$ 8,852,000	\$ 8,268,000	\$ 10,254,000	\$ 9,621,000
Interest	6,798,000	6,741,000	7,358,000	7,200,000
Differences between expected and actual experience	(9,556,000)	(2,243,000)	(9,842,000)	(2,350,000)
Changes of assumptions	(34,553,000)	5,462,000	(6,675,000)	6,033,000
Benefit payments	<u>(5,405,000)</u>	<u>(4,320,000)</u>	<u>(4,471,000)</u>	<u>(4,013,000)</u>
Net change in total OPEB liability	(33,864,000)	13,908,000	(3,376,000)	16,491,000
Total OPEB liability - beginning	<u>249,412,000</u>	<u>235,504,000</u>	<u>238,880,000</u>	<u>222,389,000</u>
Total OPEB liability - ending (a)	<u>\$ 215,548,000</u>	<u>\$ 249,412,000</u>	<u>\$ 235,504,000</u>	<u>\$ 238,880,000</u>
Covered-employee payroll	\$ 120,729,977	\$ 116,622,370	\$ 108,740,320	\$ 102,869,940
County's total OPEB liability as a percentage of covered-employee payroll	179%	214%	217%	232%

Notes to the Schedule:

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



**Combining and Individual Fund
Statements and Schedules**

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

Budgetary comparison schedule for the debt service fund

Internal Service Funds

Combining financial statements

Custodial Funds

Combining financial statements

Discretely Presented Component Unit – Landfill Authority

Statement of cash flows for the Landfill Authority



Nonmajor Governmental Funds

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 36,459,143	\$ 50,417	\$ 29,754,893	\$ 66,264,453
Accounts receivable	169,031	-	3,000	172,031
Grants receivable	666,510	-	-	666,510
Taxes receivable, net	73,869	-	-	73,869
Due from other governments	216,615	-	-	216,615
Due from organizations	117,375	-	500	117,875
Prepaid items	27,650	-	-	27,650
Property held for resale	4,837,306	-	-	4,837,306
Total assets	<u>\$ 42,567,499</u>	<u>\$ 50,417</u>	<u>\$ 29,758,393</u>	<u>\$ 72,376,309</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 746,861	\$ -	\$ 588,403	\$ 1,335,264
Accrued liabilities	54,630	-	-	54,630
Interfund payables	5,000	-	-	5,000
Construction retainage payable	-	-	681,063	681,063
Due to other organizations	7,982	-	-	7,982
Total liabilities	<u>814,473</u>	<u>-</u>	<u>1,269,466</u>	<u>2,083,939</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	70,822	-	-	70,822
Total deferred inflows of resources	<u>70,822</u>	<u>-</u>	<u>-</u>	<u>70,822</u>
Fund Balances				
Nonspendable:				
Prepaid items	27,650	-	-	27,650
Property held for resale	4,837,306	-	-	4,837,306
Restricted for:				
Capital projects	-	-	28,488,927	28,488,927
Debt service	-	50,417	-	50,417
Tourism promotion	3,650,705	-	-	3,650,705
Public safety	12,142,693	-	-	12,142,693
Jail construction/staffing	663,342	-	-	663,342
Health and welfare programs	1,009,195	-	-	1,009,195
Law library materials	167,702	-	-	167,702
Technology	556,075	-	-	556,075
Street lights	2,867,509	-	-	2,867,509
Economic development	14,049,030	-	-	14,049,030
Grant programs	1,710,997	-	-	1,710,997
Total fund balances	<u>41,682,204</u>	<u>50,417</u>	<u>28,488,927</u>	<u>70,221,548</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 42,567,499</u>	<u>\$ 50,417</u>	<u>\$ 29,758,393</u>	<u>\$ 72,376,309</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 2,030,713	\$ -	\$ -	\$ 2,030,713
Other taxes	2,365,458	-	-	2,365,458
Intergovernmental	5,272,775	-	-	5,272,775
Charges for services	6,230,004	-	-	6,230,004
Fines and forfeitures	1,506,276	-	-	1,506,276
Investment earnings	709	-	25,084	25,793
Other revenue	387,008	-	-	387,008
Total revenues	17,792,943	-	25,084	17,818,027
Expenditures:				
Current:				
General government	2,937,221	-	15,250	2,952,471
Courts and law enforcement	1,215,654	-	20,276	1,235,930
Public safety	3,248,403	-	-	3,248,403
Transportation and development	-	-	1,318,673	1,318,673
Libraries	-	-	329	329
Parks and recreation	3,241,342	-	126,510	3,367,852
Health and welfare	2,408,394	-	105	2,408,499
Economic development	724,484	-	-	724,484
Debt service	1,394,554	14,397,848	-	15,792,402
Capital outlay	1,864,499	-	3,201,856	5,066,355
Total expenditures	17,034,551	14,397,848	4,682,999	36,115,398
Excess (deficiency) of revenues over expenditures	758,392	(14,397,848)	(4,657,915)	(18,297,371)
Other Financing (Sources) Uses:				
Proceeds from sale of capital assets	350	-	-	350
Other contributions	29,560	-	-	29,560
Transfers in	2,339,552	14,393,991	-	16,733,543
Transfers out	(38,000)	-	-	(38,000)
Total other financing sources, net	2,331,462	14,393,991	-	16,725,453
Net change in fund balances	3,089,854	(3,857)	(4,657,915)	(1,571,918)
Fund Balances, beginning of year	38,592,350	54,274	33,146,842	71,793,466
Fund Balances, end of year	\$ 41,682,204	\$ 50,417	\$ 28,488,927	\$ 70,221,548

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Hotel/Motel Tax Fund

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

Tourism Authority Fund

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

Emergency Telephone System

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

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

Juvenile Support Services

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

Drug Abuse Treatment and Education

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

Alternative Dispute Resolution Fund

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

Victim Assistance Fund

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

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development (“HUD”) Grant Fund

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

Law Library Fund

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

Street Lights Fund

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

Ellenwood Tax Allocation District Fund

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

Central Clayton Corridor Tax Allocation District Fund

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

CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Forest Park Tax Allocation District Fund

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

Mountain View Tax Allocation District Fund

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

Northwest Clayton Tax Allocation District Fund

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

Sheriff Department of Justice Fund

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

Development Authority of Clayton County

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

**CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2022**

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
ASSETS						
Cash and cash equivalents	\$ 1,961,642	\$ 1,745,368	\$ 7,668,489	\$ 344,005	\$ 4,052,077	\$ 624,585
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	200,000	-	-	-
Due from organizations	297	-	-	-	-	38,757
Prepaid items	-	-	-	8,876	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,961,939</u>	<u>\$ 1,745,368</u>	<u>\$ 7,868,489</u>	<u>\$ 352,881</u>	<u>\$ 4,052,077</u>	<u>\$ 663,342</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 19,284	\$ 34,076	\$ 25,346	\$ 14,131	\$ 192,160	\$ -
Accrued liabilities	3,242	-	36,262	-	1,584	-
Due to other funds	-	-	-	-	-	-
Due to organizations	-	-	-	-	8,182	-
Total liabilities	<u>22,526</u>	<u>34,076</u>	<u>61,608</u>	<u>14,131</u>	<u>201,926</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	8,876	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	1,939,413	1,711,292	-	-	-	-
Public safety	-	-	7,806,881	329,874	3,850,151	-
Jail construction/staffing	-	-	-	-	-	663,342
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Total fund balance	<u>1,939,413</u>	<u>1,711,292</u>	<u>7,806,881</u>	<u>338,750</u>	<u>3,850,151</u>	<u>663,342</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,961,939</u>	<u>\$ 1,745,368</u>	<u>\$ 7,868,489</u>	<u>\$ 352,881</u>	<u>\$ 4,052,077</u>	<u>\$ 663,342</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ 36,622	\$ 176,586	\$ 720,134	\$ 11,642	\$ 18,246	\$ 558,106	\$ 29,767
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	16,615
-	2,955	-	20,574	-	-	1,846
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 36,622</u>	<u>\$ 179,541</u>	<u>\$ 720,134</u>	<u>\$ 32,216</u>	<u>\$ 18,246</u>	<u>\$ 558,106</u>	<u>\$ 48,228</u>
\$ -	\$ 2,228	\$ 1,489	\$ 1,949	\$ -	\$ 2,031	\$ 5,656
-	-	1,572	8,098	-	-	-
-	-	-	5,000	-	-	-
-	-	(200)	-	-	-	-
-	2,228	2,861	15,047	-	2,031	5,656
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
36,622	177,313	717,273	17,169	18,246	-	42,572
-	-	-	-	-	-	-
-	-	-	-	-	556,075	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,622</u>	<u>177,313</u>	<u>717,273</u>	<u>17,169</u>	<u>18,246</u>	<u>556,075</u>	<u>42,572</u>
<u>\$ 36,622</u>	<u>\$ 179,541</u>	<u>\$ 720,134</u>	<u>\$ 32,216</u>	<u>\$ 18,246</u>	<u>\$ 558,106</u>	<u>\$ 48,228</u>

**CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2022**

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
ASSETS						
Cash and cash equivalents	\$ 1,235,800	\$ 119,570	\$ 170,698	\$ 2,867,461	\$ 88,359	\$ 5,058,543
Accounts receivable	-	-	-	-	-	-
Grants receivable	45,825	620,685	-	-	-	-
Taxes receivable, net	-	-	-	73,869	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	52,946	-	-	-	-	-
Prepaid items	-	6,474	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 1,334,571	\$ 746,729	\$ 170,698	\$ 2,941,330	\$ 88,359	\$ 5,058,543
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 76,291	\$ 286,772	\$ 2,068	\$ 821	\$ -	\$ -
Accrued liabilities	766	-	928	2,178	-	-
Due to other funds	-	-	-	-	-	-
Due to other organizations	-	-	-	-	-	-
Total liabilities	77,057	286,772	2,996	2,999	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	70,822	-	-
Total deferred inflows of resources	-	-	-	70,822	-	-
FUND BALANCES						
Nonspendable:						
Prepaid items	-	6,474	-	-	-	-
Property held for resale	-	-	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	167,702	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	2,867,509	-	-
Economic development	-	-	-	-	88,359	5,058,543
Grant programs	1,257,514	453,483	-	-	-	-
Total fund balance	1,257,514	459,957	167,702	2,867,509	88,359	5,058,543
Total liabilities, deferred inflows of resources and fund balances	\$ 1,334,571	\$ 746,729	\$ 170,698	\$ 2,941,330	\$ 88,359	\$ 5,058,543

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 55,374	\$ 3,110,361	\$ 93,358	\$ 155,787	\$ 5,556,563	\$ 36,459,143
-	-	-	-	169,031	169,031
-	-	-	-	-	666,510
-	-	-	-	-	73,869
-	-	-	-	-	216,615
-	-	-	-	-	117,375
-	-	-	-	12,300	27,650
-	-	-	-	4,837,306	4,837,306
<u>\$ 55,374</u>	<u>\$ 3,110,361</u>	<u>\$ 93,358</u>	<u>\$ 155,787</u>	<u>\$ 10,575,200</u>	<u>\$ 42,567,499</u>
\$ -	\$ -	\$ -	\$ -	\$ 82,559	\$ 746,861
-	-	-	-	-	54,630
-	-	-	-	-	5,000
-	-	-	-	-	7,982
-	-	-	-	82,559	814,473
-	-	-	-	-	70,822
-	-	-	-	-	70,822
-	-	-	-	12,300	27,650
-	-	-	-	4,837,306	4,837,306
-	-	-	-	-	3,650,705
-	-	-	155,787	-	12,142,693
-	-	-	-	-	663,342
-	-	-	-	-	1,009,195
-	-	-	-	-	167,702
-	-	-	-	-	556,075
-	-	-	-	-	2,867,509
55,374	3,110,361	93,358	-	5,643,035	14,049,030
-	-	-	-	-	1,710,997
<u>55,374</u>	<u>3,110,361</u>	<u>93,358</u>	<u>155,787</u>	<u>10,492,641</u>	<u>41,682,204</u>
<u>\$ 55,374</u>	<u>\$ 3,110,361</u>	<u>\$ 93,358</u>	<u>\$ 155,787</u>	<u>\$ 10,575,200</u>	<u>\$ 42,567,499</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, 2022

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	887,047	1,478,411	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,278,999	-	-	-
Fines and forfeitures	-	-	-	58,175	748,826	429,484
Investment earnings	-	-	-	187	-	-
Other revenue	-	16,234	-	-	-	-
Total revenues	<u>887,047</u>	<u>1,494,645</u>	<u>5,278,999</u>	<u>58,362</u>	<u>748,826</u>	<u>429,484</u>
EXPENDITURES						
Current						
General government	389,215	909,829	-	-	100,000	-
Courts and law enforcement	-	-	-	21,927	120,725	-
Public safety	-	-	3,059,376	180,184	8,843	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	264,446	19,955	1,444,529	-
Total expenditures	<u>389,215</u>	<u>909,829</u>	<u>3,323,822</u>	<u>222,066</u>	<u>1,674,097</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>497,832</u>	<u>584,816</u>	<u>1,955,177</u>	<u>(163,704)</u>	<u>(925,271)</u>	<u>429,484</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	350	-
Other contributions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>-</u>
Net change in fund balances	497,832	584,816	1,955,177	(163,704)	(924,921)	429,484
FUND BALANCES, beginning of year	<u>1,441,581</u>	<u>1,126,476</u>	<u>5,851,704</u>	<u>502,454</u>	<u>4,775,072</u>	<u>233,858</u>
FUND BALANCES, end of year	<u>\$ 1,939,413</u>	<u>\$ 1,711,292</u>	<u>\$ 7,806,881</u>	<u>\$ 338,750</u>	<u>\$ 3,850,151</u>	<u>\$ 663,342</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	49,966
6,465	-	249,854	-	-	93,999	-
-	42,988	-	226,803	-	-	-
-	-	-	-	-	-	-
-	18,711	3,975	-	6,280	-	-
<u>6,465</u>	<u>61,699</u>	<u>253,829</u>	<u>226,803</u>	<u>6,280</u>	<u>93,999</u>	<u>49,966</u>
-	17,500	-	-	-	-	-
1,379	40,467	167,475	599,252	-	100,198	50,867
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,379</u>	<u>97,967</u>	<u>167,475</u>	<u>599,252</u>	<u>-</u>	<u>100,198</u>	<u>50,867</u>
<u>5,086</u>	<u>(36,268)</u>	<u>86,354</u>	<u>(372,449)</u>	<u>6,280</u>	<u>(6,199)</u>	<u>(901)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	364,445	-	-	2,868
-	-	-	-	-	-	-
-	-	-	<u>364,445</u>	<u>-</u>	<u>-</u>	<u>2,868</u>
5,086	(36,268)	86,354	(8,004)	6,280	(6,199)	1,967
<u>31,536</u>	<u>213,581</u>	<u>630,919</u>	<u>25,173</u>	<u>11,966</u>	<u>562,274</u>	<u>40,605</u>
<u>\$ 36,622</u>	<u>\$ 177,313</u>	<u>\$ 717,273</u>	<u>\$ 17,169</u>	<u>\$ 18,246</u>	<u>\$ 556,075</u>	<u>\$ 42,572</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, 2022

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 1,739,716	\$ -	\$ -
Other taxes	-	-	-	-	-	-
Intergovernmental	786,151	4,436,658	-	-	-	-
Charges for services	60	-	152,120	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	297,635	14,713	-	-	-
Total revenues	<u>786,211</u>	<u>4,734,293</u>	<u>166,833</u>	<u>1,739,716</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current						
General government	-	-	-	1,519,176	-	-
Courts and law enforcement	-	-	113,364	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	3,241,342	-	-	-	-
Health and welfare	1,061,119	1,307,275	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,061,119</u>	<u>4,548,617</u>	<u>113,364</u>	<u>1,519,176</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(274,908)</u>	<u>185,676</u>	<u>53,469</u>	<u>220,540</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	-	-	-
Other contributions	-	-	-	-	-	-
Transfers in	595,680	-	-	-	-	-
Transfers out	-	-	-	(38,000)	-	-
Total other financing sources (uses)	<u>595,680</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	320,772	185,676	53,469	182,540	-	-
FUND BALANCES, beginning of year	<u>936,742</u>	<u>274,281</u>	<u>114,233</u>	<u>2,684,969</u>	<u>88,359</u>	<u>5,058,543</u>
FUND BALANCES, end of year	<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>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Northwest Clayton Tax Allocation District	Sheriff Department of Justice	Development Authority	Total
\$ 55,374	\$ 235,623	\$ -	\$ -	\$ -	\$ 2,030,713
-	-	-	-	-	2,365,458
-	-	-	-	-	5,272,775
-	-	-	-	448,507	6,230,004
-	-	-	-	-	1,506,276
-	-	-	-	522	709
-	-	-	29,460	-	387,008
<u>55,374</u>	<u>235,623</u>	<u>-</u>	<u>29,460</u>	<u>449,029</u>	<u>17,792,943</u>
-	-	-	1,501	-	2,937,221
-	-	-	-	-	1,215,654
-	-	-	-	-	3,248,403
-	-	-	-	-	3,241,342
-	-	-	-	-	2,408,394
-	-	-	-	724,484	724,484
-	-	-	-	1,394,554	1,394,554
-	-	-	135,569	-	1,864,499
-	-	-	<u>137,070</u>	<u>2,119,038</u>	<u>17,034,551</u>
<u>55,374</u>	<u>235,623</u>	<u>-</u>	<u>(107,610)</u>	<u>(1,670,009)</u>	<u>758,392</u>
-	-	-	-	-	350
-	-	-	-	29,560	29,560
-	-	-	-	1,376,559	2,339,552
-	-	-	-	-	(38,000)
-	-	-	-	1,406,119	2,331,462
<u>55,374</u>	<u>235,623</u>	<u>-</u>	<u>(107,610)</u>	<u>(263,890)</u>	<u>3,089,854</u>
<u>-</u>	<u>2,874,738</u>	<u>93,358</u>	<u>263,397</u>	<u>10,756,531</u>	<u>38,592,350</u>
<u>\$ 55,374</u>	<u>\$ 3,110,361</u>	<u>\$ 93,358</u>	<u>\$ 155,787</u>	<u>\$ 10,492,641</u>	<u>\$ 41,682,204</u>

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS**

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Projects Fund:

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

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, 2022**

ASSETS	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	Other Capital Projects Fund	Total
Cash and cash equivalents	\$ 15,103,068	\$ 13,981,746	\$ 27,449	\$ 642,630	\$ 29,754,893
Accounts receivable	3,000	-	-	-	3,000
Due from organizations	500	-	-	-	500
Total assets	\$ 15,106,568	\$ 13,981,746	\$ 27,449	\$ 642,630	\$ 29,758,393
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 400,212	\$ 136,691	\$ -	\$ 51,500	\$ 588,403
Construction retainage payable	510,314	170,749	-	-	681,063
Total liabilities	910,526	307,440	-	51,500	1,269,466
FUND BALANCE					
Restricted for capital projects	14,196,042	13,674,306	27,449	591,130	28,488,927
Total fund balance	14,196,042	13,674,306	27,449	591,130	28,488,927
Total liabilities and fund balance	\$ 15,106,568	\$ 13,981,746	\$ 27,449	\$ 642,630	\$ 29,758,393

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, 2022

	Roads and Recreation Projects Fund	2009 SPLOST Fund	2017 URA Bond Fund	Other Capital Projects Fund	Total
REVENUES					
Investment earnings	\$ 13,902	\$ 10,725	\$ 457	\$ -	\$ 25,084
Total revenues	<u>13,902</u>	<u>10,725</u>	<u>457</u>	<u>-</u>	<u>25,084</u>
EXPENDITURES					
Current					
General government	\$ 6,173	\$ 9,077	\$ -	\$ -	\$ 15,250
Courts and law enforcement	-	20,276	-	-	20,276
Transportation and development	-	1,318,673	-	-	1,318,673
Libraries	-	329	-	-	329
Parks and recreation	-	126,510	-	-	126,510
Health and welfare	-	-	105	-	105
Capital outlay	927,882	1,999,726	-	274,248	3,201,856
Total expenditures	<u>934,055</u>	<u>3,474,591</u>	<u>105</u>	<u>274,248</u>	<u>4,682,999</u>
Net change in fund balance	(920,153)	(3,463,866)	352	(274,248)	(4,657,915)
FUND BALANCE, beginning of year	<u>15,116,195</u>	<u>17,138,172</u>	<u>27,097</u>	<u>865,378</u>	<u>33,146,842</u>
FUND BALANCE, end of year	<u>\$ 14,196,042</u>	<u>\$ 13,674,306</u>	<u>\$ 27,449</u>	<u>\$ 591,130</u>	<u>\$ 28,488,927</u>

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2004 Issue					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities.	\$ 40,000,000	\$ 62,551,607	\$ 59,997,740	\$ 310,261	\$ 60,308,001
2004 Issue					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program.	200,000,000	213,443,906	202,028,983	623,794	202,652,777
2009 Issue					
Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	206,670,368	189,944,824	3,474,591	193,419,415
City of Lake City	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Jonesboro	6,090,000	5,348,140	5,348,140	-	5,348,140
City of Morrow	9,860,000	8,658,894	8,658,894	-	8,658,894
City of College Park	2,900,000	2,546,733	2,546,733	-	2,546,733
City of Lovejoy	3,335,000	2,928,743	2,928,743	-	2,928,743
City of Riverdale	16,240,000	14,261,707	14,261,707	-	14,261,707
City of Forest Park	28,420,000	24,957,987	24,957,987	-	24,957,987
2015 Issue					
Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center; a trade center and small business incubator; "Welcome to Clayton" signage at county line borders; park land and greenway acquisition and development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, full TV station remodel for CCTV23, VIP Complex at International Park; new county information technology center; acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control/ video surveillance system, modernization of public safety and public service fleet; and transportation and development projects.	217,955,180	225,565,484	148,304,184 *	16,243,547	164,547,731
Repayment of interest on debt	-	-	5,874,104	-	5,874,104
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, 2022

