

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

*Fiscal year ended June 30, 2015*



Prepared by

Clayton County Finance Department  
Ramona Bivins, Chief Financial Officer

112 Smith Street  
Jonesboro, Georgia 30236

# CLAYTON COUNTY, GEORGIA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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# CLAYTON COUNTY, GEORGIA

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## **INTRODUCTORY SECTION**

UNAUDITED

This section contains the following subsections:

LETTER OF TRANSMITTAL

LISTING OF PRINCIPAL OFFICIALS AND CONSULTANTS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE  
IN FINANCIAL REPORTING

JEFFREY E. TURNER  
CHAIRMAN  
GAIL B. HAMBRICK  
VICE CHAIRMAN  
SONNA GREGORY  
COMMISSIONER  
SHANA M. ROOKS  
COMMISSIONER  
MICHAEL EDMONDSON  
COMMISSIONER

# Clayton County Board of Commissioners

## Finance Department

112 SMITH STREET  
JONESBORO, GEORGIA 30236  
PHONE: (770) 477-3221  
FAX: (770) 477-3235  
[www.claytoncountygga.gov](http://www.claytoncountygga.gov)



Ramona Thurman Bivins, Chief Financial Officer

December 31, 2015

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Clayton County, Georgia, for the Fiscal Year ended June 30, 2015, 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, 2015 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' unqualified 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 unqualified 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 Single Audit Act and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" has been performed for the Fiscal Year ended June 30, 2015. 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 259,424 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 six 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. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Solid Waste Management Authority (Landfill), the Housing Authority of Clayton County, the Clayton County Health Department and the Hospital Authority 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 second largest cargo facility and the country's busiest airport. In May 2012 the Hartsfield –Jackson Airport opened the new Maynard H. Jackson International terminal expanding the economic impact to Clayton County. Four of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson. These include airlines, distribution facilities, and the City of Atlanta which owns the airport facility. The economic impact of the Hartsfield-Jackson Airport is estimated to exceed \$32.6 billion dollars.

The County has seen several signs that the local economy is slightly improving. The collection of County revenues has stabilized and the County has seen slightly increased sales tax collections. Consequently, the County has reduced expenses accordingly and additional revenues have been identified to offset as much as possible the impact of the County's revenue challenges. The County continues to focus on plans for residential and economic development.

Economic development is one of the County's top priorities. All of the major industries have shared in the decreases of the latest national slump. Despite these challenges, Clayton County continues to be the business center for the South Metro Atlanta region. Clayton is home to the busiest airport in the world, Hartsfield-Jackson International Airport. Retail Sales have declined but appear to be rebounding as demonstrated in the table shown. Local Option Sales Tax (LOST) collections have increased by 1.6% despite changes in the distribution with local cities. 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 to Clayton County to MARTA will enhance economic growth and allow citizens opportunities beyond Clayton.

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). Unemployment in the area has been above local and state levels. Economic Development department has indicated because of major new investment and job-generating growth by several companies, 2015 was one of our best years in recent memory. Even more announcements are in store for 2016. Additionally, per capita income has improved in the last decade from \$23,719 in 2004 to \$28,282 in 2015.

Despite the economic downturn and the challenges facing the County, per capita income has remained consistent indicating that the county has a solid base to its financial position.

Calendar Year	Retail Sales (000's) <sup>1</sup>
2010	\$ 3,261
2011	\$ 3,421
2012	\$ 3,548
2013	\$ 3,596
2014	\$ 3,703
2015	\$ 3,782
2016	\$ 3,859

According to Woods & Poole Economic Outlook for 2015, 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 is estimated to reach 5.69 million by the year 2050 (3.26 million in 2013). 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.

Year	Clayton Co.	Local MSA	GA <sup>2</sup>
2010	13.5	10.3	10.5
2011	13.4	9.9	10.2
2012	12.1	8.8	9.2
2013	10.8	7.8	8.2
2014	9.3	6.8	7.2
2015	7.8	5.8	6.1

The County continues to weather the challenges resulting from the downturn in the financial markets, declining residential values and volatile sales tax collections. The Clayton County Board of Commissioners has reduced expenditures, created additional revenue sources and implemented a hiring freeze to offset many of the challenges experienced by the County. The increase in revenue in conjunction with the reduction in spending has enabled the County to remain consistent with the services offered to its citizens. The County continues to make difficult 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 and 2015 SPLOST. Road infrastructure, 2 recreation centers and park equipment are projects that remain from the 2004 SPLOST. Operational costs for these facilities will be paid from the general revenues of the County. Improvements are constantly being made to the road infrastructure including signal improvements, sidewalks, resurfacing, road construction and bridge repairs.

The new Animal Control Facility, Northeast Police Precinct and Multi -purpose Fire Department (Training) building are just a few of the projects being constructed utilizing revenue generated from the 2009 SPLOST. Other projects include additional police precincts, a library, County Records Center Building, parks administration facility, senior centers, and a fueling station. The revenue will also be utilized for public safety equipment and expansion at the correctional facilities. Projects were approved for Information Technology and Transportation and Development.

Purchases of local hospital assets, a new enterprise resource planning (ERP) system 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 new information technology building, jail surveillance and video equipment, and various road and sidewalk 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.

<sup>1</sup>Woods & Poole Economics, Inc. 2014

<sup>2</sup> United States Department of Labor

- 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 2015.
- 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 construct a senior center and six recreation centers; and to improve eight existing parks in the County. This initiative was initially funded through the 2004 SPLOST proceeds with continuing funding from the 2009 and 2015 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 plant 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 the regional epicenter for its citizens and businesses, providing quality residential living, a vibrant international business climate, a growing corporate skyline, and an integrated multimodal transportation system. Clayton County will serve as an archway between the region and the world. In such, the County has developed several major initiatives for 2015 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.

As a part of the SPLOST referendum, the County also began a Parks and Recreation Plan which included the construction of a Senior Center, the construction and equipping of six recreation centers located throughout the County, the completion of an aquatic center, lighting upgrades on ball fields, installation of new playground equipment, walking/jogging trails, and picnic pavilions at existing parks within the County. Currently two centers remain to be completed; however planning is under way for these facilities.

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.

The County intends on spending \$217 million on the following projects : the acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center and the construction of a building, the purchase of equipment and possible acquisition of real estate for a Trade Center and Small Business Incubator; Welcome to Clayton County Signage at County line borders; Park land and Greenway Acquisition/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 Renovations at International Park; design, land acquisition and construction of a County Information Technology Center; acquisition of hardware and software and the development of a County Enterprise Software System, Comprehensive Justice Management and Information System and Jail Security/Access Control/Video Surveillance System; modernization of Public Safety and Public Service fleets (including but not limited to the acquisition of fleet for Fire/EMS, Police Department, Sheriff's Office and Department of Building Maintenance) and Transportation and Development (roads and sidewalks) projects.

## **AWARDS AND ACKNOWLEDGEMENTS**

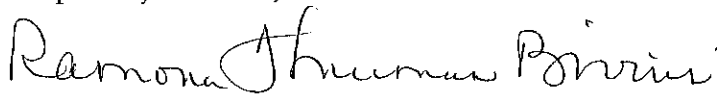
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clayton County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014. This was the thirty-sixth consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2014. This is the eleventh 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 "Ramona Thurman Bivins". The signature is written in a cursive, flowing style.

Ramona Thurman Bivins  
Chief Financial Officer



## **CLAYTON COUNTY BOARD OF COMMISSIONERS**

Pictured from left to right:

Commissioner Michael Edmondson  
Vice-Chairman Shana M. Rooks

Chairman Jeffrey E. Turner

Commissioner Sonna Gregory  
Commissioner Gail Hambrick

**CLAYTON COUNTY, GEORGIA**  
**PRINCIPAL OFFICIALS AND CONSULTANTS**  
**JUNE 30, 2015**

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**BOARD OF COMMISSIONERS**

Jeffrey Turner, Chairman  
Shana Rooks, Vice Chairman  
Michael Edmondson, Commissioner  
Gail Hambrick, Commissioner  
Sonna Singleton Gregory, Commissioner

**CHIEF FINANCIAL OFFICER**

Ramona Bivins

**SHERIFF**

Victor Hill

**TAX COMMISSIONER**

Terry Baskin

**CLERK OF SUPERIOR COURT**

Jacqueline Wills

**CLERK OF STATE COURT**

Gail Carnes

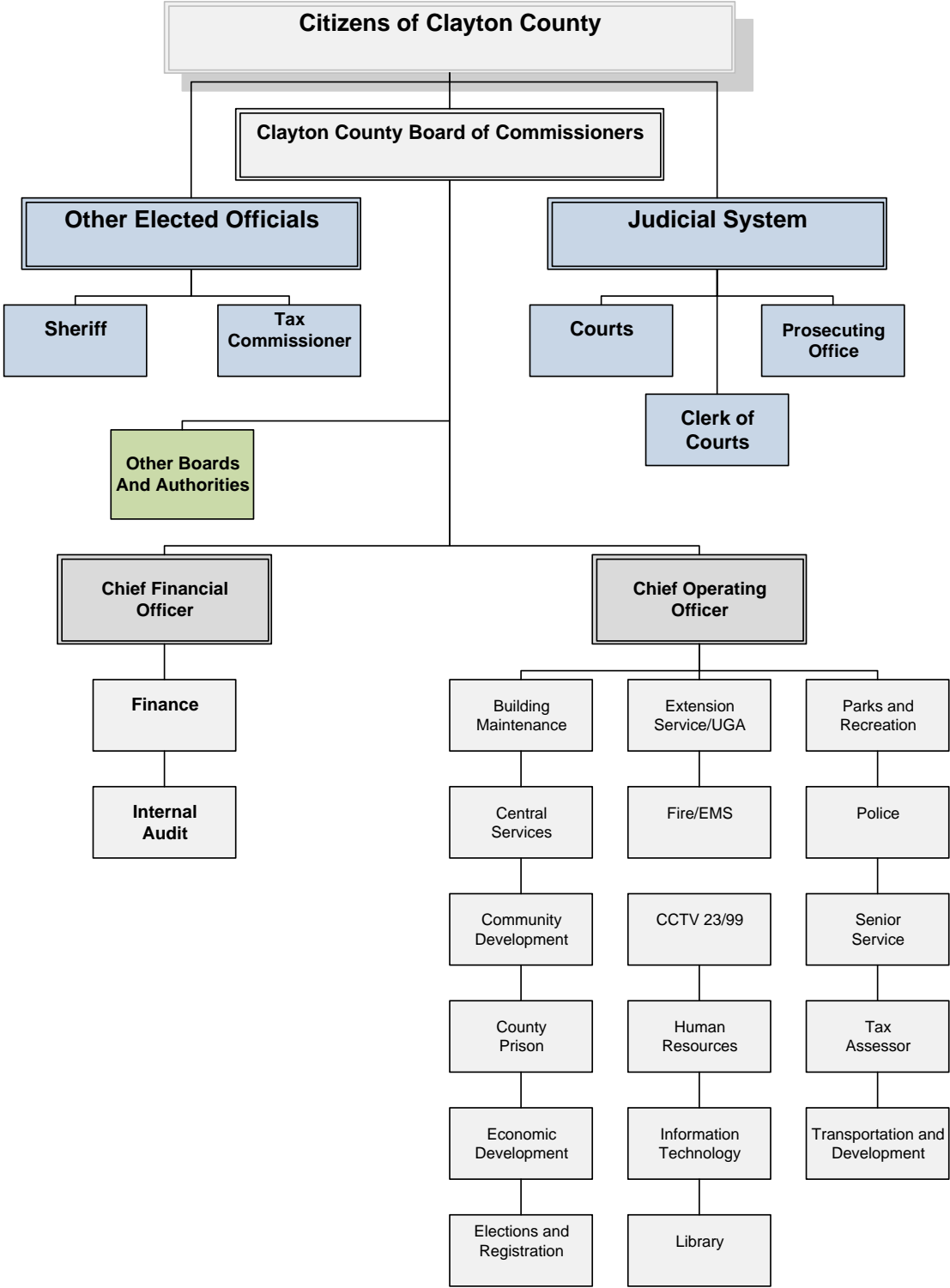
**COUNTY ATTORNEY**

Christie Barnes

**COUNTY AUDITORS**

Mauldin & Jenkins, LLC

CLAYTON COUNTY, GEORGIA







Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Clayton County  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO



## **FINANCIAL SECTION**

This Section Contains:

REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

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** as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Clayton County, Georgia's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Development Authority of Clayton County, a blended component unit of Clayton County, Georgia which represents 33%, 36% and 9.3%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Hospital Authority of Clayton County or the Clayton County Board of Health, which represent 11.5%, -3.2%, and .6%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Development Authority of Clayton County, the Hospital Authority of Clayton County, and the Clayton County Board of Health, is based solely on the reports of the other auditors. 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. The financial statements of the Hospital Authority of Clayton County were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion.

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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, 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 Clayton County, Georgia as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note IV D, the County and its discretely presented component unit, the Board of Heath, implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of July 1, 2014. These standards significantly changed the accounting for the County's net pension liability and the related disclosures. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 19 and the Schedules of Proportionate Shares of the Net Pension Liability and Schedules of Contributions on pages 95 through 98 be presented to supplement the basic financial statements. Such information, 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.

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*Other Information*

We have previously audited the County June 30, 2014 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information in our report dated December 30, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statement from which it has been derived.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-121, and the introductory section and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules, and the schedule of expenditures of special purpose local option sales tax proceeds, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 budgetary comparison schedules, and the schedules of expenditures of special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Clayton County, Georgia as of and for the year ended June 30, 2014 (not presented herein), and have issued our report thereon dated December 30, 2014, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information.

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The combining and individual nonmajor fund financial statements and schedules for the year ended June 30, 2014 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 2014 financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the 2014 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those 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 are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2014.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2015, on our consideration of Clayton County, Georgia'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 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*

Macon, Georgia  
December 30, 2015

## 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, 2015. Management encourages readers to consider the information presented here in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i – vii in the introductory section of this report.

### ***Financial Highlights***

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at June 30, 2015 by \$718 million.
- As of June 30, 2015, the County's governmental funds reported combined ending fund balances of \$301 million, a decrease of \$2 million from the previous fiscal year. 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 balances of the General Fund comprised a total of \$46.2 million or 27% of total general fund expenditures.
- The Board of Commissioners issued bonded debt during fiscal year ending June 30, 2015 in the amount of \$75 million for the 2014 SPLOST referendum. At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$113.21 million, of which \$19.0 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 20-22 of the report.

The Statement of Net Position presents information on the County's assets and liabilities. Deferred outflows of resources are reported in a separate section following assets, while deferred inflows of resources (if applicable) are reported in a separate section following liabilities. 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 this 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 five discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority (Landfill Authority), the Airport Authority, the Housing Authority, the Hospital Authority and the Board of Health. The financial information for these component units is 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 39 - 41 of the report. The Urban Redevelopment Agency (URA) and the Tourism Authority of Clayton County although legally separate, function for all practical purposes as parts of the County. The activities of the URA and the Tourism Authority have therefore been included as an integral part of the primary government as blended component units. The Development Authority of Clayton County was previously reported as a discretely presented component unit; however, this authority is now considered a blended component unit and reported as a special revenue fund of the County due to the implementation of GASB Statement 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 that 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.

### ***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 Balance Sheet for Governmental Funds on pages 23 and 24 of the report.

Clayton County currently maintains 30 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, Debt Service Fund, Fire Fund, Other County Grants Fund, the Roads and Recreation Capital Projects Fund, 2009 SPLOST Fund and the 2015 SPLOST Fund. Individual data from the remaining 24 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 100.

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 and Other County Grants Fund can be found in the basic financial statements, while all other fund budgetary schedules, as well as detailed budgetary schedules for the General Fund, which demonstrate compliance at the department level of budgetary control, are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 116.

The basic governmental fund statements can be found on pages 23 - 33 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 162.

The basic proprietary fund financial statements can be found on pages 34-36 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 37 and 38 of this report.

*Notes to the financial statements* - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42 - 94 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 100 - 180 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 181 - 225.

### Government-wide Financial Analysis

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, 2015, the County’s assets and deferred outflows exceeded liabilities and deferred inflows by \$718 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 103% 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, 2015 and 2014:

**Clayton County's Net Assets**  
**June 30, 2015 and June 30, 2014**  
(In thousands of dollars)

	Primary Government	
	2015	2014
Current and other assets	\$ 332,611	\$ 328,641
Capital assets	790,272	750,420
Total assets	<u>1,122,883</u>	<u>1,079,061</u>
Deferred outflows	29,721	2,212
Total deferred outflows	<u>29,721</u>	<u>2,212</u>
Long-term liabilities	389,241	99,594
Other liabilities	44,883	29,245
Total liabilities	<u>434,124</u>	<u>128,839</u>
Deferred inflows	626	0
Total deferred inflows	<u>626</u>	<u>-</u>
Net position:		
Net investment in capital		
assets	741,686	711,745
Restricted	247,089	233,960
Unrestricted	(270,923)	6,729
Total net position	<u>\$ 717,852</u>	<u>\$ 952,434</u>

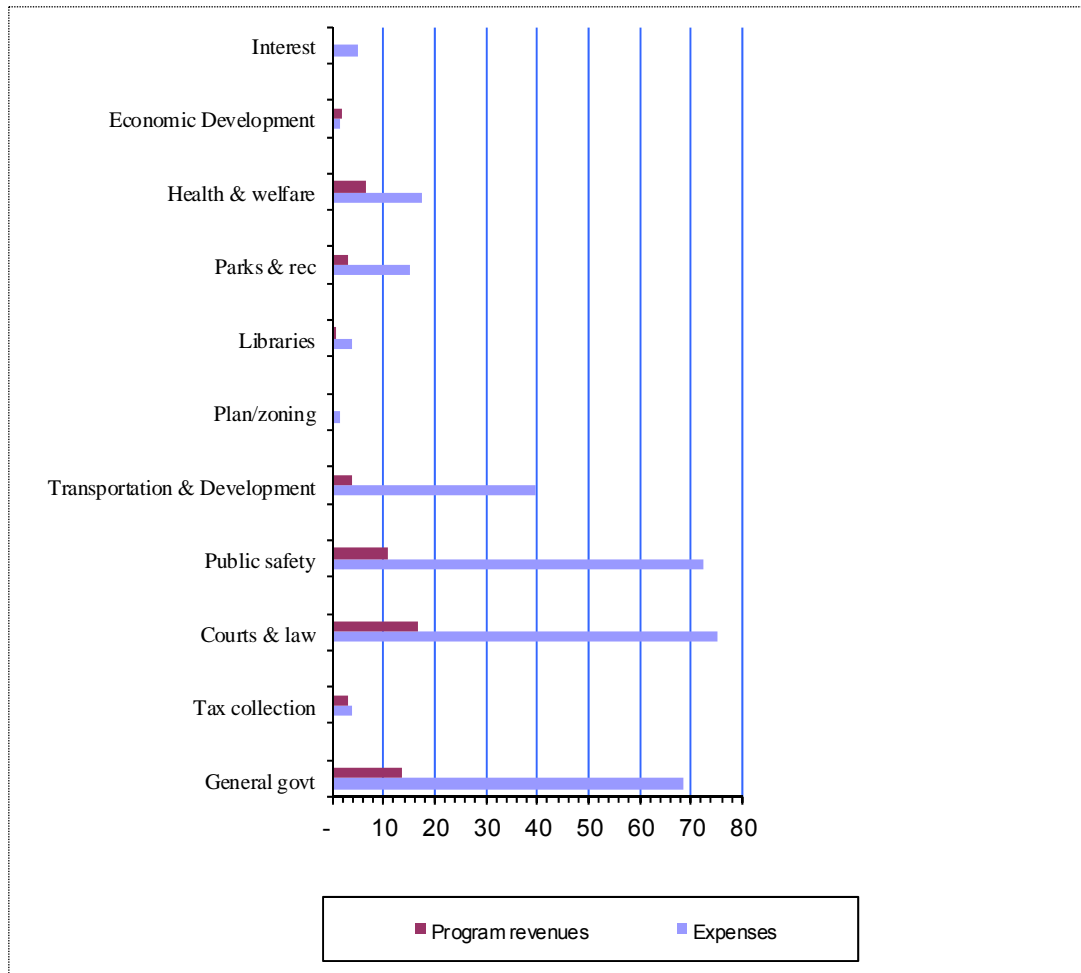
Clayton County's net position also includes restricted net position of \$247 million (or 34.4% of net position) and unrestricted net position of negative \$270.9 million (or approximately -38% of net position). Restricted net position represents resources subject to external restriction on how they may 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, Clayton County (excluding component units) reported a negative balance only in the unrestricted category of net position.

The County's total net position was reduced from \$952 million to \$718 million at the end of the current year. The reduction in 2015 was due primarily to the new GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* reporting requirements on net pension liability and its related inflows and outflows to be on the government-wide statements.

**Clayton County's Changes in Net Position**  
**June 30, 2015 and June 30, 2014**  
(In thousands of dollars)

	Governmental Activities	
	2015	2014
Revenues:		
Program revenues		
Charges for services	\$ 47,243	\$ 46,844
Operating grants and contributions	11,628	17,614
Capital grants and contributions	365	1,556
General revenues		
Property taxes	109,069	102,882
Other taxes	93,020	89,964
Earnings on investments	56	115
Total revenues	<u>\$ 261,381</u>	<u>\$ 258,975</u>
Program Expenses		
General government	68,750	61,525
Tax assessment and collection	4,048	3,803
Courts and law enforcement	75,245	71,795
Public safety	72,521	70,212
Transportation and development	39,750	31,820
Planning and zoning	1,513	1,479
Libraries	3,975	3,690
Parks and recreation	14,962	13,641
Health and welfare	17,590	9,967
Economic development	1,639	1,442
Interest on long-term debt	5,076	2,049
Total expenses	<u>305,069</u>	<u>271,423</u>
Increase (decrease) before transfers and gain and special item	(43,688)	(12,448)
Special Item - Airport Authority assets	-	14,915
Transfers	-	-
Gain on sale of assets	-	-
Increase (decrease) in net position	<u>(43,688)</u>	<u>2,467</u>
Net position, beginning of year (restated 2015)	<u>761,540</u>	<u>949,967</u>
Net position, end of year	<u><u>\$ 717,852</u></u>	<u><u>\$ 952,434</u></u>

## 2015 Primary Government Expenses and Program Revenues



The County had an overall increase in expenses for 2015 of \$33.6 million or 12% as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- General Government expenses increased during fiscal year 2015 by \$7.2 million or 12% over the previous fiscal year. This increase is primarily due to an increase in the 2009 SPLOST Fund expenditures by \$5 million compared to the previous fiscal year. In addition, implementation of GASB No. 68 adds a net pension liability of \$2 million.
- Transportation and Development expenses increased \$8 million or 24% from the previous fiscal year. This increase is due primarily to an increase in expenditures within the 2009 SPLOST fund by \$6 million dollars from the previous fiscal year.
- Health and Welfare expenses were up approximately \$7.5 million or 75% from the previous fiscal year due. This increase is due in large part to general

assistance payments made to Southern Regional Medical Center in the amount of \$9.5 million during the 2015 fiscal year for indigent care.

- Interest on long-term debt increased by \$3 million or 148% due to the addition of the 2015 SPLOST fund's related bond debt service.

### 2015 Primary Government Revenues by Source



Overall there was only a slight increase in revenues of \$2.4 million in fiscal year 2015. Property tax revenue for the Clayton County government saw a slight increase of \$6.2 million over the previous fiscal year as a result of rising property values. Operating grants and contributions decreased by \$6 million, due to receiving less funds from the Department of Transportation. Capital grants and contributions decreased by \$0.8 million due to the transfer of assets from the Airport that occurred in 2014. Other taxes and charges for services held steady in comparison to the previous fiscal year.

## **GASB Statement No. 45 & 68 Expenses**

GASB Statement 45 establishes the standard for the measurement, recognition and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and if applicable, required supplementary information in the financial reports of local government employers. Prior to GASB Statement 45 implementation in fiscal year 2008, most OPEB plans were reported on a pay-as-you-go basis and a government's financial statements did not report the financial effects of these postemployment benefits until paid.

GASB Statement 45 requires 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 2015 and includes the effect of implementation of GASB Statement 68 *Accounting and Financial Reporting for Pensions* which has a similar effect.

Primary Government  
Expenses by Functions/Programs  
For the Years Ended June 30, 2015 and 2014

	2015				2014		
	Expense/ Statement of Activities	GASB 45 OPEB Expense	GASB 68 Pension Expense	Expenses Excluding GASB 45 & 68	Expense/ Statement of Activities	GASB 45 Expenses	Expenses Excluding GASB 45
Functions/Programs:							
Governmental:							
General Government	\$ 68,749,410	\$ 2,602,046	\$1,927,031	\$ 64,220,333	\$ 61,525,113	\$ 2,477,034	\$ 59,048,079
Tax Assessment/Collection	4,048,319	126,503	218,474	3,703,342	3,803,353	146,983	3,656,370
Courts and Law Enforcement	75,245,216	1,522,404	2,958,731	70,764,081	71,794,661	1,554,169	70,240,492
Public Safety	72,521,224	1,742,695	3,676,069	67,102,460	70,211,545	1,877,051	68,334,494
Transportation/Development	39,749,431	202,842	191,365	39,355,224	31,820,116	226,499	31,593,617
Planning and Zoning	1,513,173	45,803	75,289	1,392,081	1,479,129	57,830	1,421,299
Libraries	3,974,821	100,330	133,447	3,741,044	3,690,176	103,611	3,586,565
Parks and Recreation	14,962,260	205,022	263,403	14,493,835	13,641,342	231,318	13,410,024
Health and Welfare	17,589,888	28,355	109,709	17,451,824	9,966,715	26,505	9,940,210
Economic Development	1,638,740	-	-	1,638,740	1,442,006	-	1,442,006
Interest on Long-term Debt	5,076,175	-	-	5,076,175	2,048,776	-	2,048,776
Total Governmental Expenses	<u>\$ 305,068,656</u>	<u>\$ 6,576,000</u>	<u>\$ 9,553,518</u>	<u>\$ 288,939,138</u>	<u>\$ 271,422,932</u>	<u>\$ 6,701,000</u>	<u>\$ 264,721,932</u>



## Financial Analysis of the County's Funds

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

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

As of June 30, 2015, Clayton County's governmental funds reported combined ending fund balances of \$301 million, and decrease of \$2 million in comparison with the previous fiscal year. Approximately 16% or \$49 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, \$252 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, 2015, the total of assigned and unassigned fund balance in the General Fund was \$46.2 million. The total fund balance for the General Fund was \$47.5 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 fund expenditures. Assigned/unassigned fund balance represents 27.1% of total General Fund expenditures, while total General Fund fund balance represents 28% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for 2015 was 28%.