	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
2020 Issue					
Capital outlay to fund the design and building of a County Administration building, Police Department training academy, Public Safety water rescue training center, library in Rex area of Clayton County, winter weather supply and storage building, government vehicle fueling station on Anvil Block Road and replacement of Fire Stations 1 and 2; funding for an arena project for the Clayton County School System; the construction of two pedestrian walkways over heavily traveled roads; funding for land acquisition, design, construction and/or equipping of a mental health, developmental disabilities and substance use disorders facility and/or renovations, improvements, additions to, and equipping of an existing facility; construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Center; roof repair, flooring electrical, sewer and heating ventilation, and air-conditioning system upgrades for the Harold Banke Justice Center; replacement of concession stand/restroom facility at Morrow-Lake City Park; replacement of facilities at Rum Creek Park; upgrades to heating, ventilation and air conditioning systems for Annex 3, Annex 2, Police Department Headquarters, and Frank Bailey Senior Center; roof replacement at Steve Lundquist Aquatics Center and Annex 2; window sealing at Annex 3; structural restoration of Virginia Stephens House; renovation of Shellnut building; flooring replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center; restoration and facility upgrades to Reynolds Nature Reserve, and VIP Complex; Annex 3 door replacement; funding Public Safety, Transportation and Development and Fleet Maintenance equipment purchases; purchase of computer equipment, software and telephone equipment for Public Safety and Parks and Recreation purposes, repairs and building renovations for Public Safety and Parks and Recreation purposes, the acquisition of real estate and equipment for Public Safety and Parks and Recreation purposes, replacement of five prison transport vans and equipment, land acquisition and acquiring title for real and personal property to be used for greenspace, the purchase of vehicles and equipment for public safety purposes; 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, operational and safety improvements, and associated equipment, street lighting and/or pedestrian lighting along commercial and industrial areas, traffic calming projects for residential streets.	\$ 220,585,000	\$ 220,624,581	\$ 4,313,513	\$ 16,322,430	\$ 20,635,943
Repayment of interest on debt			176,700	684,000	860,700
City of Lake City	2,828,372	2,828,372	278,110	623,358	901,468
City of Jonesboro	5,096,670	5,096,670	501,149	1,123,278	1,624,427
City of Morrow	6,944,913	6,944,913	682,884	1,530,621	2,213,505
City of College Park	1,372,181	1,372,181	134,925	302,421	437,346
City of Lovejoy	6,944,913	6,944,913	682,884	1,530,621	2,213,505
City of Riverdale	16,326,146	16,326,146	1,605,329	3,598,195	5,203,524
City of Forest Park	19,938,621	19,938,621	1,960,539	4,394,364	6,354,903
Total Expenditures	\$ 1,097,291,710	\$ 1,109,692,965	\$ 737,871,071	\$ 50,761,481	\$ 788,632,552

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Project	Original Estimated Cost	Current Estimated Cost	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	\$ 934,055
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 934,055</u>
Total 2009 Issue expenditures from above	\$ 3,474,591
Expenditures per the 2009 SPLOST Fund	<u>\$ 3,474,591</u>
Total 2015 Issue expenditures from above	\$ 16,243,547
Non-SPLOST expenditures funded by reimbursements from other governments:	
Capital Outlay - 2015 SPLOST Issue	345,646
Expenditures per the 2015 SPLOST Fund	<u>\$ 16,589,193</u>
Total 2020 Issue expenditures from above	\$ 30,109,288
Transfer for bond principal	11,675,000
Expenditures per the 2021 SPLOST Fund	<u>\$ 41,784,288</u>



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, 2022

	Original Budget	Final Budget	Actual	Variance With Budget
Revenues				
Property Taxes:				
Real property taxes	\$ 85,714,647	\$ 94,503,116	\$ 94,503,117	\$ 1
Personal property taxes	16,923,445	16,923,445	15,508,656	(1,414,789)
Public utility taxes	14,881,996	14,881,996	12,817,208	(2,064,788)
Heavy equipment taxes	8,615	8,615	12,408	3,793
Mobile home taxes	186,155	186,155	182,286	(3,869)
Motor vehicle taxes	1,070,855	1,070,855	773,966	(296,889)
Title ad valorem taxes	11,055,649	14,652,534	14,652,535	1
Prior year tax	2,196,762	2,363,069	1,999,829	(363,240)
Total Property Taxes	132,038,124	144,589,785	140,450,005	(4,139,780)
Other Taxes:				
Railroad equipment tax	37,000	37,000	39,130	2,130
Insurance premium tax	15,800,000	15,800,000	15,751,137	(48,863)
Intangible recording tax	1,500,000	2,175,832	2,175,832	-
Local option sales tax	35,056,717	35,056,717	41,131,733	6,075,016
Interest on delinquent taxes	200,000	200,000	257,976	57,976
Penalties on delinquent taxes	700,000	1,272,774	1,272,774	-
Reimbursement - cost of collecting delinquent taxes	-	143,316	143,316	-
Alcoholic beverage sales tax	-	-	1,781	1,781
Alcoholic beverage excise tax	2,000,000	2,113,905	2,113,905	-
Real estate transfer tax	650,000	1,310,339	1,310,340	1
Energy excise tax	275,000	614,857	614,858	1
Total Other Taxes	56,218,717	58,724,740	64,812,782	6,088,042
Total Taxes	188,256,841	203,314,525	205,262,787	1,948,262
Licenses and Permits:				
Business licenses	4,900,000	5,192,756	5,192,756	-
Marriage licenses	52,000	52,000	70,886	18,886
Alcoholic business licenses	608,500	608,500	562,130	(46,370)
Building permits	1,280,000	1,409,023	1,409,024	1
Electrical permits	300,000	300,000	272,920	(27,080)
Plumbing permits	140,000	140,000	102,768	(37,232)
HVAC permits	140,000	140,000	112,167	(27,833)
House moving permits	175	175	454	279
Miscellaneous permits	2,000	2,000	2,450	450
Mobile home registration permits	8,000	8,000	1,241	(6,759)
Pistol permits	165,000	165,000	93,185	(71,815)
Total Licenses and Permits	7,595,675	8,017,454	7,819,981	(197,473)
Intergovernmental Revenues:				
Federal reimbursement - narcotics unit	54,000	54,000	103,820	49,820
State reimbursement - judicial staff	192,540	192,540	234,352	41,812
State reimbursement - other salaries	108,000	108,000	163,726	55,726
Georgia State inmate housing	1,850,000	1,850,000	1,720,111	(129,889)
Social Security Adm. - incentive pay	11,000	11,000	21,300	10,300
Clayton County self-insurance contributions	2,147,800	2,147,800	2,194,311	46,511
Clayton cities/county contract revenue	63,000	74,594	90,646	16,052
Total Intergovernmental Revenues	4,426,340	4,437,934	4,528,266	90,332

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues (Continued)	Original Budget	Final Budget	Actual	Variance With Budget
Charges for Services:				
Cable TV franchise fees	\$ 2,250,000	\$ 2,250,000	\$ 2,072,372	\$ (177,628)
Commissions on taxes	3,381,125	3,487,794	3,062,645	(425,149)
Court filing and recording fees	1,950,000	2,441,604	2,556,600	114,996
Court supervision fees	450,000	450,000	296,147	(153,853)
Emergency medical service fees	6,800,000	7,415,208	6,092,762	(1,322,446)
Qualifying fees	12,500	12,500	29,956	17,456
Mapping fees	25,000	25,000	26,373	1,373
Photocopy revenue	213,000	213,000	157,072	(55,928)
Rabies control fees	70,000	70,000	136,079	66,079
Recreation program fees	885,750	2,015,811	1,952,171	(63,640)
Recreation concession revenue	5,000	5,000	44,410	39,410
Re-zoning application fees	17,000	17,000	29,500	12,500
Tag mailing and handling fees	33,000	33,000	46,914	13,914
Tag and title transfer fees	441,847	577,136	577,137	1
Traffic sign fees	-	-	1,918	1,918
Rental income	3,311,777	3,345,500	3,734,022	388,522
Housing code enforcement income	175,000	175,000	141,347	(33,653)
Refuse control fees	120,000	120,000	132,057	12,057
Telephone commission income	525,000	525,000	489,474	(35,526)
Variance application fees	31,000	31,000	59,300	28,300
Sign approval fees	15,000	15,000	18,750	3,750
Subdivision review fees	1,500	1,500	3,500	2,000
Site plan review fees	28,000	28,000	58,392	30,392
Beach revenue	-	-	23,111	23,111
Tennis center revenue	2,500	2,500	11,649	9,149
Sheriff service fees	850,000	1,475,195	1,475,195	-
Inmate medical expense reimbursement	16,500	16,500	2,112	(14,388)
Inmate housing reimbursement	45,000	45,000	9,325	(35,675)
Pretrial intervention	165,000	165,000	211,386	46,386
Miscellaneous	287,000	287,000	367,786	80,786
Total Charges for Services	<u>22,107,499</u>	<u>25,245,248</u>	<u>23,819,462</u>	<u>(1,425,786)</u>
Fines and Forfeitures:				
Court fines	1,761,200	1,761,200	1,859,089	97,889
Bond forfeitures	135,000	135,000	134,983	(17)
Library fines	40,000	40,000	57,826	17,826
False alarm fines	25,000	25,000	28,611	3,611
Automated traffic fines	750,000	1,256,192	1,785,306	529,114
Total Fines and Forfeitures	<u>2,711,200</u>	<u>3,217,392</u>	<u>3,865,815</u>	<u>648,423</u>
Investment Earnings	<u>15,000</u>	<u>15,000</u>	<u>3,686</u>	<u>(11,314)</u>
Other Revenues:				
Miscellaneous revenue	691,579	1,076,140	1,134,355	58,215
Total Other Revenues	<u>691,579</u>	<u>1,076,140</u>	<u>1,134,355</u>	<u>58,215</u>
Gifts and donations	<u>10,000</u>	<u>26,500</u>	<u>53,128</u>	<u>26,628</u>
Total revenues	<u>\$ 225,814,134</u>	<u>\$ 245,350,193</u>	<u>\$ 246,487,480</u>	<u>\$ 1,137,287</u>

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures:				
General government				
Commissioners				
Current:				
Salaries and wages	\$ 2,844,810	\$ 2,755,749	\$ 2,641,086	\$ 114,663
Pension contribution	332,741	369,977	369,977	-
FICA and Medicare insurance	168,465	189,061	186,075	2,986
Group health and life insurance	232,172	235,222	203,473	31,749
Workers' compensation insurance	-	10,370	10,266	104
Board member fees	25,000	28,050	28,050	-
Contract service fees	141,000	106,542	86,570	19,972
Rental	40,320	46,886	26,210	20,676
Materials and supplies	53,671	56,505	45,181	11,324
Dues and subscriptions	68,153	87,673	72,403	15,270
Training, travel and meetings	103,832	165,657	142,317	23,340
Uniform allowance	8,460	12,206	8,679	3,527
Repair and maintenance	2,100	2,100	-	2,100
Advertising	178,500	157,338	135,854	21,484
Redistribution - other	-	-	(7,797)	7,797
Capital outlay	9,000	10,000	-	10,000
Total Commissioners	<u>4,208,224</u>	<u>4,233,336</u>	<u>3,948,344</u>	<u>284,992</u>
Finance				
Current:				
Salaries and wages	2,954,460	2,974,380	2,529,129	445,251
Pension contribution	397,641	401,692	401,692	-
FICA and Medicare insurance	209,287	211,467	183,158	28,309
Group health and life insurance	394,557	398,857	304,927	93,930
Workers' compensation insurance	-	3,530	3,517	13
Contract service fees	2,500	39,855	20,355	19,500
Rental	41,906	46,151	21,239	24,912
Material and supplies	81,128	68,472	27,027	41,445
Dues and subscriptions	6,805	7,080	5,930	1,150
Travel, training and meetings	50,000	48,100	40,116	7,984
Uniform allowance	2,800	4,700	4,079	621
Minor equipment	-	2,000	-	2,000
Consulting	100,000	82,919	-	82,919
Repair and maintenance	5,100	5,100	500	4,600
Postage	609,393	609,393	573,351	36,042
Redistribution - other	(149,000)	(149,000)	(260,029)	111,029
Total Finance	<u>4,706,577</u>	<u>4,754,696</u>	<u>3,854,991</u>	<u>899,705</u>
Central Services - Risk Management				
Current:				
Salaries and wages	285,731	285,731	274,785	10,946
Pension contribution	39,721	39,721	39,721	-
FICA and Medicare insurance	20,388	20,388	19,425	963
Group health and life insurance	49,382	59,882	54,514	5,368
Workers' compensation insurance	-	2,300	2,222	78
Contract service fees	48,058	48,058	46,956	1,102
Rental	2,240	1,885	1,740	145
Materials and supplies	4,080	3,318	3,307	11
Dues and subscriptions	1,580	1,580	1,265	315
Travel, training and meetings	11,000	5,061	5,044	17
Total Central Services - Risk Management	<u>462,180</u>	<u>467,924</u>	<u>448,979</u>	<u>18,945</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Information Technology - Administration				
Current:				
Salaries and wages	\$ 5,025,546	\$ 5,138,135	\$ 5,134,078	\$ 4,057
Pension contribution	677,191	685,313	685,313	-
FICA and Medicare insurance	356,962	377,236	377,236	-
Group health and life insurance	615,775	497,917	477,023	20,894
Workers' compensation insurance	-	8,371	8,370	1
Contract service fees	5,064,403	5,293,905	4,692,739	601,166
Rental	8,608	15,329	6,932	8,397
Materials and supplies	118,733	210,941	189,389	21,552
Telephone, telegraph	121,828	94,527	81,345	13,182
Dues and subscriptions	4,301	7,627	7,585	42
Training, travel and meetings	18,625	45,625	40,583	5,042
Uniform allowance	8,000	10,035	9,550	485
Minor equipment	312,102	395,911	364,288	31,623
Repair and maintenance	450,000	381,884	339,671	42,213
Capital outlay	29,988	124,592	124,543	49
Total Information Technology - Administration	12,812,062	13,287,348	12,538,645	748,703
Information Technology - Geographical Info Systems				
Current:				
Salaries and wages	137,555	137,617	117,511	20,106
Pension contribution	19,121	19,121	19,121	-
FICA and Medicare insurance	10,090	10,090	8,689	1,401
Group health and life insurance	14,587	14,587	11,602	2,985
Workers' compensation insurance	-	120	108	12
Contract service fees	28,000	28,814	28,143	671
Materials and supplies	1,000	1,052	17	1,035
Dues and subscriptions	125	125	-	125
Capital outlay	-	52,431	24,217	28,214
Total Information Technology - Geographical Info Systems	210,478	263,957	209,408	54,549
Information Technology - Archives and Records Mgmt				
Current:				
Salaries and wages	174,627	180,936	172,157	8,779
Pension contribution	21,116	21,992	21,992	-
FICA and Medicare insurance	11,076	13,102	12,607	495
Group health and life insurance	15,993	17,966	16,361	1,605
Workers' compensation insurance	-	250	207	43
Contract service fees	14,060	20,422	18,623	1,799
Rental	2,640	2,640	1,260	1,380
Materials and supplies	3,500	2,445	2,141	304
Dues and subscriptions	60	60	60	-
Total Information Tech - Archives and Records Mgmt	243,072	259,813	245,408	14,405

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Human Resources - Administration				
Current:				
Salaries and wages	\$ 982,631	\$ 994,184	\$ 973,750	\$ 20,434
Pension contribution	135,575	135,682	135,682	-
FICA and Medicare insurance	70,559	70,559	69,831	728
Group health and life insurance	174,687	164,985	144,449	20,536
Workers' compensation insurance	-	1,658	1,658	-
Board member fee	20,000	20,000	19,325	675
Medical service fee	60,000	67,935	67,935	-
Rental	13,212	10,230	5,937	4,293
Materials and supplies	19,000	19,632	8,420	11,212
Dues and subscriptions	1,000	1,000	906	94
Training, travel and meetings	4,000	4,150	3,212	938
Other minor equipment	-	2,982	-	2,982
Total Human Resources - Administration	1,480,664	1,492,997	1,431,105	61,892
Central Services				
Current:				
Salaries and wages	1,271,446	1,277,627	1,154,352	123,275
Pension contribution	173,468	173,468	173,468	-
FICA and Medicare insurance	89,958	90,222	83,582	6,640
Group health and life insurance	184,261	154,061	147,675	6,386
Workers' compensation insurance	-	3,406	3,286	120
Consulting fees	16,200	32,400	16,200	16,200
Contract service fees	2,800	96,256	27,259	68,997
Rental	4,506	4,506	4,237	269
Materials and supplies	17,635	39,544	23,333	16,211
Dues and subscriptions	5,000	5,000	4,228	772
Training, travel and meetings	25,270	29,294	19,768	9,526
Promotional	2,650	2,672	2,591	81
Uniform allowance	800	3,386	1,976	1,410
Other minor equipment	-	582	576	6
Repair and maintenance	266,000	202,609	160,324	42,285
Total Central Services	2,059,994	2,115,033	1,822,855	292,178
Professional Services				
Current:				
Audit fees	215,000	215,000	195,615	19,385
Legal fees	2,500,000	2,649,500	2,637,197	12,303
Medical service fees	403,000	1,903,000	1,555,450	347,550
Contract services fees	975,000	987,846	916,913	70,933
Materials and supplies	7,000	8,445	8,445	-
Court reporter fees	1,000	-	-	-
Advertising	110,000	60,827	42,702	18,125
Litigation claims and ins settlements	-	2,000,000	1,759,321	240,679
Pauper funeral expense	75,000	111,381	111,381	-
Total Professional Services	4,286,000	7,935,999	7,227,024	708,975

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Refuse Control				
Current:				
Salaries and wages	\$ 1,496,555	\$ 1,491,429	\$ 1,341,478	\$ 149,951
Pension contribution	199,635	199,635	199,635	-
FICA and Medicare insurance	104,374	104,374	104,049	325
Group health and life insurance	273,162	176,657	175,023	1,634
Workers' compensation insurance	-	74,343	74,343	-
Rental	1,560	1,576	1,556	20
Materials and supplies	122,900	134,918	125,056	9,862
Bank charges	-	8,659	8,659	-
Sanitation	145,000	172,500	172,500	-
Uniform allowance	6,500	6,654	6,635	19
Other minor equipment	3,100	3,812	-	3,812
Repair and maintenance	55,700	52,715	47,347	5,368
Capital outlay	5,751	16	-	16
Total Refuse Control	2,414,237	2,427,288	2,256,281	171,007
Registrar				
Current:				
Salaries and wages	1,494,555	1,464,754	1,309,182	155,572
Pension contribution	58,003	92,654	92,654	-
FICA and Medicare insurance	120,235	88,523	83,304	5,219
Group health and life insurance	45,423	44,104	43,516	588
Workers' compensation insurance	-	2,153	2,057	96
Board member fee	3,500	2,300	1,248	1,052
Contract service fees	80,000	105,988	104,403	1,585
Rental	11,840	7,458	3,058	4,400
Food and dietary	-	4,424	4,420	4
Materials and supplies	57,000	40,343	21,117	19,226
Advertising	4,150	12,626	12,626	-
Dues and subscriptions	970	970	405	565
Training, travel and meetings	10,700	25,748	20,245	5,503
Repair and maintenance	500	500	172	328
Uniform allowance	-	3,679	3,522	157
Total Registrar	1,886,876	1,896,224	1,701,929	194,295
County Garage				
Current:				
Salaries and wages	1,136,703	1,000,042	708,335	291,707
Pension contribution	148,003	148,003	148,003	-
FICA and Medicare insurance	77,791	77,791	50,672	27,119
Group health and life insurance	201,632	161,781	120,255	41,526
Workers' compensation insurance	-	10,170	10,170	-
Contract service fees	273,400	274,449	248,719	25,730
Rental	3,744	4,273	3,951	322
Materials and supplies	16,300	18,885	(49,928)	68,813
Gas and oil	2,744,800	3,603,416	3,532,503	70,913
Minor equipment	-	4,628	4,628	-
Dues and subscriptions	8,000	10,147	2,096	8,051
Rubber tire disposal	4,500	8,707	4,792	3,915
Uniform allowance	8,200	14,462	2,447	12,015
Wrecker service	30,000	30,970	30,199	771
Training, travel and meetings	9,000	10,968	-	10,968
Repair and maintenance	1,953,500	2,794,721	2,394,070	400,651
Redistribution - oil and gas	(250,000)	(250,000)	(361,095)	111,095
Redistribution - garage maintenance	(615,179)	(615,179)	(175,463)	(439,716)
Capital outlay	1,000,000	1,042,896	957,227	85,669
Total County Garage	6,750,394	8,351,130	7,631,581	719,549

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
General government (Continued)				
Building and Maintenance				
Current:				
Salaries and wages	\$ 1,825,603	\$ 1,654,022	\$ 1,432,509	\$ 221,513
Pension contribution	210,360	237,992	237,992	-
FICA and Medicare insurance	109,064	115,498	102,085	13,413
Group health and life insurance	276,647	298,236	234,680	63,556
Workers' compensation insurance	-	40,378	39,349	1,029
Contract service fees	500,000	1,038,195	804,731	233,464
Rental	4,416	2,886	2,799	87
Materials and supplies	15,000	33,356	7,265	26,091
Minor equipment	-	21,632	20,731	901
Training, travel and meetings	18,000	19,470	19,171	299
Food and dietary	-	250	79	171
Uniform allowance	20,000	21,787	20,849	938
Repair and maintenance	1,500,000	1,406,697	1,107,923	298,774
Capital outlay	1,790,534	2,670,304	1,436,791	1,233,513
Total Building and Maintenance	6,269,624	7,560,703	5,466,954	2,093,749
Extension University of Georgia				
Current:				
Salaries and wages	214,497	219,088	117,688	101,400
Pension contribution	20,918	20,918	20,918	-
FICA and Medicare insurance	15,084	15,084	8,999	6,085
Group health and life insurance	74,324	56,738	5,920	50,818
Workers' compensation insurance	-	98	93	5
Contract service fees	1,500	2,500	2,260	240
Rental	1,548	1,548	1,544	4
Materials and supplies	18,800	17,292	14,517	2,775
Minor equipment	-	600	600	-
Dues and subscriptions	1,200	900	833	67
Training, travel and meetings	8,000	10,790	9,677	1,113
Uniform allowance	500	1,156	949	207
General assistance	34,978	46,285	45,685	600
Total Extension University of Georgia	391,349	392,997	229,683	163,314
Other General Government				
Current:				
Group health and life insurance	90,000	104,590	104,590	-
Georgia state unemployment insurance	50,000	85,544	85,544	-
Additional employer contribution	605,000	2,463,000	2,463,000	-
ARC fees	315,000	245,995	245,995	-
Contract service fees	1,500,000	1,121,356	1,111,051	10,305
Rental	23,000	12,900	12,900	-
Materials and supplies	-	2,461	2,401	60
Bank charges	-	1,322	1,322	-
Dues and subscriptions	3,500	3,499	3,499	-
Utilities	5,425,000	5,533,006	5,532,919	87
Sanitation	2,101,205	2,101,205	2,101,205	-
Telephone, telegraph	1,700,000	2,255,122	2,255,122	-
Performance bond	1,400,000	2,246,536	2,246,536	-
Landfill postclosure care and monitoring	95,667	38,568	38,568	-
Claims expense	6,400,000	8,384,838	8,384,838	-
Minor equipment	234,954	-	-	-
Uniform allowance	-	328	328	-
Repair and maintenance	1,310,000	2,658,083	2,657,951	132
Training, travel and meetings	-	2,650	1,855	795
General assistance	900,000	957,500	940,000	17,500
Payment to others	155,000	238,084	232,584	5,500
Redistribution - personnel	(7,145,065)	43,329	43,327	2
Casualty and other losses	-	39,538	39,473	65
Debt Service	63,079	63,079	63,079	-
Capital outlay	-	1,087,802	1,087,802	-
Total Other General Government	15,226,340	29,690,335	29,655,889	34,446
Total General Government	\$ 63,408,071	\$ 85,129,780	\$ 78,669,076	\$ 6,460,704

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
General government (Continued)				
Current expenditures	\$ 60,509,719	\$ 80,078,660	\$ 74,975,417	\$ 5,103,086
Debt service	63,079	63,079	63,079	-
Capital outlay	2,835,273	4,988,041	3,630,580	1,357,618
Total General Government	\$ 63,408,071	\$ 85,129,780	\$ 78,669,076	\$ 6,460,704
Tax Assessment and Collection				
Tax Commissioner				
Current:				
Salaries and wages	\$ 1,485,528	\$ 1,502,862	\$ 1,475,108	\$ 27,754
Pension contribution	207,921	207,921	207,921	-
FICA and Medicare insurance	107,321	107,321	106,293	1,028
Group health and life insurance	227,970	168,370	163,743	4,627
Workers' compensation insurance	-	2,500	2,344	156
Contract service fees	-	310	230	80
Rental	62,861	64,208	61,066	3,142
Materials and supplies	70,000	89,563	82,637	6,926
Dues and subscriptions	1,120	1,350	1,350	-
Training, travel and meetings	12,500	15,663	11,983	3,680
Casualty and other losses	-	1,100	939	161
Other minor equipment	-	5,698	5,657	41
Capital outlay	-	16,340	16,340	-
Total Tax Commissioner	2,175,221	2,183,206	2,135,611	47,595
Tax Assessor				
Current:				
Salaries and wages	1,632,665	1,644,420	1,426,193	218,227
Pension contribution	226,958	226,958	226,958	-
FICA and Medicare insurance	118,604	118,122	101,750	16,372
Group health and life insurance	304,391	263,083	232,519	30,564
Workers' compensation insurance	-	40,097	40,097	-
Board member fee	19,200	19,200	19,200	-
Contract service fees	16,000	16,700	16,700	-
Rental	7,408	7,408	5,986	1,422
Materials and supplies	24,750	25,729	10,964	14,765
Uniform allowance	345	3,700	1,758	1,942
Minor equipment	-	3,173	994	2,179
Dues and subscriptions	24,295	23,594	14,084	9,510
Training, travel and meetings	20,000	20,482	18,091	2,391
Total Tax Assessor	2,394,616	2,412,666	2,115,294	297,372
Total Tax Assessment and Collection	\$ 4,569,837	\$ 4,595,872	\$ 4,250,905	\$ 344,967
Current expenditures	4,569,837	4,579,532	4,234,565	344,967
Capital outlay	-	16,340	16,340	-
Total Tax Assessment and Collection	\$ 4,569,837	\$ 4,595,872	\$ 4,250,905	\$ 344,967

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement				
Superior Court				
Current:				
Salaries and wages	\$ 2,037,942	\$ 1,923,943	\$ 1,775,563	\$ 148,380
Pension contribution	247,704	249,647	249,645	2
FICA and Medicare insurance	132,523	124,023	113,102	10,921
Group health and life insurance	363,602	268,979	238,734	30,245
Workers' compensation insurance	-	3,104	2,821	283
Contract service fees	288,300	328,010	317,812	10,198
Rental	10,867	10,885	10,282	603
Materials and supplies	39,025	57,396	39,439	17,957
Court reporter fees	168,000	131,170	99,208	31,962
Emeritus and pro-tem fees	23,000	22,900	2,914	19,986
Bailiff fees	290,000	410,000	401,760	8,240
Telephone	3,132	3,232	3,199	33
Dues and subscriptions	9,776	13,596	13,151	445
Training, travel and meetings	23,000	22,088	13,074	9,014
Advertising	50	381	375	6
Uniform allowance	2,500	2,500	752	1,748
Minor equipment	-	12,800	10,443	2,357
Total Superior Court	3,639,421	3,584,654	3,292,274	292,380
Indigent Defense Court Administration				
Current:				
Salaries and wages	50,039	50,614	50,614	-
Pension contribution	6,956	7,035	7,035	-
FICA and Medicare insurance	3,829	3,829	3,634	195
Group health and life insurance	384	8,384	8,375	9
Workers' compensation insurance	-	70	61	9
Materials and supplies	2,500	2,500	1,559	941
Indigent defense fees	2,385,000	2,552,000	2,508,218	43,782
Total Indigent Defense Court Admin	2,449,708	2,625,362	2,579,496	45,866
Public Defenders Office, Clayton Circuit				
Current:				
Rental	129,356	49,302	18,600	30,702
Materials and supplies	20,000	20,561	15,819	4,742
Electric utilities	2,500	2,500	-	2,500
Court books and records	3,000	3,000	2,531	469
Court reporter fees	3,500	3,500	1,983	1,517
Dues and subscriptions	454	554	510	44
Indigent defense fees	2,534,931	2,454,931	2,422,187	32,744
Other contract service fees	20,832	20,732	18,287	2,445
Debt service	-	82,054	82,054	-
Total Public Defenders Office	2,714,573	2,637,134	2,561,971	75,163
Code Enforcement				
Current:				
Salaries and wages	1,845,884	1,864,900	1,864,897	3
Pension contribution	229,607	251,425	251,425	-
FICA and Medicare insurance	118,309	148,801	148,801	-
Group health and life insurance	277,039	266,302	266,302	-
Workers' compensation insurance	-	33,366	33,366	-
Contract service fees	16,632	16,632	16,632	-
Rental	2,952	2,762	2,762	-
Materials and supplies	15,000	12,326	10,793	1,533
Telephone, telegraph	32,387	-	-	-
Dues and subscriptions	216	12	12	-
Training, travel and meetings	7,700	900	900	-
Uniform allowance	18,700	23,608	19,230	4,378
Repair and maintenance	25,000	7,999	2,064	5,935
Total Code Enforcement	2,589,426	2,629,033	2,617,184	11,849

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement (Continued)				
State Court				
Current:				
Salaries and wages	\$ 1,500,208	\$ 1,526,321	\$ 1,526,321	\$ -
Pension contribution	92,974	150,392	149,417	975
FICA and Medicare insurance	104,690	107,087	106,634	453
Group health and life insurance	130,176	128,748	127,376	1,372
Workers' compensation insurance	-	2,500	1,832	668
Contract service fees	-	11,000	8,314	2,686
Rental	6,760	6,760	6,058	702
Materials and supplies	10,800	33,640	17,030	16,610
Minor equipment	-	2,200	467	1,733
Court reporter fees	230,000	214,041	167,282	46,759
Emeritus and pro-tem fees	42,180	42,180	22,354	19,826
Bailiff fees	80,000	34,280	18,200	16,080
Dues and subscriptions	7,630	7,630	6,048	1,582
Training, travel and meetings	11,000	11,000	5,229	5,771
Uniform allowance	500	520	510	10
Total State Court	2,216,918	2,278,299	2,163,072	115,227
Clerk of State Court				
Current:				
Salaries and wages	1,060,879	1,054,982	1,028,167	26,815
Pension contribution	144,693	144,693	144,693	-
FICA and Medicare insurance	73,442	73,441	72,977	464
Group health and life insurance	201,968	214,968	202,753	12,215
Workers' compensation insurance	-	2,200	2,095	105
Rental	11,874	12,334	3,961	8,373
Materials and supplies	12,000	12,299	7,641	4,658
Dues and subscriptions	900	900	300	600
Training, travel and meetings	2,100	3,090	1,683	1,407
Total Clerk of State Court	1,507,856	1,518,907	1,464,270	54,637
Magistrate Court				
Current:				
Salaries and wages	822,505	914,832	914,832	-
Pension contribution	93,744	96,088	96,088	-
FICA and Medicare insurance	50,154	67,459	67,459	-
Group health and life insurance	106,458	84,869	84,869	-
Workers' compensation insurance	-	1,099	1,099	-
Contract service fees	30,000	30,040	30,000	40
Rental	5,000	3,259	3,259	-
Court books and records	20,000	13,000	10,480	2,520
Materials and supplies	14,500	24,006	19,218	4,788
Court reporter fees	20,000	23,400	23,400	-
Emeritus and pro-tem fees	30,000	-	-	-
Bailiff fees	46,000	2,000	-	2,000
Dues and subscriptions	7,000	7,000	4,613	2,387
Uniform allowance	500	998	-	998
Training, travel and meetings	10,000	18,000	15,745	2,255
Capital outlay	-	7,375	-	7,375
Total Magistrate Court	1,255,861	1,293,425	1,271,062	22,363

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement (Continued)				
State Court Probation				
Current:				
Salaries and wages	\$ 838,608	\$ 840,073	\$ 784,304	\$ 55,769
Pension contribution	116,580	116,580	116,580	-
FICA and Medicare insurance	59,335	59,335	55,798	3,537
Group health and life insurance	173,349	163,349	129,221	34,128
Workers' compensation insurance	-	10,000	9,780	220
Contract service fees	600	72,795	72,318	477
Rental	1,212	5,721	5,104	617
Materials and supplies	10,300	9,608	4,710	4,898
Dues and subscriptions	225	225	100	125
Uniform allowance	750	1,240	490	750
Training, travel and meetings	2,500	2,500	1,107	1,393
Other minor equipment	-	900	828	72
Total State Court Probation	<u>1,203,459</u>	<u>1,282,326</u>	<u>1,180,340</u>	<u>101,986</u>
Juvenile Court				
Current:				
Salaries and wages	3,326,502	3,303,056	3,271,932	31,124
Pension contribution	362,397	407,010	406,679	331
FICA and Medicare insurance	219,629	232,223	231,981	242
Group health and life insurance	489,758	480,209	449,033	31,176
Workers' compensation insurance	-	5,530	5,481	49
Contract service fees	30,000	38,314	38,314	-
Rental	5,028	9,152	8,932	220
Court books and records	14,290	17,290	16,953	337
Materials and supplies	37,698	37,480	31,453	6,027
Telephone, telegraph	30,000	30,000	29,239	761
Court reporter fees	500	2,130	2,130	-
Emeritus and pro-tem fees	30,000	72,000	69,300	2,700
Indigent defense fees	200,000	200,000	186,104	13,896
Witness fees	100	100	-	100
Bailiff fees	40,000	21,824	4,720	17,104
Dues and subscriptions	8,429	8,429	7,734	695
Training, travel and meetings	40,000	38,550	15,956	22,594
Other minor equipment	-	2,875	2,735	140
Total Juvenile Court	<u>4,834,331</u>	<u>4,906,172</u>	<u>4,778,676</u>	<u>127,496</u>
Probate Court				
Current:				
Salaries and wages	1,207,615	1,189,162	1,048,549	140,613
Pension contribution	144,929	154,078	154,078	-
FICA and Medicare insurance	74,891	79,926	78,504	1,422
Group health and life insurance	128,743	134,709	102,997	31,712
Workers' compensation insurance	-	1,924	1,742	182
Contract service fees	25,000	4,980	3,000	1,980
Rental	3,696	4,142	4,142	-
Court books and records	4,983	4,983	4,675	308
Materials and supplies	24,800	31,177	29,157	2,020
Minor equipment	-	3,897	3,725	172
Emeritus and pro-tem fees	4,000	4,000	3,000	1,000
Indigent defense fees	40,000	50,000	41,418	8,582
Bailiff fees	18,000	18,000	8,400	9,600
Dues and subscriptions	3,971	3,971	3,869	102
Training, travel and meetings	14,332	14,332	8,640	5,692
Promotional	1,000	1,000	778	222
Total Probate Court	<u>1,695,960</u>	<u>1,700,281</u>	<u>1,496,674</u>	<u>203,607</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Courts and Law Enforcement (Continued)				
Clerk of Superior/Magistrate Court				
Current:				
Salaries and wages	\$ 1,569,948	\$ 1,570,948	\$ 1,393,806	\$ 177,142
Pension contribution	216,158	216,158	216,158	-
FICA and Medicare insurance	110,799	110,799	99,520	11,279
Group health and life insurance	314,756	312,956	235,061	77,895
Workers' compensation insurance	-	1,800	1,694	106
Board member fees	45,000	80,000	56,559	23,441
Contract service fees	275,209	274,709	-	274,709
Rental	25,000	25,025	18,940	6,085
Court books and records	500	1,100	700	400
Materials and supplies	35,600	36,270	35,623	647
Jury script fees	530,000	493,300	190,611	302,689
Dues and subscriptions	1,085	1,085	1,050	35
Training, travel and meetings	3,900	3,900	3,313	587
Redistribution - photocopy	(55,000)	(54,700)	(53,053)	(1,647)
Total Clerk of Sup/Mag Court	3,072,955	3,073,350	2,199,982	873,368
Solicitor of State Court				
Current:				
Salaries and wages	2,065,422	2,085,312	1,677,537	407,775
Pension contribution	266,851	266,851	266,851	-
FICA and Medicare insurance	150,195	150,195	128,359	21,836
Group health and life insurance	320,773	314,573	177,389	137,184
Workers' compensation insurance	-	5,200	5,151	49
Medical service fees	100	100	-	100
Contract service fees	90,000	90,220	67,379	22,841
Rental	8,388	8,388	3,621	4,767
Materials and supplies	36,300	69,106	35,213	33,893
Minor equipment	-	7,100	-	7,100
Court reporter fees	7,000	400	80	320
Emeritus and pro-tem fees	3,200	200	-	200
Witness fees	30,000	7,800	4,409	3,391
Dues and subscriptions	16,000	16,000	8,382	7,618
Training, travel and meetings	11,000	11,000	4,418	6,582
Advertising fees	2,000	2,000	2,000	-
Uniform allowance	500	500	480	20
Total Solicitor of State Court	3,007,729	3,034,945	2,381,269	653,676
District Attorney				
Current:				
Salaries and wages	4,122,606	4,174,607	4,149,015	25,592
Pension contribution	534,756	569,162	563,929	5,233
FICA and Medicare insurance	287,578	309,904	306,790	3,114
Group health and life insurance	547,462	505,864	505,864	-
Workers' compensation insurance	-	35,633	35,630	3
Contract service fees	81,300	42,860	42,836	24
Rental	16,000	13,189	9,653	3,536
Court reporter fees	6,000	6,000	4,957	1,043
Court books and records	10,000	10,000	8,266	1,734
Materials and supplies	47,053	79,859	76,038	3,821
Minor equipment	-	27,860	2,584	25,276
Witness fees	45,000	28,607	23,187	5,420
Advertising fees	3,500	3,500	1,620	1,880
Dues and subscriptions	20,500	17,500	14,107	3,393
Training, travel and meetings	39,000	24,000	20,854	3,146
Uniform allowance	15,000	17,546	12,613	4,933
Total District Attorney	5,775,755	5,866,091	5,777,943	88,148

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Courts and Law Enforcement (Continued)				
Clayton County Prison				
Current:				
Salaries and wages	\$ 3,499,626	\$ 3,494,990	\$ 3,494,990	\$ -
Pension contribution	467,973	468,700	468,700	-
FICA and Medicare insurance	246,345	267,289	267,289	-
Group health and life insurance	469,273	364,925	364,925	-
Workers' compensation insurance	-	69,384	69,384	-
Contract service fees	230,734	213,000	213,000	-
Rental	1,560	1,610	1,524	86
Materials and supplies	456,740	621,727	545,565	76,162
Minor equipment	50,000	37,369	33,137	4,232
Postage	200	94	94	-
Utilities	424,000	423,834	423,832	2
Dues and subscriptions	2,006	5,789	5,789	-
Training, travel and meetings	1,711	2,494	2,494	-
Uniform allowance	22,000	17,927	16,761	1,166
Repair and maintenance	33,000	38,266	21,058	17,208
Redistribution - other expenses	(88,059)	(88,059)	-	(88,059)
Capital outlay	33,000	249,258	152,775	96,483
Total Clayton County Prison	5,850,109	6,188,597	6,081,317	107,280
Sheriff:				
Current:				
Salaries and wages	20,431,539	17,312,742	17,300,491	12,251
Pension contribution	2,344,337	2,374,672	2,374,672	-
FICA and Medicare insurance	1,295,951	1,318,762	1,318,762	-
Group health and life insurance	2,615,870	1,618,089	1,618,089	-
Workers' compensation insurance	-	278,096	278,096	-
Medical service fees	7,726,491	9,859,803	9,858,930	873
Contract service fees	731,741	1,128,309	1,097,028	31,281
Rental	19,560	19,521	19,521	-
Materials and supplies	2,888,628	3,876,963	3,609,783	267,180
Crime prev and investigation supplies	5,286	3,186	3,141	45
Minor equipment	16,560	-	-	-
Telephone, telegraph	100,000	69,475	69,475	-
Advertising	5,400	9	9	-
Dues and subscriptions	2,076	1,260	1,260	-
Prisoner transport	300,000	112,535	112,535	-
Training, travel and meetings	40,000	72,817	72,817	-
Uniform allowance	196,500	80,259	73,374	6,885
Repair and maintenance	6,000	1,639	1,639	-
Capital outlay	-	760,700	760,700	-
Total Sheriff	38,725,939	38,888,837	38,570,322	318,515
Total Courts and Law Enforcement	\$ 80,540,000	\$ 81,507,413	\$ 78,415,852	\$ 3,091,561
Current expenditures	\$ 80,507,000	\$ 80,408,026	\$ 77,420,323	\$ 2,987,703
Debt service	-	82,054	82,054	-
Capital outlay	33,000	1,017,333	913,475	103,858
Total Courts and Law Enforcement	\$ 80,540,000	\$ 81,507,413	\$ 78,415,852	\$ 3,091,561

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Public Safety				
County Police				
Current:				
Salaries and wages	\$ 26,392,583	\$ 26,796,684	\$ 24,869,500	\$ 1,927,184
Pension contribution	3,420,715	3,444,066	3,444,066	-
FICA and Medicare insurance	1,782,721	1,914,936	1,914,936	-
Group health and life insurance	4,113,528	2,874,569	2,874,356	213
Workers' compensation insurance	-	494,519	467,037	27,482
Board member fees	1,600	2,100	1,700	400
Medical service fees	224,462	138,674	105,364	33,310
Contract service fees	530,488	559,750	529,314	30,436
Rental	62,376	65,244	56,655	8,589
Materials and supplies	698,571	978,972	681,716	297,256
Crime prevention/investigation supplies	39,000	43,094	39,407	3,687
Minor equipment	-	705,181	592,067	113,114
Telephone, telegraph	200,985	286,810	286,810	-
Dues and subscriptions	33,205	40,610	39,417	1,193
Training, travel and meetings	115,820	128,036	107,735	20,301
Advertising	4,500	5,681	4,932	749
Uniform allowance	378,300	395,716	258,669	137,047
Repair and maintenance	66,248	91,182	78,174	13,008
General assistance	-	2,500	2,500	-
Casualty and other losses	-	58	58	-
Wrecker service	800	1,800	1,415	385
Capital outlay	673,291	677,691	144,055	533,636
Total County Police	<u>38,739,193</u>	<u>39,647,873</u>	<u>36,499,883</u>	<u>3,147,990</u>
Narcotics Unit				
Current:				
Rental	2,616	2,834	2,610	224
Materials and supplies	4,000	4,740	4,320	420
Telephone, telegraph	4,500	16,931	16,931	-
Dues and subscriptions	3,100	3,100	3,100	-
Training, travel and meetings	5,000	5,000	4,804	196
Total Narcotics Unit	<u>49,216</u>	<u>62,605</u>	<u>31,765</u>	<u>30,840</u>
EMS Rescue - Administration				
Current:				
Salaries and wages	8,606,478	8,454,977	5,959,551	2,495,426
Pension contribution	1,156,908	1,171,028	1,171,028	-
FICA and Medicare insurance	603,456	496,032	401,689	94,343
Group health and life insurance	1,274,718	1,107,513	1,029,518	77,995
Workers' compensation insurance	-	247,733	215,151	32,582
Contract service fees	507,491	519,541	503,450	16,091
Rental	39,380	47,751	44,869	2,882
Materials and supplies	441,103	823,785	458,279	365,506
Dues and subscriptions	44,135	43,905	22,444	21,461
Training, travel and meetings	6,000	6,000	-	6,000
Uniform allowance	87,300	87,840	87,380	460
Repair and maintenance	16,000	17,551	12,785	4,766
Intergovernmental	-	165,799	165,799	-
Capital outlay	-	275,617	192,600	83,017
Total EMS Rescue - Administration	<u>12,782,969</u>	<u>13,465,072</u>	<u>10,264,543</u>	<u>3,200,529</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Public Safety (Continued)				
Central Communications				
Current:				
Salaries and wages	\$ 79,652	\$ 79,652	\$ 54,276	\$ 25,376
Pension contribution	10,795	10,795	10,795	-
FICA and Medicare insurance	5,653	5,653	4,380	1,273
Group health and life insurance	7,877	7,802	1,045	6,757
Workers' compensation insurance	-	75	70	5
Total Central Communications	<u>103,977</u>	<u>103,977</u>	<u>70,566</u>	<u>33,411</u>
Emergency Management				
Current:				
Salaries and wages	207,774	221,794	221,794	-
Pension contribution	28,883	30,412	30,412	-
FICA and Medicare insurance	15,322	16,862	16,837	25
Group health and life insurance	14,350	26,306	25,734	572
Workers' compensation insurance	-	5,345	5,345	-
Contract service fees	53,500	48,606	28,280	20,326
Rental	3,000	3,109	1,305	1,804
Materials and supplies	2,000	22,973	2,599	20,374
Dues and subscriptions	100	100	100	-
Food and dietary	1,120	1,120	-	1,120
Training, travel and meetings	2,250	2,250	342	1,908
Uniform allownce	3,000	3,000	1,300	1,700
Repair and maintenance	-	3,712	-	3,712
Intergovernmental	-	3,425	3,425	-
Total Emergency Management	<u>331,299</u>	<u>389,014</u>	<u>337,473</u>	<u>51,541</u>
Total Public Safety	<u>\$ 52,006,654</u>	<u>\$ 53,668,541</u>	<u>\$ 47,204,230</u>	<u>\$ 6,464,311</u>
Current expenditures	\$ 51,303,363	\$ 52,685,233	\$ 46,867,575	\$ 5,817,658
Capital outlay	703,291	983,308	336,655	646,653
Total Public Safety	<u>\$ 52,006,654</u>	<u>\$ 53,668,541</u>	<u>\$ 47,204,230</u>	<u>\$ 6,464,311</u>
Transportation and Development				
Transportation/Development - Administration				
Current:				
Salaries and wages	\$ 1,798,022	\$ 3,277,517	\$ 3,277,517	\$ -
Pension contribution	730,236	730,236	730,236	-
FICA and Medicare insurance	382,361	232,200	232,200	-
Group health and life insurance	1,187,519	592,657	592,657	-
Workers' compensation insurance	-	208,779	208,779	-
Contract service fees	122,000	117,704	77,957	39,747
Rental	11,812	10,527	9,580	947
Materials and supplies	38,300	91,351	73,091	18,260
Electric utilities	300,000	202,040	163,051	38,989
Minor equipment	-	11,348	11,348	-
Dues and subscriptions	2,000	1,879	1,879	-
Training, travel and meetings	8,000	3,587	3,587	-
Uniform allowance	33,000	63,158	18,037	45,121
Repair and maintenance	305,500	406,262	149,466	256,796
Capital outlay	-	1,166	-	1,166
Total Transportation/Development Administration	<u>4,918,750</u>	<u>5,950,411</u>	<u>5,549,385</u>	<u>401,026</u>
Total Transportation and Development	<u>\$ 4,918,750</u>	<u>\$ 5,950,411</u>	<u>\$ 5,549,385</u>	<u>\$ 401,026</u>
Current expenditures	\$ 4,918,750	\$ 5,949,245	\$ 5,549,385	\$ 399,860
Capital outlay	-	1,166	-	1,166
Total Transportation and Development	<u>\$ 4,918,750</u>	<u>\$ 5,950,411</u>	<u>\$ 5,549,385</u>	<u>\$ 401,026</u>