The fund balance of the County's General Fund decreased during the current fiscal year by \$15.5 million. Total expenditures increased over the prior year by \$16.3 million. Revenues increased by \$3 million during the same period. So, while revenues remained relatively unchanged from the prior year the decrease in fund balance is primarily due to the 10% increase in expenditures. Overall, total revenues were lower than budgeted by \$4.8 million and expenditures were \$4.2 million lower than budget.

Key factors in revenues and expenditures compared to the prior year are as follows:

- Property tax revenue collections were up by \$1.8 million from the prior year. Real property taxes were up by \$3.4 million and public utility taxes increased by \$0.7 million. Motor vehicle taxes decreased by \$1.9 million but was partially offset by a \$1.8 million increase in the TAVT True Up provided by the State to offset decreases as a result of Georgia House Bill 299. Other taxes and assessments increased by \$1.1 million due to increases in LOST of \$0.5 million and \$0.5 million in Insurance Premium Taxes. Charges for services increased by \$0.7 million but were offset in part by a \$1.1 million reduction in EMS Fees.
- Public safety saw an increase of almost \$3 million due to a 3% COLA, the related benefits and an increase in the number of positions filled.
- There was a \$1 million increase in sanitation expense related to the County's landfill.
- Claims related to retirees increased by almost \$1 million. This was mainly due to the increase in the number of claims from the prior year.

The Fire Fund has a fund balance of \$793,340 which represents \$350,300 increase from the prior year. An increase in the value of assessed property within the County positively affected the amount of property taxes available for collection for the Fire Fund. Additionally, the fire millage rate changed from 4.40 to 5.00.

The fund balance for the Debt Service Fund decreased during the current fiscal year from \$3.2 million to \$1.8 million, all of which is reserved for the payment of debt service. This decrease is attributed to the refinancing of the 2003 and 2005 URA bonds and utilizing the fund balance for these debt service payments.

When compared with the previous fiscal year, the fund balance for the Other County Grants Fund at the end of 2015 decreased approximately \$700,000. Intergovernmental revenues and program revenues experienced a decrease due to a decline in program income from HUD's NSP program. During the fiscal year, it became more difficult to make home acquisitions due to lower inventories which resulted in fewer rehabilitated homes to sell.

The Roads and Recreation Fund was established in fiscal year 2004 to account for \$240 million in projects based on the 2004 SPLOST referendum. At June 30, 2015, the remaining fund balance for these projects is \$84.4 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore \$11 million in road related capital outlay for the year netted against a \$1 million transfer of road project related grant revenues from the Other County Grants Fund, accounted for the decline in fund balance from the previous year.

The 2009 SPLOST fund was created to account for future projects totaling \$305 million as approved by voters in a 2008 SPLOST referendum, which covers a six year span. The fund began receiving SPLOST collections in 2009. The fund balance for the fund at June 30, 2015 is \$104 million. The \$15 million decrease in fund balance is due to the continued expending of funds in accordance with the timeline included with the referendum.

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 for the fund at June 30, 2015 is \$42 million.

Other governmental funds consist of non-major special revenue funds and non-major capital project funds. For reporting purposes beginning in fiscal year 2014, the Other Grants Fund is now reported in the major fund category. When the aggregate fund balance of these non-major funds is compared with an adjusted total for the previous fiscal year, the aggregate fund balance increased approximately \$600,000 from the prior year to total \$17.1 million at June 30, 2015. The increase is attributable to the \$7 million reduction in the amount of funds transferred out to the special revenue and capital project funds.

*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, 2015, the Workers' Compensation Self-Insurance net position decreased from \$710,000 to \$707,000 in the current year. While there was a \$1 million increase in claims expense it was offset by the increase in operating funds from user contributed funds.

The Medical Self-Insurance Fund had a net position of \$1.7 million at June 30, 2015, compared to \$970,000 million at June 30, 2014. Revenues and expenses remained steady but for this fiscal year net position was not used to fund the \$1.5 million transfer to the Workers' Compensation Fund as occurred in fiscal year 2014.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget of \$179.8 million and the final amended budget of \$190 million amount to a 5.6% increase. This increase in the budget can be summarized as follows:

- \$3.5 million increase for Other General Government for additional payments to various vendors, other government entities, capital renovations, and repair and maintenance of County facilities.
- 3.4 million increase in Professional Services for litigation claims and legal fees.
- 1.08 million increase for Salaries and overtime for several departments throughout the county including Sheriff which totaled over 75% of the total increase.
- \$0.9 million increase for sanitation expense.
- \$0.9 million increase for other contracted service fees for a variety of services performed throughout the county.

Significant variances between budget and actual revenues are as follows:

- Property taxes were under budget by \$2.2 million primarily resulting from lower Prior Year Taxes \$0.7 million, and lower Motor Vehicle Taxes \$1.3 million. The transition to the TAVT Tax for vehicles has resulted in lower collections in this category.
- Other Taxes were \$1.1 under budget. A \$1.3 million dollar decrease in the Local Option Sales Tax resulted from a revised agreement with cities decreasing the County's portion.
- Charges for services decreased by \$0.5 million resulting from lower collections of emergency medical fees.
- Fines and Forfeiture revenues decreased by \$0.3 resulting from lower Court Fines.
- General Fund expenditures were under budget by \$4.2 million. This total includes positive variances of \$1.6 million in Courts and Law Enforcement, \$1.5 million in Public Safety, and \$ 0.8 million in Parks and Recreation. These positive variances resulted from vacancies in positions, a reduction in medical service fees, and a conscious effort to reduce spending throughout the county.

## ***Capital Asset and Debt Administration***

*Capital assets* – Clayton County's net investment in capital assets as of June 30, 2015, amounts to \$741.7 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.

Major capital asset related events during the current fiscal year included the following:

- Continuing construction on the Public Safety Digital Network with an estimated cost of \$23 million. The network has undergone initial testing and is set to be completed by early 2016.
- Design and site review work continues for the new Animal Control Offices and Kennels. The estimated cost is \$4.1 million and is funded by the 2009 SPLOST. This project has a projected completion date of Spring 2016.
- Site selection and review continues on the North Precinct Fueling Station. The estimated cost is \$3 million and it is funded by the 2009 SPLOST.
- Site preparation began on the NE Police Precinct with an estimated cost of \$3.3 million. The project is nearing completion and is funded by the 2009 SPLOST.
- Major road, bridge, and right-of-way projects continued in the Roads and Recreation Capital Projects Fund as a part of the \$240 million SPLOST Program.
- Other projects related to the 2009 SPLOST Program included: capital outlay to fund public safety facilities; information technology improvements; road, bridge, and transportation improvements and equipment.
- In May 2014, Clayton County voters approved to extend the SPLOST for another six years. Projects include information technology improvements, replacement vehicles for public safety, facility upgrades, road, bridge, and transportation and equipment. The County is expected to receive \$272 million to fund the new projects.
- Purchase of Southern Regional Medical Center's assets with an estimated cost \$50 million occurred as a result of the new 2015 SPLOST.
- Fleet modernization of public safety and public service fleets began as a part of the new 2015 SPLOST with a total estimated cost of \$20 million.
- There was a very slight percentage increase in the amount of Clayton County's investment in capital assets for the current fiscal year. Additional information can be found on Clayton County's capital assets in Note III.H on pages 62 - 65 of this report.

*Long-term debt* - At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$113.2 million, of which \$19.0 million is debt of the Development Authority, a blended component unit. Included in this total are Urban Redevelopment Agency of Clayton County Revenue Refunding Bonds issued in 2012; 2008 Tax Allocation Revenue Bonds for the Ellenwood Project; Tourism Authority of Clayton County Revenue Bonds issued in 2008 for Arts Clayton, and the 2014 Series A and B SPLOST bonds.

The County has several long-term capital lease agreements outstanding at year end totaling \$7.2 million. These agreements extend through fiscal year 2022. No new leases were entered into during fiscal year 2015.

Additional information on the County's long-term debt can be found in Note III.J on pages 66 - 77 of this report.

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

- The unemployment rate for Clayton County at June 30, 2015 was 7.9%, which is a decrease from the 9.4% rate of a year ago. The State's average unemployment rate and the national rate were 6.1% and 5.3%, respectively, at the fiscal year end.
- Some of the County's 10 largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer and largest employer is Delta Airlines.
- The General Fund gross millage rate remained at a rate of 20.953 mills and the Fire Fund gross millage rate remained 5 mills. The LOST rebate of 5.091 mills is a decrease from 2015 budget rebate of 6.084 mills. *The net millage* for fiscal year 2015 budget was 14.869 compared to the net millage of 15.862 for fiscal year 2016. This increase is due to the decrease in the LOST rebate for the year.

### ***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:

**Ramona Bivins, 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, 2015

	Primary Government Governmental Activities	Component Units
<b>ASSETS</b>		
Cash and cash equivalents	\$ 295,361,037	\$ 4,549,353
Restricted cash	150,409	5,208,332
Investments	6,133,040	3,011,334
Accrued interest	146,884	-
Accounts receivable	4,078,263	350,741
Grants receivable	7,234,266	-
Taxes receivable	4,647,489	-
Due from other governments	10,119	1,748,444
Due from individuals	3,781	-
Due from organizations	9,051,525	14,027
Inventory	349,634	960
Prepaid items	1,242,338	125,345
Property held for resale	4,201,378	-
Capital assets, non-depreciable	125,612,950	8,099,575
Capital assets, depreciable (net of accumulated depreciation)	664,659,489	16,996,271
Total assets	1,122,882,602	40,104,382
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources	29,720,616	937,129
<b>LIABILITIES</b>		
Accounts payable	15,393,243	835,584
Accrued liabilities	3,272,380	148,821
Retainage payables	2,178,694	-
Customer deposits	45,497	158,499
Construction and performance bonds payable	22,750	-
Due to other governments	775,496	473,344
Due to organizations	106,888	-
Interest payable	899,324	174,429
Unearned revenue	145,035	23,058
Noncurrent liabilities:		
Due within one year	22,044,005	1,993,608
Due in more than one year	389,240,975	34,127,572
Total liabilities	434,124,287	37,934,915
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources	626,490	1,720,620
<b>NET POSITION</b>		
Net investment in capital assets	741,685,769	221,332
Restricted for:		
Debt service	1,995,795	-
Capital projects	234,352,059	-
Tourism promotion	1,230,283	-
Public safety	2,790,184	-
Jail construction/staffing	670,218	-
Health and welfare programs	335,521	-
Law library materials	108,080	-
Technology	1,093,674	-
Street lights	184,163	-
Economic development	2,791,963	-
Grant programs	1,537,944	999,382
Escrow deposits and funded reserves	-	273,755
Unrestricted	(270,923,212)	(108,493)
Total net position	\$ 717,852,441	\$ 1,385,976

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government:</b>				
<b>Governmental activities</b>				
General government	\$ 68,749,410	\$ 13,637,190	\$ 135,263	\$ 16,995
Tax assessment collection	4,048,319	2,948,793	-	-
Courts and law enforcement	75,245,216	15,052,110	1,556,840	257,361
Public safety	72,521,224	10,408,060	297,740	63,061
Transportation and development	39,749,431	58,928	3,293,642	-
Planning and zoning	1,513,173	-	-	-
Libraries	3,974,821	220,165	436,225	-
Parks and recreation	14,962,260	2,520,420	56,100	27,342
Health and welfare	17,589,888	693,574	5,852,346	-
Economic development	1,638,740	1,703,742	-	-
Interest on long-term debt	5,076,175	-	-	-
Total governmental activities	<u>\$ 305,068,656</u>	<u>\$ 47,242,982</u>	<u>\$ 11,628,156</u>	<u>\$ 364,759</u>
<b>Component units:</b>				
Landfill Authority	\$ 3,974,693	\$ 2,736,732	\$ 949,527	\$ -
Airport Authority	-	-	-	-
Housing Authority	4,505,976	4,040,680	699,403	-
Hospital Authority	465,289	451,950	-	-
Board of Health	10,916,235	4,528,100	7,826,716	-
Total component units	<u>\$ 19,862,193</u>	<u>\$ 11,757,462</u>	<u>\$ 9,475,646</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  
 Hotel motel tax  
 Transfer taxes  
 Business license tax

#### Earnings on investments

#### Total general revenues

#### Change in net position

Net position, beginning of year, as restated

Net position, end of year

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



<b>Net (Expenses) Revenues and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (54,959,962)	\$ (54,959,962)	\$ -
(1,099,526)	(1,099,526)	-
(58,378,905)	(58,378,905)	-
(61,752,363)	(61,752,363)	-
(36,396,861)	(36,396,861)	-
(1,513,173)	(1,513,173)	-
(3,318,431)	(3,318,431)	-
(12,358,398)	(12,358,398)	-
(11,043,968)	(11,043,968)	-
65,002	65,002	-
(5,076,175)	(5,076,175)	-
<u>\$ (245,832,759)</u>	<u>\$ (245,832,759)</u>	<u>\$ -</u>
\$ -	\$ -	\$ (288,434)
-	-	-
-	-	234,107
-	-	(13,339)
-	-	1,438,581
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,370,915</u>
\$ 109,068,751	\$ 109,068,751	\$ -
31,476,201	31,476,201	-
44,128,527	44,128,527	-
10,012,410	10,012,410	-
2,547,463	2,547,463	-
2,013,440	2,013,440	-
929,226	929,226	-
1,449,249	1,449,249	-
334,104	334,104	-
129,481	129,481	-
56,159	56,159	5,987
<u>202,145,011</u>	<u>202,145,011</u>	<u>5,987</u>
(43,687,748)	(43,687,748)	1,376,902
761,540,189	761,540,189	9,074
<u>\$ 717,852,441</u>	<u>\$ 717,852,441</u>	<u>\$ 1,385,976</u>

# CLAYTON COUNTY, GEORGIA

## BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2015

ASSETS	General	Fire Fund	Other County Grants Fund	Debt Service Fund
Cash and cash equivalents	\$ 35,792,654	\$ 1,062,006	\$ 308,336	\$ 1,845,393
Restricted cash	-	-	-	-
Investments	6,133,040	-	-	-
Accrued interest and dividends receivable	146,884	-	-	-
Accounts receivable	3,957,705	520	530	-
Grants receivable	-	-	7,026,984	-
Taxes receivable, net	3,839,140	704,574	-	533
Interfund receivables	3,921,600	-	-	-
Due from other governments	10,216	-	-	-
Due from individuals	3,781	-	-	-
Due from organizations	3,832,082	78,774	-	-
Inventory	328,049	21,585	-	-
Prepaid items	965,799	3,430	5,807	-
Property held for resale	-	-	-	-
Total assets	<u>\$ 58,930,950</u>	<u>\$ 1,870,889</u>	<u>\$ 7,341,657</u>	<u>\$ 1,845,926</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 5,058,593	\$ 93,777	\$ 170,617	\$ -
Accrued liabilities	2,711,337	381,531	698	-
Customer deposits	-	-	-	-
Construction / performance bonds payable	22,750	-	-	-
Interfund payables	-	-	3,020,000	-
Construction retainage payable	-	-	53,362	-
Unrealized grant revenue	-	-	5,000	-
Due to organizations	106,500	-	388	-
Due to other governments	-	-	-	-
Unearned revenues	74,550	-	1,776	-
Total liabilities	<u>7,973,730</u>	<u>475,308</u>	<u>3,251,841</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	3,438,131	602,241	-	533
Unavailable revenue - grants	-	-	6,839	-
Total deferred inflows of resources	<u>3,438,131</u>	<u>602,241</u>	<u>6,839</u>	<u>533</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable				
Inventory	328,049	21,585	-	-
Prepaid items and property held for resale	965,799	3,430	5,807	-
Restricted for:				
Debt service	-	-	-	1,845,393
Capital projects	-	-	2,072,674	-
Tourism promotion	-	-	-	-
Public safety	-	768,325	-	-
Jail construction/staffing	-	-	-	-
Health and welfare programs	-	-	-	-
Law library materials	-	-	-	-
Technology	-	-	-	-
Street lights	-	-	-	-
Economic development	-	-	-	-
Grant programs	-	-	-	-
Assigned to:				
Local Option Sales Tax rebate	21,831,397	-	-	-
Purchases on order	2,524,136	-	2,004,496	-
Unassigned	21,869,708	-	-	-
Total fund balances	<u>47,519,089</u>	<u>793,340</u>	<u>4,082,977</u>	<u>1,845,393</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 58,930,950</u>	<u>\$ 1,870,889</u>	<u>\$ 7,341,657</u>	<u>\$ 1,845,926</u>

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

<b>Roads and Recreation Projects Fund</b>	<b>2009 SPLOST Fund</b>	<b>2015 SPLOST Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 87,665,629	\$ 109,589,970	\$ 39,961,484	\$ 12,950,949	\$ 289,176,421
-	-	-	150,409	150,409
-	-	-	-	6,133,040
-	-	-	-	146,884
3,000	-	-	116,508	4,078,263
-	-	-	207,282	7,234,266
-	-	-	103,242	4,647,489
-	-	-	-	3,921,600
-	-	-	(97)	10,119
-	-	-	-	3,781
-	-	3,881,805	1,258,864	9,051,525
-	-	-	-	349,634
-	-	-	81,144	1,056,180
-	-	-	4,201,378	4,201,378
<u>\$ 87,668,629</u>	<u>\$ 109,589,970</u>	<u>\$ 43,843,289</u>	<u>\$ 19,069,679</u>	<u>\$ 330,160,989</u>
\$ 2,221,055	\$ 4,477,629	\$ 1,488,593	\$ 667,305	\$ 14,177,569
-	-	-	178,814	3,272,380
-	-	-	45,497	45,497
-	-	-	-	22,750
-	-	20,000	881,600	3,921,600
1,077,939	1,047,393	-	-	2,178,694
-	-	-	59,609	64,609
-	-	-	-	106,888
-	-	775,496	-	775,496
-	-	-	4,100	80,426
<u>3,298,994</u>	<u>5,525,022</u>	<u>2,284,089</u>	<u>1,836,925</u>	<u>24,645,909</u>
-	-	-	97,040	4,137,945
-	-	-	-	6,839
-	-	-	97,040	4,144,784
-	-	-	-	349,634
-	-	-	4,282,522	5,257,558
-	-	-	150,402	1,995,795
84,369,635	104,064,948	41,559,200	2,285,602	234,352,059
-	-	-	1,230,283	1,230,283
-	-	-	2,021,859	2,790,184
-	-	-	670,218	670,218
-	-	-	335,521	335,521
-	-	-	108,080	108,080
-	-	-	1,093,674	1,093,674
-	-	-	184,163	184,163
-	-	-	2,791,963	2,791,963
-	-	-	1,537,944	1,537,944
-	-	-	-	21,831,397
-	-	-	443,483	4,972,115
-	-	-	-	21,869,708
<u>84,369,635</u>	<u>104,064,948</u>	<u>41,559,200</u>	<u>17,135,714</u>	<u>301,370,296</u>
<u>\$ 87,668,629</u>	<u>\$ 109,589,970</u>	<u>\$ 43,843,289</u>	<u>\$ 19,069,679</u>	<u>\$ 330,160,989</u>

# CLAYTON COUNTY, GEORGIA

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2015

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	\$ 301,370,296
Capital assets	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Cost of the assets	1,309,808,098
Accumulated depreciation	(519,535,658)
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 funds.	4,144,783
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.	2,434,100
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 at year end consist of the following:	
Bonds payable	(113,210,000)
Capital leases payable	(7,184,247)
Accrued interest payable	(899,324)
Deferred amounts on refinancing	1,991,127
Unamortized discount	633,816
Unamortized premium	(2,031,817)
Compensated absences	(8,428,394)
Net pension liability and related deferred inflows and outflows	(200,447,319)
Other post employment benefits (OPEB)	(48,493,000)
Claims and judgments payable	(1,778,582)
Accrued landfill postclosure costs	(521,438)
	<u>\$ 717,852,441</u>

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, 2015

	General	Fire Fund	Other County Grants Fund	Debt Service Fund
<b>REVENUES</b>				
Property taxes	\$ 88,182,150	\$ 17,727,331	\$ -	\$ 2
Other taxes	46,701,378	402,242	-	-
Licenses and permits	5,797,618	-	-	-
Intergovernmental	4,322,889	10,020	5,168,387	-
Charges for services	22,266,835	464,995	-	-
Fines and forfeitures	5,530,312	-	-	-
Investment earnings	55,116	-	-	10
Other revenue	855,227	110,146	-	-
Gifts and donations	39,342	1,400	317,022	-
Total revenues	<u>173,750,867</u>	<u>18,716,134</u>	<u>5,485,409</u>	<u>12</u>
<b>EXPENDITURES</b>				
Current:				
General government	48,429,100	-	165,972	-
Tax assessment and collection	3,544,414	-	-	-
Courts and law enforcement	65,511,914	-	2,007,374	-
Public safety	39,821,651	19,744,064	315,554	-
Transportation and development	3,843,968	-	8,444	-
Planning and zoning	1,389,134	-	-	-
Libraries	3,387,670	-	59,134	-
Parks and recreation	6,411,910	-	35,955	-
Health and welfare	11,263,499	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	1,222,803	-	-	2,366,675
Capital outlay	1,015,927	111,664	176,242	-
Total expenditures	<u>185,841,990</u>	<u>19,855,728</u>	<u>2,768,675</u>	<u>2,366,675</u>
Excess (deficiency) of revenues over expenditures	<u>(12,091,123)</u>	<u>(1,139,594)</u>	<u>2,716,734</u>	<u>(2,366,663)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of bonds	-	-	-	-
Proceeds from sale of capital assets	36,391	-	-	-
Proceeds from insurance claims	93,464	-	-	-
Transfers in	1,091,000	1,489,894	302,445	1,013,248
Transfers out	(4,636,577)	-	(3,718,734)	-
Total other financing sources (uses)	<u>(3,415,722)</u>	<u>1,489,894</u>	<u>(3,416,289)</u>	<u>1,013,248</u>
Net change in fund balances	(15,506,845)	350,300	(699,555)	(1,353,415)
<b>FUND BALANCES, beginning of year</b>	<u>63,025,934</u>	<u>443,040</u>	<u>4,782,532</u>	<u>3,198,808</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 47,519,089</u>	<u>\$ 793,340</u>	<u>\$ 4,082,977</u>	<u>\$ 1,845,393</u>

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

Roads and Recreation Projects Fund	2009 SPLOST Fund	2015 SPLOST Fund	Nonmajor Governmental Funds	Totals
\$ -	\$ -	\$ -	\$ 2,367,519	\$ 108,277,002
-	22,550,696	21,577,831	1,787,954	93,020,101
-	-	-	-	5,797,618
-	185,332	-	4,656,975	14,343,603
-	-	-	5,466,373	28,198,203
-	-	-	2,567,820	8,098,132
-	-	-	1,033	56,159
-	-	-	1,374,901	2,340,274
-	-	-	-	357,764
-	22,736,028	21,577,831	18,222,575	260,488,856
-	7,786,057	199	2,899,147	59,280,475
-	-	-	-	3,544,414
-	-	-	1,070,822	68,590,110
-	134,793	-	3,565,328	63,581,390
1,887,023	13,480,708	-	-	19,220,143
-	-	-	-	1,389,134
-	6,833	-	-	3,453,637
51,801	1,147,879	-	1,871,854	9,519,399
-	-	-	4,825,478	16,088,977
-	-	-	1,366,331	1,366,331
-	5,671,500	4,289,307	59,108	10,019,915
-	316,622	2,380,666	2,653,324	8,940,090
11,191,918	11,804,230	47,963,399	475,936	72,739,316
13,130,742	40,348,622	54,633,571	18,787,328	337,733,331
(13,130,742)	(17,612,594)	(33,055,740)	(564,753)	(77,244,475)
-	-	75,000,000	-	75,000,000
-	-	-	36,502	72,893
-	-	-	-	93,464
1,073,278	2,645,456	-	3,983,742	11,599,063
-	-	(385,060)	(2,858,692)	(11,599,063)
1,073,278	2,645,456	74,614,940	1,161,552	75,166,357
(12,057,464)	(14,967,138)	41,559,200	596,799	(2,078,118)
96,427,099	119,032,086	-	16,538,915	303,448,414
\$ 84,369,635	\$ 104,064,948	\$ 41,559,200	\$ 17,135,714	\$ 301,370,296

## 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, 2015

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

Net change in fund balances - total governmental funds \$ (2,078,118)

#### 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	73,316,935
Total depreciation	(33,336,314)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (127,798)

#### 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:

Debt issued or incurred	(75,000,000)
Principal repayments	3,858,999
Amortization of bond discount	(42,995)
Amortization of bond premium	170,674
Amortization of deferred loss	(221,234)

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	(94,525)
Accrued interest on debt	98,471
Landfill costs	28,989
Claims and judgments payable	4,315,938
Net pension liability	(9,553,518)
Other postemployment benefit (OPEB) obligation	(6,576,000)

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 decreased by this amount during the fiscal year. 798,588