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Planning and Zoning				
Community Development - Administration				
Current:				
Salaries and wages	\$ 1,458,961	\$ 1,439,029	\$ 759,313	\$ 679,716
Pension contribution	202,324	202,324	202,324	-
FICA and Medicare insurance	108,737	108,737	55,061	53,676
Group health and life insurance	326,172	275,447	84,783	190,664
Workers' compensation insurance	-	10,120	10,066	54
Board member fees	3,600	3,600	3,600	-
Contract service fees	727,101	727,549	711,950	15,599
Rental	2,904	2,904	2,895	9
Materials and supplies	20,000	27,622	17,488	10,134
Bank charges	60,000	93,987	93,987	-
Dues and subscriptions	2,000	2,366	612	1,754
Training, travel and meetings	1,300	1,300	-	1,300
Uniform allowance	2,950	3,604	2,267	1,337
Total Community Development - Administration	2,916,049	2,898,589	1,944,346	954,243
Community Development - Planning				
Current:				
Salaries and wages	463,186	449,478	248,717	200,761
Pension contribution	56,425	62,079	62,079	-
FICA and Medicare insurance	30,633	33,745	18,137	15,608
Group health and life insurance	67,859	75,624	27,775	47,849
Workers' compensation insurance	-	3,636	3,636	-
Contract service fees	254,800	254,800	233,467	21,333
Rental	1,512	1,512	1,505	7
Materials and supplies	4,271	5,335	3,399	1,936
Dues and subscriptions	1,135	1,135	460	675
Training, travel and meetings	900	900	-	900
Total Community Development - Planning	880,721	888,244	599,175	289,069
Total Planning and Zoning	\$ 3,796,770	\$ 3,786,833	\$ 2,543,521	\$ 1,243,312
Libraries				
Current:				
Salaries and wages	\$ 2,473,192	\$ 2,486,622	\$ 2,286,365	\$ 200,257
Pension contribution	271,535	283,526	283,526	-
FICA and Medicare insurance	140,159	168,323	162,491	5,832
Group health and life insurance	428,680	423,298	346,355	76,943
Workers' compensation insurance	-	7,621	7,130	491
Contract service fees	44,000	46,992	27,708	19,284
Rental	25,000	32,420	29,454	2,966
Library books and materials	330,000	406,732	263,742	142,990
Materials and supplies	89,300	116,271	92,607	23,664
Minor equipment	110,000	113,931	68,179	45,752
Bank fees	5,800	15,380	14,502	878
Utilities	272,439	246,348	165,215	81,133
Telephone, telegraph	9,117	14,049	9,882	4,167
Dues and subscriptions	125,000	121,090	114,090	7,000
Training, travel and meetings	10,150	21,040	13,977	7,063
Casualty and other losses	-	150	68	82
Total Libraries	\$ 4,334,372	\$ 4,503,793	\$ 3,885,291	\$ 618,502
Total Libraries	\$ 4,334,372	\$ 4,503,793	\$ 3,885,291	\$ 618,502
Current expenditures	\$ 4,334,372	\$ 4,503,793	\$ 3,885,291	\$ 618,502
Capital outlay	-	-	-	-
Total Libraries	\$ 4,334,372	\$ 4,503,793	\$ 3,885,291	\$ 618,502

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures (Continued)	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Parks and Recreation				
Current:				
Salaries and wages	\$ 5,074,450	\$ 4,727,635	\$ 4,352,043	\$ 375,592
Pension contribution	495,920	485,986	485,986	-
FICA and Medicare insurance	255,939	328,929	319,206	9,723
Group health and life insurance	672,607	590,583	450,744	139,839
Workers' compensation insurance	-	119,029	117,347	1,682
Contract service fees	261,400	363,799	332,036	31,763
Rental	45,500	65,148	39,115	26,033
Materials and supplies	331,446	410,292	378,445	31,847
Bank charges	25,000	64,119	60,969	3,150
Minor equipment	-	209,482	111,382	98,100
Advertising	3,200	700	336	364
Dues and subscriptions	6,230	6,230	5,747	483
Recreation program costs	248,500	226,287	214,636	11,651
Training, travel and meetings	23,846	19,639	18,800	839
Uniform allowance	13,500	13,159	11,288	1,871
Repair and maintenance	213,550	294,171	248,499	45,672
Casualty and other losses	-	33	(73)	106
Capital outlay	266,080	734,368	695,294	39,074
Total Parks and Recreation	\$ 7,937,168	\$ 8,659,589	\$ 7,841,800	\$ 817,789
Current expenditures	\$ 7,671,088	\$ 7,925,221	\$ 7,146,506	\$ 778,715
Capital outlay	266,080	734,368	695,294	39,074
Total Parks and Recreation	\$ 7,937,168	\$ 8,659,589	\$ 7,841,800	\$ 817,789
Health and Welfare				
Department of Human Resources				
Current:				
General assistance	1,067,000	1,066,999	1,046,233	20,766
Contract service fees	230,000	350,763	350,763	-
Total Department of Human Resources	1,297,000	1,417,762	1,396,996	20,766
Senior Services				
Current:				
Salaries and wages	2,750,843	2,329,442	1,914,223	415,219
Pension contribution	235,471	235,471	235,471	-
FICA and Medicare insurance	122,216	152,136	140,265	11,871
Group health and life insurance	295,796	220,519	177,868	42,651
Workers' compensation insurance	-	50,901	50,055	846
Contract service fees	813,596	1,308,992	1,162,785	146,207
Rental	46,249	27,925	15,249	12,676
Materials and supplies	156,319	262,028	198,016	64,012
Minor equipment	-	34,219	22,980	11,239
Advertising	15,000	15,541	15,535	6
Dues and subscriptions	2,065	5,465	200	5,265
Recreation program costs	38,841	17,783	11,865	5,918
Telephone, telegraph	16,317	41,189	40,528	661
Training, travel and meetings	27,979	4,359	3,158	1,201
Uniform allowance	14,776	14,884	3,169	11,715
Bank charges	11,500	18,002	18,002	-
Repair and maintenance	18,000	96,471	84,843	11,628
Casualty and losses	-	25	(16)	41
Capital outlay	-	218,126	218,126	-
Total Senior Services	4,564,968	5,053,478	4,312,322	741,156
Total Health and Welfare	\$ 5,861,968	\$ 6,471,240	\$ 5,709,318	\$ 761,922

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - GAAP BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Expenditures (Continued)				
Health and Welfare (Continued)				
Current expenditures	\$ 5,861,968	\$ 6,253,114	\$ 5,491,192	\$ 761,922
Capital outlay	-	218,126	218,126	-
Total Health and Welfare	<u>\$ 5,861,968</u>	<u>\$ 6,471,240</u>	<u>\$ 5,709,318</u>	<u>\$ 761,922</u>
Total Expenditures	<u>\$ 227,373,590</u>	<u>\$ 254,273,472</u>	<u>\$ 234,069,378</u>	<u>\$ 20,204,094</u>
Current expenditures	\$ 223,472,867	\$ 246,169,657	\$ 228,113,775	\$ 18,055,882
Debt service	63,079	145,133	145,133	-
Capital outlay	3,837,644	7,958,682	5,810,470	2,148,212
Total Expenditures	<u>\$ 227,373,590</u>	<u>\$ 254,273,472</u>	<u>\$ 234,069,378</u>	<u>\$ 20,204,094</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other taxes:				
Hotel/motel tax	\$ 676,371	\$ 676,371	\$ 887,047	\$ 210,676
Total revenues	<u>676,371</u>	<u>676,371</u>	<u>887,047</u>	<u>210,676</u>
Expenditures				
General government:				
Current:				
Salaries and wages	247,972	247,972	166,175	81,797
Pension contribution	34,280	34,280	23,098	11,182
Payroll taxes	18,539	18,539	12,143	6,396
Group health insurance	50,602	50,602	29,174	21,428
Workers' compensation insurance	380	380	228	152
Contractual services	150,218	142,195	74,325	67,870
Rental	35,280	40,530	33,850	6,680
Food and dietary	500	6,550	4,020	2,530
Office supplies	4,000	3,455	2,441	1,014
Program supplies	4,000	1,950	26	1,924
Dues and subscriptions	35,000	27,500	3,180	24,320
Training, travel and meetings	15,000	21,273	17,948	3,325
Telephone	1,600	1,600	-	1,600
Advertising	29,000	23,427	16,720	6,707
Uniform allowance	-	1,200	575	625
Other minor equipment	-	5,313	5,312	1
General assistance	50,000	50,000	-	50,000
Total expenditures	<u>676,371</u>	<u>676,766</u>	<u>389,215</u>	<u>287,551</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(395)</u>	<u>497,832</u>	<u>498,227</u>
Other Financing Sources				
Appropriation of fund balance	-	395	-	(395)
Total other financing sources	<u>-</u>	<u>395</u>	<u>-</u>	<u>(395)</u>
Net change in fund balance	-	-	497,832	497,832
Fund Balance, beginning of year	1,441,581	1,441,581	1,441,581	-
Appropriation of fund balance	<u>-</u>	<u>(395)</u>	<u>-</u>	<u>395</u>
Fund Balance, end of year	<u>\$ 1,441,581</u>	<u>\$ 1,441,186</u>	<u>\$ 1,939,413</u>	<u>\$ 498,227</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, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other taxes:				
Hotel/motel tax	\$ 900,000	\$ 900,000	\$ 1,478,411	\$ 578,411
Other revenue	-	-	16,234	16,234
Total revenues	<u>900,000</u>	<u>900,000</u>	<u>1,494,645</u>	<u>594,645</u>
Expenditures				
General government:				
Current:				
Contractual service	800,000	746,703	734,859	11,844
Rental	20,200	17,200	17,193	7
Office supplies	-	11,107	11,107	-
Utilities	13,000	13,000	11,335	1,665
Advertising	27,000	27,000	23,046	3,954
Promotional	3,000	5,100	5,100	-
Other minor equipment	-	3,633	3,633	-
Repair and maintenance - buildings	-	38,557	38,556	1
General assistance	65,000	65,900	65,000	900
Total expenditures	<u>928,200</u>	<u>928,200</u>	<u>909,829</u>	<u>18,371</u>
Excess (deficiency) of revenues over expenditures	<u>(28,200)</u>	<u>(28,200)</u>	<u>584,816</u>	<u>613,016</u>
Other Financing Sources				
Appropriation of fund balance	<u>28,200</u>	<u>28,200</u>	<u>-</u>	<u>(28,200)</u>
Total other financing sources	<u>28,200</u>	<u>28,200</u>	<u>-</u>	<u>(28,200)</u>
Net change in fund balance	-	-	584,816	584,816
Fund Balance, beginning of year	1,126,476	1,126,476	1,126,476	-
Appropriation of fund balance	<u>(28,200)</u>	<u>(28,200)</u>	<u>-</u>	<u>28,200</u>
Fund Balance, end of year	<u>\$ 1,098,276</u>	<u>\$ 1,098,276</u>	<u>\$ 1,711,292</u>	<u>\$ 613,016</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, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services - E911 fees	\$ 4,900,000	\$ 4,900,000	\$ 5,278,999	\$ 378,999
Total revenues	<u>4,900,000</u>	<u>4,900,000</u>	<u>5,278,999</u>	<u>378,999</u>
Expenditures				
Public safety:				
Current:				
Salaries and wages	3,115,361	3,106,881	2,004,747	1,102,134
Pension contribution	354,741	359,715	223,175	136,540
Payroll taxes	187,343	182,580	153,889	28,691
Group health and life insurance	543,749	551,056	198,243	352,813
Workers' compensation insurance	3,090	4,052	2,596	1,456
Other contractual services	299,450	312,089	256,078	56,011
Office equipment rental	4,356	4,437	4,341	96
Office supplies	18,000	12,986	7,592	5,394
Telephone, telegraph	248,748	184,748	181,346	3,402
Training, travel and meetings	15,000	15,000	12,286	2,714
Dues and subscriptions	576	576	-	576
Uniform allowance	12,000	18,815	6,700	12,115
Repair and maintenance - equipment	21,085	21,140	-	21,140
Other minor equipment	-	8,399	8,383	16
Capital outlay	<u>620,000</u>	<u>684,000</u>	<u>264,446</u>	<u>419,554</u>
Total expenditures	<u>5,443,499</u>	<u>5,466,474</u>	<u>3,323,822</u>	<u>2,142,652</u>
Excess (deficiency) of revenues over expenditures	<u>(543,499)</u>	<u>(566,474)</u>	<u>1,955,177</u>	<u>2,521,651</u>
Other Financing Sources				
Appropriation of fund balance	<u>543,499</u>	<u>543,499</u>	<u>-</u>	<u>(543,499)</u>
Total other financing sources	<u>543,499</u>	<u>543,499</u>	<u>-</u>	<u>(543,499)</u>
Net change in fund balance	-	(22,975)	1,955,177	1,978,152
Fund Balance, beginning of year	5,851,704	5,851,704	5,851,704	-
Appropriation of fund balance	<u>(543,499)</u>	<u>(543,499)</u>	<u>-</u>	<u>543,499</u>
Fund Balance, end of year	<u>\$ 5,308,205</u>	<u>\$ 5,285,230</u>	<u>\$ 7,806,881</u>	<u>\$ 2,521,651</u>

CLAYTON COUNTY, GEORGIA
FEDERAL NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures				
Condemnation of monies	\$ -	\$ -	\$ 58,175	\$ 58,175
Investment earnings	-	-	187	187
Total revenues	<u>-</u>	<u>-</u>	<u>58,362</u>	<u>58,362</u>
Expenditures				
Public safety:				
County police:				
Current:				
Building lease and rental	95,000	111,865	111,864	1
Office supplies	110,000	36,408	35,513	895
Training, travel and meetings	-	34,958	32,556	2,402
Dues and subscriptions	-	252	251	1
Capital outlay	-	19,955	19,955	-
Total county police	<u>205,000</u>	<u>203,438</u>	<u>200,139</u>	<u>3,299</u>
Courts and law enforcement:				
District attorney:				
Current:				
Medical service fees	-	1,000	-	1,000
Other contractual services	29,400	13,400	9,845	3,555
Firearm supplies	-	15,000	12,082	2,918
Capital outlay	-	21,726	-	21,726
Total district attorney	<u>29,400</u>	<u>51,126</u>	<u>21,927</u>	<u>29,199</u>
Total courts and law enforcement	<u>29,400</u>	<u>51,126</u>	<u>21,927</u>	<u>29,199</u>
Total expenditures	<u>234,400</u>	<u>254,564</u>	<u>222,066</u>	<u>32,498</u>
Deficiency of revenues over expenditures	<u>(234,400)</u>	<u>(254,564)</u>	<u>(163,704)</u>	<u>90,860</u>
Other Financing Sources				
Appropriation of fund balance	234,400	234,400	-	(234,400)
Total other financing sources	<u>234,400</u>	<u>234,400</u>	<u>-</u>	<u>(234,400)</u>
Net change in fund balance	-	(20,164)	(163,704)	(143,540)
Fund Balance, beginning of year	502,454	502,454	502,454	-
Appropriation of fund balance	(234,400)	(234,400)	-	234,400
Fund Balance, end of year	<u>\$ 268,054</u>	<u>\$ 247,890</u>	<u>\$ 338,750</u>	<u>\$ 90,860</u>

CLAYTON COUNTY, GEORGIA
STATE NARCOTICS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ -	\$ -	\$ 748,826	\$ 748,826
Total revenues	-	-	748,826	748,826
Expenditures				
General government				
Current:				
General assistance	-	100,000	100,000	-
Total general government	-	100,000	100,000	-
Courts and law enforcement:				
District attorney:				
Current:				
Salaries and wages	137,204	137,204	112,070	25,134
Payroll taxes	10,506	10,506	8,594	1,912
Workers' compensation insurance	77	77	61	16
Total district attorney	147,787	147,787	120,725	27,062
Total courts and law enforcement	147,787	147,787	120,725	27,062
Public safety:				
Narcotics unit:				
Current:				
Materials and supplies	123,819	14,923	7,502	7,421
Repairs and maintenance	10,000	14,030	1,341	12,689
Capital outlay	1,103,608	3,109,239	1,444,529	1,664,710
Total narcotics unit	1,237,427	3,138,192	1,453,372	1,684,820
Total public safety	1,237,427	3,138,192	1,453,372	1,684,820
Total expenditures	1,385,214	3,385,979	1,674,097	1,711,882
Deficiency of revenues over expenditures	(1,385,214)	(3,385,979)	(925,271)	2,460,708
Other Financing Sources				
Appropriation of fund balance	1,385,214	1,485,214	-	(1,485,214)
Sale of capital assets	-	-	350	350
Total other financing sources	1,385,214	1,485,214	350	(1,484,864)
Net change in fund balance	-	(1,900,765)	(924,921)	975,844
Fund Balance, beginning of year	4,775,072	4,775,072	4,775,072	-
Appropriation of fund balance	(1,385,214)	(1,485,214)	-	1,485,214
Fund Balance, end of year	\$ 3,389,858	\$ 1,389,093	\$ 3,850,151	\$ 2,461,058

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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ 418,000	\$ 418,000	\$ 429,484	\$ 11,484
Total revenues	<u>418,000</u>	<u>418,000</u>	<u>429,484</u>	<u>11,484</u>
Excess of revenues over expenditures	<u>418,000</u>	<u>418,000</u>	<u>429,484</u>	<u>11,484</u>
Other Financing Uses				
Transfers out	(418,000)	(418,000)	-	418,000
Total other financing uses	<u>(418,000)</u>	<u>(418,000)</u>	<u>-</u>	<u>418,000</u>
Net change in fund balance	-	-	429,484	429,484
Fund Balance, beginning of year	<u>233,858</u>	<u>233,858</u>	<u>233,858</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 233,858</u>	<u>\$ 233,858</u>	<u>\$ 663,342</u>	<u>\$ 429,484</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, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Court supervision fee	\$ 6,000	\$ 6,000	\$ 6,465	\$ 465
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,465</u>	<u>465</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	2,000	2,000	379	1,621
Medical service fees	<u>4,000</u>	<u>4,000</u>	<u>1,000</u>	<u>3,000</u>
Total courts and law enforcement	<u>6,000</u>	<u>6,000</u>	<u>1,379</u>	<u>4,621</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>1,379</u>	<u>4,621</u>
Net change in fund balance	-	-	5,086	5,086
Fund Balance, beginning of year	<u>31,536</u>	<u>31,536</u>	<u>31,536</u>	-
Fund Balance, end of year	<u>\$ 31,536</u>	<u>\$ 31,536</u>	<u>\$ 36,622</u>	<u>\$ 5,086</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ 97,680	\$ 97,680	\$ 42,988	\$ (54,692)
Other revenues	30,000	30,000	18,711	(11,289)
Total revenues	<u>127,680</u>	<u>127,680</u>	<u>61,699</u>	<u>(65,981)</u>
Expenditures				
General government:				
Current:				
Contract services	2,500	2,500	2,500	-
General assistance	15,000	15,000	15,000	-
Total general government	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Courts and law enforcement:				
Current:				
Contract services	34,000	39,538	13,239	26,299
Rental	-	1,456	1,451	5
Food and dietary	1,500	1,500	1,169	331
Office supplies	3,720	7,183	6,080	1,103
Dues and subscriptions	480	300	300	-
Medical service fees	22,500	747	-	747
Medical supplies	480	7,116	6,988	128
Training, travel and meetings	7,500	8,723	8,198	525
Uniform allowance	-	857	154	703
Other minor equipment	-	3,000	2,888	112
Total courts and law enforcement	<u>70,180</u>	<u>70,420</u>	<u>40,467</u>	<u>29,953</u>
Health and welfare:				
Current:				
General assistance	40,000	40,000	40,000	-
Total health and welfare	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total expenditures	<u>127,680</u>	<u>127,920</u>	<u>97,967</u>	<u>29,953</u>
Net change in fund balance	-	(240)	(36,268)	(36,028)
Fund Balance, beginning of year	<u>213,581</u>	<u>213,581</u>	<u>213,581</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 213,581</u>	<u>\$ 213,341</u>	<u>\$ 177,313</u>	<u>\$ (36,028)</u>

CLAYTON COUNTY, GEORGIA
ALTERNATIVE DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Court filing and recording fees	\$ 181,859	\$ 181,859	\$ 249,854	\$ 67,995
Other revenues	-	-	3,975	3,975
Total revenues	<u>181,859</u>	<u>181,859</u>	<u>253,829</u>	<u>71,970</u>
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	106,332	106,332	105,489	843
Pension contribution	14,345	14,745	14,663	82
Payroll taxes	7,896	8,096	8,070	26
Group health and life insurance	175	175	95	80
Workers' compensation insurance	125	127	127	-
Contractual services	1,750	1,750	1,074	676
Office equipment rental	1,451	1,572	1,572	-
Office supplies	3,000	3,141	1,726	1,415
Mediation fees	42,000	38,500	28,375	10,125
Dues and subscriptions	585	585	400	185
Postage	2,200	3,400	3,398	2
Telephone	1,000	1,000	378	622
Training, travel and meetings	1,000	2,700	2,108	592
Total expenditures	<u>181,859</u>	<u>182,123</u>	<u>167,475</u>	<u>14,648</u>
Net change in fund balance	-	(264)	86,354	86,618
Fund Balance, beginning of year	<u>630,919</u>	<u>630,919</u>	<u>630,919</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 630,919</u>	<u>\$ 630,655</u>	<u>\$ 717,273</u>	<u>\$ 86,618</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Fines and forfeitures	\$ 356,878	\$ 356,878	\$ 226,803	\$ (130,075)
Total revenues	<u>356,878</u>	<u>356,878</u>	<u>226,803</u>	<u>(130,075)</u>
Expenditures				
Courts and law enforcement:				
Solicitor general:				
Current:				
Salaries and wages	288,509	274,701	245,367	29,334
Pension contribution	37,066	37,066	34,085	2,981
Payroll taxes	18,720	18,720	17,726	994
Group health and life insurance	54,703	54,703	36,015	18,688
Workers' compensation insurance	373	373	304	69
Total solicitor general	<u>399,371</u>	<u>385,563</u>	<u>333,497</u>	<u>52,066</u>
District attorney:				
Current:				
Salaries and wages	158,767	189,353	189,353	-
Pension contribution	22,071	25,387	25,386	1
Payroll taxes	11,758	13,689	13,688	1
Group health and life insurance	26,958	26,966	26,965	1
Workers' compensation insurance	105	174	174	-
Materials and supplies	-	9,360	9,358	2
Training, travel and meetings	-	831	831	-
Total district attorney	<u>219,659</u>	<u>265,760</u>	<u>265,755</u>	<u>5</u>
Total courts and law enforcement	<u>619,030</u>	<u>651,323</u>	<u>599,252</u>	<u>52,071</u>
Total expenditures	<u>619,030</u>	<u>651,323</u>	<u>599,252</u>	<u>52,071</u>
Deficiency of revenues over expenditures	<u>(262,152)</u>	<u>(294,445)</u>	<u>(372,449)</u>	<u>(78,004)</u>
Other Financing Sources				
Transfers in	262,152	294,445	364,445	70,000
Total other financing sources	<u>262,152</u>	<u>294,445</u>	<u>364,445</u>	<u>70,000</u>
Net change in fund balance	-	-	(8,004)	(8,004)
Fund Balance, beginning of year	<u>25,173</u>	<u>25,173</u>	<u>25,173</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 25,173</u>	<u>\$ 25,173</u>	<u>\$ 17,169</u>	<u>\$ (8,004)</u>

CLAYTON COUNTY, GEORGIA
DOMESTIC SEMINARS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other revenues	\$ 1,000	\$ 1,000	\$ 6,280	\$ 5,280
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>6,280</u>	<u>5,280</u>
Expenditures				
Courts and law enforcement:				
Current:				
Other contractual services	6,750	6,750	-	6,750
Office supplies	250	250	-	250
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Excess (deficiency) of revenues over expenditures	<u>(6,000)</u>	<u>(6,000)</u>	<u>6,280</u>	<u>12,280</u>
Other Financing Sources				
Appropriation of fund balance	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
Total other financing sources	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
Net change in fund balance	-	-	6,280	6,280
Fund Balance, beginning of year	11,966	11,966	11,966	-
Appropriation of fund balance	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>
Fund Balance, end of year	<u>\$ 5,966</u>	<u>\$ 5,966</u>	<u>\$ 18,246</u>	<u>\$ 12,280</u>

CLAYTON COUNTY, GEORGIA
STATE COURT TECHNOLOGY FEE COLLECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services:				
Technology fee	\$ 90,000	\$ 90,000	\$ 93,999	\$ 3,999
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>93,999</u>	<u>3,999</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract service fees	40,000	56,500	55,723	777
Materials and supplies	30,000	24,254	20,829	3,425
Telephone, telegraph	13,000	13,000	11,018	1,982
Dues and subscriptions	135	135	-	135
Training, travel and meetings	1,300	1,300	-	1,300
Minor equipment	25,000	32,027	12,628	19,399
Repair and maintenance	2,500	2,500	-	2,500
Total expenditures	<u>111,935</u>	<u>129,716</u>	<u>100,198</u>	<u>29,518</u>
Deficiency of revenues over expenditures	<u>(21,935)</u>	<u>(39,716)</u>	<u>(6,199)</u>	<u>33,517</u>
Other Financing Sources				
Appropriation of fund balance	<u>21,935</u>	<u>21,935</u>	<u>-</u>	<u>(21,935)</u>
Total other financing sources	<u>21,935</u>	<u>21,935</u>	<u>-</u>	<u>(21,935)</u>
Net change in fund balance	-	(17,781)	(6,199)	11,582
Fund Balance, beginning of year	562,274	562,274	562,274	-
Appropriation of fund balance	<u>(21,935)</u>	<u>(21,935)</u>	<u>-</u>	<u>21,935</u>
Fund Balance, end of year	<u>\$ 540,339</u>	<u>\$ 522,558</u>	<u>\$ 556,075</u>	<u>\$ 33,517</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, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Intergovernmental	\$ -	\$ 48,000	\$ 49,966	\$ 1,966
Total revenues	<u>-</u>	<u>48,000</u>	<u>49,966</u>	<u>1,966</u>
Expenditures				
Courts and law enforcement:				
Current:				
Contract services	-	48,000	48,000	-
Telephone, telegraph	-	2,868	2,867	1
General assistance	12,500	9,632	-	9,632
Total expenditures	<u>12,500</u>	<u>60,500</u>	<u>50,867</u>	<u>9,633</u>
Deficiency of revenues over expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>(901)</u>	<u>11,599</u>
Other Financing Sources				
Transfers in	12,500	12,500	2,868	(9,632)
Total other financing sources	<u>12,500</u>	<u>12,500</u>	<u>2,868</u>	<u>(9,632)</u>
Net change in fund balance	-	-	1,967	1,967
Fund Balance, beginning of year	<u>40,605</u>	<u>40,605</u>	<u>40,605</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 40,605</u>	<u>\$ 40,605</u>	<u>\$ 42,572</u>	<u>\$ 1,967</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Intergovernmental	\$ -	\$ 900,515	\$ 786,151	\$ (114,364)
Charges for services	-	500	60	(440)
Gifts and donations	-	4,000	-	(4,000)
Total revenues	<u>-</u>	<u>905,015</u>	<u>786,211</u>	<u>(118,804)</u>
Expenditures				
Health and welfare:				
Current:				
Salaries and wages	430,636	543,164	477,978	65,186
Pension contribution	58,249	61,851	45,062	16,789
Payroll taxes	30,288	41,932	34,618	7,314
Group health and life insurance	111,293	75,616	51,685	23,931
Workers' compensation insurance	12,907	16,236	14,227	2,009
Contractual services	-	334,116	197,475	136,641
Equipment rental	-	1,632	1,632	-
Materials and supplies	-	434,209	214,434	219,775
Telephone, telegraph	-	21,536	21,535	1
Dues and subscriptions	-	4,190	465	3,725
Training, travel and meetings	-	24,494	1,854	22,640
Promotional	-	1,000	-	1,000
Uniform allowance	-	374	-	374
Other minor equipment	-	275	154	121
General assistance	16,627	11,627	-	11,627
Total expenditures	<u>660,000</u>	<u>1,572,252</u>	<u>1,061,119</u>	<u>511,133</u>
Deficiency of revenues over expenditures	<u>(660,000)</u>	<u>(667,237)</u>	<u>(274,908)</u>	<u>392,329</u>
Other Financing Sources				
Transfers in	660,000	660,000	595,680	(64,320)
Total other financing sources	<u>660,000</u>	<u>660,000</u>	<u>595,680</u>	<u>(64,320)</u>
Net change in fund balance	-	(7,237)	320,772	328,009
Fund Balance, beginning of year	<u>936,742</u>	<u>936,742</u>	<u>936,742</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 936,742</u>	<u>\$ 929,505</u>	<u>\$ 1,257,514</u>	<u>\$ 328,009</u>

CLAYTON COUNTY, GEORGIA
HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Intergovernmental:				
U.S. Dept. of Housing and Urban Development	\$ -	\$ 9,397,384	\$ 4,436,658	\$ (4,960,726)
Other revenues	-	630,358	297,635	(332,723)
Total revenues	<u>-</u>	<u>10,027,742</u>	<u>4,734,293</u>	<u>(5,293,449)</u>
Expenditures				
Parks and recreation:				
CDBG program:				
Current:				
Salaries and wages	-	503,467	449,073	54,394
Pension contributions	-	65,560	56,954	8,606
Payroll taxes	-	45,571	32,928	12,643
Group health and life insurance	-	50,437	37,804	12,633
Workers' compensation insurance	-	7,874	1,994	5,880
Contractual services	-	57,394	36,109	21,285
Building lease and rental	-	90,200	77,693	12,507
Materials and supplies	-	7,329	7,268	61
Utilities	-	8,120	7,587	533
Telephone, telegraph	-	3,936	3,724	212
Postage	-	749	364	385
Training, travel and meetings	-	239	-	239
Advertising	-	13,356	-	13,356
Minor equipment	-	122,719	62,771	59,948
Repair and maintenance	-	11,197	-	11,197
General assistance	-	4,929,386	2,467,073	2,462,313
Capital outlay	-	1,700	-	1,700
Total parks and recreation	<u>-</u>	<u>5,919,234</u>	<u>3,241,342</u>	<u>2,677,892</u>
Health and welfare:				
HOME program:				
Current:				
Salaries and wages	-	135,819	15,456	120,363
Pension contribution	-	24,542	1,720	22,822
Payroll taxes	-	8,673	1,058	7,615
Group health and life insurance	-	1,915	4	1,911
Workers' compensation insurance	-	2,374	13	2,361
Contractual services	-	18,323	13,410	4,913
Building lease and rental	-	14,391	-	14,391
Office supplies	-	6,150	64	6,086
Training, travel and meetings	-	2,001	-	2,001
General assistance	-	2,440,598	263,781	2,176,817
Total HOME program	<u>-</u>	<u>2,655,786</u>	<u>295,506</u>	<u>2,360,280</u>

(Continued)

CLAYTON COUNTY, GEORGIA
HOUSING AND URBAN DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Expenditures (Continued)				
Emergency shelter program:				
Current:				
Salaries and wages	\$ -	\$ 61,650	\$ 21,997	\$ 39,653
Pension contributions	-	7,439	3,440	3,999
Payroll taxes	-	4,066	1,815	2,251
Group health and life insurance	-	6,354	2,607	3,747
Workers' compensation insurance	-	432	30	402
Other minor equipment	-	2,000	-	2,000
Building and lease rental	-	18,658	-	18,658
Office supplies	-	1,000	-	1,000
Advertising	-	1,000	-	1,000
General assistance	-	1,083,613	960,262	123,351
Capital outlay	-	2,854	-	2,854
Total emergency shelter program	-	1,189,066	990,151	198,915
Neighborhood stabilization program:				
Current:				
Salaries and wages	-	13,089	-	13,089
Pension contributions	-	2,579	-	2,579
Payroll taxes	-	1,270	-	1,270
Group health and life insurance	-	1,972	-	1,972
Workers' compensation insurance	-	72	-	72
Contractual services	-	40	-	40
Building lease and rental	-	4,810	-	4,810
Materials and supplies	-	5	-	5
Telephone, telegraph	-	2,696	-	2,696
Dues and subscriptions	-	745	-	745
Training, travel and meetings	-	800	-	800
Advertising	-	1,200	-	1,200
Minor equipment	-	2,000	-	2,000
Utilities	-	1,500	-	1,500
General assistance	-	597,579	21,618	575,961
Total neighborhood stabilization program	-	630,357	21,618	608,739
Total health and welfare	-	4,475,209	1,307,275	3,167,934
Total expenditures	-	10,394,443	4,548,617	5,845,826
Net change in fund balance	-	(366,701)	185,676	552,377
Fund Balance, beginning of year	274,281	274,281	274,281	-
Fund Balance, end of year	\$ 274,281	\$ (92,420)	\$ 459,957	\$ 552,377

**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, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Charges for services	\$ 168,319	\$ 168,319	\$ 152,120	\$ (16,199)
Other revenues	8,793	8,793	14,713	5,920
Total revenues	<u>177,112</u>	<u>177,112</u>	<u>166,833</u>	<u>(10,279)</u>
Expenditures				
Courts and law enforcement:				
Current:				
Salaries and wages	44,967	45,332	45,329	3
Pension contribution	6,068	6,343	6,300	43
Payroll taxes	2,963	3,163	3,121	42
Group health and life insurance	12,415	12,415	11,797	618
Workers' compensation insurance	53	55	54	1
Equipment rental	1,451	1,451	1,451	-
Materials and supplies	2,800	2,800	338	2,462
Dues and subscriptions	106,000	105,168	44,974	60,194
Library books and materials	395	385	-	385
Total expenditures	<u>177,112</u>	<u>177,112</u>	<u>113,364</u>	<u>63,748</u>
Net change in fund balance	-	-	53,469	53,469
Fund Balance, beginning of year	<u>114,233</u>	<u>114,233</u>	<u>114,233</u>	-
Fund Balance, end of year	<u>\$ 114,233</u>	<u>\$ 114,233</u>	<u>\$ 167,702</u>	<u>\$ 53,469</u>

CLAYTON COUNTY, GEORGIA
STREET LIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes:				
Special tax levy - current year	\$ 1,720,000	\$ 1,720,000	\$ 1,739,716	\$ 19,716
Total revenues	<u>1,720,000</u>	<u>1,720,000</u>	<u>1,739,716</u>	<u>19,716</u>
Expenditures				
General government:				
Current:				
Salaries and wages	151,221	206,825	206,825	-
Pension contributions	20,040	28,330	28,326	4
Payroll taxes	10,555	14,805	14,571	234
Group health and life insurance	29,748	39,288	38,711	577
Workers' compensation insurance	8,479	12,629	12,161	468
Materials and supplies	8,250	9,210	6,599	2,611
Utilities	1,500,000	1,427,145	1,183,146	243,999
Dues and subscriptions	28,545	28,545	27,496	1,049
Training, travel and meetings	1,900	1,900	1,157	743
Repair and maintenance	2,000	2,000	-	2,000
Minor equipment	5,100	-	-	-
Uniform allowance	470	503	184	319
Total expenditures	<u>1,766,308</u>	<u>1,771,180</u>	<u>1,519,176</u>	<u>252,004</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,308)</u>	<u>(51,180)</u>	<u>220,540</u>	<u>271,720</u>
Other Financing Sources (Uses)				
Appropriation of fund balance	84,308	84,308	-	(84,308)
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>46,308</u>	<u>46,308</u>	<u>(38,000)</u>	<u>(84,308)</u>
Net change in fund balance	-	(4,872)	182,540	187,412
Fund Balance, beginning of year	2,684,969	2,684,969	2,684,969	-
Appropriation of fund balance	<u>(84,308)</u>	<u>(84,308)</u>	<u>-</u>	<u>84,308</u>
Fund Balance, end of year	<u>\$ 2,600,661</u>	<u>\$ 2,595,789</u>	<u>\$ 2,867,509</u>	<u>\$ 271,720</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, 2022**

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

CLAYTON COUNTY, GEORGIA
CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

**CLAYTON COUNTY, GEORGIA
FOREST PARK TAX ALLOCATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GAAP BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	\$ 500,000	\$ 500,000	\$ 55,374	\$ (444,626)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>55,374</u>	<u>(444,626)</u>
Expenditures				
Intergovernmental	500,000	500,000	-	500,000
Total intergovernmental	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	-	-	55,374	55,374
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,374</u>	<u>\$ 55,374</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	\$ 675,000	\$ 675,000	\$ 235,623	\$ (439,377)
Total revenues	<u>675,000</u>	<u>675,000</u>	<u>235,623</u>	<u>(439,377)</u>
Expenditures				
General government:				
Current:				
Contractual services	675,000	3,789,460	-	3,789,460
Total general government	<u>675,000</u>	<u>3,789,460</u>	<u>-</u>	<u>3,789,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(3,114,460)</u>	<u>235,623</u>	<u>3,350,083</u>
Other Financing Sources				
Appropriation of fund balance	-	3,114,460	-	3,114,460
Total other financing sources	<u>-</u>	<u>3,114,460</u>	<u>-</u>	<u>3,114,460</u>
Net change in fund balance	-	-	235,623	235,623
Fund Balance, beginning of year	<u>2,874,738</u>	<u>2,874,738</u>	<u>2,874,738</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 2,874,738</u>	<u>\$ 2,874,738</u>	<u>\$ 3,110,361</u>	<u>\$ 235,623</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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	93,358	93,358	93,358	-
Fund Balance, end of year	\$ 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, 2022

	Original Budget	Final Budget	Actual	Variance
Revenues				
Other revenues	\$ -	\$ -	\$ 29,460	\$ 29,460
Total revenues	<u>-</u>	<u>-</u>	<u>29,460</u>	<u>29,460</u>
Expenditures:				
General government:				
Current:				
Minor equipment	25,000	25,000	-	25,000
Repairs and maintenance	-	1,501	1,501	-
Capital outlay	150,000	148,499	135,569	12,930
Total general government	<u>175,000</u>	<u>175,000</u>	<u>137,070</u>	<u>37,930</u>
Deficiency of revenues over expenditures	<u>(175,000)</u>	<u>(175,000)</u>	<u>(107,610)</u>	<u>67,390</u>
Other Financing Sources (Uses)				
Appropriation of fund balance	175,000	175,000	-	(175,000)
Total other financing sources	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>(175,000)</u>
Net change in fund balance	-	-	(107,610)	(107,610)
Fund Balance, beginning of year	263,397	263,397	263,397	-
Appropriation of fund balance	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>	<u>175,000</u>
Fund Balance, end of year	<u>\$ 263,397</u>	<u>\$ 88,397</u>	<u>\$ 155,787</u>	<u>\$ 67,390</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, 2022

	Original Budget	Final Budget	Actual	Variance
Expenditures				
Debt service:				
Principal retirement	\$ 1,580,000	\$ 13,255,000	\$ 13,255,000	\$ -
Interest	454,991	1,138,991	1,138,938	53
Fiscal agent fees	-	3,910	3,910	-
Total expenditures	<u>2,034,991</u>	<u>14,397,901</u>	<u>14,397,848</u>	<u>53</u>
Deficiency of revenues over expenditures	<u>(2,034,991)</u>	<u>(14,397,901)</u>	<u>(14,397,848)</u>	<u>53</u>
Other Financing Sources				
Transfers in	<u>2,034,991</u>	<u>14,397,901</u>	<u>14,393,991</u>	<u>(3,910)</u>
Total other financing sources	<u>2,034,991</u>	<u>14,397,901</u>	<u>14,393,991</u>	<u>(3,910)</u>
Net change in fund balance	-	-	(3,857)	(3,857)
Fund Balance, beginning of year	<u>54,274</u>	<u>54,274</u>	<u>54,274</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 54,274</u>	<u>\$ 54,274</u>	<u>\$ 50,417</u>	<u>\$ (3,857)</u>



Internal Service Funds

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical Group Self-Insurance Fund

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

**CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
ASSETS			
Cash and cash equivalents	\$ 6,425,463	\$ 8,400,373	\$ 14,825,836
Total assets	\$ 6,425,463	\$ 8,400,373	\$ 14,825,836
LIABILITIES AND NET POSITION			
Liabilities			
Accounts payable	\$ 103,024	\$ 1,741,474	\$ 1,844,498
Accrued claims liability - current	1,214,921	1,210,000	2,424,921
Accrued claims liability - noncurrent	829,985	-	829,985
Total liabilities	2,147,930	2,951,474	5,099,404
Net Position			
Unrestricted	4,277,533	5,448,899	9,726,432
Total liabilities and net position	\$ 6,425,463	\$ 8,400,373	\$ 14,825,836

**CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
Operating revenues:			
Charges to other funds	\$ 2,745,893	\$ 15,078,541	\$ 17,824,434
Employee contributions	-	6,383,144	6,383,144
Total operating revenues	<u>2,745,893</u>	<u>21,461,685</u>	<u>24,207,578</u>
Operating expenses:			
Claims expense	1,196,890	10,609,269	11,806,159
Insurance premiums	295,055	10,530,035	10,825,090
Management fees	172,704	819,539	992,243
Other expenses	5,948	361,981	367,929
Total operating expenses	<u>1,670,597</u>	<u>22,320,824</u>	<u>23,991,421</u>
Change in net position	1,075,296	(859,139)	216,157
Net position, beginning of year	<u>3,202,237</u>	<u>6,308,038</u>	<u>9,510,275</u>
Net position, end of year	<u>\$ 4,277,533</u>	<u>\$ 5,448,899</u>	<u>\$ 9,726,432</u>