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	754,160
	<u>\$ (43,687,748)</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 GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>REVENUES</b>					
Property taxes	\$ 85,035,902	\$ 90,375,560	\$ 88,182,150	\$ (2,193,410)	\$ 86,388,183
Other taxes	47,051,816	47,842,849	46,701,378	(1,141,471)	45,581,638
Licenses and permits	6,546,195	6,546,195	5,797,618	(748,577)	6,113,316
Intergovernmental	3,930,154	4,231,395	4,322,889	91,494	4,196,075
Charges for services	22,401,369	22,657,690	22,266,835	(390,855)	21,559,036
Fines and forfeitures	5,343,400	5,850,980	5,530,312	(320,668)	5,764,322
Investment earnings	275,000	275,000	55,116	(219,884)	114,149
Other revenue	595,088	738,700	855,227	116,527	826,821
Gifts and donations	10,000	72,806	39,342	(33,464)	74,656
Total revenues	171,188,924	178,591,175	173,750,867	(4,840,308)	170,618,196
<b>EXPENDITURES</b>					
Current:					
General government	40,393,671	46,903,299	48,429,100	(1,525,801)	43,856,906
Tax assessment and collection	3,829,974	3,830,722	3,544,414	286,308	3,519,089
Courts and law enforcement	65,268,317	67,199,572	65,511,914	1,687,658	63,643,083
Public safety	41,265,828	41,401,843	39,821,651	1,580,192	37,038,253
Transportation and development	3,720,441	3,774,024	3,843,968	(69,944)	3,752,915
Planning and zoning	1,831,662	1,831,891	1,389,134	442,757	1,404,051
Libraries	3,511,985	3,688,573	3,387,670	300,903	3,252,354
Parks and recreation	7,001,301	7,248,133	6,411,910	836,223	6,133,181
Health and welfare	10,962,682	11,515,288	11,263,499	251,789	3,534,220
Debt service	1,182,204	1,222,805	1,222,803	2	1,182,012
Capital outlay	909,312	1,442,529	1,015,927	426,602	2,178,400
Total expenditures	179,877,377	190,058,679	185,841,990	4,216,689	169,494,464
Excess (deficiency) of revenues over expenditures	(8,688,453)	(11,467,504)	(12,091,123)	(623,619)	1,123,732
<b>OTHER FINANCING SOURCES (USES)</b>					
Appropriation of fund balance	13,543,265	16,406,750	-	(16,406,750)	-
Proceeds from sale of capital assets	-	-	36,391	36,391	86,600
Proceeds from insurance claims	-	24,800	93,464	68,664	212,435
Transfers in	1,091,000	1,091,000	1,091,000	-	990,700
Transfers out	(5,945,812)	(6,055,046)	(4,636,577)	1,418,469	(7,100,138)
Total other financing sources (uses)	8,688,453	11,467,504	(3,415,722)	(14,883,226)	(5,810,403)
<b>Special item</b> - transfer of assets from Landfill Authority	-	-	-	-	13,685,722
Net change in fund balances	-	-	(15,506,845)	(15,506,845)	8,999,051
<b>FUND BALANCES, beginning of year</b>	63,025,934	63,025,934	63,025,934	-	54,045,632
Appropriation of fund balance	(13,543,265)	(16,406,750)	-	16,406,750	-
<b>FUND BALANCES, end of year</b>	\$ 49,482,669	\$ 46,619,184	\$ 47,519,089	\$ 899,905	\$ 63,044,683

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 FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget			Variance with	2014
	Original	Final	Actual	Final Budget	Actual
REVENUES					
Tax revenues					
Real property	\$ 13,276,207	\$ 13,276,207	\$ 13,011,921	\$ (264,286)	\$ 10,785,738
Personal property	2,076,214	2,076,214	1,762,920	(313,294)	1,568,529
Public utility	688,824	688,824	592,521	(96,303)	530,312
Heavy equipment	-	-	3,396	3,396	2,475
Mobile home	46,857	46,857	55,511	8,654	49,610
Motor vehicle	1,405,712	1,405,712	899,620	(506,092)	1,345,109
Title ad valorem tax	-	-	829,425	829,425	416,688
Timber	-	-	181	181	-
Prior year	343,618	343,618	571,836	228,218	141,502
Other taxes					
Railroad equipment	3,500	3,500	4,648	1,148	4,287
Intangible recording	150,000	150,000	202,504	52,504	177,479
Real estate transfer	-	-	70,112	70,112	61,178
Interest on delinquent taxes	100,000	100,000	124,978	24,978	111,075
Penalties on delinquent taxes	40,000	40,000	-	(40,000)	-
Intergovernmental	-	-	10,020	10,020	2,600
Charges for services - fire inspection fees	401,000	401,000	464,995	63,995	468,381
Other revenue	30,000	34,000	110,146	76,146	25,343
Gifts and donations	-	-	1,400	1,400	3,650
Total revenues	18,561,932	18,565,932	18,716,134	150,202	15,693,956
EXPENDITURES					
Current:					
Public safety:					
Salaries and wages	12,522,620	12,257,620	12,245,259	12,361	12,140,484
Pension contribution	1,583,168	1,562,168	1,561,767	401	1,544,452
FICA and Medicare insurance	938,855	890,855	890,385	470	882,352
Group health and life insurance	2,104,923	2,062,727	2,054,214	8,513	2,023,065
Workers' compensation insurance	373,003	373,003	365,124	7,879	-
Additional employer contribution	177,730	465,104	465,104	-	177,730
Medical service fees	3,063	22,386	18,124	4,262	2,118
Contract service fees	87,807	81,221	71,526	9,695	67,690
Rental	79,504	82,764	80,218	2,546	79,752
Materials and supplies	204,783	247,306	211,960	35,346	159,289
Gas and oil	275,000	224,000	223,344	656	208,311
Bank charges	1,500	1,500	601	899	1,273
Minor equipment	70,774	70,774	67,116	3,658	18,634
Postage	100	100	-	100	54
Utilities	250,000	265,358	261,351	4,007	257,378
Telephone, telegraph	127,215	127,215	124,368	2,847	126,492
Sanitation	12,100	12,100	9,549	2,551	12,394
Advertising	3,000	3,000	-	3,000	2,478
Dues and subscriptions	18,999	23,095	21,610	1,485	11,155
Training, travel, meetings	8,540	8,540	5,508	3,032	2,730
Uniform allowance	138,480	137,180	136,626	554	133,624
Repair and maintenance	520,550	529,555	485,052	44,503	404,483
Tax commission	368,744	445,260	445,258	2	376,435
Casualty and other losses	-	-	-	-	(2)
Capital outlay	110,368	182,667	111,664	71,003	12,754
Total expenditures	\$ 19,980,826	\$ 20,075,498	\$ 19,855,728	\$ 219,770	\$ 18,645,125

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget			Variance with Final Budget	2014 Actual
	Original	Final	Actual		
Deficiency of revenues over expenditures	\$ (1,418,894)	\$ (1,509,566)	\$ (1,139,594)	\$ 369,972	\$ (2,951,169)
<b>OTHER FINANCING SOURCES</b>					
Appropriations of fund balance	-	19,672	-	(19,672)	-
Transfers in	1,418,894	1,489,894	1,489,894	-	3,290,548
Total other financing sources	1,418,894	1,509,566	1,489,894	(19,672)	3,290,548
Net change in fund balances	-	-	350,300	350,300	339,379
<b>FUND BALANCES, beginning of year</b>	443,040	443,040	443,040	-	103,661
Appropriations of fund balance	-	(19,672)	-	19,672	-
<b>FUND BALANCES, end of year</b>	<u>\$ 443,040</u>	<u>\$ 423,368</u>	<u>\$ 793,340</u>	<u>\$ 369,972</u>	<u>\$ 443,040</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 OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 14,497,708	\$ 5,168,387	\$ (9,329,321)	\$ 10,894,122
Other revenue	-	-	-	-	105
Gifts and donations	-	374,626	317,022	(57,604)	193,429
Total revenues	-	14,872,334	5,485,409	(9,386,925)	11,087,656
<b>EXPENDITURES</b>					
General government:					
Current:					
Salaries and wages	-	50,095	46,534	3,561	53,734
Employee benefits and payroll taxes	-	3,646	3,646	-	4,111
Contract service fees	-	109,921	109,921	-	4,339
Materials and supplies	-	863	863	-	367
Training, travel, meetings	-	5,008	5,008	-	7,480
Uniform allowance	-	-	-	-	224
General assistance	160,000	73,648	-	73,648	-
Total general government	160,000	243,181	165,972	77,209	70,255
Courts and law enforcement:					
Current:					
Salaries and wages	-	918,228	777,422	140,806	770,559
Employee benefits and payroll taxes	-	346,088	268,717	77,371	255,266
Contractual services	18,445	1,065,358	834,700	230,658	524,922
Rental	-	17,657	15,531	2,126	17,594
Materials and supplies	-	151,654	59,386	92,268	33,977
Minor equipment	-	12,782	11,933	849	5,537
Telephone, telegraph	-	4,500	4,200	300	4,200
Postage	-	20,530	20,530	-	20,596
Dues and subscriptions	-	660	660	-	440
Travel, training, meetings	12,500	38,452	14,295	24,157	32,909
General assistance	152,591	22,315	-	22,315	-
Capital outlay	-	8,244	8,244	-	7,813
Total courts and law enforcement	183,536	2,606,468	2,015,618	590,850	1,673,813
Public safety:					
Current:					
Salaries and wages	-	108,546	108,545	1	134,813
Employee benefits and payroll taxes	-	47,608	47,608	-	38,255
Contractual services	-	40,000	-	40,000	-
Materials and supplies	-	41,746	33,276	8,470	55,174
Minor equipment	-	96,821	79,146	17,675	140,653
Travel, training, meetings	77,827	-	-	-	2,326
Uniform allowance	-	654	654	-	3,952
Casualty and other losses	-	46,325	46,325	-	-
Capital outlay	-	350,072	167,998	182,074	370,797
Total public safety	\$ 77,827	\$ 731,772	\$ 483,552	\$ 248,220	\$ 745,970

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL OTHER COUNTY GRANTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget			Variance	
	Original	Final	Actual	with Final Budget	2014 Actual
<b>Expenditures (continued):</b>					
Transportation and development:					
Current:					
Contractual services	\$ -	\$ 207,490	\$ 8,444	\$ 199,046	\$ 37,655
Repair and maintenance	-	-	-	-	39,202
Capital outlay	-	99,600	-	99,600	204,478
Total transportation and development	-	307,090	8,444	298,646	281,335
Parks and recreation:					
Current:					
Contractual services	-	44,104	30,559	13,545	21,896
Office supplies	-	8,299	5,396	2,903	1,118
Total parks and recreation	-	52,403	35,955	16,448	23,014
Libraries:					
Current:					
Salaries and wages	-	25,000	-	25,000	-
Contractual services	-	16,000	-	16,000	-
Materials and supplies	-	44,500	-	44,500	-
Library books and materials	-	20,000	20,000	-	-
Minor equipment	-	48,034	39,134	8,900	-
Telephone, telegraph	-	500	-	500	-
Postage	-	100	-	100	-
Promotional	-	5,000	-	5,000	-
Total libraries	-	159,134	59,134	100,000	-
Total expenditures	421,363	4,100,048	2,768,675	1,331,373	2,794,387
Excess (deficiency) of revenues over expenditures	(421,363)	10,772,286	2,716,734	(8,055,552)	8,293,269
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	3,113,036	-	(3,113,036)	-
Transfers in	421,363	578,540	302,445	(276,095)	385,111
Transfers out	-	(14,463,862)	(3,718,734)	10,745,128	(6,792,921)
Total other financing sources (uses)	421,363	(10,772,286)	(3,416,289)	7,355,997	(6,407,810)
Net change in fund balance	-	-	(699,555)	(699,555)	1,885,459
<b>FUND BALANCES, beginning of year</b>	4,782,532	4,782,532	4,782,532	-	2,897,073
Appropriation of fund balance	-	(3,113,036)	-	3,113,036	-
<b>FUND BALANCES, end of year</b>	<u>\$ 4,782,532</u>	<u>\$ 1,669,496</u>	<u>\$ 4,082,977</u>	<u>\$ 2,413,481</u>	<u>\$ 4,782,532</u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2015

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	Governmental Activities - Internal Service Funds
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 6,184,616
Prepaid items	186,158
Total current assets	<u>6,370,774</u>
Total assets	<u>6,370,774</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	1,215,674
Accrued liabilities	1,738,518
Total current liabilities	<u>2,954,192</u>
Long-term liabilities, non-current portion of accrued claims payable	982,482
Total liabilities	<u>3,936,674</u>
<b>Net Position</b>	
Unrestricted	<u>2,434,100</u>
Total net position	<u>\$ 2,434,100</u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues</b>	
Charges to other funds	\$ 17,500,081
Employee contributions	4,751,188
Other revenue	249,270
Total operating revenues	<u>22,500,539</u>
<b>Operating expenses</b>	
Claims expense	7,100,688
Insurance premiums	14,036,940
Management fees	528,252
Other expenses	80,499
Total operating expenses	<u>21,746,379</u>
Change in net position	754,160
<b>Net position, beginning of year</b>	<u>1,679,940</u>
<b>Net position, end of year</b>	<u><u>\$ 2,434,100</u></u>

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

**CLAYTON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<b>Governmental Activities - Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from insurance carrier	\$ 232,845
Cash received from employees	4,751,188
Cash received from interfund services provided	15,468,903
Cash paid for insurance claims	(6,659,263)
Cash paid to suppliers for goods and services	(12,826,447)
Net cash provided by operating activities	<u>967,226</u>
Net increase in cash and cash equivalents	967,226
Cash and cash equivalents, beginning of year	<u>5,217,390</u>
Cash and cash equivalents, end of year	<u><u>\$ 6,184,616</u></u>
<b>Reconciliation of operating loss to net cash provided by operating activities:</b>	
Operating income	\$ 754,160
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in prepaid items	(4,533)
Increase in accounts payable	(207,401)
Decrease in accrued expenses	<u>425,000</u>
Net cash provided by operating activities	<u><u>\$ 967,226</u></u>

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

# CLAYTON COUNTY, GEORGIA

## STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS JUNE 30, 2015

	<b>Pension Trust Fund</b>	<b>Agency Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 4,080,895	\$ 12,951,263
Investments:		
Mutual funds:		
Equity funds	258,302,836	-
Fixed income funds	125,171,825	-
Accounts receivable	926,415	-
Accrued interest and dividend receivable	626	-
Prepaid expenses	14,408	-
Total assets	<u>388,497,005</u>	<u>12,951,263</u>
<b>Liabilities</b>		
Accounts payable	136,927	-
Due to others	-	12,315,888
Due to other governments	-	344,119
Due to litigants	-	291,256
Total liabilities	<u>136,927</u>	<u>12,951,263</u>
<b>Net Position</b>		
Restricted for pension benefits	388,360,078	-
Total net position	<u>\$ 388,360,078</u>	<u>\$ -</u>

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



# CLAYTON COUNTY, GEORGIA

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION TRUST FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Pension Trust Fund</u>
<b>Additions:</b>	
Contributions:	
Employers	
Clayton County	\$ 13,805,519
Clayton County Water Authority	2,700,230
Plan members	
Clayton County	3,284,462
Clayton County Water Authority	993,401
Total contributions	<u>20,783,612</u>
Investment income:	
Net appreciation in fair value of plan investments	3,713,247
Interest earned on investments	71
Dividends	8,755,703
Total investment income	<u>12,469,021</u>
Less investment expense	<u>647,321</u>
Net investment income	<u>11,821,700</u>
Other income	<u>353,567</u>
Total additions	<u>32,958,879</u>
<b>Deductions:</b>	
Benefits	30,502,279
Administrative expenses	422,012
Total deductions	<u>30,924,291</u>
Change in net position	2,034,588
<b>Net Position</b>	
Beginning of year	<u>386,325,490</u>
End of year	<u><u>\$ 388,360,078</u></u>

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

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF NET POSITION COMPONENT UNITS JUNE 30, 2015

<b>ASSETS</b>	<b>Landfill Authority</b>	<b>Airport Authority</b>	<b>Housing Authority</b>	<b>Hospital Authority</b>	<b>Board of Health</b>	<b>Total</b>
Cash and cash equivalents	\$ 1,412,753	\$ -	\$ 669,956	\$ 2,340	\$ 2,464,304	\$ 4,549,353
Restricted cash	4,435,501	-	772,831	-	-	5,208,332
Investments	-	-	3,011,334	-	-	3,011,334
Accounts receivable	166,952	-	31,416	-	152,373	350,741
Due from other governments	4,931	-	-	-	1,743,513	1,748,444
Due from organizations	14,027	-	-	-	-	14,027
Inventory	960	-	-	-	-	960
Prepaid items	-	-	125,345	-	-	125,345
Capital assets, nondepreciable	6,315,775	-	1,783,800	-	-	8,099,575
Capital assets, depreciable (net of accumulated depreciation)	7,210,104	-	9,531,326	-	254,841	16,996,271
<b>Total assets</b>	<b>19,561,003</b>	<b>-</b>	<b>15,926,008</b>	<b>2,340</b>	<b>4,615,031</b>	<b>40,104,382</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>6,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>931,021</b>	<b>937,129</b>
<b>LIABILITIES</b>						
Accounts payable	166,124	-	85,657	-	583,803	835,584
Accrued liabilities	89,332	-	59,489	-	-	148,821
Customer deposits	12,150	-	146,349	-	-	158,499
Due to other governments	-	-	-	-	473,344	473,344
Interest payable	174,429	-	-	-	-	174,429
Unearned revenue	-	-	23,058	-	-	23,058
Noncurrent liabilities:						
Due within one year	1,591,522	-	318,514	-	83,572	1,993,608
Due in more than one year	17,473,389	-	9,517,700	-	7,136,483	34,127,572
<b>Total liabilities</b>	<b>19,506,946</b>	<b>-</b>	<b>10,150,767</b>	<b>-</b>	<b>8,277,202</b>	<b>37,934,915</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,720,620</b>	<b>1,720,620</b>
<b>NET POSITION</b>						
Net investment in capital assets	(1,512,421)	-	1,478,912	-	254,841	221,332
Restricted for:						
Grant programs	-	-	-	-	999,382	999,382
Escrow deposits and funded reserves	-	-	273,755	-	-	273,755
Unrestricted (deficit)	1,572,586	-	4,022,574	2,340	(5,705,993)	(108,493)
<b>Total net position</b>	<b>\$ 60,165</b>	<b>\$ -</b>	<b>\$ 5,775,241</b>	<b>\$ 2,340</b>	<b>\$ (4,451,770)</b>	<b>\$ 1,385,976</b>

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, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>
<b>Component Units</b>		<b>Services</b>	<b>Grants and</b>	<b>Grants and</b>
			<b>Contributions</b>	<b>Contributions</b>
Landfill Authority	\$ 3,974,693	\$ 2,736,732	\$ 949,527	\$ -
Airport Authority	-	-	-	-
Housing Authority	4,505,976	4,040,680	699,403	-
Hospital Authority	465,289	451,950	-	-
Board of Health	10,916,235	4,528,100	7,826,716	-
Total component units	<u>\$ 19,862,193</u>	<u>\$ 11,757,462</u>	<u>\$ 9,475,646</u>	<u>\$ -</u>
General revenues:				
Unrestricted investment earnings				
Gain on sale of assets				
Total general revenues and special item				
Change in net position				
Net position, beginning of year, as restated				
Net position, end of year				

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

Net (Expenses) Revenues and Changes in Net Position					
Component Units					
Landfill Authority	Airport Authority	Housing Authority	Hospital Authority	Board of Health	Total
\$ (288,434)	\$ -	\$ -	\$ -	\$ -	\$ (288,434)
-	-	-	-	-	-
-	-	234,107	-	-	234,107
-	-	-	(13,339)	-	(13,339)
-	-	-	-	1,438,581	1,438,581
(288,434)	-	234,107	(13,339)	1,438,581	1,370,915
717	-	5,270	-	-	5,987
-	-	-	-	-	-
717	-	5,270	-	-	5,987
(287,717)	-	239,377	(13,339)	1,438,581	1,376,902
347,882	-	5,535,864	15,679	(5,890,351)	9,074
\$ 60,165	\$ -	\$ 5,775,241	\$ 2,340	\$ (4,451,770)	\$ 1,385,976



## **Notes to Financial Statements**

# CLAYTON COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clayton County, Georgia (the County) was established on January 1, 1859 by an act of the General Assembly of the State of Georgia. The governing authority of the County is a Board of Commissioners consisting of five elected members. The Board of Commissioners is authorized to levy taxes and provide numerous services to the public including roads and bridges, land use regulation, protection, and 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. Following is a brief review of each blended component unit.

Urban Redevelopment Agency – The Urban Redevelopment Agency of Clayton County (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 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 (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, Jonesboro Historical Courthouse, 121 South McDonough Street, Jonesboro, GA 30236.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Reporting Entity (Continued)

*Discretely Presented Component Units* – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each discretely presented component unit has a June 30<sup>th</sup> year end with the exception of the Housing Authority, which has a December 31<sup>st</sup> year end. Following is a brief review of each discretely presented component unit.

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

Airport Authority – The County's airport is operated by the Clayton County Airport Authority (the Airport Authority). The County's Board of Commissioners appoints all members of the seven-member Board of the Authority and has the ability to impose its will on the Airport Authority's operations. The Airport Authority does not issue separate financial statements. The Airport Authority was sold in fiscal year 2014 and therefore reflects no operations for the year ended June 30, 2015.

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, 1380 Southlake Plaza Drive, Morrow, GA 30260.

Housing Authority of Clayton County – The primary purpose of the Housing Authority of Clayton County (the Housing Authority) is to serve as a conduit for the issuance of bonds to finance housing developments in Clayton County. The Housing Authority operates with a five-member board all of which are appointed by the Clayton's County Board of Commissioners. The County's Board of Commissioners has the ability to impose its will on the Housing Authority. The Housing Authority issues separate financial statements with a December 31 calendar year end. These statements can be obtained from the Housing Authority of Clayton County, 732 Main Street, Forest Park, GA 30297.

Hospital Authority of Clayton County – The Hospital Authority of Clayton County (the Hospital Authority) was established to meet the healthcare needs of the citizens of Clayton County, Georgia. The Hospital Authority operates with a nine-member board, all of which are appointed by the County Commissioners. The Hospital Authority and the County have entered into an intergovernmental agreement whereby the County will levy an annual tax, if necessary to provide sufficient funds for Southern Regional Medical Center (the Hospital) to make its debt service payments should the Hospital be unable to make the payments from its revenues. The Hospital Authority issues separate financial statements which can be obtained from Southern Regional Health System, 11 Upper Riverdale Road, Riverdale, GA 30274.

## NOTES TO FINANCIAL STATEMENTS

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

#### B. Government-wide and Fund Financial Statements

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

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

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

#### 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. Agency funds have no measurement focus. 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.



## NOTES TO FINANCIAL STATEMENTS

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

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

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

The **Roads and Recreation Projects Fund** accounts for the construction of five new 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 the Tourism Authority Revenue Bonds.

The **2009 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.

Additionally, the government reports the following fund types:

#### *Governmental Fund Types:*

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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, Liabilities 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).

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assets, Liabilities and Net Position / Equity

##### 1. Deposits and Investments (Continued)

The Georgia Fund 1 represents the County's portion of a pooled investment account created under OCGA 36-83-8 and operated by the Office of the State Treasurer. The pool consists of U.S. Treasury obligations, securities issued or guaranteed by the U.S. Government or any of its agencies or instrumentalities, banker's acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. The investment in the Georgia Fund 1 is valued at fair market value. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share).

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).

##### 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.

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assets, Liabilities and Net Position / Equity (Continued)

##### 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 fair market 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

##### 6. 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

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

#### D. Assets, Liabilities, and Net Position / Equity (Continued)

##### 7. 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, business-type 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 are netted against outstanding debt 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.

##### 8. 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 position 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 as discussed on the following page, 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, \$1,991,127, 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 fund balance that applies to 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 as discussed on the following page, the County has only one type of item which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants, and 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

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

#### D. Assets, Liabilities, and Net Position / Equity (Continued)

##### 8. Deferred Outflows / Inflows of Resources (Continued)

The County also has deferred inflows and deferred outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension 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. 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 plan before year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

The County's deferred outflows of resources related to pensions include experience difference of \$2,340,924, changes in actuarial assumptions of \$12,996,113, and differences in projected and actual earnings on plan investments of \$12,392,452. Deferred inflows of \$626,490 represent the County's change in proportionate share.

##### 9. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Clayton County Public Employees Retirement System (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by Plan. 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.

##### 10. 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:

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assets, Liabilities, and Net Position / Equity (Continued)

##### 10. Fund Equity (Continued)

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are 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 funds.

**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.

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assets, Liabilities, and Net Position / Equity (Continued)

##### 10. Fund Equity (Continued)

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, 2015, the County has encumbered amounts in various funds that they intend to honor in the subsequent year. These amounts are reported as assigned for general government expenditures at the fund level.

##### 11. 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 liabilities 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 subject to the following requirements of a County resolution:

- A department head, either elected or appointed, is authorized and directed to make all line item transfer requests to the Chairman of the Board of Commissioners of Clayton County via the Chief Financial Officer of Clayton County.
- The Chief Financial Officer, upon receipt of said request, shall make the appropriate investigation to determine that the department has the funds within its budget and may make recommendations as deemed appropriate prior to forwarding the request to the Chairman of the Board of Commissioners for action. When the Chairman of the Board of Commissioners or the full Board of Commissioners, as the case may be, makes the decision on the transfer, the decision will be returned to the Chief Financial Officer for accounting purposes.



## NOTES TO FINANCIAL STATEMENTS

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

#### A. Budgetary Data (Continued)

- The Chairman of the Board of Commissioners is authorized to approve a line item transfer under the following conditions:
  1. All requests are made through the Chief Financial Officer.
  2. The request cannot result in the increase of a salary line.
  3. No funds can be transferred from one department to another.
  4. The funds are available within the approved departmental budget for the fiscal year.
  5. Records of the approved transfer are maintained in the Finance Department.
- All other line item requests should be addressed to the Board of Commissioners via the Chief Financial Officer, who shall submit the requests to the Board of Commissioners for action. It is internal policy that management is not permitted to overspend appropriations at the line item level.

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, Fire District Special Revenue Fund, Other County Grants Special Revenue Fund, Street Lights Special Revenue Fund, Law Library Special Revenue Fund, Hotel/Motel Tax Special Revenue Fund, Drug Abuse Treatment and Education Special Revenue Fund, Juvenile Support Services Special Revenue Fund, Federal Narcotics Special Revenue Fund, State Narcotics Special Revenue Fund, Jail Construction and Staffing Special Revenue Fund, Emergency Telephone System Special Revenue Fund, Alternative Dispute Resolution Special Revenue Fund, Domestic Seminars Special Revenue Fund, Tourism Authority Special Revenue Fund, Housing and Urban Development Special Revenue Fund, Collaborative Authority Special Revenue Fund, Victim Assistance Special Revenue Fund, Aging Grant Special Revenue Fund, State Court Technology Fee Collection Special Revenue Fund, Ellenwood Tax Allocation District Special Revenue Fund, Northwest Clayton Tax Allocation District Special Revenue Fund, Central Clayton Corridor Tax Allocation District Special Revenue Fund, Forest Park Tax Allocation District Special Revenue Fund, Mountain View Tax Allocation District Special Revenue Fund, and the Debt Service Fund. Project length budgets and annual budgets have been legally adopted for the Villages of Ellenwood Capital Projects Fund, Roads and Recreation Capital Project Fund and the 2009 SPLOST Fund and the 2015 SPLOST Fund. Budgets are on a basis consistent with GAAP.