**CLAYTON COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Total
Cash flows from operating activities:			
Cash received from employees	\$ -	\$ 6,383,144	\$ 6,383,144
Cash received from interfund services provided	2,745,893	15,078,541	17,824,434
Cash paid for insurance claims	(1,011,963)	(9,899,269)	(10,911,232)
Cash paid to suppliers for goods and services	(496,506)	(11,092,515)	(11,589,021)
Net cash provided by operating activities	<u>1,237,424</u>	<u>469,901</u>	<u>1,707,325</u>
Net increase in cash and cash equivalents	1,237,424	469,901	1,707,325
Cash and cash equivalents, beginning of year	<u>5,188,039</u>	<u>7,930,472</u>	<u>13,118,511</u>
Cash and cash equivalents, end of year	<u>\$ 6,425,463</u>	<u>\$ 8,400,373</u>	<u>\$ 14,825,836</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 1,075,296	\$ (859,139)	\$ 216,157
Adjustments to reconcile net income (loss) to net cash provided by operating activities			
Increase (decrease) in accounts payable	(22,799)	619,040	596,241
Increase in claims payable	184,927	710,000	894,927
Net cash provided by operating activities	<u>\$ 1,237,424</u>	<u>\$ 469,901</u>	<u>\$ 1,707,325</u>



Custodial Funds

CLAYTON COUNTY, GEORGIA

CUSTODIAL FUNDS

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

The County uses the following custodial funds:

Tax Commissioner

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

Magistrate and Superior Court

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

Sheriff

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

State Court

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

Juvenile Court

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

Probate Court

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ASSETS				
Cash and cash equivalents	\$ 27,616,168	\$ 33,080,475	\$ 9,746,630	\$ 546,008
Taxes receivable	3,383,006	-	-	-
Total assets	<u>30,999,174</u>	<u>33,080,475</u>	<u>9,746,630</u>	<u>546,008</u>
LIABILITIES				
Due to others	4,133,961	461,977	-	100,080
Uncollected taxes	3,383,006	-	-	-
Total liabilities	<u>7,516,967</u>	<u>461,977</u>	<u>-</u>	<u>100,080</u>
NET POSITION				
Restricted				
Individuals, organizations, and other governments	<u>23,482,207</u>	<u>32,618,498</u>	<u>9,746,630</u>	<u>445,928</u>
Total liabilities and net position	<u>\$ 30,999,174</u>	<u>\$ 33,080,475</u>	<u>\$ 9,746,630</u>	<u>\$ 546,008</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ 3,679	\$ 102,009	\$ 71,094,969
-	-	3,383,006
<u>3,679</u>	<u>102,009</u>	<u>74,477,975</u>
3,272	18,297	4,717,587
-	-	3,383,006
<u>3,272</u>	<u>18,297</u>	<u>8,100,593</u>
<u>407</u>	<u>83,712</u>	<u>66,377,382</u>
<u>\$ 3,679</u>	<u>\$ 102,009</u>	<u>\$ 74,477,975</u>

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
ADDITIONS				
Taxes	\$ 358,294,987	\$ 4,707,085	\$ -	\$ -
Fines and fees	-	42,003,665	2,282,630	3,415,548
Criminal and civil bonds	-	-	3,760,633	-
Inmate collections	-	-	8,011,720	-
Other revenues	-	206,564	385,555	-
	<u>358,294,987</u>	<u>46,917,314</u>	<u>14,440,538</u>	<u>3,415,548</u>
DEDUCTIONS				
Taxes and fees paid to other governments	340,491,936	6,356,182	-	1,007,078
Payments to Board of Commissioners	-	8,352,970	1,149,808	2,288,961
Other custodial disbursements	-	2,273,715	11,009,470	-
	<u>340,491,936</u>	<u>16,982,867</u>	<u>12,159,278</u>	<u>3,296,039</u>
Change in net position	17,803,051	29,934,447	2,281,260	119,509
Net position, beginning of year	<u>5,679,156</u>	<u>2,684,051</u>	<u>7,465,370</u>	<u>326,419</u>
Net position, end of year	<u>\$ 23,482,207</u>	<u>\$ 32,618,498</u>	<u>\$ 9,746,630</u>	<u>\$ 445,928</u>

<u>Juvenile Court</u>	<u>Probate Court</u>	<u>Total</u>
\$ -	\$ -	\$ 363,002,072
22,988	712,858	48,437,689
-	-	3,760,633
-	-	8,011,720
-	-	592,119
<u>22,988</u>	<u>712,858</u>	<u>423,804,233</u>
1,212	53,911	347,910,319
10,350	502,143	12,304,232
11,019	134,643	13,428,847
<u>22,581</u>	<u>690,697</u>	<u>373,643,398</u>
407	22,161	50,160,835
-	61,551	16,216,547
<u>\$ 407</u>	<u>\$ 83,712</u>	<u>\$ 66,377,382</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, 2022

CASH FLOWS FROM OPERATING

ACTIVITIES

Cash received from customers	\$ 1,246,577
Cash paid to employees	(814,958)
Cash paid to suppliers for goods and services	(367,949)
Net cash provided by operating activities	<u>63,670</u>

CASH FLOWS FROM NONCAPITAL

FINANCING ACTIVITIES

Intergovernmental revenue	<u>2,101,205</u>
Net cash provided by noncapital financing activities	<u>2,101,205</u>

CASH FLOWS FROM CAPITAL AND

RELATED FINANCING ACTIVITIES

Payments on revenue bonds	(885,000)
Payments on financed purchases	(565,195)
Interest paid	(215,228)
Net cash used in capital and related financing activities	<u>(1,665,423)</u>

CASH FLOWS FROM INVESTING

ACTIVITIES

Interest on investments	<u>5,961</u>
Net cash provided by investing activities	<u>5,961</u>

Net increase in cash and cash equivalents 505,413

Cash and cash equivalents, beginning of year 4,340,342

Cash and cash equivalents, end of year \$ 4,845,755

Per Statement of Net Position:

Cash and cash equivalents	\$ 1,247,507
Restricted cash	<u>3,598,248</u>
	<u>\$ 4,845,755</u>

(Continued)

CLAYTON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Reconciliation of operating loss to net cash

provided by operating activities

Operating loss	\$ (806,573)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	679,707
Decrease in accounts receivable	3,394
Increase in due from other governments	(1,705)
Decrease in accounts payable	(10,660)
Decrease in accrued liabilities	(21,654)
Increase in landfill closure/post-closure care accrual	221,161
Net cash provided by operating activities	\$ 63,670



Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

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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 **160 – 171**

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... **172 – 188**

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 **189 – 194**

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 **195 – 197**

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 **198 – 208**

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				
	2013	2014	2015	2016	2017
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851
Restricted	231,045,459	233,959,382	243,428,519	227,602,181	226,267,264
Unrestricted	14,681,815	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)
Total governmental net position	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>
Primary government:					
Net investment in capital assets	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769	\$ 691,454,980	\$ 713,572,851
Restricted	231,045,459	233,959,382	243,428,519	227,602,181	226,267,264
Unrestricted	14,681,815	6,729,181	(267,261,847)	(229,984,474)	(269,333,486)
Total primary government net position	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,687</u>	<u>\$ 670,506,629</u>
Component Units					
Landfill Authority:					
Net investment in capital assets	\$ (741,554)	\$ (1,517,341)	\$ (1,512,421)	\$ (827,471)	\$ (151,015)
Unrestricted	1,543,542	1,865,223	1,572,587	852,465	320,356
Total net position	<u>\$ 801,988</u>	<u>\$ 347,882</u>	<u>\$ 60,166</u>	<u>\$ 24,994</u>	<u>\$ 169,341</u>
Airport Authority:***					
Net investment in capital assets	\$ 1,229,457	\$ -	\$ -	\$ -	\$ -
Unrestricted	13,685,723	-	-	-	-
Total net position	<u>\$ 14,915,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority:**					
Net investment in capital assets	\$ 1,224,054	\$ 1,301,290	\$ 1,478,912	\$ 494,044	\$ -
Restricted	419,217	371,024	273,755	424,195	-
Unrestricted	3,639,348	3,863,550	4,022,574	5,847,105	-
Total net position	<u>\$ 5,282,619</u>	<u>\$ 5,535,864</u>	<u>\$ 5,775,241</u>	<u>\$ 6,765,344</u>	<u>\$ -</u>
Hospital Authority:**					
Net investment in capital assets	\$ 12,564	\$ 12,564	\$ -	\$ -	\$ -
Unrestricted	3,857	3,115	2,340	1,545	-
Total net position	<u>\$ 16,421</u>	<u>\$ 15,679</u>	<u>\$ 2,340</u>	<u>\$ 1,545</u>	<u>\$ -</u>
Board of Health:					
Net investment in capital assets	\$ 354,441	\$ 313,882	\$ 254,841	\$ 279,256	\$ 240,731
Restricted	507,434	1,058,187	999,382	1,134,110	1,388,550
Unrestricted	843,063	882,748	(5,705,993)	(4,370,342)	(3,552,898)
Total net position	<u>\$ 1,704,938</u>	<u>\$ 2,254,817</u>	<u>\$ (4,451,770)</u>	<u>\$ (2,956,976)</u>	<u>\$ (1,923,617)</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.

*** The Airport was sold to a neighboring county in fiscal year 2012 and remaining assets transferred to County in 2014.

**** The Development Authority became a blended component unit of the County for fiscal year 2013.

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

Fiscal Year				
2018	2019	2020	2021	2022
\$ 704,121,552	\$ 716,152,431	\$ 746,677,647	\$ 760,411,766	\$ 710,693,962
227,486,301	218,995,281	194,894,072	257,719,752	268,173,102
(386,186,455)	(389,491,558)	(407,179,617)	(436,128,340)	(406,721,713)
<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>
\$ 704,121,552	\$ 716,152,431	\$ 746,677,647	\$ 760,411,766	\$ 710,693,962
227,486,301	218,995,281	194,894,072	257,719,752	268,173,102
(386,186,455)	(389,491,558)	(407,179,617)	(436,128,340)	(406,721,713)
<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>
\$ 1,119,767	\$ 2,043,902	\$ 3,712,722	\$ 4,506,005 ⁽¹⁾	\$ 5,383,580
(397,773)	(1,413,470)	(3,627,695)	(460,371)	(137,971)
<u>\$ 721,994</u>	<u>\$ 630,432</u>	<u>\$ 85,027</u>	<u>\$ 4,045,634</u>	<u>\$ 5,245,609</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>
\$ 187,350	\$ 220,057	\$ 3,301,972	\$ 4,097,202	\$ 4,079,842
119,044	957,187	866,935	911,016	1,746,494
(8,071,165)	(5,053,252)	(7,406,145)	(5,339,327)	(3,783,121)
<u>\$ (7,764,771)</u>	<u>\$ (3,876,008)</u>	<u>\$ (3,237,238)</u>	<u>\$ (331,109)</u>	<u>\$ 2,043,215</u>

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT

LAST TEN FISCAL YEARS

	Fiscal Year				
	2013	2014	2015	2016	2017
Primary government Expenses					
Governmental activities:					
General government	\$ 51,276,996	\$ 61,525,113	\$ 68,749,410	\$ 64,666,296	\$ 71,184,182
Tax assessment collection	3,763,963	3,803,353	4,048,319	3,188,392	4,761,542
Courts and law enforcement	72,627,265	71,794,661	75,245,215	65,861,282	84,623,355
Public safety	69,689,021	70,211,545	72,521,224	57,662,870	83,098,610
Transportation and development	35,917,073	31,820,116	39,749,431	39,608,888	33,849,750
Planning and zoning	1,558,566	1,479,129	1,513,173	1,568,944	2,016,536
Libraries	4,784,720	3,690,176	3,974,821	3,659,536	4,355,161
Parks and recreation	14,282,004	13,641,342	14,962,260	12,194,124	14,148,732
Health and welfare	11,784,503	9,966,715	17,589,888	10,519,271	7,380,466
Economic development	1,536,946	1,442,006	1,638,740	1,971,654	2,263,197
Interest on long-term debt	3,678,309	2,048,776	5,076,175	3,452,694	2,812,682
Total governmental activities expenses	<u>270,899,366</u>	<u>271,422,932</u>	<u>305,068,656</u>	<u>264,353,951</u>	<u>310,494,213</u>
Total primary government expenses	<u>\$ 270,899,366</u>	<u>\$ 271,422,932</u>	<u>\$ 305,068,656</u>	<u>\$ 264,353,951</u>	<u>\$ 310,494,213</u>
Program revenues					
Governmental activities:					
Charges for services					
General government	\$ 14,398,940	\$ 13,869,157	\$ 13,637,190	\$ 16,281,685	\$ 16,667,512
Tax assessment collection	2,755,359	2,975,708	2,948,793	2,903,759	2,905,822
Courts and law enforcement	16,471,934	14,916,412	15,052,110	14,843,874	13,819,443
Public safety	8,089,156	10,237,246	10,408,060	10,613,659	12,909,319
Transportation and development	23,703	78,266	58,928	44,793	928,625
Planning and zoning	-	138,836	-	-	-
Libraries	216,122	252,188	220,165	228,424	228,670
Parks and recreation	2,212,699	1,886,297	2,520,420	2,471,476	2,287,230
Health and welfare	181,808	794,087	693,574	346,787	346,787
Economic development	1,547,997	1,695,801	1,703,742	1,721,673	2,318,301
Operating grants and contributions	16,804,612	17,614,440	11,628,156	12,814,439	15,305,653
Capital grants and contributions	228,144	1,555,675	364,759	96,741	51,930
Total governmental program revenues	<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>
Total primary government revenues	<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>	<u>\$ 62,367,310</u>	<u>\$ 67,769,292</u>
Net (Expense) Revenue					
Governmental activities	\$ (207,968,892)	\$ (205,408,819)	\$ (245,832,759)	\$ (201,986,641)	\$ (242,724,921)
Total primary government net expense	<u>\$ (207,968,892)</u>	<u>\$ (205,408,819)</u>	<u>\$ (245,832,759)</u>	<u>\$ (201,986,641)</u>	<u>\$ (242,724,921)</u>
General Revenues and Other					
Change in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 103,617,550	\$ 102,882,133	\$ 109,068,751	\$ 119,012,325	\$ 124,113,553
Local option sales tax	37,590,897	30,970,551	31,476,201	34,200,322	35,797,469
Special purpose local option sales tax	47,458,473	42,425,241	44,128,527	43,026,900	44,850,838
Other taxes	15,850,025	16,567,734	17,415,373	18,915,496	19,367,525
Earnings on investments	386,625	114,848	56,159	48,298	21,348
Gain (loss) on sale of capital assets	37,845	-	-	-	8,130
Special item - receipt of assets from Airport Authority	-	14,915,180	-	-	-
Special item - loss on sale of Hospital	-	-	-	(41,996,454)	-
Transfers	(56,425)	-	-	-	-
Total governmental activities	<u>204,884,990</u>	<u>207,875,687</u>	<u>202,145,011</u>	<u>173,206,887</u>	<u>224,158,863</u>
Total primary government	<u>\$ 204,884,990</u>	<u>\$ 207,875,687</u>	<u>\$ 202,145,011</u>	<u>\$ 173,206,887</u>	<u>\$ 224,158,863</u>
Change in Net Position					
Governmental activities	\$ (3,083,902)	\$ 2,466,868	\$ (43,687,748)	\$ (28,779,754)	\$ (18,566,058)
Net position - beginning of year	953,051,024	949,967,122	761,540,189	717,852,441	689,072,687
Net position - end of year	<u>949,967,122</u>	<u>952,433,990</u>	<u>717,852,441</u>	<u>689,072,687</u>	<u>670,506,629</u>
Total primary government	<u>(3,083,902)</u>	<u>2,466,868</u>	<u>(43,687,748)</u>	<u>(28,779,754)</u>	<u>(18,566,058)</u>
Net position - beginning of year, as restated*	953,051,024	949,967,122	761,540,189	717,852,441	689,072,687
Net position - end of year	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>	<u>\$ 689,072,689</u>	<u>\$ 670,506,629</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				
	2018	2019	2020	2021	2022	
\$	74,867,006	\$ 80,797,724	\$ 87,185,148	\$ 95,109,684	\$ 125,031,541	
	4,683,589	4,562,074	4,986,876	4,052,218	5,575,852	
	78,124,860	82,318,283	88,330,480	77,242,976	103,055,151	
	74,554,184	80,540,173	85,044,514	72,052,638	108,847,115	
	35,020,532	41,422,895	47,030,200	35,446,102	37,212,314	
	2,021,056	2,316,665	2,712,758	3,661,114	2,995,763	
	3,906,804	3,584,148	883,770	6,652,703	5,724,725	
	16,002,911	16,737,766	8,687,619	12,474,417	14,387,805	
	8,136,108	4,609,252	8,894,550	10,651,280	14,155,385	
	1,667,997	3,174,452	1,554,789	6,338,830	978,477	
	3,573,083	2,847,167	1,467,146	1,920,053	1,618,098	
	<u>302,558,130</u>	<u>322,910,599</u>	<u>336,777,850</u>	<u>325,602,015</u>	<u>419,582,226</u>	
\$	<u>302,558,130</u>	<u>\$ 322,910,599</u>	<u>\$ 336,777,850</u>	<u>\$ 325,602,015</u>	<u>\$ 419,582,226</u>	
\$	43,416,748	\$ 17,682,481	\$ 16,185,046	\$ 16,346,613	\$ 18,909,949	
	3,548,865	3,566,997	3,581,119	4,167,309	4,167,309	
	13,875,241	12,808,501	11,309,245	10,488,677	11,381,255	
	11,867,243	13,015,509	12,840,044	14,102,841	12,974,188	
	1,487,054	242,480	1,106,215	1,059,488	405,821	
	333,387	331,329	543,916	665,964	394,983	
	215,144	202,889	133,569	21,141	84,609	
	1,640,322	1,222,975	686,838	671,311	2,007,217	
	580,413	549,005	483,156	349,906	349,906	
	2,201,264	896,981	937,496	849,342	448,507	
	16,600,615	12,388,181	12,731,154	38,661,943	56,585,083	
	270,602	2,455,606	1,556,052	531,977	340,297	
	<u>\$ 96,036,898</u>	<u>\$ 65,362,934</u>	<u>\$ 62,093,850</u>	<u>\$ 87,916,512</u>	<u>\$ 108,049,124</u>	
\$	<u>96,036,898</u>	<u>\$ 65,362,934</u>	<u>\$ 62,093,850</u>	<u>\$ 87,916,512</u>	<u>\$ 108,049,124</u>	
\$	(206,521,232)	\$ (257,547,665)	\$ (274,684,000)	\$ (237,685,503)	\$ (311,533,102)	
\$	<u>(206,521,232)</u>	<u>\$ (257,547,665)</u>	<u>\$ (274,684,000)</u>	<u>\$ (237,685,503)</u>	<u>\$ (311,533,102)</u>	
\$	135,296,668	\$ 148,492,981	\$ 156,786,513	\$ 168,282,926	\$ 171,678,122	
	38,946,585	33,990,017	33,832,083	37,078,996	41,131,733	
	47,905,824	50,652,003	50,819,886	55,253,760	61,718,595	
	21,376,238	20,914,236	21,904,746	24,449,174	27,143,139	
	472,686	65,934	76,720	231,723	3,686	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	<u>243,998,001</u>	<u>254,115,171</u>	<u>263,419,948</u>	<u>285,296,579</u>	<u>301,675,275</u>	
\$	<u>243,998,001</u>	<u>\$ 254,115,171</u>	<u>\$ 263,419,948</u>	<u>\$ 285,296,579</u>	<u>\$ 301,675,275</u>	
\$	37,476,769	\$ (3,432,494)	\$ (11,264,052)	\$ 47,611,076	\$ (9,857,827)	
	670,506,629	549,088,648	545,656,154	534,392,102	582,003,178	
	707,983,398	545,656,154	534,392,102	582,003,178	572,145,351	
	37,476,769	(3,432,494)	(11,264,052)	47,611,076	(9,857,827)	
	507,944,629	549,088,648	545,656,154	534,392,102	582,003,178	
	<u>\$ 545,421,398</u>	<u>\$ 545,656,154</u>	<u>\$ 534,392,102</u>	<u>\$ 582,003,178</u>	<u>\$ 572,145,351</u>	

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

Component Units	Fiscal Year				
	2013	2014	2015	2016	2017
Component Units Expense					
Landfill authority	\$ 3,383,144	\$ 3,270,064	\$ 3,974,693	\$ 4,225,756	\$ 3,147,151
Airport authority	74,098	-	-	-	-
Housing authority*	6,516,729	4,453,096	4,505,976	5,889,548	-
Hospital authority*	1,949,512	1,931,624	465,289	1,190,590	-
Board of health	11,673,627	11,095,322	10,916,235	10,216,451	10,949,878
Total Component Units	\$ 23,597,110	\$ 20,750,106	\$ 19,862,193	\$ 21,522,345	\$ 14,097,029
Program Revenue					
Landfill authority					
Charges for services	\$ 2,356,944	\$ 2,637,934	\$ 2,736,732	\$ 3,112,158	\$ 1,244,738
Operating grants and contributions	1,000,000	-	949,527	1,077,709	2,045,307
Total landfill revenues	\$ 3,356,944	\$ 2,637,934	\$ 3,686,259	\$ 4,189,867	\$ 3,290,045
Housing Authority*					
Charges for services	\$ 3,978,539	\$ 3,996,998	\$ 4,040,680	\$ 3,874,026	\$ -
Operating grants and contributions	479,856	701,077	699,403	952,289	-
Capital grants and contributions	1,880,000	-	-	-	-
Total board of health revenues	\$ 6,338,395	\$ 4,698,075	\$ 4,740,083	\$ 4,826,315	\$ -
Hospital Authority*					
Charges for services	\$ 1,948,855	\$ 1,930,882	\$ 451,950	\$ 1,189,795	\$ -
Total board of health revenues	\$ 1,948,855	\$ 1,930,882	\$ 451,950	\$ 1,189,795	\$ -
Board of health					
Charges for services	\$ 4,267,225	\$ 4,181,730	\$ 4,528,100	\$ 2,982,072	\$ 3,045,003
Operating grants and contributions	7,580,487	7,463,471	7,826,716	8,729,173	8,938,234
Total board of health revenues	\$ 11,847,712	\$ 11,645,201	\$ 12,354,816	\$ 11,711,245	\$ 11,983,237
Net (Expense) Revenue					
Landfill	\$ (26,200)	\$ (632,130)	\$ (288,434)	\$ (35,889)	\$ 142,894
Airport	(74,098)	-	-	-	-
Housing authority*	(178,334)	244,979	234,107	(1,063,233)	-
Hospital authority*	(657)	(742)	(13,339)	(795)	-
Board of health	174,085	549,879	1,438,581	1,494,794	1,033,359