Supplemental budgetary appropriations were made as necessary during the year.

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

##### Primary Government

Total deposits of the County as of June 30, 2015 are summarized as follows:

Balance per Statement of Net Position:	
Cash - primary government	\$ 295,361,037
Restricted cash - primary government	150,409
Investments - primary government	6,133,040
Balance per Fiduciary Statement of Net Position:	
Cash - Pension Trust Fund	4,080,895
Cash - Agency Funds	12,951,263
Investments - Pension Trust Fund	383,474,661
	<u>\$ 702,151,305</u>
Cash held with financial institutions	\$ 312,430,177
Georgia Fund 1	113,427
Certificates of deposit	6,133,040
Investments held in Pension Trust Fund	383,474,661
Total Governmental Activities Cash	<u>\$ 702,151,305</u>

**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, 2015, 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.

The County's investment of \$113,427 in the Georgia Fund 1 has not been provided a level of risk because it is in a pool managed by another government. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AAAf credit rating at year-end. The investment in the pool is stated at fair market value. The weighted average maturity at June 30, 2015 was 56 days.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Deposits and Investments (Continued)

##### Primary Government (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 \$6,133,040. The County's certificates of deposit have varying maturity dates.

A schedule of the County's investment duration is as follows:

Investment	Carrying Amount	Duration
Certificates of Deposit	\$ 3,309,245	Six Months
Certificates of Deposit	2,767,912	Six Months
Certificates of Deposit	55,883	Six Months
	<u>\$ 6,133,040</u>	

**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, 2015, the carrying amount of its deposits was \$4,080,895. A portion of the deposits at June 30, 2015, \$767,655 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, 2015 was \$386,787,901 of which \$3,313,240 was classified as cash equivalents due to the short-term nature of the investments.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Deposits and Investments (Continued)

##### Public Employees Retirement System (Continued)

Investments of the Plan at June 30, 2015 are as follows:

	<u>Fair Value</u>	<u>%</u>
Mutual Funds		
Invested in fixed income securities	\$ 125,171,825	33%
Invested in equities	219,611,758	57%
Invested in international equities	38,691,078	10%
Total	<u>\$ 383,474,661</u>	<u>100%</u>

**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 PERS to terminate its investment within 24 to 48 hours without penalty. At June 30, 2015, \$333,448,372, or 87% of Plan investments were held in mutual funds and therefore not exposed to interest rate risk. Separately managed accounts held \$50,026,289 in investments.

**Rate of Return.** For the year ended June 30, 2015, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 3.30%. 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.

**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, 2015, the Plan's investments were managed by Transamerica or one of three separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2015, all investments held by the managers were in the name of the Plan. Therefore, the Pension Board believes that it can recover all investments from these managers at any time.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Deposits and Investments (Continued)

##### Public Employees Retirement System (Continued)

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issue. At June 30, 2015, the Plan held more than 5% of its investments in the following mutual funds.

Investment	
JHancock Bond R6	\$ 44,189,935
Metropolitan West Total Return Bond Plan	43,492,874
JPMorgan Mid Cap Value Instl	26,865,660
Templeton Global Bond R6	24,833,187
Franklin Small Cap Growth R6	23,283,152
Delaware US Growth Instl	22,630,972
Fidelity Focused Stock	22,172,180
JPMorgan Small Cap Value R6	20,465,994
Paradigm Large Val	19,895,922
Glenmede Large Cap Core	19,213,714
	<u>\$ 267,043,590</u>

**Foreign Currency Risk.** Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan is authorized under Georgia law to invest up to 15% of total fund assets in foreign investments. At June 30, 2015, \$38,691,078 or 10.09% of the Plan's investment assets were invested in mutual funds with only international equity holdings.

## NOTES TO FINANCIAL STATEMENTS

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

#### A. Deposits and Investments (Continued)

##### Component Units

At December 31, 2014, the Housing Authority had the following investments:

Investment	Fair Value	Maturities
Georgia Fund 1	\$ 2,758,922	51 day weighted average
Certificates of Deposit	252,412	May 22, 2015 - July 14, 2015
Total Investments	<u>\$ 3,011,334</u>	

**Interest Rate Risk.** The Housing Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**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. None of the component units hold more than 5% in any single issuer, other than investments that are collateralized or related to the U.S. government.

**Custodial Credit Risk.** Custodial credit risk is the risk that, in the event of the failure of the counterparty, the component units 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. As of December 31, 2014, the Housing Authority and the Development Authority did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements. As of June 30, 2015, the Hospital Authority and the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

**Foreign Currency Risk.** Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. None of the component units are exposed to this risk at their most recent fiscal year end.

## NOTES TO FINANCIAL STATEMENTS

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

#### B. Accounts Receivable

##### Primary Government

Accounts receivable of the primary government totals \$4,078,263 which is net of an allowance of \$19,846. This includes the following: \$3,943,887 related to emergency medical services billing; \$24,711 receivable from employees, rents receivable related to an apartment complex owned by the Development Authority of \$30,085, service fees receivable of \$86,423 and \$13,003 of miscellaneous receivables.

##### Component Units

Accounts receivable of \$166,952 for the Landfill Authority represent charges to customers after credit has been extended. Accounts receivable for the Housing Authority of \$31,416 represent rents receivable related to an apartment complexes owned by the Housing Authority. Accounts receivable of the Board of Health represent various fees and miscellaneous receivables totaling \$152,373. No allowance has been established for the receivables in the Landfill Authority.

#### C. Due from Organizations

At June 30, 2015, amounts included in due from organizations were as follows:

Due from the Georgia Department of Revenue	
Local option sales tax	\$ 2,605,329
Special local option sales tax	3,881,805
Due from other organizations	2,564,391
Total due from organizations	<u>\$ 9,051,525</u>

All amounts have been collected within 60 days of the end of the fiscal year.

#### D. Property Taxes

Property taxes were levied on August 26, 2014 and were payable on or before November 15, 2014. An interest penalty of 12% per annum will apply to property taxes paid after that date. Property taxes became an enforceable lien on February 16, 2015. 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 2014 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

County Operations	14.869	mills
Fire District	5.000	mills
Total	<u>19.869</u>	mills

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Property Taxes (Continued)

A summary of taxes receivable at June 30, 2015 is as follows:

<u>Tax Year</u>	
2014	\$ 3,671,857
2013	2,233,591
2012	781,366
2011	691,625
2010	462,163
Prior	824,413
Not on digest	<u>19,895</u>
	8,684,910
Allowance for uncollectible taxes	<u>(4,037,421)</u>
Net taxes receivable	<u><u>\$ 4,647,489</u></u>

An allowance of \$4,037,421 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, 2015, the County was due \$7,234,266 from various grantors. The County also deferred revenue recognition in connection with grant resources received but not considered earned since all grant eligibility requirements have not been met. At June 30, 2015, the amount of unearned grant income was \$66,385.

#### F. Interfund Receivables and Payables

At June 30, 2015, interfund receivables and payables were as follows:

<u>Payable Fund</u>	<u>Receivable Fund</u> <u>General</u> <u>Fund</u>
Major Funds:	
2015 SPLOST Fund	\$ 20,000
Other County Grants Fund	3,020,000
Nonmajor Governmental Funds	<u>881,600</u>
	<u><u>\$ 3,921,600</u></u>

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.



## NOTES TO FINANCIAL STATEMENTS

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

#### G. Interfund Transfers

Interfund transfers for the year ended June 30, 2015 consisted of the following amounts:

Transfers In	Transfers Out				
	Major Funds			Nonmajor	
	General	2015 SPLOST	Other County Grants	Governmental Funds	Total
Major Funds:					
General Fund	\$ -	\$ -	-	\$ 1,091,000	\$ 1,091,000
Fire Fund	1,489,894	-	-	-	1,489,894
Other County Grants Fund	267,436	-	-	35,009	302,445
Debt Service Fund	-	385,060	-	628,188	1,013,248
Roads & Recreation Fund	-	-	1,073,278	-	1,073,278
2009 SPLOST Fund	-	-	2,645,456	-	2,645,456
Nonmajor Funds:					
Nonmajor Governmental Funds	2,879,247	-	-	1,104,495	3,983,742
	<u>\$ 4,636,577</u>	<u>\$ 385,060</u>	<u>\$ 3,718,734</u>	<u>\$ 2,858,692</u>	<u>\$ 11,599,063</u>

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, to cover operating expenditures in the Fire Fund, and to cover funds given to the Clayton Collaborative Authority for general assistance programs. Transfers out of the General Fund to the Development Authority (blended component unit, reported as a nonmajor special revenue fund) were used to cover principal and interest payments on the Development Authority's revenue bonds. Transfers into the General Fund were made to cover salaries in the Street Lights Fund and the Jail Staffing and Construction Fund.

Transfers from the 2015 SPLOST were made to the Debt Service Fund to cover debt service payments on the 2015 SPLOST bonds.

Transfers out of the Other County Grants Fund to the Road and Recreation Fund and SPLOST Fund were made to be used for projects associated with Special Purpose Local Option Sales Tax (SPLOST).

Transfers were made into the Debt Service Fund from several funds to provide for debt service payments on the ARTS Clayton Building and the Ellenwood Tax Allocation District.

Transfers from the Ellenwood Tax Allocation District Fund to the Ellenwood Capital Projects Fund (Nonmajor government funds) were made to cover the cost of capital projects.

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets

##### Primary Government

The schedule below includes the capital asset activity of the County for the fiscal year ended June 30, 2015 and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2014.

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 120,136,785	\$ 2,308,296	\$ -	\$ -	\$ 122,445,081
Construction in progress	380,085	2,787,784	-	-	3,167,869
Total capital assets, not being depreciated	<u>120,516,870</u>	<u>5,096,080</u>	<u>-</u>	<u>-</u>	<u>125,612,950</u>
Capital assets, being depreciated:					
Land improvements	9,606,620	3,995	-	-	9,610,615
Buildings	286,938,737	46,188,465	-	-	333,127,202
Roads, sidewalks, and bridges	714,139,602	15,211,818	-	-	729,351,420
Machinery and equipment	107,038,085	6,816,576	(1,748,751)	-	112,105,910
Total capital assets, being depreciated	<u>1,117,723,044</u>	<u>68,220,854</u>	<u>(1,748,751)</u>	<u>-</u>	<u>1,184,195,147</u>
Less accumulated depreciation for:					
Land improvements	(7,147,447)	(183,628)	-	-	(7,331,075)
Buildings	(77,837,958)	(7,057,909)	-	-	(84,895,867)
Roads, sidewalks, and bridges	(319,925,776)	(18,017,346)	-	-	(337,943,122)
Machinery and equipment	(82,909,116)	(8,077,431)	1,620,953	-	(89,365,594)
Total accumulated depreciation	<u>(487,820,297)</u>	<u>(33,336,314)</u>	<u>1,620,953</u>	<u>-</u>	<u>(519,535,658)</u>
Total capital assets, being depreciated, net	<u>629,902,747</u>	<u>34,884,540</u>	<u>(127,798)</u>	<u>-</u>	<u>664,659,489</u>
Governmental activities capital assets, net	<u>\$ 750,419,617</u>	<u>\$ 39,980,620</u>	<u>\$ (127,798)</u>	<u>\$ -</u>	<u>\$ 790,272,439</u>

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets (Continued)

##### Primary Government (Continued)

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

Governmental activities:	
General government	\$ 3,406,580
Tax assessment and collection	192,117
Courts and law enforcement	3,297,533
Public safety	2,823,933
Transportation/development	19,740,439
Libraries	321,842
Parks and recreations	1,806,122
Health and welfare	1,475,339
Economic development	272,409
	<u>                    </u>
Total depreciation expense	<u><u>\$ 33,336,314</u></u>

##### Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2015 was as follows:

	July 1, 2014	Additions	Disposals	June 30, 2015
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	375,630	-	-	375,630
Roads, sidewalks, and bridges	315,855	-	-	315,855
Land improvements	6,913,748	-	-	6,913,748
Machinery and equipment	9,604,112	388,000	-	9,992,112
Total capital assets, being depreciated	<u>17,209,345</u>	<u>388,000</u>	<u>-</u>	<u>17,597,345</u>
Less accumulated depreciation for:				
Buildings	(317,741)	(14,902)	-	(332,643)
Roads, sidewalks, and bridges	(315,212)	(365)	-	(315,577)
Land improvements	(4,359,345)	(348,435)	-	(4,707,780)
Machinery and equipment	(4,411,343)	(619,898)	-	(5,031,241)
Total accumulated depreciation	<u>(9,403,641)</u>	<u>(983,600)</u>	<u>-</u>	<u>(10,387,241)</u>
Total capital assets, being depreciated, net	<u>7,805,704</u>	<u>(595,600)</u>	<u>-</u>	<u>7,210,104</u>
Landfill Authority capital assets, net	<u><u>\$ 14,121,479</u></u>	<u><u>\$ (595,600)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,525,879</u></u>

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets (Continued)

##### Discretely Presented Component Units (Continued)

Activity for the Board of Health for the year ended June 30, 2015 was as follows:

	July 1, 2014	Additions	Disposals	June 30, 2015
Capital assets, being depreciated:				
Computer equipment	\$ 1,097,832	\$ 46,297	\$ -	\$ 1,144,129
Furniture and other equipment	626,026	8,286	-	634,312
Building improvements	85,844	-	-	85,844
Total capital assets, being depreciated	<u>1,809,702</u>	<u>54,583</u>	<u>-</u>	<u>1,864,285</u>
Less accumulated depreciation for				
Computer equipment	(926,862)	(83,350)	-	(1,010,212)
Furniture and other equipment	(560,461)	(28,073)	-	(588,534)
Building improvements	(8,497)	(2,201)	-	(10,698)
Total accumulated depreciation	<u>(1,495,820)</u>	<u>(113,624)</u>	<u>-</u>	<u>(1,609,444)</u>
Total capital assets, being depreciated, net	<u>313,882</u>	<u>(59,041)</u>	<u>-</u>	<u>254,841</u>
Board of Health capital assets, net	<u><u>\$ 313,882</u></u>	<u><u>\$ (59,041)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 254,841</u></u>

## NOTES TO FINANCIAL STATEMENTS

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

#### H. Capital Assets (Continued)

##### Discretely Presented Component Units (Continued)

Activity for the Housing Authority for the year ended December 31, 2014 was as follows:

	December 31, 2013	Additions	Disposals	December 31, 2014
Capital assets, not being depreciated:				
Land	\$ 1,783,800	\$ -	\$ -	\$ 1,783,800
Capital assets, being depreciated:				
Land improvements	693,899	-	-	693,899
Buildings and improvements	12,557,093	83,517	-	12,640,610
Furniture, fixtures and equipment	1,450,944	229,472	-	1,680,416
Total capital assets, being depreciated	14,701,936	312,989	-	15,014,925
Less accumulated depreciation for:				
Land improvements	(518,509)	(20,597)	-	(539,106)
Buildings and improvements	(3,378,167)	(319,710)	-	(3,697,877)
Furniture, fixtures and equipment	(1,145,549)	(101,067)	-	(1,246,616)
Total accumulated depreciation	(5,042,225)	(441,374)	-	(5,483,599)
Total capital assets, being depreciated, net	9,659,711	(128,385)	-	9,531,326
Housing Authority capital assets, net	\$ 11,443,511	\$ (128,385)	\$ -	\$ 11,315,126

#### I. 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. For the fiscal year ended December 31, 2014, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of \$4,201,378.

## NOTES TO FINANCIAL STATEMENTS

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

#### J. Long-Term Debt

##### 1. Primary Government Revenue Bonds Payable

Revenue bonds are as follows:

**2008 Tax Allocation Bond Issue:** \$9,410,000 maturing from 2010 through 2033, with interest at 7.5%. The outstanding balance at June 30, 2015 is \$6,070,000.

In March 2008, the Clayton County Board of Commissioners issued \$9,410,000 of *Clayton County Tax Allocation Bonds (Ellenwood Project) Series 2008*. The County is applying the proceeds of the sale of the Series 2008 Bonds to provide permanent funding for a portion of the redevelopment costs associated with the Ellenwood Tax Allocation District. In order to encourage the development of an economically and socially depressed area in the County, the Board of Commissioners created the Tax Allocation District Number One – Ellenwood Town Center (the Ellenwood TAD), and adopted the Ellenwood Town Center Redevelopment Plan. The Board authorized the pledge of certain positive ad valorem tax allocation increments derived from taxes levied for general operations and maintenance expenses on all real property within the Ellenwood TAD and taxes levied for fire service on the development parcels. The Series 2008 Bonds are not general obligations of the County, but are limited obligations secured solely by and payable solely from tax allocations increments, the portion of the County's general revenues derived from the Ellenwood Tax Allocation District from businesses located within certain identified tax parcels (the LOST Revenues), the income derived from investment thereof, and certain reserves. At June 30, 2015, management believes the County was in compliance with all covenants provided in this issue.

**2008 Tourism Authority Bond Issue:** \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2015 is \$445,000.

In February 2008, the Clayton County Tourism Authority issued \$560,000 of Revenue Bonds (the Series 2008 Bonds). These bonds were issued to finance the purchase and repair of the ARTS Clayton building.

The Tourism Authority's source of revenues to pay for the principal and interest of the bonds is an intergovernmental agreement between the Tourism Authority and the County, whereby the County will make installment payments on the purchase of the various facilities constructed with the revenue bond proceeds in amounts sufficient to meet debt service requirements. As security for this agreement, the County has pledged to the Tourism Authority 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 this agreement 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 this agreement from its general funds constitutes a general obligation of the County. At June 30, 2015, management believes that the County was in compliance with all covenants provided in this issue.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

**2012 Urban Redevelopment Refunding Bond Issue:** \$14,920,000 maturing from 2013 through 2028, with interest rates ranging from 2.0% to 5.0%. The outstanding balance at June 30, 2015 is \$12,665,000.

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.

The URA's source of revenues to pay for the principal and interest of the 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 this agreement, 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 this agreement 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 this agreement from its general funds constitutes a general obligation of the County. At June 30, 2015, management believes the County was in compliance with all covenants provided in this issue.

**2005 Development Authority of Clayton County Revenue Refunding Bond Issue:** \$29,815,000 maturing from 2006 through 2023, with interest rates ranging from 3.0% to 5.45%. The outstanding balance at June 30, 2015 is \$19,030,000.

On September 22, 2005, the Development Authority of Clayton County (blended component unit) issued \$29,815,000 in revenue Refunding Bonds with interest rates ranging from 3.00% to 5.45%. Proceeds were used to purchase U.S. government securities to pay interest and advance refund \$26,500,000 of the Series 1999 Bonds with interest rates from 4.80% to 8.00%. These U.S. government securities were deposited with an escrow agent to provide for debt service and refunding of the Series 1999 bonds from August 2006 to August 2023. The advance refunding resulted in a decrease of total debt service payments of approximately \$2,600,000 and resulted in an economic gain of approximately \$2,500,000. For financial reporting purposes, these 1999 Bonds are considered defeased and, therefore, removed as a liability for the financial statements.

## NOTES TO FINANCIAL STATEMENTS

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

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

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

The Series 2005 bonds are limited obligations of the Development Authority of Clayton County. The Series 2005 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 September 1, 2005 (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 2006 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 2005 bonds and to levy an ad valorem tax, unlimited as to rate or amount with respect to the Series 2005 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 2005 bonds. The first semiannual principal payment on the bonds began on August 1, 2006.

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. On December 31, 2014, management believes the Development Authority was in compliance with all covenants provided in this issue.

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

The revenue bonds payable debt service requirements as of June 30, 2015, excluding the Development Authority bonds, are as follows:

	Principal	Interest	Total
2016	\$ 890,000	\$ 1,084,050	\$ 1,974,050
2017	925,000	1,036,175	1,961,175
2018	975,000	986,425	1,961,425
2019	1,030,000	933,800	1,963,800
2020	1,080,000	878,175	1,958,175
2021-2025	6,265,000	3,577,525	9,842,525
2026-2030	5,425,000	1,741,250	7,166,250
2031-2035	2,590,000	588,750	3,178,750
	<u>\$ 19,180,000</u>	<u>\$ 10,826,150</u>	<u>\$ 30,006,150</u>



## NOTES TO FINANCIAL STATEMENTS

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

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

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

The above schedule 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:

December 31,	Development Authority		
	Principal	Interest	Total
2015	\$ 1,770,000	\$ 668,006	\$ 2,438,006
2016	1,845,000	592,387	2,437,387
2017	1,925,000	515,067	2,440,067
2018	2,005,000	434,382	2,439,382
2019	2,095,000	340,877	2,435,877
2020 - 2023	9,390,000	159,178	9,549,178
	<u>\$ 19,030,000</u>	<u>\$ 2,709,897</u>	<u>\$ 21,739,897</u>

##### 3. Primary Government General Obligation Bonds Payable

**2015 Special Purpose Local Option Sales Tax Bond Issue:** \$75,000,000 maturing from 2016 through 2021, with the interest rate not to exceed 4.5%. The outstanding balance at June 30, 2015 is \$75,000,000.

In September 2014, the Clayton County Board of Commissioners issued \$46,685,000 Series A Bonds and \$28,315,000 Series B Bonds. Series A Bonds were issued for the purpose of refunding the Series 2010A and 2010B Clayton County Hospital Authority Refunding Revenue Anticipation Certificates outstanding in the amount of \$39,240,000 and Series B Bonds were issued to provide funding for the acquisition and construction of major capital items. 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.

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

The general obligation bonds payable debt service requirements as of June 30, 2015 are as follows:

	Principal	Interest	Total
June 30,			
2016	\$ 11,450,000	\$ 1,443,978	\$ 12,893,978
2017	11,850,000	1,228,718	13,078,718
2018	12,265,000	1,005,938	13,270,938
2019	12,695,000	775,356	13,470,356
2020	13,140,000	534,800	13,674,800
2021	13,600,000	272,000	13,872,000
	<u>\$ 75,000,000</u>	<u>\$ 5,260,790</u>	<u>\$ 80,260,790</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 5. Component Unit Revenue Bonds Payable

###### Landfill Authority

In July 1997, the Landfill Authority issued \$2,415,000 (interest rate of 5.58%) of *Solid Waste Management Authority Revenue Bonds* (the Series 1996 Bonds). These bonds were issued to further finance the costs of acquiring, constructing, and monitoring the County's landfill. At June 30, 2015, \$210,000 of these bonds was outstanding.

In April 2006, the Landfill Authority issued \$13,235,000 of *Solid Waste Management Authority Refunding Bonds* (Series 2006A & 2006B). The Series 2006A bonds, \$3,235,000 (interest rates ranging from 5.54% to 5.74%), were issued to fund the closure and postclosure costs associated with landfill sites 2 and 3. The Series 2006B bonds, \$10,000,000 (interest rate of 4.21%), were issued to refund the Solid Waste Management Authority Revenue Bonds Series 2000 and Series 2002. At June 30, 2015, \$9,520,000 of these bonds was outstanding.

###### Housing Authority

The Housing Authority of Clayton County has issued \$7,305,000 of Multifamily Housing Revenue Refunding Bonds (the "Series 2004 Bonds") to finance the acquisition of the Premier Garden Apartment Complex and to finance the cost of issuance of the bonds. These bonds carry variable interest rates that range from 2.750% to 4.875%, are due on December 1, 2030, and are secured by the apartment complex property. At December 31, 2014, \$5,345,000 of these bonds were outstanding.

The Housing Authority's source of revenues to pay for the principal and interest of the bonds are revenues generated by the Advantages Apartments, a low-income apartment complex. The County has pledged to the Housing Authority its full faith and credit and unlimited taxing power to make such payments. If the Housing Authority is unable to meet the debt service requirements, the County will exercise its powers of taxation to the extent necessary to pay amounts required under this agreement. This obligation of the County under this agreement constitutes a general obligation of the County.

The Housing Authority has issued revenue bonds to provide financial assistance to local entities for financing public housing developments within Clayton County. The bonds are secured by the property financed and are payable solely from payments from underlying leases or funding agreements. The Housing Authority is not obligated in any manner for repayment of the bonds. The Housing Authority does not report these bonds as liabilities in the accompanying financial statements. The aggregate principal amount payable at December 31, 2014 for all conduit debt which has been issued by the Housing Authority is approximately \$72.1 million.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 5. Component Unit Revenue Bonds Payable (Continued)

###### Hospital Authority

In December 2010, the Hospital Authority issued fixed rate revenue anticipation certificates (the 2010A and 2010B Certificates, collectively the 2010 Certificates), in amounts totaling \$35,205,000 and \$7,500,000, respectively, and loaned related proceeds to the Southern Regional Medical Center (Hospital). These Certificates were issued for the purpose of refunding prior outstanding indebtedness.

The Clayton County Special Purpose Local Option Sales Tax referendum, which was approved in May 2014, included funding a bond issuance, the proceeds of which were used by the County to purchase substantially all of the assets of the Hospital Authority and certain intangible assets of the Southern Regional Health System, Inc. used in operation of the Hospital. The Authority placed the sale proceeds in escrow to defease the 2010 Certificates as they become callable, and satisfaction and discharge of the Master Note Indenture have been acknowledged by the Master Trustee.

In conjunction with the above transactions, the Hospital Authority entered into a 40-year lease agreement with the County for use of the assets in operation of the Hospital. The lease agreement between the Authority and the County provided that the Lease Agreement between the Authority and the System, whereby the Authority annually reviews the Hospital's performance, and if satisfied, renews the Lease Agreement for 40 years, continues in full force and effect.

##### 6. Debt Service for Discretely Presented Component Units Bonds Payable

	Landfill Authority		
	Principal	Interest	Total
June 30,			
2016	\$ 710,000	\$ 418,630	\$ 1,128,630
2017	750,000	379,742	1,129,742
2018	780,000	348,167	1,128,167
2019	810,000	315,329	1,125,329
2020	840,000	281,228	1,121,228
2021-2025	4,765,000	845,158	5,610,158
2026	1,075,000	45,258	1,120,258
	<u>\$ 9,730,000</u>	<u>\$ 2,633,512</u>	<u>\$ 12,363,512</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 6. Debt Service for Discretely Presented Component Units Bonds Payable (Continued)

	Principal	Interest	Total
December 31,			
2015	\$ 240,000	\$ 246,369	\$ 486,369
2016	245,000	236,769	481,769
2017	255,000	226,969	481,969
2018	265,000	216,769	481,769
2019	280,000	205,838	485,838
2020 - 2024	1,595,000	828,856	2,423,856
2025 - 2029	2,005,000	414,619	2,419,619
2030	460,000	22,425	482,425
	<u>\$ 5,345,000</u>	<u>\$ 2,398,614</u>	<u>\$ 7,743,614</u>

##### 7. Capital Leases

The County has entered into lease agreements as lessee for the purchase of capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payment as of the date of their inception.

During the fiscal year ending June 30, 2010, the County entered into Phase I of a lease agreement for energy saving and conservation equipment and services. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payment as of the date of its inception. The total estimated cost of the project is \$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 lease agreement, also for energy saving and conservation equipment and services. The total estimated 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 leases are due semiannually with interest at 2.7288% and 2.6527%, respectively.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 7. Capital Leases (Continued)

Assets acquired through capital leases of the primary government are as follows:

Machinery and equipment	\$ 1,823,454
Less accumulated depreciation	(1,821,475)
Total	<u>\$ 1,979</u>

Current year depreciation on assets acquired through capital lease was \$98,252.

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

2016	\$ 1,575,932
2017	1,529,057
2018	1,257,329
2019	1,303,229
2020	1,352,529
2021 - 2022	760,386
Total minimum lease payments	<u>7,778,462</u>
Less amount representing interest	(594,215)
Present value of minimum lease payments	<u>\$ 7,184,247</u>

Total remaining payments required by capital lease agreements of the Landfill Authority (component unit) for each fiscal year ending June 30 are as follows:

2016	\$ 881,522
2017	888,872
2018	896,822
2019	904,922
2020	913,622
2021 - 2022	1,484,069
Total minimum lease payments	<u>5,969,829</u>
Less amount representing interest	(655,422)
Present value of minimum lease payments	<u>\$ 5,314,407</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 8. Notes Payable

Notes payable of the Housing Authority (component unit) at December 31, 2014 consisted of the following:

3.25% mortgage note payable, due in monthly installments of \$18,610 including interest through August 1, 2047. The apartment complex and land is pledged as collateral for the mortgage.	\$ 4,491,214
Less current maturities	(78,514)
	<u>\$ 4,412,700</u>

Total interest incurred and expensed for the year ended December 31, 2014 was \$147,309.

Aggregate maturities required on long-term debt of the Housing Authority at December 31, 2013 were as follows:

	Housing Authority		
	Principal	Interest	Total
December 31,			
2015	\$ 78,514	\$ 144,802	\$ 223,316
2016	81,104	142,212	223,316
2017	83,779	139,536	223,315
2018	86,543	136,772	223,315
2019	89,398	133,918	223,316
2020 - 2024	493,220	623,357	1,116,577
2025 - 2029	580,121	536,456	1,116,577
2030 - 2034	682,332	434,245	1,116,577
2035 - 2039	802,552	314,205	1,116,757
2040 - 2044	943,954	126,047	1,070,001
2045 - 2047	569,697	25,814	595,511
	<u>\$ 4,491,214</u>	<u>\$ 2,757,364</u>	<u>\$ 7,248,578</u>

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 9. 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 \$521,438 at June 30, 2015. 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 \$6,016,230. 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, 2015. 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 recorded a liability of \$4,020,504 based on 3,292,731 cubic yards of capacity used since the site was opened. This represents 66.828% of the estimated total capacity at June 30, 2015. The estimated remaining landfill life is approximately 25 years.

## NOTES TO FINANCIAL STATEMENTS

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

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

##### 10. Changes in Long-Term Liabilities

###### Primary Government

Long-term liability activity for the County's year ended June 30, 2015 and the Development Authority's year ended December 31, 2014 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Capital lease agreements	\$ 8,493,246	\$ -	\$ (1,308,999)	\$ 7,184,247	\$ 1,389,330
Total capital leases	8,493,246	-	(1,308,999)	7,184,247	1,389,330
General obligation bonds	-	75,000,000	-	75,000,000	11,450,000
Revenue bonds	40,760,000	-	(2,550,000)	38,210,000	2,660,000
Plus premium on issuance of bonds	2,202,491	-	(170,674)	2,031,817	-
Less discount on issuance	(676,811)	-	42,995	(633,816)	-
Total revenue bonds	42,285,680	-	(2,677,679)	39,608,001	2,660,000
Landfill closure and postclosure costs	550,427	-	(28,989)	521,438	37,246
Compensated absences	8,333,869	4,377,344	(4,282,819)	8,428,394	4,502,124
Claims/judgments payable	6,094,520	11,442	(4,327,380)	1,778,582	266,787
Workers compensation claims liability	1,720,000	1,766,263	(1,421,263)	2,065,000	1,082,518
Medical claims liability	576,000	5,334,425	(5,254,425)	656,000	656,000
Net pension liability	190,893,801	51,148,444	(14,491,927)	227,550,318	-
Net OPEB obligation	41,917,000	12,063,000	(5,487,000)	48,493,000	-
	<u>\$ 300,864,543</u>	<u>\$ 149,700,918</u>	<u>\$ (39,280,481)</u>	<u>\$ 411,284,980</u>	<u>\$ 22,044,005</u>

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2014, as it is considered a blended component unit of the County.

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



## NOTES TO FINANCIAL STATEMENTS

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

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

##### 10. Changes in Long-Term Liabilities (Continued)

##### Component Units

Long-term liability activity for the years ended December 31, 2014 and June 30, 2015 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Landfill Authority:					
Revenue Bonds	\$ 10,405,000	\$ -	\$ (675,000)	\$ 9,730,000	\$ 710,000
Less loss on refunding	(15,273)	-	9,165	(6,108)	(6,108)
Capital lease	6,034,089	-	(719,682)	5,314,407	881,522
Closure/postclosure costs	3,857,310	163,194	-	4,020,504	-
Total Landfill Authority	<u>\$ 20,281,126</u>	<u>\$ 163,194</u>	<u>\$ (1,385,517)</u>	<u>\$ 19,058,803</u>	<u>\$ 1,585,414</u>
Hospital Authority					
Revenue Anticipation Cert.	<u>\$ 40,410,000</u>	<u>\$ -</u>	<u>\$ (40,410,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Housing Authority:					
Revenue Bonds	\$ 5,575,000	\$ -	\$ (230,000)	\$ 5,345,000	\$ 240,000
Notes Payable	4,567,221	-	(76,007)	4,491,214	78,514
Total Housing Authority	<u>\$ 10,142,221</u>	<u>\$ -</u>	<u>\$ (306,007)</u>	<u>\$ 9,836,214</u>	<u>\$ 318,514</u>
Board of Health:					
Compensated Absences	<u>\$ 396,136</u>	<u>\$ 21,723</u>	<u>\$ -</u>	<u>\$ 417,859</u>	<u>\$ 83,572</u>

## NOTES TO FINANCIAL STATEMENTS

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

#### K. Operating Lease Agreements

The primary government has several operating lease commitments for equipment and buildings. Future minimum lease payments for its fiscal years ending June 30 are as follows:

	Primary Government
2016	\$ 552,295
	<u>\$ 552,295</u>

Governmental activities rent expense for the primary government equaled \$793,015 for the year ended June 30, 2015. Rent expense for the Landfill Authority (discretely presented component unit) was \$1,674 for the year ended June 30, 2015.

### 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 \$3,529,303 for the period of July 1, 2014 to June 30, 2015. 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 \$2,065,000 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2015, has been accrued and is included in the governmental activities on the statement of net position.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION

#### A. Self-Insurance

##### 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 79% for the lifestyles option and 77% for the standard option of the employee's medical and dental premiums and approximately 79% or 77% 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 \$15,468,903 and employees \$4,751,188 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$175,000 per policy year are covered through a private insurance carrier up to the \$2,000,000 per plan year per participant limit. A liability of \$656,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2015, 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.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 3. 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, 2013	\$ 2,141,000	\$ 471,000
Incurred claims	810,833	5,436,203
Claim payments	(1,231,833)	(5,331,203)
Unpaid claims at June 30, 2014	1,720,000	576,000
Incurred claims	1,766,263	5,334,425
Claim payments	(1,421,263)	(5,254,425)
Unpaid claims at June 30, 2015	<u>\$ 2,065,000</u>	<u>\$ 656,000</u>

The total unpaid claims of \$2,721,000 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,082,518 represents the current portion of the workers' compensation claims and \$656,000 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 \$1,778,582 in the governmental activities column of the government-wide financial statements.

On November 18, 2015, police officers sent an Ante-Litem notice regarding potential claims under the Fair Labor Standards Act for all non-exempt police officers and sheriff's officers. No lawsuit has been filed, although in December 2015, the parties entered into a tolling agreement so that they may seek to reach a settlement agreement without the Plaintiff's filing a class or collective action lawsuit. At this time, it is not possible to predict the potential financial impact on the County.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### B. Commitments and Contingencies (Continued)

##### 2. Pending Litigation or Overly Threatened Litigation, Claims, or Assessments (continued)

On December 26, 2014 a lawsuit was filed by a citizen related to an automobile accident involving a County sheriff's deputy. The Plaintiff is seeking damages arising from the auto collision. At this time, it is not possible to predict the potential financial impact on the County.

##### 3. Guarantee of Debt

The County has guaranteed, as of September 22, 2005, \$29,815,000, including net premiums of \$258,237, of Series 2005 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. The County paid \$2,379,706 on behalf of the Development Authority during fiscal year 2015 under this agreement. The outstanding balance of these bonds at June 30, 2015 is \$19,030,000.

The County has guaranteed \$7,305,000 of Series 2004 Housing Authority of Clayton County bonds. In the event of default by the Authority, 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. The outstanding balance of these bonds at December 31, 2014 (Housing Authority's year end) is \$5,345,000.

##### 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, 2015 totaled \$19,256,059.

#### 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 market 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.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### 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 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.

##### 2. Benefits Provided

Under the Plan, a member may retire and receive normal retirement benefits at the earlier of age 60 and 7 years of participation (5 years of participation for sworn safety personnel hired prior to June 1, 2001), or age 55 and 25 years of credited service. 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. 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. Average monthly compensation is based on the 36 highest consecutive completed whole or partial months of service during the last 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.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 3. Contributions

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.87% of active participants' compensation is payable leaving a balance of 4.37% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.19% of active participants' compensation, leaving a balance of 5.69% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 9.53% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 7.21% 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 \$13,805,519 for the year ended June 30, 2015. County member contributions totaled \$3,284,462 for the year ended June 30, 2015.

##### 4. GASB 68 Implementation

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* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the County's accounting treatment of pensions. The information which follows is presented in accordance with these new standards.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

At June 30, 2015, the County reported a liability for its proportionate share of the net pension liability in the amount of \$227,550,318. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2015. 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, 2015. At June 30, 2015, the County's proportion was 84.75%, which was a decrease of .28% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the County recognized pension expense of \$23,418,955. At June 30, 2015, 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	\$ 2,340,924	\$ -
Changes of assumptions	12,996,113	-
Net difference between projected and actual earnings on pension plan investments	12,392,452	-
Changes in proportion	-	626,490
Total	<u>\$ 27,729,489</u>	<u>\$ 626,490</u>



## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

##### 5. Pension Liabilities, Pension Expense, and 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 ended June 30,	
2016	\$ 6,040,223
2017	6,040,223
2018	6,040,223
2019	6,040,223
2020	2,942,107
Total	<u>\$ 27,102,999</u>

**Actuarial Assumptions:** The total pension liability as of June 30, 2015 was determined by an actuarial valuation as of June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.00% per annum for 4 years, 3.00% per annum for the following 5 years, and 4.00% per annum thereafter
Investment rate of return	6.83%

Mortality rates for healthy annuitants are based on the RP-2014 blue collar base rates with a load of 7.75% with fully generational mortality improvements based on the Modified Buck MP-2014 projection scale. For healthy non-annuitants, mortality rates are based on the RP-2014 blue collar base rates with fully generational mortality improvements based on the Modified Buck MP-2014 projection scale. For disable participants, mortality is based on the RP-2014 disabled base rates with Modified Buck MP-2014 projection scale.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 – June 30, 2013.

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. These rates of return estimates for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are: Domestic Equities – 9.9%, International Equities – 10.1%, and Fixed Income – 5.0%.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

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

**Discount rate:** The discount rate used to measure the total pension liability was 6.83%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and employee contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**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 6.83%, 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 (5.83%) or 1-percentage-point higher (7.83%) than the current rate:

	1% Decrease 5.83%	Current Discount Rate 6.83%	1% Increase 7.83%
Net Pension Liability	\$ 303,008,756	\$ 227,550,318	\$ 165,419,160

**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. Retirement Plan (Component Unit) – Clayton County Board of Health

##### 1. Plan Description

The Employees' Retirement System (ERS) was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. It is a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. ERS is directed by the Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Retirement Plan (Component Unit) – Clayton County Board of Health (Continued)

##### 2. Benefits Provided

The ERS supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not attain membership rights under the Old or New Plans, are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

##### 3. Contributions

Member contributions under the Old Plan are 4.00% of annual compensation, up to \$4,200, plus, 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the Old Plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2015 was 21.96% of annual covered payroll for Old and New Plan members and 18.87% for GSEPS members.

The employees of the Clayton County Board of Health are covered by the Employees' Retirement System of the State of Georgia. The total retirement contributions for the year ended June 30, 2015 were \$931,021 based on qualifying salaries of \$4,414,108.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Retirement Plan (Component Unit) – Clayton County Board of Health (Continued)

##### 4. GASB 68 Implementation

Effective July 1, 2014, Clayton County Board of Health implemented the provisions of GASB 68, as required by the Governmental Accounting Standards Board. In conjunction with the implementation of Government Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as *Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, the Board of Health is required to change its accounting treatment of pensions. The new standard establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense.

The following schedules reflect the implementation of GASB Statement No. 68 and information concerning this implementation:

Contributions made during the measurement period (fiscal year ended June 30, 2014): \$753,857

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

Employer's proportionate share of the net pension liability	\$	6,802,196
Employer's proportion of net pension liability		0.181362%
Increase/(Decrease) from proportion measured as of June 30, 2013		-0.002023%
Employer's recognized pension expense	\$	377,648

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,660,208
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 60,412
Employer contributions subsequent to the measurement date	931,021	-
Total	\$ 931,021	\$ 1,720,620

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Retirement Plan (Component Unit) – Clayton County Board of Health (Continued)

##### 5. Pension Liabilities, Pension Expense, and 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 ended June 30,	
2016	\$ (452,810)
2017	(437,707)
2018	(415,052)
2019	(415,051)
2020	-
Total	<u>\$ (1,720,620)</u>

**Actuarial Assumptions:** The collective total pension liability was determined by an actuarial valuation as of June 30, 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	5.45% - 9.25%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the period after service retirement, for dependent beneficiaries, and for deaths in active services, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) 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 real rates of return by the target asset allocation percentage and by adding expected inflation.

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

#### E. Retirement Plan (Component Unit) – Clayton County Board of Health (Continued)

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

**Discount rate:** The discount rate used to measure the collective total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Board of Health's proportionate share of the net pension liability to changes in the discount rate:** The sensitivity of the Board of Health's proportionate share of the net pension liability to changes in the discount rate is as follows:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability	\$ 9,918,951	\$ 6,802,196	\$ 4,149,111

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report which is publicly available at [www.ersga.com](http://www.ersga.com).

#### F. Other Postemployment Benefits

**Plan Description.** The Clayton County Employee and Post-Retirement 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 21% of the blended active and retiree premiums, through their required contribution of \$102 per month before age 65 and \$56 per month after age 65. Early retirees contributed 31% of the blended active and retiree premiums, through their required contribution of \$149 per month before age 65 and \$81 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 without cost to the retiree. These benefits are provided by the Clayton County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 1,200 retirees, beneficiaries, and dependents of retirees are receiving group health benefits under the Plan. A separate post-employment benefit plan report is not available.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

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

**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, 2015, the County contributed an estimated \$5,487,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

**Annual OPEB Cost and Net OPEB Obligation.** The County's annual Other Postemployment Benefit (OPEB) cost is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following schedule shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation:

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for FYE 2015 and the three preceding years were as follows:

Annual required contribution (ARC) for other postemployment benefits (OPEB)	\$ 11,915,000
Interest on prior year net OPEB	1,677,000
Adjustment to ARC	(1,529,000)
Annual employer contributions made	(5,487,000)
Increase in net OPEB obligation	<u>6,576,000</u>
Net OPEB obligation - July 1, 2014	41,917,000
Net OPEB obligation - June 30, 2015	<u><u>\$ 48,493,000</u></u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE IV. OTHER INFORMATION (CONTINUED)

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

**Funded Status and Funding Progress.** As of July 1, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$146,436,000 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$146,436,000. The covered payroll (annual payroll of active employees covered by the plan) was \$100,572,970 and the ratio of the UAAL to the covered payroll was 146%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding the annual required contributions of the employer are based on the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and the plan members at that point and are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions.** The investment return assumption (or discount rate) is to be selected as the estimated long-term investment return on the investments that are expected to be used to finance the payment of benefits. If the excess of the Annual Required Contribution over the current year's cost is set aside annually in a trust or other fund to pay future benefits, the discount rate represents the long-term rate of return expected to be earned on fund assets. If, however, benefits continue to be funded on a pay-as-you-go basis, the discount rate should reflect the return on unrestricted general funds of the employer. For the purposes of the 2015 actuarial valuation, a discount rate of 4% represents an unfunded (pay-as-you-go) plan.

Health care cost trend rates apply to expected claim costs. The trend rates include an implicit inflation. The rates are as follows:

Year	Medical
2015	8.5
2016	8.0
2017	7.5
2018	7.0
2019	6.5
2020	6.0
2021	5.5
2022+	5.0

For the July 1, 2015 actuarial valuation, the projected unit credit method was used. This method allocates benefits of each individual by a consistent formula to valuation years. The amortization amount of the unfunded actuarial accrued liability (UAAL) has been computed as a level percentage of pay using a 30-year amortization period, which is open, assuming 3.63% annual growth in payroll.



## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### G. 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 on workers' compensation only and self-funded on 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.

#### H. Hotel/Motel Lodging Tax

During the year ended June 30, 2015, the County levied an 8% lodging tax. The Official Code of Georgia Annotated 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. Management represents that the \$1,449,249 of lodging tax received during the year ended June 30, 2015, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,077,218.

#### 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, 2015 were \$266,200. Membership in the ARC is required by the Official Code of Georgia (OCGA) Section 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. OCGA 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.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE IV. OTHER INFORMATION (CONTINUED)

#### K. Change in Accounting Principle

The County has determined that a restatement to the July 1, 2014 beginning net position was required to recognize the change in accounting principle for implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of July 1, 2014, through which accounting for pension plans and the related disclosure requirements were modified. This adjustment resulted in a change to the beginning net position of the County as follows:

Governmental activities net position, as previously reported	\$ 952,433,990
Adjustment needed to properly report the net pension liability	<u>(190,893,801)</u>
Governmental activities net position, as restated	<u>\$ 761,540,189</u>

The Board of Health had a prior period restatement of (\$8,145,168) to governmental activities net position which reflects the effects of implementing GASB Statement No. 68. Therefore in conjunction with the implementation of Statement No. 68, the following restatement was required to the beginning net position of the governmental activities to properly recognize pension related items in the periods in which they were incurred:

Board of Health net position, as previously reported	\$ 2,254,817
Adjustment needed to properly report the net pension liability	(8,899,025)
Adjustment needed to properly report the Board of Health's contributions as deferred outflows of resources	<u>753,857</u>
Board of Health net position, as restated	<u>\$ (5,890,351)</u>



## **Required Supplementary Information**

**CLAYTON COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION**

**CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

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**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

	<b><u>2015</u></b>
County's proportion of the net pension liability	84.75 %
County's proportionate share of the net pension liability	\$ 227,550,318
County's covered-employee payroll during the measurement period	\$ 100,574,193
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	226.25 %
Plan fiduciary net position as a percentage of the total pension liability	59.09 %

**Note to the Schedule:**

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

# CLAYTON COUNTY, GEORGIA REQUIRED SUPPLEMENTARY INFORMATION

## CLAYTON COUNTY PUBLIC EMPLOYEES' RETIREMENT SYSTEM

### SCHEDULE OF CONTRIBUTIONS

	<b>2015</b>
Contractually required contribution	\$ 13,805,519
Contributions in relation the the contractually required contribution	13,805,519
Contribution deficiency (excess)	\$ -
County's covered payroll	\$ 100,574,193
Contributions as a percentage of covered-employee payroll	13.73%

**Notes to the Schedule of Contributions:**

A. Changes of assumptions used to determine the actuarially determined contribution: Effective July 1, 2014, the assumed rates of salary increases were adjusted to 2.00% for 4 years, 3.00% for the next 5 years, and 4.00% thereafter. The mortality table for healthy participants was changed to the RP 2000 blue collar base rates increased by 7.50% to reflect actual Plan experience, generationally projected using Scale BB for non-annuitants. The mortality table for disabled participants was changed to the RP-2000 disabled mortality table. The assumed rates of retirement and termination were changed to better reflect anticipated experience. The asset valuation method was changed to reflect a 5-year smoothing of market value gains and losses beginning with gains and losses for the period July 1, 2013 - June 30, 2014. The actuarial value of assets is limited to an 80% - 120% market value

B. Valuation Date: Actuarially determined contributions are calculated as of the beginning of the fiscal year in which contributions are made. The actuarially determined contribution for the fiscal year ending June 30, 2015 is based on the July 1, 2014 Actuarial Valuation.

C. Methods and assumptions used to determine the actuarially determined contribution:

Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level percentage of payroll, open
Amortization period	30 years
Asset valuation method	Actuarial value as specified in the Actuarial Valuation Report for Clayton County, Georgia Public Employee Retirement System for the plan year ending July 1, 2014 - June 30, 2015
Administrative expenses	0.20% of payroll
Inflation	3.00% per annum
Salary increases	2.00% for 4 years, 3.00% for the next 5 years, and 4.00% thereafter
Investment rate of return	8%, net of pension plan investment expenses
Retirement and termination rate	As specified in the Actuarial Report for Clayton County Public Employee Retirement System for the plan year July 1, 2014 - June 30, 2015
Mortality	See Changes of assumptions used to determine the actuarially determined contribution in A above.

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

**CLAYTON COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION**

**CLAYTON COUNTY BOARD OF HEALTH (COMPONENT UNIT)**

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**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
EMPLOYEES' RETIREMENT SYSTEM**

	<b><u>2015</u></b>	
Employer's proportion of the net pension liability	0.181362	%
Employer's proportionate share of the net pension liability	\$ 6,802,196	
Employer's covered-employee payroll during the measurement period	\$ 4,414,108	
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	154.10	%
Plan fiduciary net position as a percentage of the total pension liability	77.99	%

**Note to the Schedule:**

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

# CLAYTON COUNTY, GEORGIA REQUIRED SUPPLEMENTARY INFORMATION

## CLAYTON COUNTY BOARD OF HEALTH (COMPONENT UNIT)

### SCHEDULE OF CONTRIBUTIONS EMPLOYEES' RETIREMENT SYSTEM

	<u>2015</u>
Contractually required contribution	\$ 931,021
Contributions in relation the the contractually required contribution	<u>931,021</u>
Contribution deficiency (excess)	<u>\$ -</u>
Board of Health's covered payroll	\$ 4,414,108
Contributions as a percentage of covered-employee payroll	21.09%

**Note to the Schedule:**

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

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of assumptions: There were no changes in assumptions or benefits that affected the measurement of the total pension liability since the prior measurement date

Methods and assumptions used in the calculations of actuarially determined contributions: The actuarially determined contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods as assumptions were used to determine the contractually required contributions for the year ended June 30, 2015 reported in that schedule:

Valuation date	June 30, 2013
Actuarial cost method	Entry age
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Seven-year smoothed market
Inflation rate	3.00%
Salary increases	2.725% - 4.625% for FY2012 - FY2013 5.45% - 9.25% for FY2014+
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

**CLAYTON COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**  
**JUNE 30, 2015**

Other Postemployment Benefits  
Schedule of Funding Progress

(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll	
7/1/2007	\$ -	\$ 143,943	\$ 143,943	0.0 %	N/A	N/A	%
7/1/2009	-	156,274	156,274	0.0	90,650	1.72	
7/1/2011	-	161,211	161,211	0.0	94,491	1.71	
7/1/2013	-	142,782	142,782	0.0	91,459	1.56	
7/1/2015	-	146,436	146,436	0.0	100,572	1.46	





## **Combining and Individual Fund Statements and Schedules**

# CLAYTON COUNTY, GEORGIA

## COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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This section includes the following statements and schedules:

### **Nonmajor Governmental Funds**

Combining financial statements for each governmental fund type

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

### **Budgetary Comparison Schedules**

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

Budgetary comparison schedules for the debt service fund and capital project funds with annual appropriated budgets

### **Internal Service Funds**

Combining financial statements

### **Agency Funds**

Combining financial statements

### **Discretely Presented Component Units – Landfill Authority and Airport Authority**

Comparative financial statements for the Landfill Authority

Comparative financial statements for the Airport Authority



## **Nonmajor Governmental Funds**

# CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

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*Special Revenue Funds* are used to account for specific revenues that are legally restricted 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 moneys collected from private and commercial telephone customers for emergency telephone services. These moneys 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 moneys and used to acquire law enforcement equipment.

### **State Narcotics Fund**

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

### **Jail Construction and Staffing Fund**

To account for moneys 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 moneys will be used for education and reformation programs.

### **Drug Abuse Treatment and Education**

To account for revenues collected from violators of drug laws. These moneys 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.

### **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.

**CLAYTON COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

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**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) 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 tax levy against 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.

**Northwest Clayton Tax Allocation District Fund**

To account for the collection and distribution of taxes within the Northwest Clayton 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.

**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.

**Development Authority of Clayton County**

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

**CLAYTON COUNTY, GEORGIA  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**CAPITAL PROJECT FUNDS**

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

The County uses the following Capital Projects Fund:

**Villages of Ellenwood Fund**

To account for construction of the redevelopment cost associated with the Ellenwood Tax Allocation District.