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
\$ 2,491,231	\$ 2,271,575	\$ 2,194,806	\$ 2,260,743	\$ 2,259,166
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,385,202	8,537,975	12,378,765	11,049,524	12,537,335
<u>\$ 11,876,433</u>	<u>\$ 10,809,550</u>	<u>\$ 14,573,571</u>	<u>\$ 13,310,267</u>	<u>\$ 14,796,501</u>
\$ 1,121,407	\$ 1,172,848	\$ 1,143,157	\$ 1,322,696	\$ 1,244,888
1,500,000	1,000,000	500,000	5,000,000	2,101,205
<u>\$ 2,621,407</u>	<u>\$ 2,172,848</u>	<u>\$ 1,643,157</u>	<u>\$ 6,322,696</u>	<u>\$ 3,346,093</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,498,578	\$ 3,498,381	\$ 4,774,558	\$ 3,208,590	\$ 3,398,090
7,916,083	7,928,357	8,242,977	10,747,063	11,513,569
<u>\$ 11,414,661</u>	<u>\$ 11,426,738</u>	<u>\$ 13,017,535</u>	<u>\$ 13,955,653</u>	<u>\$ 14,911,659</u>
\$ 130,176	\$ (98,727)	\$ (551,649)	\$ 4,061,953	\$ 1,086,927
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,029,459	2,888,763	638,770	2,906,129	2,374,324

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Component Units (Continued)					
General Revenues					
Landfill authority:					
Earnings on investments	\$ 1,320	\$ 718	\$ 717	\$ 718	\$ 1,453
Gain (loss) on sale of capital assets	-	177,306	-	-	-
	<u>\$ 1,320</u>	<u>\$ 178,024</u>	<u>\$ 717</u>	<u>\$ 718</u>	<u>\$ 1,453</u>
Airport authority:					
Special item - transfer of funds to Clayton County	-	\$ (14,915,180)	-	-	-
	<u>\$ -</u>	<u>\$ (14,915,180)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Housing authority*:					
Earnings on investments	\$ 11,933	\$ 8,266	\$ 5,270	\$ 8,285	\$ -
Gain on sale of capital assets	-	-	-	2,045,051	-
	<u>\$ 11,933</u>	<u>\$ 8,266</u>	<u>\$ 5,270</u>	<u>\$ 2,053,336</u>	<u>\$ -</u>
Change In Assets					
Landfill	\$ (24,880)	\$ (454,106)	\$ (287,717)	\$ (35,171)	\$ 144,347
Airport	(74,098)	(14,915,180)	-	-	-
Housing authority*	(166,401)	253,245	239,377	990,103	-
Hospital authority*	(657)	(742)	(13,339)	(795)	-
Board of health	174,085	549,879	1,438,581	1,494,794	1,033,359

* 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.

<u>2018</u>	<u>2019</u>	<u>Fiscal Year 2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,697	\$ 7,165	\$ 6,244	\$ 5,741	\$ 5,961
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,697</u>	<u>\$ 7,165</u>	<u>\$ 6,244</u>	<u>\$ 5,741</u>	<u>\$ 5,961</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>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 133,873	\$ (91,562)	\$ (545,405)	\$ 4,067,694	\$ 1,092,888
<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>2,029,459</u>	<u>2,888,763</u>	<u>638,770</u>	<u>2,906,129</u>	<u>2,374,324</u>

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

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	\$ 1,165,172	\$ 1,174,609	\$ 1,293,848	\$ 1,389,326	\$ 1,357,536
Assigned	24,744,329	20,001,622	24,355,533	27,034,134	32,363,289
Unassigned	28,136,131	41,849,703	21,869,708	26,614,417	25,626,333
Total general fund	<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>	<u>\$ 55,037,877</u>	<u>\$ 59,347,158</u>
All Other Governmental Funds					
Nonspendable	\$ 4,296,317	\$ 4,304,483	\$ 4,313,344	\$ 4,278,873	\$ 4,955,347
Restricted	226,844,081	233,959,382	247,089,884	227,602,181	226,267,264
Assigned	3,143,028	2,158,614	2,447,979	2,763,322	2,759,775
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 234,283,426</u>	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>	<u>\$ 234,644,376</u>	<u>\$ 233,982,386</u>

Fiscal Year				
2018	2019	2020	2021	2022
\$ 1,011,049	\$ 2,600,531	\$ 3,466,255	\$ 3,507,378	\$ 4,328,426
30,775,688	46,079,813	47,205,552	34,446,453	40,535,645
61,928,861	48,521,375	56,121,221	64,425,010	65,817,335
<u>\$ 93,715,598</u>	<u>\$ 97,201,719</u>	<u>\$ 106,793,028</u>	<u>\$ 102,378,841</u>	<u>\$ 110,681,406</u>
\$ 5,272,068	\$ 4,873,361	\$ 9,035,756	\$ 4,891,067	\$ 4,920,280
227,486,301	218,514,630	183,924,589	254,398,166	261,559,139
2,377,183	937,343	64,897	-	-
(152,462)	-	(7,823,270)	-	-
<u>\$ 234,983,090</u>	<u>\$ 224,325,334</u>	<u>\$ 185,201,972</u>	<u>\$ 259,289,233</u>	<u>\$ 266,479,419</u>

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues					
Property taxes	\$ 103,109,934	\$ 103,510,912	\$ 108,277,002	\$ 118,270,131	\$ 122,906,473
Other taxes	100,899,395	89,963,526	93,020,101	96,142,718	100,015,832
Licenses and permits	6,460,322	6,113,316	5,797,618	7,916,993	8,166,530
Intergovernmental	17,204,300	19,574,444	14,343,603	15,501,979	18,815,631
Charges for services	25,503,844	27,476,010	28,198,203	28,373,449	28,002,886
Fines and forfeitures	7,145,599	8,120,495	8,098,132	7,749,789	6,851,100
Interest and dividends	386,625	114,871	56,159	48,298	21,348
Other revenue	6,339,034	3,006,499	2,340,274	2,670,634	3,040,917
Gift and donations	122,203	281,434	357,764	95,041	49,926
Total revenues	<u>267,171,256</u>	<u>258,161,507</u>	<u>260,488,856</u>	<u>276,769,032</u>	<u>287,870,643</u>
Expenditures					
General government	46,194,987	49,681,015	59,280,475	52,910,370	53,052,686
Tax assessment and collection	3,466,326	3,519,089	3,544,414	3,608,921	3,584,397
Courts and law enforcement	67,300,623	66,394,810	68,590,110	69,100,290	71,388,638
Public safety	59,181,273	60,011,391	63,581,390	64,079,531	65,987,461
Transportation and development	15,809,495	12,764,347	19,220,143	20,302,804	13,872,751
Planning and zoning	1,476,870	1,404,051	1,389,134	1,694,073	1,723,085
Libraries	4,408,367	3,262,368	3,453,637	3,622,655	3,576,295
Parks and recreation	8,352,947	7,773,042	9,519,399	8,181,103	8,376,122
Health and welfare	11,054,282	9,106,840	16,088,977	9,051,209	6,313,549
Energy conservation	448,456	-	-	-	-
Economic development	1,264,538	1,169,597	1,366,331	1,699,814	1,991,811
Intergovernmental	11,935,806	10,825,514	10,019,915	8,602,297	9,174,570
Capital outlay	22,777,652	25,039,932	72,739,316	27,739,306	19,546,916
Debt service:					
Principal	3,689,330	-	-	-	-
Interest	2,293,321	6,134,067	8,940,090	19,477,089	25,738,910
Total expenditures	<u>259,654,273</u>	<u>257,086,063</u>	<u>337,733,331</u>	<u>290,069,462</u>	<u>284,327,191</u>
Excess (deficiency) of revenues over (under) expenditures	7,516,983	1,075,444	(77,244,475)	(13,300,430)	3,543,452
Other Financing Sources (Uses):					
Transfers in	8,496,109	15,997,042	11,599,063	21,381,987	26,545,789
Transfers out	(8,552,534)	(15,997,042)	(11,599,063)	(21,381,987)	(26,545,789)
Sale of capital assets	132,366	145,754	72,893	-	47,156
Issuance of debt	14,920,000	-	75,000,000	18,945,000	-
Issuance of capital leases	4,452	-	-	-	-
Premium on debt issuance	2,121,347	-	-	-	-
Proceeds from insurance claims	309,936	212,435	93,464	55,188	56,683
Other	(17,129,898)	-	-	-	-
Payments to escrow agent	-	-	-	(17,387,801)	-
Total other financing sources (uses)	<u>301,778</u>	<u>358,189</u>	<u>75,166,357</u>	<u>1,612,387</u>	<u>103,839</u>
Special item - transfer of funds from Airport Authority	-	13,685,722	-	-	-
Net change in fund balances	<u>\$ 7,818,761</u>	<u>\$ 15,119,355</u>	<u>\$ (2,078,118)</u>	<u>\$ (11,688,043)</u>	<u>\$ 3,647,291</u>
Debt service as a percentage of noncapital expenditures	1.0%	2.6%	3.4%	7.4%	9.7%

Fiscal Year				
2018	2019	2020	2021	2022
\$ 136,494,173	\$ 146,940,030	\$ 155,778,382	\$ 168,402,940	\$ 171,650,746
108,228,648	105,556,256	103,263,035	120,075,610	129,993,467
7,488,841	8,228,818	6,811,000	8,146,081	7,819,981
48,684,479	17,111,738	18,218,741	43,536,838	60,724,114
30,104,233	29,539,678	27,760,842	28,235,209	31,117,930
6,993,148	6,625,577	6,074,697	4,097,615	5,378,891
697,520	1,931,486	1,578,561	231,723	271,722
1,789,757	1,824,511	2,031,556	2,212,216	1,923,630
45,768	34,054	49,477	531,977	90,128
<u>340,526,567</u>	<u>317,792,148</u>	<u>321,566,291</u>	<u>375,470,209</u>	<u>408,970,609</u>
65,071,452	62,714,667	72,793,298	88,202,184	94,124,371
3,770,251	3,958,008	4,072,192	4,270,582	4,234,565
72,083,108	74,998,508	77,383,711	80,236,910	85,076,248
65,888,269	70,728,262	67,411,290	78,623,145	86,635,214
10,792,540	20,059,536	16,273,789	16,468,036	17,543,957
1,914,127	2,193,368	2,364,850	2,515,775	2,617,188
3,240,028	3,540,831	4,201,511	4,546,252	4,656,907
8,650,984	8,750,260	9,335,119	11,229,975	10,734,310
6,376,918	6,328,286	6,597,493	9,686,654	12,240,263
-	-	-	-	-
1,667,997	1,256,324	683,941	610,504	724,484
9,587,073	10,745,675	10,654,086	11,538,908	13,102,858
40,327,758	48,328,993	65,142,962	50,524,641	45,509,679
-	-	-	17,860,714	15,487,778
<u>25,712,066</u>	<u>25,190,662</u>	<u>18,638,188</u>	<u>2,058,158</u>	<u>1,334,717</u>
<u>315,082,571</u>	<u>338,793,380</u>	<u>355,552,430</u>	<u>378,372,438</u>	<u>394,022,539</u>
25,443,996	(21,001,232)	(33,986,139)	(2,902,229)	14,948,070
39,269,327	21,650,951	19,907,003	22,420,916	17,009,308
(39,269,327)	(21,650,951)	(19,907,003)	(22,420,916)	(17,009,308)
21,425	11,706,162	43,017	109,150	90,336
9,710,000	-	6,480,000	72,000,000	-
-	-	4,156,256	-	-
-	-	-	-	-
193,723	107,186	89,276	466,153	424,785
-	-	-	-	29,560
-	-	(6,314,463)	-	-
<u>9,925,148</u>	<u>11,813,348</u>	<u>4,454,086</u>	<u>72,575,303</u>	<u>544,681</u>
-	-	-	-	-
<u>\$ 35,369,144</u>	<u>\$ (9,187,884)</u>	<u>\$ (29,532,053)</u>	<u>\$ 69,673,074</u>	<u>\$ 15,492,751</u>
9.4%	8.7%	6.4%	0.6%	0.4%

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

CLAYTON COUNTY - OVERALL

<u>Fiscal Year</u>	<u>Real and Personal Property</u>		<u>Privately Owned Public Utilities</u>		<u>Motor Vehicles and Mobile Homes</u>	
	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>
2013	\$ 5,642,283	\$ 14,105,706	\$ 872,445	\$ 2,181,112	\$ 455,950	\$ 1,139,876
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

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

<u>Fiscal Year</u>	<u>Real and Personal Property</u>		<u>Privately Owned Public Utilities</u>		<u>Motor Vehicles and Mobile Homes</u>	
	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>	<u>Assessed Value</u>	<u>Estimated Actual Value¹</u>
2013	\$ 5,642,283	\$ 14,105,706	\$ 872,445	\$ 2,181,112	\$ 455,950	\$ 1,139,876
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Actual Value
\$ 6,970,678	\$ 17,426,694	\$ 987,305	\$ 5,983,372	35.112	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,970,678	\$ 17,426,694	\$ 1,167,967	\$ 5,802,711	20.000	40.00%
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%

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

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 5,642,283	\$ 14,105,706	\$ 872,445	\$ 2,181,112	\$ 455,950	\$ 1,139,876
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

STATE OF GEORGIA

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 5,642,283	\$ 14,105,706	\$ 872,445	\$ 2,181,112	\$ 455,950	\$ 1,139,876
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,970,678	\$ 17,426,694	\$ 815,505	\$ 6,155,173	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,970,678	\$ 17,426,695	\$ 1,295,215	\$ 5,675,463	0.200	40.00%
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%

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

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 1,402,090	\$ 3,505,226	\$ 244,706	\$ 611,764	\$ 97,659	\$ 244,147
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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 4,240,192	\$ 10,600,480	\$ 627,739	\$ 1,569,348	\$ 358,292	\$ 895,730
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

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

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

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

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 1,744,455	\$ 4,361,137	\$ 144,546	\$ 1,599,908	14.912	40.00%	
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%	

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 5,226,223	\$ 13,065,558	\$ 842,759	\$ 4,383,464	14.912	40.00%	
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%	

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

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

CLAYTON COUNTY BONDS - INCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 1,402,090	\$ 3,505,226	\$ 244,706	\$ 611,764	\$ 97,659	\$ 244,147
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

CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 4,240,192	\$ 10,600,480	\$ 627,739	\$ 1,569,348	\$ 358,292	\$ 895,730
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 1,744,455	\$ 4,361,137	\$ 73,802	\$ 1,670,653	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,226,223	\$ 13,065,558	\$ 491,298	\$ 4,734,925	0.000	40.00%
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%

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

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real and Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹	Assessed Value	Estimated Actual Value ¹
2013	\$ 3,712,094	\$ 9,280,236	\$ 128,325	\$ 320,811	\$ 355,482	\$ 888,705
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

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

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

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

Total Property						
Assessed Value	Estimated Actual Value¹	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 4,195,901	\$ 10,489,752	\$ 593,064	\$ 3,602,837	4.400	40.00%	
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%	

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	2022 2021			2021 2020			2020 2019		
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.	\$ 253,751,640	1	2.48%	\$ 252,100,107	1	2.67%	\$ 721,608,389	1	8.70%
Clorox Company	53,414,367	2	0.52%	28,895,924	5	0.31%	47,327,880	4	0.57%
Delta Flight Kitchen	28,332,960	3	0.28%	25,053,400	6	0.27%			
Southwest Airlines	22,695,001	4	0.22%	18,081,523	9	0.19%	104,875,205	3	1.26%
Kroger	21,827,650	5	0.21%	20,545,613	8	0.22%	28,654,448	10	0.35%
IPT Southfield IC LLC	18,830,994	6	0.18%	18,975,200	7	0.20%			
Development Authority	18,524,480	7	0.18%	33,686,812	4	0.36%	29,941,212	9	0.36%
Marbella Place LP	17,930,000	8	0.18%						
City of Atlanta	17,870,880	9	0.17%	52,155,934	2	0.55%	36,677,325	8	0.44%
Waterford Exchange LLC	16,419,093	10	0.16%						
Rolls Royce North America				39,247,734	3	0.42%			
CP Best Rd LLC				18,000,000	10	0.19%			
Atlanta Gas Light							44,394,190	5	0.53%
American Airlines							42,451,598	6	0.51%
AMB Partners							37,521,976	7	0.45%
Georgia Power Co.							214,327,169	2	2.58%
Atlantic Southeast									
Air Tran Airways									
ExpressJet Airlines									
Comair									
BellSouth									
JC Penney									
US Airway									
Southlake Mall									
LPF Atlanta Southpark									
Fedex Ground									
Spirit Airlines									
Highwoods Realty									
Subtotal (10 largest)	469,597,065		4.58%	506,742,247		5.36%	1,307,779,392		15.76%
Balance of all others	9,774,930,609		95.42%	8,941,326,365		94.64%	6,990,557,040		84.24%
Total	\$ 10,244,527,674		100.00%	\$ 9,448,068,612		100.00%	\$ 8,298,336,432		100.00%

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

(Continued)

2019 2018			2018 2017			2017 2016			2016 2015		
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
\$ 718,437,774	1	8.87%	\$ 650,178,137	1	8.87%	\$ 572,942,016	1	8.16%	\$ 568,806,683	1	8.30%
47,181,804	6	0.58%	38,481,428	8	0.53%	42,994,321	6	0.61%	47,209,874	5	0.67%
79,155,199	4	0.98%	65,502,844	6	0.89%	78,830,942	3	1.12%	48,645,141	4	0.69%
27,219,586	9	0.34%				26,390,486	10	0.38%	25,558,704	9	0.36%
91,808,725	3	1.13%	205,607,466	3	2.81%	54,607,985	5	0.78%	56,245,013	3	0.79%
42,224,494	5	0.52%	40,162,506	7	0.55%	38,748,279	7	0.55%	37,822,720	6	0.53%
37,575,576	7	0.46%	76,825,552	5	1.05%	57,083,507	4	0.81%	31,271,290	8	0.44%
192,480,051	2	2.38%	30,725,776	9	0.42%	29,961,770	9	0.43%	157,719,063	2	2.23%
28,656,014	8	0.35%	176,978,982	2	2.41%	175,680,856	2	2.50%			
						32,973,116	8	0.47%	36,451,743	7	0.51%
			73,187,850	4	1.00%				24,884,677	10	0.35%
24,371,835	10	0.30%	25,899,091	10	0.35%						
1,289,111,058		15.91%	1,383,549,632		18.88%	1,110,213,278		15.82%	1,034,614,908		14.61%
6,813,139,156		84.09%	5,944,874,405		81.12%	5,907,937,639		84.18%	6,047,164,950		85.39%
<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>	<u>\$ 7,081,779,858</u>		<u>100.00%</u>

(Continued)

CLAYTON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
LAST TEN FISCAL YEARS

Fiscal Year Calendar Year	2015 2014			2014 2013			2013 2012		
	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. *	\$ 563,972,106	1	8.24%	\$ 589,033,214	1	8.58%	\$ 641,579,854	1	9.20%
Clorox Company	44,503,410	6	0.65%	45,860,495	5	0.67%	39,942,917	5	0.57%
Delta Flight Kitchen									
Southwest Airlines	21,524,748	9	0.31%						
Kroger									
IPT Southfield IC LLC									
Development Authority									
Marbella Place LP									
City of Atlanta	51,764,494	4	0.76%						
Waterford Exchange LLC									
Rolls Royce North America									
CP Best Rd LLC									
Atlanta Gas Light	36,539,332	7	0.53%	35,920,406	6	0.52%	34,410,459	7	0.49%
American Airlines									
AMB Partners	26,388,320	8	0.39%	30,119,536	7	0.44%	35,873,177	6	0.51%
Georgia Power Co.	135,967,251	3	1.99%	140,279,975	2	2.04%	131,769,857	2	1.89%
Atlantic Southeast			0.00%			0.00%	67,607,697	3	0.97%
Air Tran Airways	142,275,921	2	2.08%	97,945,730	3	1.43%	51,191,946	4	0.73%
ExpressJet Airlines	45,665,578	5	0.67%	52,203,423	4	0.76%			
Comair									
BellSouth							27,397,162	8	0.39%
JC Penney				20,949,749	8	0.31%	21,725,280	10	0.31%
Avis	19,672,325	10	0.28%						
Southlake Mall									
LPF Atlanta Southpark				16,524,200	10	0.24%			
Fedex Ground									
Spirit Airlines									
Highwoods Realty				17,822,163	9	0.26%	24,328,563	9	0.35%
Subtotal (10 largest)	1,088,273,485		15.88%	1,046,658,891		15.25%	1,075,826,912		15.43%
Balance of all others	5,760,048,212		84.12%	5,817,441,508		84.75%	5,894,850,890		84.57%
Total	\$ 6,848,321,697		100.00%	\$ 6,864,100,399		100.00%	\$ 6,970,677,802		100.00%

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

Direct & Overlapping:

Calendar Year	Clayton County Board of Commissioners		Total Direct Rate
	M & O Millage	Debt Service Millage	
2012	14.912	-	14.912
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

Total Direct & Overlapping Rates by City:

Calendar Year	City of College Park	City of Forest Park	City of Jonesboro
2012	51.072	54.255	41.012
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

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

Clayton County School Board			State of Georgia	Overlapping	Total Direct & Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage		Fire District	
20.000	-	20.000	0.250	4.400	39.562
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

City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District
47.012	47.012	47.012	4.400
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

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

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

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

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	
2012	\$ 195,037	\$ 186,764	95.76%	-
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%	-