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	Special Revenue Funds	Capital Projects Fund - Villages of Ellenwood	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 10,763,607	\$ 2,187,342	\$ 12,950,949
Restricted cash	150,409	-	150,409
Accounts receivable	116,508	-	116,508
Grants receivable	207,282	-	207,282
Taxes receivable, net	103,242	-	103,242
Due from other governments	(97)	-	(97)
Due from organizations	860,304	398,560	1,258,864
Prepaid items	81,144	-	81,144
Property held for resale	4,201,378	-	4,201,378
Total assets	<u>\$ 16,483,777</u>	<u>\$ 2,585,902</u>	<u>\$ 19,069,679</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 667,305	\$ -	\$ 667,305
Accrued liabilities	178,814	-	178,814
Customer deposits	45,497	-	45,497
Interfund payables	581,300	300,300	881,600
Unrealized grant income	59,609	-	59,609
Unearned revenues	4,100	-	4,100
Total liabilities	<u>1,536,625</u>	<u>300,300</u>	<u>1,836,925</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	97,040	-	97,040
Total deferred inflows of resources	<u>97,040</u>	<u>-</u>	<u>97,040</u>
<b>Fund Balance</b>			
Nonspendable	4,282,522	-	4,282,522
Restricted for:			
Capital projects	-	2,285,602	2,285,602
Tourism promotion	1,230,283	-	1,230,283
Public safety	2,021,859	-	2,021,859
Jail construction/staffing	670,218	-	670,218
Health and welfare programs	335,521	-	335,521
Law library materials	108,080	-	108,080
Technology	1,093,674	-	1,093,674
Street lights	184,163	-	184,163
Economic development	2,791,963	-	2,791,963
Debt service	150,402	-	150,402
Grant programs	1,537,944	-	1,537,944
Assigned to purchases on order	443,483	-	443,483
Total fund balance	<u>14,850,112</u>	<u>2,285,602</u>	<u>17,135,714</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 16,483,777</u>	<u>\$ 2,585,902</u>	<u>\$ 19,069,679</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Fund - Villages of Ellenwood	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 2,367,519	\$ -	\$ 2,367,519
Other taxes	1,787,954	-	1,787,954
Intergovernmental	4,656,975	-	4,656,975
Charges for services	5,466,373	-	5,466,373
Fines and forfeitures	2,567,820	-	2,567,820
Investment earnings	827	206	1,033
Other revenue	1,374,898	3	1,374,901
Total revenues	<u>18,222,366</u>	<u>209</u>	<u>18,222,575</u>
<b>Expenditures:</b>			
Current:			
General government	2,899,147	-	2,899,147
Courts and law enforcement	1,070,822	-	1,070,822
Public safety	3,565,328	-	3,565,328
Parks and recreation	1,871,854	-	1,871,854
Health and welfare	4,825,478	-	4,825,478
Economic development	1,366,331	-	1,366,331
Intergovernmental	59,108	-	59,108
Debt service	2,653,222	102	2,653,324
Capital outlay	475,936	-	475,936
Total expenditures	<u>18,787,226</u>	<u>102</u>	<u>18,787,328</u>
Excess of revenues over expenditures	<u>(564,860)</u>	<u>107</u>	<u>(564,753)</u>
<b>Other Financing (Sources) Uses:</b>			
Proceeds from sale of capital assets	36,502	-	36,502
Transfers in	2,879,247	1,104,495	3,983,742
Transfers out	(2,273,754)	(584,938)	(2,858,692)
Total other financing sources (uses)	<u>641,995</u>	<u>519,557</u>	<u>1,161,552</u>
Net change in fund balances	77,135	519,664	596,799
<b>Fund Balance, beginning of year</b>	<u>14,772,977</u>	<u>1,765,938</u>	<u>16,538,915</u>
<b>Fund Balance, end of year</b>	<u><u>\$ 14,850,112</u></u>	<u><u>\$ 2,285,602</u></u>	<u><u>\$ 17,135,714</u></u>



# CLAYTON COUNTY, GEORGIA

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2015

ASSETS	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
Cash and cash equivalents	\$ 593,138	\$ 652,155	\$ 626,167	\$ 355,881	\$ 804,939	\$ 618,380
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from organizations	-	-	411,362	19,446	-	51,838
Prepaid items	6,000	-	-	6,517	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 599,138</u>	<u>\$ 652,155</u>	<u>\$ 1,037,529</u>	<u>\$ 381,844</u>	<u>\$ 804,939</u>	<u>\$ 670,218</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 2,370	\$ 7,571	\$ 46,000	\$ 807	\$ 960	\$ -
Accrued liabilities	4,827	-	50,890	-	-	-
Customer deposits	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Unrealized grant income	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>7,197</u>	<u>7,571</u>	<u>96,890</u>	<u>807</u>	<u>960</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable - prepaid	6,000	-	-	6,517	-	-
Restricted for:						
Tourism promotion	585,699	644,584	-	-	-	-
Public safety	-	-	934,759	311,918	775,182	-
Jail construction/staffing	-	-	-	-	-	670,218
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Grant programs	-	-	-	-	-	-
Assigned to encumbrances	242	-	5,880	62,602	28,797	-
Total fund balance	<u>591,941</u>	<u>644,584</u>	<u>940,639</u>	<u>381,037</u>	<u>803,979</u>	<u>670,218</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 599,138</u>	<u>\$ 652,155</u>	<u>\$ 1,037,529</u>	<u>\$ 381,844</u>	<u>\$ 804,939</u>	<u>\$ 670,218</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ 14,150	\$ 148,836	\$ 98,695	\$ 48,175	\$ 9,453	\$ 1,130,171	\$ 26,320
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,159	-	20,827	-	-	-
-	-	-	-	-	2,100	-
-	-	-	-	-	-	-
<u>\$ 14,150</u>	<u>\$ 150,995</u>	<u>\$ 98,695</u>	<u>\$ 69,002</u>	<u>\$ 9,453</u>	<u>\$ 1,132,271</u>	<u>\$ 26,320</u>
\$ (90)	\$ 9,054	\$ 1,813	\$ 352	\$ 750	\$ 2,717	\$ 425
-	-	3,658	9,675	-	-	-
-	-	-	-	-	-	-
-	-	5,300	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(90)</u>	<u>9,054</u>	<u>10,771</u>	<u>10,027</u>	<u>750</u>	<u>2,717</u>	<u>425</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,100	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,240	141,941	87,803	56,939	8,703	-	25,895
-	-	-	-	-	-	-
-	-	-	-	-	1,093,674	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	121	2,036	-	33,780	-
<u>14,240</u>	<u>141,941</u>	<u>87,924</u>	<u>58,975</u>	<u>8,703</u>	<u>1,129,554</u>	<u>25,895</u>
<u>\$ 14,150</u>	<u>\$ 150,995</u>	<u>\$ 98,695</u>	<u>\$ 69,002</u>	<u>\$ 9,453</u>	<u>\$ 1,132,271</u>	<u>\$ 26,320</u>

(Continued)

**CLAYTON COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

<b>ASSETS</b>	<b>Aging Grant</b>	<b>HUD Grant</b>	<b>Law Library</b>	<b>Street Lights</b>	<b>Ellenwood Tax Allocation District</b>	<b>Central Clayton Tax Allocation District</b>
Cash and cash equivalents	\$ 483,751	\$ 972,029	\$ 114,299	\$ 305,543	\$ 746,258	\$ 1,367,580
Restricted cash	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Grants receivable	-	207,282	-	-	-	-
Taxes receivable, net	-	-	-	103,242	-	-
Due from other governments	-	(97)	-	-	-	-
Due from organizations	-	752,888	345	-	(398,561)	-
Prepaid items	-	5,392	-	-	-	-
Property held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 483,751</b>	<b>\$ 1,937,494</b>	<b>\$ 114,644</b>	<b>\$ 408,785</b>	<b>\$ 347,697</b>	<b>\$ 1,367,580</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 47,202	\$ 371,005	\$ 5,036	\$ 124,756	\$ -	\$ -
Accrued liabilities	307	712	925	2,410	-	-
Customer deposits	-	-	-	-	-	-
Interfund payables	250,000	-	-	-	326,000	-
Unrealized grant income	-	59,609	-	-	-	-
Unearned revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>297,509</b>	<b>431,326</b>	<b>5,961</b>	<b>127,166</b>	<b>326,000</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	97,040	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,040</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	-	5,392	-	-	-	-
Restricted for:						
Tourism promotion	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Jail construction/staffing	-	-	-	-	-	-
Health and welfare programs	-	-	-	-	-	-
Law library materials	-	-	108,080	-	-	-
Technology	-	-	-	-	-	-
Street lights	-	-	-	184,163	-	-
Economic development	-	-	-	-	20,897	1,367,580
Debt service	-	-	-	-	-	-
Grant programs	178,356	1,359,588	-	-	-	-
Assigned to encumbrances	7,886	141,188	603	416	800	-
<b>Total fund balance</b>	<b>186,242</b>	<b>1,506,168</b>	<b>108,683</b>	<b>184,579</b>	<b>21,697</b>	<b>1,367,580</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 483,751</b>	<b>\$ 1,937,494</b>	<b>\$ 114,644</b>	<b>\$ 408,785</b>	<b>\$ 347,697</b>	<b>\$ 1,367,580</b>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
\$ 16,731	\$ 667,505	\$ 963,451	\$ 10,763,607
-	-	150,409	150,409
-	-	116,508	116,508
-	-	-	207,282
-	-	-	103,242
-	-	-	(97)
-	-	-	860,304
-	-	61,135	81,144
-	-	4,201,378	4,201,378
<u>\$ 16,731</u>	<u>\$ 667,505</u>	<u>\$ 5,492,881</u>	<u>\$ 16,483,777</u>
\$ -	\$ 2,134	\$ 44,443	\$ 667,305
-	-	105,410	178,814
-	-	45,497	45,497
-	-	-	581,300
-	-	-	59,609
-	-	4,100	4,100
-	2,134	199,450	1,536,625
-	-	-	97,040
-	-	-	97,040
-	-	4,262,513	4,282,522
-	-	-	1,230,283
-	-	-	2,021,859
-	-	-	670,218
-	-	-	335,521
-	-	-	108,080
-	-	-	1,093,674
-	-	-	184,163
16,731	506,239	880,516	2,791,963
-	-	150,402	150,402
-	-	-	1,537,944
-	159,132	-	443,483
<u>16,731</u>	<u>665,371</u>	<u>5,293,431</u>	<u>14,850,112</u>
<u>\$ 16,731</u>	<u>\$ 667,505</u>	<u>\$ 5,492,881</u>	<u>\$ 16,483,777</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, 2015

	Hotel/ Motel Tax	Tourism Authority	Emergency Telephone System	Federal Narcotics	State Narcotics	Jail Construction and Staffing
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	536,222	913,027	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,345,048	-	-	-
Fines and forfeitures	-	-	-	580,586	372,601	976,301
Investment earnings	-	-	307	23	-	-
Other revenue	1,500	54,272	1,302	-	-	-
Total revenues	<u>537,722</u>	<u>967,299</u>	<u>3,346,657</u>	<u>580,609</u>	<u>372,601</u>	<u>976,301</u>
<b>EXPENDITURES</b>						
Current						
General government	446,120	631,098	-	-	90,000	-
Courts and law enforcement	-	-	-	32,857	-	-
Public safety	-	-	3,253,687	172,015	139,626	-
Transportation and development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	304,306	-	-
Total expenditures	<u>446,120</u>	<u>631,098</u>	<u>3,253,687</u>	<u>509,178</u>	<u>229,626</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>91,602</u>	<u>336,201</u>	<u>92,970</u>	<u>71,431</u>	<u>142,975</u>	<u>976,301</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	36,502	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(43,250)	-	-	-	(1,053,000)
Total other financing sources (uses)	<u>-</u>	<u>(43,250)</u>	<u>-</u>	<u>-</u>	<u>36,502</u>	<u>(1,053,000)</u>
Net change in fund balances	91,602	292,951	92,970	71,431	179,477	(76,699)
<b>FUND BALANCES, beginning of year</b>	<u>500,339</u>	<u>351,633</u>	<u>847,669</u>	<u>309,606</u>	<u>624,502</u>	<u>746,917</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 591,941</u>	<u>\$ 644,584</u>	<u>\$ 940,639</u>	<u>\$ 381,037</u>	<u>\$ 803,979</u>	<u>\$ 670,218</u>

Juvenile Support Services	Drug Abuse Treatment and Education	Alternative Dispute Resolution	Victims Assistance	Domestic Seminars	State Court Technology Fee Collection Fund	Collaborative Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	45,000
11,728	-	141,683	-	-	183,679	-
-	144,887	-	493,419	-	-	-
-	-	-	-	-	-	-
-	25,140	2,305	-	15,930	-	-
11,728	170,027	143,988	493,419	15,930	183,679	45,000
-	92,503	-	-	13,836	-	-
9,268	-	225,668	510,606	-	139,555	50,292
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	33,820	-
9,268	132,503	225,668	510,606	13,836	173,375	50,292
2,460	37,524	(81,680)	(17,187)	2,094	10,304	(5,292)
-	-	-	-	-	-	-
-	-	-	-	-	-	5,958
-	-	-	(35,009)	-	-	-
-	-	-	(35,009)	-	-	5,958
2,460	37,524	(81,680)	(52,196)	2,094	10,304	666
11,780	104,417	169,604	111,171	6,609	1,119,250	25,229
\$ 14,240	\$ 141,941	\$ 87,924	\$ 58,975	\$ 8,703	\$ 1,129,554	\$ 25,895

(Continued)

# 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, 2015

	Aging Grant	HUD Grant	Law Library	Street Lights	Ellenwood Tax Allocation District	Central Clayton Tax Allocation District
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ 1,677,325	\$ 435,699	\$ 172,777
Other taxes	-	-	-	-	338,705	-
Intergovernmental	655,638	3,956,337	-	-	-	-
Charges for services	7,655	-	111,164	-	-	-
Fines and forfeitures	-	-	26	-	-	-
Investment earnings	-	-	-	-	69	-
Other revenue	6,978	1,218,899	10,246	-	-	-
Total revenues	<u>670,271</u>	<u>5,175,236</u>	<u>121,436</u>	<u>1,677,325</u>	<u>774,473</u>	<u>172,777</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	1,607,960	697	-
Courts and law enforcement	-	-	102,576	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	-	1,871,854	-	-	-	-
Health and welfare	1,163,854	3,621,624	-	-	-	-
Economic development	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt service	-	-	-	-	9,550	-
Capital outlay	-	137,810	-	-	-	-
Total expenditures	<u>1,163,854</u>	<u>5,631,288</u>	<u>102,576</u>	<u>1,607,960</u>	<u>10,247</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(493,583)</u>	<u>(456,052)</u>	<u>18,860</u>	<u>69,365</u>	<u>764,226</u>	<u>172,777</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	493,583	-	-	-	-	-
Transfers out	-	-	-	(38,000)	(1,104,495)	-
Total other financing sources (uses)	<u>493,583</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>(1,104,495)</u>	<u>-</u>
Net change in fund balances	-	(456,052)	18,860	31,365	(340,269)	172,777
<b>FUND BALANCES, beginning of year</b>	<u>186,242</u>	<u>1,962,220</u>	<u>89,823</u>	<u>153,214</u>	<u>361,966</u>	<u>1,194,803</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 186,242</u>	<u>\$ 1,506,168</u>	<u>\$ 108,683</u>	<u>\$ 184,579</u>	<u>\$ 21,697</u>	<u>\$ 1,367,580</u>

Forest Park Tax Allocation District	Mountain View Tax Allocation District	Development Authority	Total
\$ 39,309	\$ 42,409	\$ -	\$ 2,367,519
-	-	-	1,787,954
-	-	-	4,656,975
-	-	1,665,416	5,466,373
-	-	-	2,567,820
-	-	428	827
-	-	38,326	1,374,898
39,309	42,409	1,704,170	18,222,366
-	16,933	-	2,899,147
-	-	-	1,070,822
-	-	-	3,565,328
-	-	-	1,871,854
-	-	-	4,825,478
-	-	1,366,331	1,366,331
59,108	-	-	59,108
-	-	2,643,672	2,653,222
-	-	-	475,936
59,108	16,933	4,010,003	18,787,226
(19,799)	25,476	(2,305,833)	(564,860)
-	-	-	36,502
-	-	2,379,706	2,879,247
-	-	-	(2,273,754)
-	-	2,379,706	641,995
(19,799)	25,476	73,873	77,135
36,530	639,895	5,219,558	14,772,977
\$ 16,731	\$ 665,371	\$ 5,293,431	\$ 14,850,112



# CLAYTON COUNTY, GEORGIA

## REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Project	Original Estimated Cost	Current Estimated Cost	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
<b>2004 Issue</b>					
Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities	\$ 40,000,000	\$ 60,000	\$ 39,337,150	\$ 544,186	\$ 39,881,336
<b>2004 Issue</b>					
Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program	200,000,000	215,443,906	140,086,593	11,513,278	151,599,871
<b>2009 Issue</b>					
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, and road, bridge, and transportation improvements, vehicles, and equipment for Clayton County.	232,065,000	205,791,914	69,872,479	31,846,334	101,718,813
City of Lake City	6,400,000	6,400,000	4,903,703	473,565	5,377,268
City of Jonesboro	8,120,000	8,120,000	4,903,703	473,565	5,377,268
City of Morrow	9,860,000	9,860,000	7,939,327	766,723	8,706,050
City of College Park	2,900,000	2,900,000	2,335,096	225,507	2,560,603
City of Lovejoy	3,335,000	3,335,000	2,685,361	259,333	2,944,694
City of Riverdale	17,401,464	17,401,464	13,076,541	1,262,839	14,339,380
City of Forest Park	59,700,000	59,700,000	22,883,944	2,209,968	25,093,912
<b>2015 Issue</b>					
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	217,955,180	-	50,729,324	50,729,324
City of Lake City	2,749,774	2,749,774	-	217,936	217,936
City of Jonesboro	4,955,039	4,955,039	-	392,717	392,717
City of Morrow	6,751,921	6,751,921	-	535,130	535,130
City of College Park	1,334,050	1,334,050	-	105,731	105,731
City of Lovejoy	6,151,921	6,151,921	-	485,130	485,130
City of Riverdale	12,972,461	12,972,461	-	1,016,321	1,016,321
City of Forest Park	19,384,548	19,384,548	-	1,536,342	1,536,342
Total Expenditures	\$ 852,036,358	\$ 801,267,178	\$ 308,023,897	\$ 104,593,929	\$ 412,617,826

(Continued)

# CLAYTON COUNTY, GEORGIA

## REPORT OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Current Estimated Cost</u>	<u>Prior Year Expenditures</u>	<u>Current Year Expenditures</u>	<u>Cumulative Expenditures</u>
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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	\$ 12,057,464
Funds transferred in from Other County Grants Fund used for SPLOST projects	1,073,278
Expenditures per the Roads and Recreation Projects Fund	<u>\$ 13,130,742</u>
 Total 2009 Issue expenditures from above	 \$ 37,517,834
Funds transferred in from Other County Grants Fund used for SPLOST projects	2,645,456
Reimbursement from other governments for SPLOST projects	185,332
Expenditures per the 2009 SPLOST Fund	<u>\$ 40,348,622</u>
 Total 2015 Issue expenditures from above	 \$ 55,018,631
Funds transferred to Debt Service Fund	(385,060)
Expenditures per the 2015 SPLOST Fund	<u>\$ 54,633,571</u>



## **Budgetary Comparison Schedules**

## **GENERAL FUND**

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance With Budget	2014 Actual
<b>Revenues:</b>					
<b>Property Taxes:</b>					
Real property taxes	\$ 50,886,755	\$ 52,748,451	\$ 52,847,305	\$ 98,854	\$ 49,472,740
Personal property taxes	12,515,400	12,515,400	12,798,597	283,197	12,558,100
Public utility taxes	11,309,541	11,309,541	10,776,147	(533,394)	10,123,114
Heavy equipment taxes	2,583	2,583	12,366	9,783	9,090
Mobile home taxes	202,755	202,755	167,018	(35,737)	166,828
Motor vehicle taxes	4,827,486	4,827,486	3,522,854	(1,304,632)	5,469,304
Title ad valorem taxes	3,290,068	6,768,030	6,768,068	38	6,253,587
Timber taxes	1,417	1,417	538	(879)	-
Prior year tax	1,999,897	1,999,897	1,289,257	(710,640)	2,335,420
Total Property Taxes	85,035,902	90,375,560	88,182,150	(2,193,410)	86,388,183
<b>Other Taxes:</b>					
Railroad equipment tax	20,000	20,000	24,326	4,326	22,820
Insurance premium tax	9,400,000	9,814,364	10,012,410	198,046	9,490,265
Financial institution gross receipt tax	160,966	160,966	129,481	(31,485)	146,196
Intangible recording tax	770,000	770,000	726,722	(43,278)	668,395
Local option sales tax	32,435,850	32,435,850	31,137,493	(1,298,357)	30,640,461
Interest on delinquent taxes	425,000	425,000	532,373	107,373	479,743
Penalties on delinquent taxes	1,450,000	1,450,000	1,189,417	(260,583)	1,527,356
Reimbursement - cost of collecting delinquent taxes	300,000	497,097	497,098	1	371,542
Alcoholic beverage sales tax	400,000	400,000	399,749	(251)	336,276
Alcoholic beverage excise tax	1,400,000	1,579,572	1,613,691	34,119	1,567,625
Real estate transfer tax	225,000	225,000	263,992	38,992	253,530
Energy excise tax	65,000	65,000	174,626	109,626	77,429
Total Other Taxes	47,051,816	47,842,849	46,701,378	(1,141,471)	45,581,638
Total Taxes	132,087,718	138,218,409	134,883,528	(3,334,881)	131,969,821
<b>Licenses and Permits:</b>					
Business licenses	5,000,000	5,000,000	3,921,160	(1,078,840)	4,489,593
Marriage licenses	56,885	56,885	63,912	7,027	53,464
Alcoholic business licenses	601,300	601,300	502,769	(98,531)	514,750
Building permits	550,100	550,100	797,613	247,513	669,799
Electrical permits	70,000	70,000	134,397	64,397	84,694
Plumbing permits	50,000	50,000	86,830	36,830	51,735
HVAC permits	35,000	35,000	73,760	38,760	44,177
House moving permits	100	100	-	(100)	-
Miscellaneous permits	100,000	100,000	106,298	6,298	108,402
Mobile home registration permits	7,500	7,500	8,799	1,299	8,265
Mobile home moving permits	310	310	160	(150)	745
Pistol permits	75,000	75,000	101,920	26,920	87,692
Total Licenses and Permits	6,546,195	6,546,195	5,797,618	(748,577)	6,113,316
<b>Intergovernmental Revenues:</b>					
Federal reimbursement - narcotics unit	62,000	163,576	239,288	75,712	220,976
State reimbursement - judicial staff	301,718	301,718	307,278	5,560	301,452
State reimbursement - library staff	331,836	331,836	184,006	(147,830)	285,756
State reimbursement - other salaries	-	71,471	112,461	40,990	-
Georgia State inmate housing	1,620,000	1,620,000	1,724,866	104,866	1,712,663
Library material income	45,000	114,892	88,801	(26,091)	44,998
Library maintenance income	35,600	93,902	104,287	10,385	40,692

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

Revenues (continued):	Original Budget	Final Budget	2015 Actual	Variance With Budget	2014 Actual
<b>Intergovernmental Revenues (continued):</b>					
Social Security Adm. - incentive pay	\$ 32,000	\$ 32,000	\$ 19,900	\$ (12,100)	\$ 24,000
Clayton County self-insurance contributions	1,280,000	1,280,000	1,339,822	59,822	1,360,532
Clayton cities/county contract revenue	100,000	100,000	91,697	(8,303)	107,259
Clayton County Water Authority contract revenue	95,000	95,000	79,785	(15,215)	79,020
Community Service Authority revenue	20,000	20,000	26,143	6,143	11,940
Department of Family/Children Services contract revenue	7,000	7,000	4,555	(2,445)	6,787
Total Intergovernmental Revenues	3,930,154	4,231,395	4,322,889	91,494	4,196,075
<b>Charges for Services:</b>					
Cable TV franchise fees	1,620,000	1,620,000	1,688,935	68,935	1,666,195
Commissions on taxes	1,783,805	1,783,805	2,502,365	718,560	2,394,530
Court filing and recording fees	2,115,000	2,115,000	1,820,493	(294,507)	2,035,781
Court supervision fees	964,404	964,404	1,017,852	53,448	603,907
Emergency medical service fees	6,800,000	6,800,000	5,081,206	(1,718,794)	5,198,649
Emergency 911 fees	-	-	-	-	240
Qualifying fees	10,792	10,792	11,097	305	16,524
Mapping fees	6,750	179,254	160,201	(19,053)	5,239
Photocopy revenue	166,350	166,350	279,712	113,362	299,685
Rabies control fees	80,000	80,000	51,355	(28,645)	67,826
Recreation program fees	2,130,334	2,178,965	2,338,522	159,557	2,109,870
Recreation concession revenue	13,000	13,000	18,083	5,083	10,332
Registrar fees	1,200	1,200	432	(768)	760
Rezoning application fees	13,000	13,000	19,780	6,780	20,900
Tag mailing and handling fees	13,654	13,654	30,490	16,836	30,515
Tag and title transfer fees	153,013	153,013	319,836	166,823	308,614
Traffic sign fees	2,000	2,000	2,125	125	3,929
Rental income	3,106,167	3,132,290	3,545,637	413,347	3,202,028
COBRA insurance handling fees	1,000	1,000	-	(1,000)	1,275
Housing code enforcement income	80,000	80,000	97,074	17,074	53,242
Vehicle emission testing administration	150,000	150,000	166,918	16,918	304,632
Refuse control fees	75,000	75,000	81,073	6,073	97,990
Telephone commission income	700,000	709,063	544,236	(164,827)	582,327
Variance application fees	15,000	15,000	21,430	6,430	23,800
Sign approval fees	25,000	25,000	24,042	(958)	15,150
Subdivision review fees	2,000	2,000	6,000	4,000	7,300
Site plan review fees	38,000	38,000	30,895	(7,105)	38,600
Beach revenue	17,000	17,000	28,233	11,233	17,107
Tennis center revenue	7,000	7,000	2,152	(4,848)	5,280
Sheriff service fees	1,720,000	1,720,000	1,690,835	(29,165)	1,745,384
Inmate medical expense reimbursement	26,000	26,000	18,619	(7,381)	27,057
Inmate housing reimbursement	64,000	64,000	90,162	26,162	86,628
Pretrial intervention	298,000	298,000	313,250	15,250	356,200
Miscellaneous	203,900	203,900	263,795	59,895	221,540
Total Charges for Services	22,401,369	22,657,690	22,266,835	(390,855)	21,559,036