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

<u>Total Tax Collections to Date</u>		<u>Outstanding Delinquent Taxes</u>	
<u>Amount</u>	<u>Percentage of Levy</u>	<u>Amount</u>	<u>Percentage of Levy</u>
\$ 186,764	95.76%	\$ 8,273	4.24%
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%

CLAYTON COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

		Governmental Activities			
<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Actual Property Value*</u>	<u>Percentage of Personal Income**</u>	<u>Per Capita**</u>	
**** 2013	\$ -	\$ -	\$ -	\$ -	
**** 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	

		Component Units			
<u>Fiscal Year</u>	<u>Landfill Authority</u>	<u>Landfill Authority</u>	<u>Development Authority***</u>	<u>Housing Authority***</u>	
	<u>Revenue Bonds</u>	<u>Financed Purchases</u>	<u>Revenue Bonds</u>	<u>Notes Payable</u>	
2013	\$ 11,025,566	\$ 6,713,547	\$ 20,725,000	\$ 4,567,221	
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	

* 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

Governmental Activities

Financed Purchases	Lease Liabilities	Revenue Bonds	Total Primary Government	Percentage of Personal Income**	Per Capita**
\$ 9,724,345	\$ -	\$ 42,444,765	\$ 52,169,110	0.80%	\$ 195.26
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 *****	17,576,255	81,272,912	1.00%	271.32

Housing Authority***	Hospital Authority	Total Government	Percentage of Personal Income**	Per Capita**
Revenue Bonds	Revenue Anticipation Certificates			
\$ 5,575,000	\$ 41,565,000	\$ 111,473,223	1.70%	\$ 417.22
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

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively, and in 2013, the Development Authority became a blended component unit of the County. In fiscal year 2015 the Housing Authority and the Hospital Authority no longer met the criteria of component units of Clayton County. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

**** The County had no outstanding General Obligation Bonds during the years 2013 through 2014.

***** The County implemented GASB Statement No. 87, *Leases*, in 2022 and restated 2021 ending balances.

CLAYTON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2013	2014	2015	2016	2017
Debt limit	\$ 697,067,800	\$ 686,410,000	\$ 684,791,600	\$ 708,178,000	\$ 701,815,100
Total net debt applicable to limit	-	-	75,000,000	63,550,000	51,700,000
Legal debt margin	<u>\$ 697,067,800</u>	<u>\$ 686,410,000</u>	<u>\$ 609,791,600</u>	<u>\$ 644,628,000</u>	<u>\$ 650,115,100</u>
Total net debt applicable to the limit as a percentage of debt limit.	0.00%	0.00%	10.95%	8.97%	8.97%

* 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

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value*	\$ 10,244,528,000
Debt Limit (10% of assessed value)**	1,024,452,800
Debt applicable to limit:	
General obligation bonds	60,325,000
Total net debt applicable to limit	<u>60,325,000</u>
Legal debt margin	<u><u>\$ 10,184,203,000</u></u>

Fiscal Year				
2018	2019	2020	2021	2022
\$ 732,842,404	\$ 810,225,021	\$ 829,833,643	\$ 944,806,900	\$ 1,024,452,800
<u>39,435,000</u>	<u>26,740,000</u>	<u>13,600,000</u>	<u>72,000,000</u>	<u>60,325,000</u>
<u><u>\$ 693,407,404</u></u>	<u><u>\$ 783,485,021</u></u>	<u><u>\$ 816,233,643</u></u>	<u><u>\$ 872,806,900</u></u>	<u><u>\$ 964,127,800</u></u>
7.37%	3.30%	1.64%	7.62%	5.89%

CLAYTON COUNTY, GEORGIA
PLEDGED REVENUE COVERAGE
CURRENT FISCAL YEAR AND LAST TEN FISCAL YEARS

Primary Government

Clayton County Tourism Authority						
Fiscal Year				Debt Service		
	Tourism Revenues	Less: Expenses	Net Available Revenue	Principal	Interest	Coverage
2013	\$ 55,409	\$ -	\$ 55,409	\$ 20,000	\$ 25,250	1.00
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

Component Units

The Development Authority of Clayton County						
Fiscal Year				Debt Service		
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2012	\$ 3,804,536	\$ 1,397,574	\$ 2,406,962	\$ 1,560,000	\$ 627,356	1.10
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12
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
2022	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 year ended December 31, 2015, was not available as of the release of this statement.

Clayton County Landfill Authority						
Fiscal Year				Debt Service		
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2013	\$ 2,356,944	\$ 2,665,568	\$ (308,624)	\$ 610,000	\$ 523,653	(0.28)
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)

SOURCE: Clayton County Finance Department

Urban Redevelopment Agency of Clayton County

Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
\$ 1,433,814	\$ -	\$ 1,433,814	\$ 845,000	\$ 588,814	1.00
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

Clayton County Housing Authority

Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
			Principal	Interest	
\$ 3,357,716	\$ 5,027,957	\$ (1,670,241)	\$ 210,000	\$ 272,244	(3.46)
3,537,855	3,249,524	288,331	220,000	264,369	0.60
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)
2013	269,610	\$ 6,551,720	\$ 24,301	\$ 3,339,380
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

(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/Clayton County Chamber of Commerce

	Per Capita Retail Sales*	Median Age*	School Enrollment**	Unemployment Rate***
\$	12,386	31.74	51,757	11.0%
	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%

**CLAYTON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT CALENDAR YEAR AND NINE YEARS AGO**

2022			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	7,183	1	3.85%
Clayton County Board of Commissioners	2,096	2	1.12%
Fresh Express	1,500	3	0.80%
Southern Regional Medical Center	1,300	4	0.70%
JC Penny Co. Distribution Center	1,209	5	0.65%
Chime Solutions Inc.	1,200	6	0.64%
Americold Logistics LLC	857	7	0.46%
Fed Ex Ground	800	8	0.43%
Clayton State University	710	9	0.38%
Lanier Parking Solutions	562	10	0.30%
	17,417		9.33%

2013			
Employer **	Employees	Rank	Percentage of Total County Employment***
Clayton County Board of Education	6,820	1	4.38%
Delta Air Lines, Inc./Tech Ops	6,200	2	3.98%
Clayton County Board of Commissioners	2,016	3	1.30%
Southern Regional Medical Center	1,731	4	1.11%
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%
	22,220		14.27%

SOURCE:

** Clayton County Office of Economic Development (Georgia Power Community).

*** Total employment in Clayton County - 186,650 in 2022 and 155,670 in 2013. (Woods & Poole Economics Data Pamphlet 2022 and 2013).

CLAYTON COUNTY, GEORGIA
FULL-TIME CLAYTON COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Commissioners	26	30	32	32	28	33	35	33	35	48
Finance	33	33	38	38	40	36	39	41	43	43
Risk management	6	6	6	6	6	6	6	6	5	6
Computer center	56	57	59	59	55	59	59	65	77	79
Personnel	16	16	16	16	15	13	16	15	17	18
Central services	18	18	19	19	18	21	23	22	24	20
Registrar	4	6	5	5	6	6	6	8	21	11
Tax Assessment/Collection:										
Tax commissioner	31	31	31	31	31	29	31	30	33	32
Tax assessors	31	32	27	27	30	28	31	28	26	27
Courts and Law Enforcement:										
Superior court	36	33	35	35	34	39	39	30	41	33
State court	16	31	37	37	35	36	36	35	34	37
Magistrate court	8	9	9	9	10	9	10	9	12	12
Juvenile court	56	59	58	58	60	58	62	61	61	56
Probate court	12	12	16	16	17	16	16	18	20	15
Clerk of superior/magistrate court	33	33	34	34	28	30	36	36	32	32
Clerk of state court	20	23	24	24	23	24	23	23	22	21
Solicitor of state court	34	38	38	38	35	34	38	36	31	37
District attorney	63	65	63	63	86	83	89	72	85	76
State adult probation	3	2	2	2	1	-	-	-	-	0
Correctional facility	53	55	55	55	55	51	54	57	99	90
Sheriff	365	327	343	343	315	313	333	245	291	273
Public Safety:										
County police	358	374	394	394	369	380	404	432	402	368
County Fire	237	230	231	231	220	243	252	233	262	237
Narcotics unit	24	26	24	24	-	-	-	-	-	-
E.M.S. Rescue	103	107	103	103	110	118	132	136	136	125
Central Communications	52	43	34	34	37	34	49	37	34	37
Emergency Management	3	4	4	4	3	3	3	3	3	3
Animal Control	12	12	-	-	-	-	-	-	-	-
Transportation and Development:										
Transportation/Development - Administration	101	100	97	97	83	83	83	73	81	84
Transportation/Development - Traffic Engineering	1	1	-	-	-	-	-	4	3	3
Planning and Zoning:										
Community Development - Admin	20	20	21	21	18	19	18	16	17	16
Community Development - Planning	2	2	1	1	4	5	5	4	4	3
Libraries										
Libraries	44	44	46	46	39	46	46	38	54	46
Parks and Recreation										
Parks and Recreation	95	91	87	87	77	88	93	87	98	98
Health and Welfare										
Health and Welfare	10	11	12	12	10	9	9	8	8	8
Other General Government:										
County Garage	17	17	17	17	11	10	13	17	17	11
Refuse Control	37	33	39	39	36	38	40	39	38	35
Building and Maintenance	27	25	24	24	22	22	26	26	30	35
Extension University of Georgia	6	7	7	7	4	7	9	4	5	2
Other General Government	4	4	3	3	3	-	-	-	-	-
Landfill										
Landfill	14	15	15	15	12	11	12	10	11	11
Airport										
Airport	-	-	-	-	-	-	-	-	-	-
HUD (effective fiscal year 2012)										
HUD (effective fiscal year 2012)	9	8	7	7	8	9	9	7	8	8
Total Clayton County Employees	2,096	2,090	2,113	2,113	1,994	2,049	2,185	2,044	2,220	2,096

a Employees reclassified to Transportation and Development - Administration in fiscal year 2012.

SOURCE: Clayton County Human Resources Department

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General Government:					
Commissioners:					
Board of Commission meetings	38	25	24	24	24
Budget amendments approved	112	105	72	72	57
Finance:					
Accounts payable check per employee	12,200	12,250	12,250	12,300	3,356
Accounts receivable invoices per employee	2,855	966	287	249	272
Risk management:					
Medical insurance participants	2,366	2,377	2,428	2,471	2,454
Dental Insurance participants	2,333	2,424	2,441	2,436	2,420
Computer center:					
Personal computers	1,961	1,516	2,184	3,120	2,571
Help desk calls	11,776	14,211	17,936	24,961	26,111
Personnel:					
County positions	2,100	2,336	2,326	2,366	2,378
Applications processed	N/A	N/A	N/A	30,081	25,018
Central services:					
Purchase orders	5,195	4,616	3,500	3,850	4,200
Registrar:					
Registered voters	157,293	162,100	155,933	165,000	176,000
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 89,224	\$ 86,663	\$ 87,651	\$ 97,829	\$ 100,071
Tax assessors:					
Commercial parcels per appraiser	2,222	N/A	200	400	400
Residential parcels per appraiser	11,964	N/A	2,000	2,150	2,150
Personal property parcels per appraiser	3,327	N/A	82	65	65
Courts and Law Enforcement:					
Superior court:					
Criminal filings	3,768	3,852	3,459	3,438	3,323
Civil filing	4,968	5,569	5,685	3,774	6,130
State court:					
Civil cases	5,376	4,439	2,559	3,192	1,697
Traffic cases	38,640	46,979	34,500	36,276	15,869
Criminal cases	11,648	13,093	9,914	13,632	6,412
Magistrate court:					
Felony arrest warrants	5,785	N/A	N/A	N/A	N/A
Misdemeanor arrest warrants	13,125	N/A	N/A	N/A	N/A
Search warrants	421	N/A	N/A	N/A	538
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	856	696	1,131	1,311	1,311
Firearms licenses	1,876	2,371	2,764	3,599	3,599
Death certificates	1,387	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	32,950	33,650	34,603	34,600	35,347
Clerk of state court:					
Civil cases	5,840	4,800	5,000	2,000	2,000
Criminal cases	12,000	12,000	12,000	11,000	11,000
Traffic cases	42,024	47,000	48,000	40,000	40,000
Solicitor of state court:					
Traffic cases received	41,000	50,000	60,000	40,000	40,000
Criminal cases received	11,000	11,900	12,300	11,800	11,500
District attorney:					
Felony counts filed	9,744	10,416	10,750	10,500	11,000
Felony counts disposed	7,952	8,100	8,300	10,200	10,400
Misdemeanor counts filed	1,856	1,984	2,050	1,300	1,500
Misdemeanor counts disposed	3,248	3,300	3,500	1,350	1,400
State adult probation:					
Collection of restitution, fines, etc.	\$ 550,000	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	233	235	238	232	232
Total inmate man-hours	279,530	260,762	260,000	250,500	300,000

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
24	24	30	48	52
57	46	37	47	36
4,510	2,358	2,622	1,709	1,333
287	118	186	255	155
2,241	2,278	2,421	2,297	2,493
2,513	2,438	2,485	2,563	2,523
3,080	3,060	3,075	4,768	4,982
21,295	23,894	18,394	19,701	21,569
2,420	2,438	2,491	2,591	2,675
13,035	27,284	13,888	12,837	9,342
4,900	4,600	5,500	8,170	5,300
180,000	192,904	207,191	206,590	202,892
\$ 105,243	\$ 118,798	\$ 116,804	\$ 131,307	\$ 169,536
390	275	380	412	1,700
2,450	2,600	2,839	2,277	2,300
73	55	125	100	-
1,817	2,313	2,106	1,334	2,307
2,704	3,185	2,408	1,889	3,448
1,046	1,371	1,347	1,682	1,858
11,046	13,099	12,230	11,204	14,674
4,805	6,582	5,621	5,768	9,848
N/A	N/A	4,500	1,918	N/A
N/A	N/A	17,700	7,022	N/A
593	139	1,202	59	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,246	1,272	1,317	990	1,320
3,705	4,435	5,564	6,418	7,500
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A
35,300	40,210	40,200	40,200	41,200
1,181	1,371	1,347	1,682	1,858
4,634	6,582	5,621	5,768	14,671
10,838	12,687	12,230	11,204	9,848
22,000	22,700	23,500	25,000	20,500
9,650	11,000	13,000	12,000	10,500
11,900	12,700	13,000	-	14,500
12,000	12,900	13,500	-	6,000
1,500	1,300	1,300	-	1,700
1,650	1,400	1,400	-	650
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
234	240	240	201	256
245,550	193,088	200,000	165,000	175,000

CLAYTON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2013	2014	2015	2016	2017
Courts and Law Enforcement (Continued):					
Sheriff:					
Warrants served	8,712	11,154	11,154	11,359	15,740
Subpoenas Delivered	5,841	10,159	9,711	7,863	6,849
Total admitted to jail	15,698	19,475	21,452	20,469	24,494
Total number released	15,470	20,322	23,079	22,125	24,679
Total inmates to court	35,631	22,585	24,189	18,270	23,800
Public Safety:					
County police:					
Calls dispatched	283,000	337,260	293,712	19,298	288,402
Incident reports	45,620	41,637	57,484	36,324	89,857
Traffic accident reports	8,150	7,908	10,892	6,902	13,055
Family violence reports	2,480	987	2,316	231	2,143
County Fire:					
Fire calls	860	645	908	806	1,150
Fire inspections performed	1,522	2,635	N/A	N/A	5,422
Average response times (minutes)	7:00	6:56	7:22	6:25	6:50
Narcotics unit:					
Total cases	320	N/A	85	248	987
Total arrests	322	319	58	168	931
E.M.S. Rescue:					
Total calls received	25,279	25,059	35,160	37,093	31,236
Number of patients transported	17,037	16,790	17,627	17,771	18,638
Average response times (minutes)	6:50	7:01	7:22	7:06	7:38
Central Communications:					
911 calls	614,892	637,774	669,663	700,000	752,000
Law enforcement dispatches	332,353	210,763	N/A	293,641	342,615
Fire and EMS dispatches	32,609	33,641	N/A	38,797	47,902
Animal Control:					
Total animals picked up	4,148	3,814	2,978	2,899	3,439
Total animals returned to owner	565	602	521	455	392
Total animals euthanized	2,349	1,251	941	305	124
Transportation and Development:					
Transportation/Development:					
Miles of paved roads	1,070	859	859	859	859
Miles of unpaved roads	5.0	3.0	2.8	2.8	1.7
Traffic signals maintained	258	258	259	261	262
Planning and Zoning:					
Community Development :					
Building permits issued	4,700	6,000	5,200	8,621	10,679
Business licenses issued	5,700	7,500	6,600	5,136	5,630
Building inspections preformed	8,800	9,468	11,000	16,016	24,784
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	51,000	51,326	53,000	56,000	62,837
Parks and Recreation:					
Programs/classes offered	280	N/A	N/A	N/A	N/A
Adult athletic leagues	40	N/A	N/A	N/A	N/A

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
16,300	16,500	17,215	5,112	3,120
7,988	7,596	8,245	141	345
24,753	23,207	21,625	13,977	16,423
24,643	23,066	21,513	13,344	16,462
21,300	17,358	16,988	14,522	12,132
265,706	418,512	355,744	417,597	419,121
68,774	16,534	28,300	N/A	33818
11,928	11,448	12,654	11,434	12,450
1,824	1,980	1,920	3,402	2,320
825	866	930	940	973
3,623	5,379	5,969	5,263	6,275
7:02	6:16	8:26	8:43	8:39
478	800	900	1,025	900
582	750	1,200	924	800
31,853	34,888	34,633	37,600	50,583
18,691	19,545	19,104	18,453	18,996
7:56	8:01	6:01	8:41	8:39
752,000	728,412	628,272	598,262	566,970
325,477	338,247	331,351	330,693	102,494
48,480	54,588	54,836	58,308	50,576
3,352	3,777	3,115	2,503	3,416
359	434	509	532	555
92	378	248	35	229
867	867	858	861	861
1.7	1.7	1.7	1.7	1.7
262	263	263	263	264
6,428	5,305	4,418	4,860	4,722
4,915	2,585	4,827	5,310	5,084
16,402	20,317	21,466	23,613	21,002
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
41,164	56,785	62,596	4,985	17,481
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				
	2013	2014	2015	2016	2017
Other General Government:					
County Garage:					
Vehicles serviced	1,383	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	650	724	750	809	1,200
Building and Maintenance:					
Buildings maintained	257	258	181	238	238
Extension University of Georgia:					
4-H Enrollment	3,700	3,700	3,260	2445	3200
Other General Government:					
Number of boxes stored	N/A	N/A	N/A	N/A	N/A
Landfill:					
Landfill customers	44,838	47,992	47,733	57,864	9,351

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

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
1,300	1,248	1,360	1,032	1,400
240	165	173	170	175
4800	-	-	-	-
N/A	N/A	N/A	N/A	N/A
17,148	9,250	16,650	16,500	19,400

CLAYTON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General Government:					
Passenger/support vehicles	96	96	99	101	115
High volume printers	5	5	5	8	8
AS400 computer systems	3	3	3	1	1
IBM 94006 computer	2	2	2	1	1
Information servers	5	5	5	5	5
VOIP telephone system	1	1	1	1	1
Printing presses	4	4	4	4	4
Voting machines	581	581	581	648	648
Tax Assessment and Collection:					
Assessment vehicles	0	2	2	1	4
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	13	14	14	15	16
File systems	5	5	5	4	4
Recording systems	6	6	6	3	6
District Attorney:					
Passenger vehicles	32	35	36	36	39
File systems	1	1	1	1	1
Copier	1	1	1	1	1
Printer	0	0	0	0	0
Correctional Facility:					
Passenger/support vehicles	12	11	11	15	14
Transport buses/vans	19	19	19	17	19
Sheriff:					
Patrol vehicles	105	105	142	136	138
Transport buses/vans	8	8	8	8	5
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	3
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	131	167	201	116	149
Animal control vehicles	6	6	6	5	5
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	0	1	1	1	1
Firearms training system	1	1	1	1	1
Police dogs	9	9	9	9	9
Information servers	1	1	1	1	1
E.M.S. Rescue:					
Ambulances	17	17	17	18	18
Service vehicles	2	2	2	1	1
Central Communications:					
Mobile communication vehicle					
with trailer	0	0	2	0	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	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	34	36	36	37
Support vehicles	33	31	31	27	28
Information servers	2	2	2	2	2

SOURCE: Various government departments.

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
137	133	116	163	148
8	7	7	7	7
1	1	1	1	1
1	1	1	1	2
7	7	9	11	12
1	1	1	1	2
5	5	5	5	5
670	670	807	807	807
13	13	13	15	16
16	10	10	7	7
4	4	2	2	2
6	6	12	12	6
42	27	25	27	26
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
18	18	9	8	12
19	19	14	16	16
140	82	76	75	79
8	11	11	8	9
3	3	3	3	1
0	0	0	0	0
0	0	1	1	1
5	5	5	5	5
1	1	1	1	1
146	178	174	191	184
5	5	5	5	16
2	2	2	3	3
1	1	1	1	1
2	2	2	2	2
1	2	3	3	3
2	2	2	2	2
10	9	10	10	7
1	1	1	1	1
18	12	12	16	15
1	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
37	32	35	35	35
33	26	38	38	44
2	2	2	2	2

CLAYTON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year				
	2013	2014	2015	2016	2017
Transportation Department:					
Heavy duty trucks	37	37	38	34	36
Heavy duty equipment	61	63	64	45	63
Support vehicles	44	44	46	41	43
Information servers	1	1	1	1	1
Planning and Zoning:					
Inspection vehicles	19	17	16	17	17
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	2	2	2	2	2
Service vehicles	2	2	2	3	3
Parks and Recreation:					
Parks/recreation centers	12	12	12	12	12
Support vehicles	50	54	55	59	57
Health and Welfare:					
Health and welfare support buildings	9	9	9	9	9
Buses and vans	8	8	7	7	8
Information servers	1	1	1	1	1

This schedule contains only major assets that are used to further the operations of Clayton County.

SOURCE: Various Clayton County government departments.

(Continued)

Fiscal Year				
2018	2019	2020	2021	2022
34	41	41	41	37
53	55	57	60	58
54	52	40	40	38
1	1	1	1	1
17	17	13	21	20
6	6	6	7	7
2	2	2	2	2
3	2	2	2	3
12	12	12	14	14
54	53	51	44	53
9	9	9	10	10
9	9	8	15	19
1	1	1	1	1