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance With Budget	2014 Actual
<b>Revenues (continued):</b>					
<b>Fines and Forfeitures:</b>					
Court fines	\$ 4,622,400	\$ 4,622,400	\$ 4,198,369	\$ (424,031)	\$ 4,637,360
Bond forfeitures	200,000	200,000	90,598	(109,402)	161,331
Library fines	81,000	81,000	108,993	27,993	101,546
False alarm fines	70,000	70,000	55,005	(14,995)	65,988
Automated traffic fines	370,000	877,580	1,077,347	199,767	798,097
Total Fines and Forfeitures	5,343,400	5,850,980	5,530,312	(320,668)	5,764,322
<b>Interest and Dividends</b>	275,000	275,000	55,116	(219,884)	114,149
<b>Other Revenues:</b>					
Litigation settlement	-	-	880	880	4,570
Cobra contributions	-	-	5,495	5,495	40,861
Energy revenue	100,000	100,000	-	(100,000)	-
Miscellaneous revenue	495,088	638,700	848,852	210,152	781,390
Total Other Revenues	595,088	738,700	855,227	116,527	826,821
<b>Gifts and donations</b>	10,000	72,806	39,342	(33,464)	74,656
<b>Total revenues</b>	<u>\$ 171,188,924</u>	<u>\$ 178,591,175</u>	<u>\$ 173,750,867</u>	<u>\$ (4,840,308)</u>	<u>\$ 170,618,196</u>

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>General government:</b>					
<b>Commissioners:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,779,444	\$ 1,716,928	\$ 1,654,619	\$ 62,309	\$ 1,362,327
Pension contribution	200,417	217,324	203,375	13,949	177,651
FICA and Medicare insurance	115,625	126,488	118,042	8,446	99,858
Group health and life insurance	183,117	198,598	174,321	24,277	129,836
Workers' compensation insurance	2,876	3,282	3,064	218	-
Contract service fees	36,320	35,569	2,372	33,197	2,020
Rental	15,045	15,882	13,722	2,160	15,138
Materials and supplies	90,606	75,144	55,904	19,240	48,186
Minor equipment	-	13,267	10,681	2,586	4,817
Dues and subscriptions	60,480	38,287	27,153	11,134	23,892
Training, travel, and meetings	73,595	86,140	70,630	15,510	62,236
Uniform allowance	500	1,834	1,775	59	472
Repair and maintenance	-	9,540	8,018	1,522	70
Advertising	-	1,939	1,939	-	1,110
<b>Capital outlay</b>	-	16,995	16,995	-	-
Total Commissioners	2,558,025	2,557,217	2,362,610	194,607	1,927,613
<b>Finance:</b>					
<b>Current:</b>					
Salaries and wages	2,155,998	2,177,858	1,820,150	357,708	1,584,464
Pension contribution	259,291	256,687	219,900	36,787	193,234
FICA and Medicare insurance	164,998	163,370	132,390	30,980	117,184
Group health and life insurance	301,293	303,006	212,365	90,641	183,050
Workers' compensation insurance	4,102	4,069	3,369	700	-
Contract service fees	1,080	1,085	1,085	-	1,118
Rental	15,700	15,700	13,928	1,772	15,689
Material and supplies	72,000	76,530	67,882	8,648	82,603
Dues and subscriptions	5,355	5,355	4,581	774	3,413
Travel, training, and meetings	18,000	18,000	9,427	8,573	13,775
Minor equipment	23,600	23,600	6,932	16,668	31,873
Uniform allowance	-	400	400	-	-
Repair and maintenance	-	-	-	-	606
Advertising	-	-	-	-	725
Postage	550,000	546,898	526,723	20,175	572,839
Redistribution - other	(145,000)	(145,000)	(148,431)	3,431	(144,458)
Total Finance	3,426,417	3,447,558	2,870,701	576,857	2,656,115
<b>Central Services - Risk Management:</b>					
<b>Current:</b>					
Salaries and wages	225,312	225,492	225,491	1	219,532
Pension contribution	29,062	29,144	29,143	1	28,319
FICA and Medicare insurance	17,237	17,155	16,504	651	16,106
Group health and life insurance	33,734	33,734	33,410	324	32,389
Workers' compensation insurance	427	427	422	5	-
Contract service fees	30,850	30,850	30,850	-	30,850
Rental	5,016	5,016	5,008	8	5,008
Materials and supplies	349	349	349	-	3,660
Dues and subscriptions	2,225	2,225	1,545	680	1,960
Travel, training, and meetings	3,869	3,869	3,713	156	2,888
Total Central Services - Risk Management	348,081	348,261	346,435	1,826	340,712

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Information Technology - Administration:</b>					
<b>Current:</b>					
Salaries and wages	\$ 3,030,569	\$ 3,027,049	\$ 3,026,994	\$ 55	\$ 2,825,122
Pension contribution	387,674	384,674	384,375	299	361,676
FICA and Medicare insurance	231,847	221,724	221,724	-	207,167
Group health and life insurance	434,730	379,693	379,692	1	377,031
Workers' compensation insurance	5,698	5,842	5,841	1	-
Contract service fees	294,857	343,156	343,156	-	320,227
Rental	22,600	10,668	10,665	3	11,296
Materials and supplies	96,000	108,835	95,223	13,612	163,557
Utilities	36,000	40,431	40,430	1	34,925
Telephone, telegraph	225,000	410,000	399,251	10,749	310,058
Dues and subscriptions	2,949	2,949	846	2,103	1,227
Training, travel and meetings	18,150	18,855	18,224	631	13,085
Uniform allowance	5,000	9,800	8,675	1,125	3,358
Minor equipment	351,006	367,377	364,143	3,234	159,871
Repair and maintenance	485,000	367,895	303,989	63,906	284,629
<b>Capital outlay</b>	-	37,847	37,846	1	295,953
Total Information Technology - Administration	5,627,080	5,736,795	5,641,074	95,721	5,369,182
<b>Information Technology - Geographical Info Systems:</b>					
<b>Current:</b>					
Salaries and wages	300,483	200,483	193,824	6,659	170,330
Pension contribution	38,761	38,761	25,055	13,706	21,972
FICA and Medicare insurance	22,986	22,986	14,516	8,470	12,921
Group health and life insurance	36,558	36,558	14,906	21,652	5,576
Workers' compensation insurance	477	477	363	114	-
Contract service fees	19,350	19,350	17,870	1,480	19,650
Materials and supplies	5,000	3,577	3,320	257	1,944
Dues and subscriptions	160	160	-	160	115
Minor equipment	-	1,423	1,423	-	10,579
Total Information Technology - Geographical Info Systems	423,775	323,775	271,277	52,498	243,087
<b>Information Technology - Archives and Records Mgmt:</b>					
<b>Current:</b>					
Salaries and wages	132,980	133,330	127,024	6,306	111,273
Pension contribution	17,153	17,153	16,401	752	14,354
FICA and Medicare insurance	10,174	10,174	9,243	931	7,975
Group health and life insurance	30,193	30,193	22,773	7,420	23,538
Workers' compensation insurance	253	253	238	15	-
Contract service fees	-	4,470	4,274	196	-
Rental	2,868	2,868	2,627	241	1,155
Materials and supplies	7,500	2,707	2,472	235	6,969
Dues and subscriptions	20	20	20	-	-
Training, travel and meetings	-	-	-	-	35
Total Information Tech - Archives and Records Mgmt	201,141	201,168	185,072	16,096	165,299
<b>Human Resources - Administration:</b>					
<b>Current:</b>					
Salaries and wages	786,935	770,179	739,618	30,561	722,495
Pension contribution	97,814	97,814	92,621	5,193	90,084
FICA and Medicare insurance	60,064	58,464	53,140	5,324	52,975
Group health and life insurance	131,092	139,990	134,830	5,160	103,364
Workers' compensation insurance	1,357	1,384	1,383	1	-
Board member fee	19,800	19,400	18,325	1,075	18,750
Medical service fee	25,000	34,931	34,930	1	33,552
Contract service fees	1,500	2,500	749	1,751	45,445
Rental	13,212	13,212	12,886	326	13,209

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015 Actual	Variance With Budget	2014 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Human Resources - Administration:</b>					
<b>(continued)</b>					
<b>Current:</b>					
Materials and supplies	\$ 20,500	\$ 21,812	\$ 21,369	\$ 443	\$ 18,929
Minor equipment	-	620	617	3	1,299
Advertising	2,000	1,150	1,145	5	625
Dues and subscriptions	800	850	823	27	1,128
Training, travel and meetings	1,300	700	338	362	3,335
<b>Capital outlay</b>	-	-	-	-	7,663
Total Human Resources - Administration	1,161,374	1,163,006	1,112,774	50,232	1,112,853
<b>Central Services:</b>					
<b>Current:</b>					
Salaries and wages	918,509	780,100	777,085	3,015	773,414
Pension contribution	107,103	115,946	99,799	16,147	99,771
FICA and Medicare insurance	63,515	57,922	56,733	1,189	56,651
Group health and life insurance	125,183	110,879	106,646	4,233	103,021
Workers' compensation insurance	5,199	5,327	4,956	371	-
Rental	27,900	28,586	28,577	9	28,686
Materials and supplies	72,737	102,851	99,913	2,938	64,103
Minor equipment	-	7,500	4,792	2,708	-
Dues and subscriptions	2,225	2,227	2,227	-	2,377
Training, travel and meetings	8,050	8,509	5,151	3,358	4,644
Uniform allowance	1,550	2,594	2,110	484	2,135
Repair and maintenance	200,144	302,426	277,735	24,691	245,221
Redistribution - printing	(163,737)	(163,433)	(163,433)	-	(182,190)
<b>Capital outlay</b>	-	20,000	-	20,000	5,600
Total Central Services	1,368,378	1,381,434	1,302,291	79,143	1,203,433
<b>Professional Services:</b>					
<b>Current:</b>					
Audit fees	225,000	158,400	158,400	-	416,773
Board member fees	5,000	6,250	6,250	-	3,750
Legal fees	2,200,000	2,813,406	2,813,406	-	2,736,110
Medical service fees	180,000	154,905	154,010	895	184,135
Contract services fees	771,984	764,755	732,369	32,386	875,328
Materials and supplies	10,000	10,000	5,302	4,698	4,140
Utilities	-	3,234	3,234	-	629
Court reporter fees	14,000	12,347	12,346	1	20,591
Advertising	62,000	71,936	71,935	1	72,588
Litigation claims and ins settlements	-	980,204	980,204	-	898,710
Pauper funeral expense	18,000	43,095	43,095	-	15,300
Evidence expense	-	-	-	-	793
<b>Debt service</b>	-	38	37	1	37
Total Professional Services	3,485,984	5,018,570	4,980,588	37,982	5,228,884
<b>Refuse Control:</b>					
<b>Current:</b>					
Salaries and wages	1,194,598	1,178,315	1,009,918	168,397	1,056,388
Pension contribution	151,185	151,185	124,375	26,810	129,896
FICA and Medicare insurance	91,384	91,384	74,098	17,286	77,224
Group health and life insurance	255,940	254,259	139,481	114,778	148,207
Workers' compensation insurance	46,164	46,164	37,054	9,110	-
Contract service fees	2,800	5,960	5,960	-	1,689
Rental	2,160	2,160	1,452	708	1,452
Materials and supplies	109,725	107,799	106,779	1,020	115,506
Sanitation	84,000	100,719	100,719	-	108,569
Uniform allowance	10,000	10,996	10,996	-	12,111
Repair and maintenance	5,700	5,131	5,131	-	6,176
Total Refuse Control	1,953,656	1,954,072	1,615,963	338,109	1,657,218

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Registrar:</b>					
<b>Current:</b>					
Salaries and wages	\$ 576,622	\$ 577,382	\$ 543,415	\$ 33,967	\$ 421,185
Pension contribution	29,091	29,282	28,941	341	26,761
FICA and Medicare insurance	43,976	43,555	29,563	13,992	22,169
Group health and life insurance	30,537	30,537	30,115	422	27,303
Workers' compensation insurance	557	1,095	1,027	68	-
Board member fee	3,000	3,000	2,750	250	2,750
Contract service fees	38,000	38,000	20,300	17,700	9,500
Rental	9,588	9,806	6,220	3,586	4,353
Materials and supplies	53,000	50,289	35,838	14,451	34,619
Minor equipment	-	1,875	(868)	2,743	19,884
Advertising	2,000	2,000	962	1,038	4,834
Dues and subscriptions	524	524	346	178	471
Training, travel and meetings	8,248	9,248	5,742	3,506	8,050
Repair and maintenance	10,000	10,000	5,808	4,192	1,566
<b>Capital outlay</b>	-	35,590	35,590	-	-
Total Registrar	805,143	842,183	745,749	96,434	583,445
<b>County Garage:</b>					
<b>Current:</b>					
Salaries and wages	717,722	712,431	669,720	42,711	656,964
Pension contribution	101,074	92,815	82,986	9,829	82,421
FICA and Medicare insurance	62,180	57,107	48,439	8,668	48,090
Group health and life insurance	122,259	122,577	122,577	-	97,073
Workers' compensation insurance	21,389	21,331	16,794	4,537	-
Contract service fees	30,000	19,350	10,946	8,404	5,529
Rental	8,613	8,938	5,504	3,434	5,454
Materials and supplies	10,860	12,884	11,085	1,799	9,632
Gas and oil	3,418,468	2,803,648	2,721,161	82,487	3,370,193
Minor equipment	-	-	-	-	4,417
Utilities	-	120	120	-	-
Dues and subscriptions	1,500	1,500	1,500	-	2,368
Rubber tire disposal	1,000	1,000	-	1,000	886
Training, travel and meetings	4,676	4,676	760	3,916	1,033
Uniform allowance	7,387	7,368	5,579	1,789	7,087
Wrecker service	15,000	22,591	22,591	-	17,448
Repair and maintenance	1,669,999	2,300,056	2,300,055	1	1,801,326
Redistribution - oil and gas	(450,000)	(330,053)	(330,053)	-	(374,636)
Redistribution - garage maintenance	(410,000)	(529,947)	(579,997)	50,050	(400,335)
Litigation claims and settlements	-	902	902	-	-
<b>Capital outlay</b>	-	18,000	11,636	6,364	-
Total County Garage	5,332,127	5,347,294	5,122,305	224,989	5,334,950
<b>Building and Maintenance:</b>					
<b>Current:</b>					
Salaries and wages	1,067,199	1,063,530	1,057,784	5,746	987,749
Pension contribution	134,235	135,651	134,715	936	125,469
FICA and Medicare insurance	80,633	76,987	76,987	-	71,993
Group health and life insurance	176,656	157,197	157,197	-	142,832
Workers' compensation insurance	24,209	24,229	23,895	334	-
Contract service fees	369,768	439,045	438,932	113	446,103
Rental	1,416	1,416	1,139	277	1,392
Materials and supplies	9,500	9,500	7,756	1,744	6,096
Minor equipment	-	3,735	3,735	-	-
Training, travel and meetings	2,000	500	290	210	-
Uniform allowance	3,000	4,500	4,465	35	9,832
Repair and maintenance	550,000	636,459	593,265	43,194	735,435
<b>Capital outlay</b>	-	1,482	1,482	-	-
Total Building and Maintenance	2,418,616	2,554,231	2,501,642	52,589	2,526,901

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Extension University of Georgia:</b>					
<b>Current:</b>					
Salaries and wages	\$ 194,888	\$ 194,863	\$ 153,672	\$ 41,191	\$ 156,347
Pension contribution	18,136	18,136	14,851	3,285	12,947
FICA and Medicare insurance	14,911	14,911	11,413	3,498	11,769
Group health and life insurance	19,352	19,352	11,067	8,285	9,059
Workers' compensation insurance	258	283	269	14	-
Contract service fees	3,000	3,000	1,958	1,042	3,117
Rental	3,000	3,000	2,479	521	2,505
Materials and supplies	15,000	14,686	11,746	2,940	14,566
Minor equipment	-	2,514	-	2,514	3,377
Dues and subscriptions	430	430	162	268	352
Training, travel and meetings	13,000	11,502	9,476	2,026	12,684
Uniform allowance	-	100	82	18	-
Total Extension University of Georgia	281,975	282,777	217,175	65,602	226,723
<b>Other General Government:</b>					
<b>Current:</b>					
Salaries and wages	(3,410,000)	(3,410,000)	-	(3,410,000)	-
Group health and life insurance	48,000	35,340	35,340	-	51,437
Georgia state unemployment insurance	205,500	103,648	103,648	-	149,827
Additional employer contribution	365,847	957,292	957,292	-	365,847
ARC fees	285,000	266,200	266,200	-	198,925
Contract service fees	18,000	877,518	852,748	24,770	728,725
Rental	10,500	10,500	10,500	-	10,500
Materials and supplies	-	13,697	13,696	1	3,727
Bank charges	10,000	2,208	2,207	1	5,395
Utilities	3,782,400	4,097,102	4,097,101	1	3,889,938
Sanitation	729,527	949,527	949,527	-	-
Telephone, telegraph	1,275,000	1,469,773	1,469,773	-	1,379,911
Dues and subscriptions	1,500	1,500	625	875	-
Performance bond	1,100,000	1,144,069	1,144,069	-	1,138,704
Property tax	-	-	-	-	501
Landfill postclosure care and monitoring	92,000	116,099	116,099	-	99,443
Claims expense	4,455,000	5,316,826	5,316,814	12	4,475,699
Minor equipment	-	556,028	556,028	-	175,363
Training, travel and meetings	2,700	2,700	1,082	1,618	2,540
Repair and maintenance	1,230,000	1,728,116	1,728,115	1	1,598,613
Litigation claims and settlements	-	760,717	760,716	1	2,255
General assistance	790,925	790,925	790,325	600	790,925
Payment to others	10,000	85,125	85,125	-	521,469
<b>Debt Service</b>	1,182,204	1,222,767	1,222,766	1	1,181,975
<b>Capital outlay</b>	800,000	484,386	484,386	-	1,530,022
Total Other General Government	12,984,103	17,582,063	20,964,182	(3,382,119)	18,301,741
<b>Total General Government</b>	<b>\$ 42,375,875</b>	<b>\$ 48,740,404</b>	<b>\$ 50,239,838</b>	<b>\$ (1,499,434)</b>	<b>\$ 46,878,156</b>
<b>General Government</b>					
Current expenditures	\$ 40,393,671	\$ 46,903,299	\$ 48,429,100	\$ (1,525,801)	\$ 43,856,906
Debt service	1,182,204	1,222,805	1,222,803	2	1,182,012
Capital outlay	800,000	614,300	587,935	26,365	1,839,238
<b>Total General Government</b>	<b>\$ 42,375,875</b>	<b>\$ 48,740,404</b>	<b>\$ 50,239,838</b>	<b>\$ (1,499,434)</b>	<b>\$ 46,878,156</b>
<b>Tax Assessment and Collection:</b>					
<b>Tax Commissioner:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,258,723	\$ 1,256,410	\$ 1,178,755	\$ 77,655	\$ 1,177,107
Pension contribution	150,284	149,093	144,491	4,602	144,748
FICA and Medicare insurance	96,295	96,295	86,213	10,082	86,022
Group health and life insurance	215,549	215,549	187,936	27,613	191,976

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Tax Assessment and Collection:</b>					
<b>Tax Commissioner (continued):</b>					
Workers' compensation insurance	\$ 2,395	\$ 2,395	\$ 2,208	\$ 187	\$ -
Contract service fees	-	201	201	-	-
Rental	54,575	57,264	57,217	47	60,623
Materials and supplies	77,500	76,177	65,768	10,409	70,527
Dues and subscriptions	1,100	1,131	1,127	4	1,072
Training, travel and meetings	2,000	3,429	3,429	-	2,943
Other minor equipment	-	832	832	-	-
Total Tax Commissioner	1,858,421	1,858,776	1,728,177	130,599	1,735,018
<b>Tax Assessor:</b>					
<b>Current:</b>					
Salaries and wages	1,341,797	1,338,368	1,253,782	84,586	1,246,269
Pension contribution	172,779	171,955	161,998	9,957	160,769
FICA and Medicare insurance	102,469	102,469	91,018	11,451	90,372
Group health and life insurance	243,357	243,357	209,842	33,515	207,336
Workers' compensation insurance	16,410	16,410	14,389	2,021	-
Board member fee	19,200	19,800	19,800	-	18,950
Contract service fees	16,000	13,247	3,800	9,447	7,812
Rental	6,169	7,314	7,057	257	2,823
Materials and supplies	25,000	22,962	22,114	848	20,175
Uniform allowance	-	412	52	360	459
Minor equipment	-	4,780	4,759	21	-
Dues and subscriptions	16,622	16,622	14,896	1,726	17,677
Training, travel and meetings	11,750	14,250	12,730	1,520	11,429
Capital outlay	-	25,000	-	25,000	-
Total Tax Assessor	1,971,553	1,996,946	1,816,237	180,709	1,784,071
<b>Total Tax Assessment and Collection</b>	<b>\$ 3,829,974</b>	<b>\$ 3,855,722</b>	<b>\$ 3,544,414</b>	<b>\$ 311,308</b>	<b>\$ 3,519,089</b>
Current expenditures	3,829,974	3,830,722	3,544,414	286,308	3,519,089
Capital outlay	-	25,000	-	25,000	-
<b>Total Tax Assessment and Collection</b>	<b>\$ 3,829,974</b>	<b>\$ 3,855,722</b>	<b>\$ 3,544,414</b>	<b>\$ 311,308</b>	<b>\$ 3,519,089</b>
<b>Courts and Law Enforcement:</b>					
<b>Superior Court:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,275,538	\$ 1,211,076	\$ 1,183,415	\$ 27,661	\$ 1,182,338
Pension contribution	118,361	110,580	106,236	4,344	108,585
FICA and Medicare insurance	88,407	81,692	77,731	3,961	77,581
Group health and life insurance	170,615	160,157	151,146	9,011	154,183
Workers' compensation insurance	2,146	2,146	1,931	215	-
Board member fee	1,000	160	-	160	-
Contract service fees	165,217	285,190	285,190	-	263,688
Rental	12,792	14,846	14,676	170	18,501
Materials and supplies	22,400	21,944	19,897	2,047	22,185
Court reporter fees	206,000	309,482	309,482	-	269,444
Emeritus and pro-tem fees	8,000	24,488	24,488	-	6,837
Bailiff fees	210,000	208,275	208,275	-	234,674
Dues and subscriptions	7,105	9,128	8,628	500	6,261
Advertising	-	840	840	-	340
Indigent defense fees	-	70	70	-	-
Training, travel and meetings	5,000	4,962	4,961	1	4,400
Uniform allowance	2,000	3,189	3,189	-	2,481
Minor equipment	6,320	5,731	5,731	-	5,671
Total Superior Court	2,300,901	2,453,956	2,405,886	48,070	2,357,169
<b>Indigent Defense Court Administration:</b>					
<b>Current:</b>					
Salaries and wages	110,140	110,140	67,354	42,786	75,039
Pension contribution	14,206	14,206	8,709	5,497	9,680
FICA and Medicare insurance	8,427	8,427	4,747	3,680	5,326

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015 Actual	Variance With Budget	2014 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Indigent Defense Court Administration:</b>					
Group health and life insurance	\$ 31,391	\$ 31,391	\$ 16,054	\$ 15,337	\$ 17,815
Workers' compensation insurance	209	209	126	83	-
Contract service fees	-	3,000	3,000	-	-
Rental	1,410	1,410	1,307	103	1,293
Materials and supplies	2,500	2,500	2,152	348	2,340
Indigent defense fees	2,607,896	2,604,896	2,563,812	41,084	2,380,928
Total Indigent Def Ct Admin	2,776,179	2,776,179	2,667,261	108,918	2,492,421
<b>Public Defenders Office, Clayton Circuit:</b>					
<b>Current:</b>					
Contract service fees	1,620	3,750	3,750	-	-
Rental	70,323	70,911	70,663	248	70,908
Materials and supplies	7,000	6,680	6,663	17	5,969
Electric utilities	2,500	2,828	2,827	1	2,562
Court books and records	3,808	7,239	5,887	1,352	3,316
Dues and subscriptions	250	250	240	10	205
Indigent defense fees	1,764,006	1,839,357	1,768,002	71,355	1,850,526
Evidence expense	200	200	75	125	200
Witness fees	1,000	84	14	70	73
Total Public Defenders Office	1,850,707	1,931,299	1,858,121	73,178	1,933,759
<b>State Court:</b>					
<b>Current:</b>					
Salaries and wages	1,302,653	1,310,577	1,310,576	1	1,276,441
Pension contribution	131,054	129,967	128,501	1,466	127,221
FICA and Medicare insurance	89,881	89,881	88,476	1,405	85,284
Group health and life insurance	133,162	133,162	123,979	9,183	129,717
Workers' compensation insurance	2,476	2,476	2,453	23	-
Contract service fees	-	-	-	-	1,418
Rental	11,037	11,262	9,961	1,301	11,288
Materials and supplies	11,000	8,980	8,018	962	8,344
Minor equipment	-	2,200	1,097	1,103	-
Court reporter fees	231,250	228,788	228,670	118	226,486
Emeritus and pro-tem fees	30,000	30,456	30,455	1	27,948
Bailiff fees	65,000	94,810	94,810	-	65,865
Dues and subscriptions	6,050	6,191	6,190	1	7,230
Training, travel and meetings	8,000	9,087	7,542	1,545	10,848
<b>Capital outlay</b>	-	-	-	-	45,748
Total State Court	2,021,563	2,057,837	2,040,728	17,109	2,023,838
<b>Clerk of State Court:</b>					
<b>Current:</b>					
Salaries and wages	851,988	851,988	846,343	5,645	817,255
Pension contribution	106,606	106,765	106,765	-	101,674
FICA and Medicare insurance	65,178	62,263	62,048	215	60,191
Group health and life insurance	122,309	125,005	125,005	-	105,809
Workers' compensation insurance	1,616	1,616	1,583	33	-
Rental	14,517	14,577	14,577	-	14,586
Materials and supplies	13,950	13,950	11,688	2,262	13,072
Dues and subscriptions	1,602	1,602	1,388	214	1,076
Training, travel and meetings	1,850	1,850	1,673	177	1,641
Repair and maintenance	-	-	-	-	6,500
Total Clerk of State Court	1,179,616	1,179,616	1,171,070	8,546	1,121,804
<b>Magistrate Court:</b>					
<b>Current:</b>					
Salaries and wages	756,055	754,837	743,040	11,797	672,945
Pension contribution	87,204	80,667	79,953	714	74,656
FICA and Medicare insurance	57,579	57,579	55,436	2,143	50,678
Group health and life insurance	76,622	56,622	50,688	5,934	35,962
Workers' compensation insurance	1,437	1,437	1,390	47	-
Contract service fees	15,000	11,900	9,526	2,374	22,955

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015 Actual	Variance With Budget	2014 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Magistrate Court (continued):</b>					
Rental	\$ 4,284	\$ 4,284	\$ 4,283	\$ 1	\$ 4,469
Court books and records	14,385	18,385	17,875	510	15,276
Materials and supplies	14,000	25,933	20,269	5,664	9,526
Court reporter fees	20,000	15,000	13,835	1,165	11,595
Emeritus and pro-tem fees	12,000	500	500	-	8,700
Bailiff fees	25,000	44,000	41,300	2,700	30,240
Dues and subscriptions	6,520	7,220	6,597	623	5,883
Uniform allowance	1,750	1,750	-	1,750	1,363
Training, travel and meetings	9,300	4,593	2,882	1,711	5,606
Advertising	-	500	156	344	-
Minor equipment	-	13,470	4,886	8,584	5,318
<b>Capital outlay</b>	-	29,656	20,901	8,755	-
Total Magistrate Court	1,101,136	1,128,333	1,073,517	54,816	955,172
<b>State Court Probation</b>					
<b>Current:</b>					
Salaries and wages	728,431	691,710	673,462	18,248	381,556
Pension contribution	77,909	89,185	87,030	2,155	49,154
FICA and Medicare insurance	46,211	52,898	49,158	3,740	28,124
Group health and life insurance	111,148	129,691	106,909	22,782	49,331
Workers' compensation insurance	1,148	1,314	1,262	52	-
Contract service fees	6,368	20,368	18,800	1,568	1,665
Rental	1,674	1,674	1,674	-	1,116
Materials and supplies	27,500	12,323	9,011	3,312	20,516
Dues and subscriptions	150	150	50	100	34
Uniform allowance	1,300	3,000	1,399	1,601	1,209
Training, travel and meetings	1,200	1,249	1,248	1	1,548
Minor equipment	-	-	-	-	49,800
Total State Court Probation	1,003,039	1,003,562	950,003	53,559	584,053
<b>Juvenile Court:</b>					
<b>Current:</b>					
Salaries and wages	2,809,720	2,794,184	2,764,890	29,294	2,711,306
Pension contribution	313,280	344,340	344,340	-	294,806
FICA and Medicare insurance	209,316	209,316	197,444	11,872	193,810
Group health and life insurance	427,637	427,637	375,996	51,641	358,027
Workers' compensation insurance	4,869	5,178	5,178	-	-
Contract service fees	50,390	57,007	57,007	-	45,221
Rental	7,140	9,458	8,628	830	7,134
Court books and records	9,000	9,726	8,941	785	9,030
Materials and supplies	40,000	46,542	41,814	4,728	42,240
Minor equipment	-	4,500	4,448	52	2,417
Repair and maintenance	-	870	800	70	-
Telephone, telegraph	23,000	24,203	24,203	-	24,593
Court reporter fees	500	500	-	500	123
Emeritus and pro-tem fees	8,000	8,750	8,750	-	7,900
Indigent defense fees	220,000	205,926	204,046	1,880	193,022
Witness fees	-	1,600	850	750	1,407
Bailiff fees	35,000	35,000	34,660	340	31,640
Dues and subscriptions	2,710	2,710	2,434	276	2,492
Training, travel and meetings	23,740	28,915	28,915	-	26,205
General assistance	50,000	50,000	24,820	25,180	19,258
Total Juvenile Court	4,234,302	4,266,362	4,138,164	128,198	3,970,631
<b>Probate Court:</b>					
<b>Current:</b>					
Salaries and wages	772,360	772,118	687,886	84,232	639,138
Pension contribution	75,438	75,438	70,632	4,806	63,726
FICA and Medicare insurance	56,168	56,168	50,734	5,434	47,228
Group health and life insurance	76,126	76,126	63,039	13,087	63,005
Workers' compensation insurance	1,395	1,395	1,289	106	-
Contract service fees	18,300	11,931	9,933	1,998	9,660

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015 Actual	Variance With Budget	2014 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>Probate Court (continued):</b>					
Rental	\$ 4,776	\$ 4,778	\$ 4,778	\$ -	\$ 6,483
Court books and records	4,000	4,096	2,434	1,662	1,605
Materials and supplies	10,900	22,151	19,558	2,593	14,923
Minor equipment	-	1,038	950	88	1,392
Emeritus and pro-tem fees	3,000	1,500	1,500	-	2,950
Indigent defense fees	10,000	8,317	8,317	-	8,747
Bailiff fees	11,800	5,980	5,980	-	8,470
Dues and subscriptions	3,270	1,381	1,380	1	1,469
Training, travel and meetings	10,788	18,009	14,572	3,437	4,825
Total Probate Court	1,058,321	1,060,426	942,982	117,444	873,621
<b>Clerk of Superior / Magistrate Court:</b>					
<b>Current:</b>					
Salaries and wages	1,265,858	1,269,255	1,236,592	32,663	1,201,277
Pension contribution	157,976	157,976	155,247	2,729	149,531
FICA and Medicare insurance	96,840	96,840	88,960	7,880	86,896
Group health and life insurance	259,872	249,425	242,140	7,285	214,818
Workers' compensation insurance	2,405	2,405	2,314	91	-
Board member fees	52,800	58,875	58,875	-	48,352
Rental	25,243	25,243	25,243	-	25,264
Court books and records	5,000	3,448	3,380	68	3,746
Materials and supplies	36,200	36,274	35,232	1,042	36,708
Minor equipment	3,000	3,000	2,305	695	-
Casualty and other losses	-	1	1	-	-
Jury script fees	530,000	593,893	593,893	-	616,800
Bank charges	-	52	52	-	114
Dues and subscriptions	980	980	965	15	965
Training, travel and meetings	3,300	5,700	5,277	423	3,613
Redistribution - photocopy	(50,000)	(50,000)	(54,842)	4,842	(60,046)
<b>Capital outlay</b>	-	-	-	-	17,250
Total Clerk of Sup / Mag Court	2,389,474	2,453,367	2,395,634	57,733	2,345,288
<b>Solicitor of State Court:</b>					
<b>Current:</b>					
Salaries and wages	1,659,573	1,655,712	1,636,295	19,417	1,557,524
Pension contribution	204,996	204,996	203,363	1,633	192,837
FICA and Medicare insurance	126,965	123,396	119,288	4,108	114,765
Group health and life insurance	205,743	208,500	208,026	474	191,719
Workers' compensation insurance	3,007	3,007	2,920	87	-
Medical service fees	900	1,500	1,500	-	700
Contract service fees	97,320	97,556	76,117	21,439	90,744
Rental	5,484	5,486	5,485	1	5,403
Materials and supplies	27,000	32,856	29,433	3,423	22,095
Minor equipment	-	18,826	18,678	148	14,926
Postage	-	49	-	49	-
Court reporter fees	18,000	12,638	5,221	7,417	9,869
Emeritus and pro-tem fees	-	1,943	1,400	543	-
Witness fees	40,000	41,155	41,154	1	34,134
Dues and subscriptions	9,930	9,580	8,881	699	7,185
Training, travel and meetings	6,165	6,165	5,867	298	5,751
Uniform allowance	-	311	311	-	756
Total Solicitor of State Court	2,405,083	2,423,676	2,363,939	59,737	2,248,408
<b>District Attorney:</b>					
<b>Current:</b>					
Salaries and wages	2,774,890	2,760,129	2,733,874	26,255	2,684,182
Pension contribution	341,701	345,391	338,834	6,557	328,349
FICA and Medicare insurance	210,604	212,684	200,298	12,386	198,014
Group health and life insurance	376,583	377,348	377,348	-	336,382
Workers' compensation insurance	4,691	5,718	5,718	-	-
Contract service fees	40,000	43,592	43,587	5	51,576
Rental	17,172	17,676	13,881	3,795	16,054

(Continued)



# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>District Attorney (continued):</b>					
Court books and records	\$ 10,000	\$ 10,555	\$ 9,284	\$ 1,271	\$ 14,885
Materials and supplies	35,570	37,032	36,591	441	42,246
Witness fees	60,000	60,000	58,660	1,340	61,197
Advertising fees	1,200	1,705	1,705	-	1,163
Dues and subscriptions	6,448	9,891	9,854	37	10,195
Training, travel and meetings	9,550	10,516	10,516	-	17,350
Uniform allowance	9,500	9,500	9,340	160	12,172
Repair and maintenance	-	-	-	-	290
Total District Attorney	3,897,909	3,901,737	3,849,490	52,247	3,774,055
<b>State Adult Probation:</b>					
<b>Current:</b>					
Salaries and wages	4,200	4,326	4,326	-	4,389
Pension contribution	77	80	80	-	100
FICA and Medicare insurance	321	379	378	1	383
Office equipment rental	2,992	3,584	3,584	-	2,742
Materials and supplies	3,800	3,517	3,367	150	3,306
Total State Adult Probation	11,390	11,886	11,735	151	10,920
<b>Clayton County Prison:</b>					
<b>Current:</b>					
Salaries and wages	2,762,156	2,735,096	2,730,839	4,257	2,641,619
Pension contribution	356,295	356,295	350,433	5,862	338,124
FICA and Medicare insurance	211,295	207,552	200,136	7,416	193,459
Group health and life insurance	415,479	391,681	358,151	33,530	344,871
Workers' compensation insurance	69,415	69,415	67,860	1,555	-
Contract service fees	230,394	315,953	26,602	289,351	223,614
Rental	1,452	1,452	1,210	242	1,452
Materials and supplies	373,176	436,172	421,835	14,337	402,337
Minor equipment	-	21,228	13,547	7,681	6,817
Postage	200	140	139	1	196
Utilities	80,000	476,057	466,832	9,225	385,709
Dues and subscriptions	100	1,249	157	1,092	1,123
Training, travel and meetings	-	1,807	1,807	-	86
Uniform allowance	14,250	16,750	16,736	14	16,430
Repair and maintenance	58,000	50,826	40,051	10,775	54,577
Redistribution - other expenses	-	(88,059)	(88,059)	-	(88,059)
<b>Capital outlay</b>	-	154,414	70,098	84,316	-
Total Clayton County Prison	4,572,212	5,148,028	4,678,374	469,654	4,522,355
<b>Sheriff:</b>					
<b>Current:</b>					
Salaries and wages	17,326,429	18,855,307	18,855,307	-	18,884,567
Pension contribution	2,073,873	2,014,394	2,014,393	1	2,006,230
FICA and Medicare insurance	1,325,527	1,378,044	1,378,044	-	1,383,052
Group health and life insurance	3,029,544	2,472,203	2,472,203	-	2,520,382
Workers' compensation insurance	391,253	451,335	451,335	-	-
Medical service fees	7,000,000	6,952,515	6,738,103	214,412	6,542,267
Contract service fees	590,231	481,288	481,287	1	565,660
Rental	38,667	38,647	32,049	6,598	38,747
Court books and records	2,000	386	386	-	-
Materials and supplies	2,278,513	2,354,556	2,098,590	255,966	2,020,689
Crime prev and investigation supplies	8,550	16,288	14,084	2,204	8,868
Minor equipment	-	122,905	74,944	47,961	49,220
Library books and materials	19,000	10,716	7,886	2,830	38,558
Telephone, telegraph	100,000	77,304	77,304	-	80,540
Advertising	2,000	3,200	2,765	435	3,420
Dues and subscriptions	4,993	2,332	1,672	660	1,488
Prisoner transport	50,000	126,134	126,134	-	110,004
Training, travel and meetings	35,905	39,441	39,140	301	44,542
Uniform allowance	190,000	190,383	190,383	-	193,726
Repair and maintenance	-	-	-	-	627

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Sheriff (continued):</b>					
<b>Capital outlay</b>	\$ -	\$ 151,813	\$ 100,222	\$ 51,591	\$ 85,327
Total Sheriff	34,466,485	35,739,191	35,156,231	582,960	34,577,914
<b>Total Courts and Law Enforcement</b>	<u>\$ 65,268,317</u>	<u>\$ 67,535,455</u>	<u>\$ 65,703,135</u>	<u>\$ 1,832,320</u>	<u>\$ 63,791,408</u>
Current expenditures	\$ 65,268,317	\$ 67,199,572	\$ 65,511,914	\$ 1,687,658	\$ 63,643,083
Capital outlay	-	335,883	191,221	144,662	148,325
<b>Total Courts and Law Enforcement</b>	<u>\$ 65,268,317</u>	<u>\$ 67,535,455</u>	<u>\$ 65,703,135</u>	<u>\$ 1,832,320</u>	<u>\$ 63,791,408</u>
<b>Public Safety:</b>					
<b>County Police:</b>					
<b>Current:</b>					
Salaries and wages	\$ 19,251,689	\$ 19,430,678	\$ 19,005,167	\$ 425,511	\$ 17,981,232
Pension contribution	2,418,084	2,418,084	2,352,848	65,236	2,197,387
FICA and Medicare insurance	1,472,516	1,468,873	1,384,836	84,037	1,309,965
Group health and life insurance	3,495,558	3,225,133	2,991,953	233,180	2,824,117
Workers' compensation insurance	493,028	504,965	492,142	12,823	-
Medical service fees	15,400	11,400	9,488	1,912	11,408
Contract service fees	36,950	53,547	51,546	2,001	42,484
Rental	59,968	60,009	58,764	1,245	50,778
Materials and supplies	250,837	277,482	226,663	50,819	245,851
Crime prevention/investigation supplies	40,000	40,500	35,141	5,359	48,553
Minor equipment	3,000	14,573	10,356	4,217	383,516
Telephone, telegraph	200,000	254,474	254,473	1	173,194
Dues and subscriptions	10,850	13,400	13,147	253	10,548
Training, travel and meetings	38,010	39,040	38,559	481	45,117
Uniform allowance	312,600	315,939	306,160	9,779	326,608
Repair and maintenance	49,367	84,441	82,560	1,881	71,586
Wrecker service	-	-	-	-	2,750
<b>Capital outlay</b>	-	72,117	37,192	34,925	24,824
Total County Police	<u>28,147,857</u>	<u>28,284,655</u>	<u>27,350,995</u>	<u>933,660</u>	<u>25,749,918</u>
<b>Narcotics Unit:</b>					
<b>Current:</b>					
Salaries and wages	1,409,824	1,426,450	1,426,393	57	1,361,947
Pension contribution	181,854	178,621	178,621	-	169,304
FICA and Medicare insurance	107,858	103,960	103,960	-	99,543
Group health and life insurance	221,445	219,759	219,759	-	181,997
Workers' compensation insurance	35,493	35,343	35,341	2	-
Contract service fees	4,152	2,945	2,945	-	-
Rental	79,412	78,795	2,612	76,183	83,964
Materials and supplies	3,000	3,387	3,385	2	3,591
Crime prevention/investigation supplies	-	-	-	-	1,240
Telephone, telegraph	19,460	9,261	9,261	-	12,923
Dues and subscriptions	550	550	545	5	680
Training, travel and meetings	3,000	1,977	1,924	53	2,492
<b>Capital outlay</b>	-	5,000	5,000	-	-
Total Narcotics Unit	<u>2,066,048</u>	<u>2,066,048</u>	<u>1,989,746</u>	<u>76,302</u>	<u>1,917,681</u>
<b>EMS Rescue - Administration:</b>					
<b>Current:</b>					
Salaries and wages	5,235,453	5,280,653	5,195,267	85,386	4,770,316
Pension contribution	664,322	664,322	659,552	4,770	603,220
FICA and Medicare insurance	393,970	375,384	373,598	1,786	344,049
Group health and life insurance	1,107,405	1,031,510	1,031,510	-	889,329
Workers' compensation insurance	175,333	175,333	172,203	3,130	-
Medical equipment supplies	-	-	-	-	-
Contract service fees	511,930	584,510	576,280	8,230	397,488
Rental	16,980	19,380	18,923	457	9,322
Materials and supplies	284,490	326,394	298,514	27,880	284,257
Minor equipment	5,502	8,354	5,319	3,035	28,682
Dues and subscriptions	26,250	2,320	2,320	-	20,454

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015 Actual	Variance With Budget	2014 Actual
	Original	Final			
<b>Expenditures:</b>					
<b>EMS Rescue - Administration (continued):</b>					
Training, travel and meetings	\$ 1,600	\$ 1,600	\$ 1,571	\$ 29	\$ 1,600
Uniform allowance	66,600	66,600	65,786	814	66,571
Repair and maintenance	14,000	14,035	6,136	7,899	29,297
Total EMS Rescue - Administration	8,503,835	8,550,395	8,406,979	143,416	7,444,585
<b>Central Communications:</b>					
<b>Current:</b>					
Salaries and wages	351,633	351,633	342,758	8,875	\$ 350,406
Pension contribution	45,359	45,359	44,342	1,017	45,202
FICA and Medicare insurance	26,900	26,496	25,524	972	26,177
Group health and life insurance	28,878	29,256	29,256	-	29,811
Workers' compensation insurance	7,503	7,503	7,066	437	-
Materials and supplies	393	419	419	-	447
Dues and subscriptions	1,640	1,640	882	758	1,670
Total Central Communications	462,306	462,306	450,247	12,059	453,713
<b>Emergency Management:</b>					
<b>Current:</b>					
Salaries and wages	201,237	183,751	60,961	122,790	2,800
Pension contribution	16,738	22,703	7,589	15,114	361
FICA and Medicare insurance	9,927	14,057	3,823	10,234	1
Group health and life insurance	24,585	30,873	8,956	21,917	22,517
Workers' compensation insurance	247	1,350	478	872	-
Contract service fees	18,575	13,875	4,842	9,033	7,016
Rental	3,000	3,000	2,990	10	2,990
Materials and supplies	3,950	6,150	2,668	3,482	1,570
Minor equipment	-	2,500	2,217	283	-
Utilities	-	1,136	1,090	46	204
Dues and subscriptions	200	200	75	125	75
Training, travel and meetings	1,550	414	-	414	953
Advertising	500	500	-	500	-
Total Emergency Management	280,509	280,509	95,689	184,820	38,487
<b>Animal Control:</b>					
<b>Current:</b>					
Salaries and wages	417,358	453,982	453,982	-	392,660
Pension contribution	53,833	57,833	57,833	-	49,627
FICA and Medicare insurance	31,930	32,015	32,015	-	27,048
Group health and life insurance	132,017	124,717	113,916	10,801	122,726
Workers' compensation insurance	6,723	6,723	6,441	282	-
Board member fees	-	1,200	950	250	650
Medical service fees	106,557	81,728	57,792	23,936	39,625
Contract service fees	8,000	4,000	-	4,000	-
Rental	2,990	2,990	2,990	-	2,990
Materials and supplies	25,000	42,077	36,802	5,275	31,206
Minor equipment	-	2,394	2,394	-	995
Dues and subscriptions	375	375	-	375	350
Advertising	500	500	200	300	450
Uniform allowance	7,000	7,000	6,501	499	5,315
<b>Capital outlay</b>	-	12,129	8,420	3,709	14,775
Total Animal Control	792,283	829,663	780,236	49,427	688,417
<b>Code Enforcement:</b>					
<b>Current:</b>					
Salaries and wages	710,201	675,590	551,223	124,367	552,640
Pension contribution	65,093	80,893	64,835	16,058	65,111
FICA and Medicare insurance	43,577	52,949	40,201	12,748	40,280
Group health and life insurance	134,333	143,540	85,753	57,787	90,138
Workers' compensation insurance	15,322	15,554	14,364	1,190	-
Contract service fees	13,650	14,775	14,775	-	14,071
Rental	3,000	3,000	2,540	460	-
Materials and supplies	5,500	8,700	7,556	1,144	4,874

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Code Enforcement (continued):</b>					
Minor equipment	\$ 2,000	\$ 585	\$ -	\$ 585	\$ -
Telephone, telegraph	11,164	11,164	7,762	3,402	8,508
Dues and subscriptions	500	500	168	332	207
Training, travel and meetings	1,600	3,213	3,213	-	1,000
Uniform allowance	7,050	7,050	5,981	1,069	8,222
<b>Capital outlay</b>	<b>49,312</b>	<b>37,990</b>	<b>36,262</b>	<b>1,728</b>	<b>-</b>
Total Code Enforcement	1,062,302	1,055,503	834,633	220,870	785,051
<b>Total Public Safety</b>	<b>\$ 41,315,140</b>	<b>\$ 41,529,079</b>	<b>\$ 39,908,525</b>	<b>\$ 1,620,554</b>	<b>\$ 37,077,852</b>
Current expenditures	\$ 41,265,828	\$ 41,401,843	\$ 39,821,651	\$ 1,580,192	\$ 37,038,253
Capital outlay	49,312	127,236	86,874	40,362	39,599
<b>Total Public Safety</b>	<b>\$ 41,315,140</b>	<b>\$ 41,529,079</b>	<b>\$ 39,908,525</b>	<b>\$ 1,620,554</b>	<b>\$ 37,077,852</b>
<b>Transportation and Development:</b>					
<b>Transportation/Development - Administration:</b>					
<b>Current:</b>					
Salaries and wages	\$ 741,973	\$ 1,671,217	\$ 1,941,473	\$ (270,256)	\$ 2,004,435
Pension contribution	610,168	249,868	249,806	62	256,924
FICA and Medicare insurance	361,876	132,286	132,285	1	137,045
Group health and life insurance	1,046,279	719,949	719,945	4	724,215
Workers' compensation insurance	202,799	178,439	178,439	-	-
Contract service fees	217,200	227,748	173,167	54,581	235,700
Rental	54,346	54,731	35,726	19,005	39,683
Materials and supplies	38,700	45,068	32,841	12,227	31,094
Electric utilities	300,000	311,271	311,271	-	297,439
Minor equipment	-	11,275	-	11,275	11,275
Dues and subscriptions	2,000	2,000	1,393	607	1,506
Training, travel and meetings	8,000	8,185	2,124	6,061	4,124
Advertising	100	100	-	100	-
Uniform allowance	2,000	2,000	-	2,000	-
Repair and maintenance	135,000	159,887	65,498	94,389	9,475
<b>Capital outlay</b>	<b>-</b>	<b>42,937</b>	<b>18,902</b>	<b>24,035</b>	<b>29,809</b>
Total Transportation/Development Administration	3,720,441	3,816,961	3,862,870	(45,909)	3,782,724
<b>Total Transportation and Development</b>	<b>\$ 3,720,441</b>	<b>\$ 3,816,961</b>	<b>\$ 3,862,870</b>	<b>\$ (45,909)</b>	<b>\$ 3,782,724</b>
Current expenditures	\$ 3,720,441	\$ 3,774,024	\$ 3,843,968	\$ (69,944)	\$ 3,752,915
Capital outlay	-	42,937	18,902	24,035	29,809
<b>Total Transportation and Development</b>	<b>\$ 3,720,441</b>	<b>\$ 3,816,961</b>	<b>\$ 3,862,870</b>	<b>\$ (45,909)</b>	<b>\$ 3,782,724</b>
<b>Planning and Zoning:</b>					
<b>Community Development - Administration</b>					
<b>Current:</b>					
Salaries and wages	\$ 963,336	\$ 964,136	\$ 739,853	\$ 224,283	\$ 762,799
Pension contribution	124,257	124,257	94,743	29,514	97,560
FICA and Medicare insurance	73,699	73,699	54,359	19,340	55,897
Group health and life insurance	216,723	201,734	106,005	95,729	107,891
Workers' compensation insurance	15,378	15,334	10,738	4,596	-
Board member fees	1,800	1,800	1,550	250	1,350
Contract service fees	31,498	31,498	60	31,438	-
Rental	5,184	5,184	5,171	13	6,963
Materials and supplies	20,000	14,743	14,735	8	17,287
Bank charges	18,200	32,363	32,363	-	22,792
Minor equipment	-	5,445	4,335	1,110	7,945
Dues and subscriptions	1,345	1,379	1,379	-	1,868
Training, travel and meetings	7,000	6,966	5,984	982	4,446
Uniform allowance	3,000	3,000	2,334	666	2,802
Casualty and other losses	-	28	23	5	(29)
Total Community Development - Administration	1,481,420	1,481,566	1,073,632	407,934	1,089,571

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Community Development - Planning:</b>					
<b>Current:</b>					
Salaries and wages	\$ 90,184	\$ 90,059	\$ 84,252	\$ 5,807	\$ 86,814
Pension contribution	11,633	11,633	10,877	756	11,199
FICA and Medicare insurance	6,900	6,900	6,258	642	6,376
Group health and life insurance	10,504	10,504	9,225	1,279	9,426
Workers' compensation insurance	1,794	1,794	1,649	145	-
Contract service fees	205,000	204,876	183,454	21,422	177,300
Rental	17,147	17,396	17,271	125	14,772
Materials and supplies	4,000	2,578	2,343	235	2,728
Minor equipment	-	1,505	-	1,505	3,582
Dues and subscriptions	430	430	163	267	297
Training, travel and meetings	2,650	2,650	10	2,640	1,986
Total Community Development - Planning	350,242	350,325	315,502	34,823	314,480
<b>Total Planning and Zoning</b>	<u>\$ 1,831,662</u>	<u>\$ 1,831,891</u>	<u>\$ 1,389,134</u>	<u>\$ 442,757</u>	<u>\$ 1,404,051</u>
<b>Libraries:</b>					
<b>Current:</b>					
Salaries and wages	\$ 2,159,939	\$ 2,127,178	\$ 1,962,435	\$ 164,743	\$ 1,921,438
Pension contribution	209,385	196,337	187,208	9,129	179,284
FICA and Medicare insurance	152,585	153,807	131,712	22,095	123,492
Group health and life insurance	299,411	334,765	297,250	37,515	239,796
Workers' compensation insurance	3,994	5,117	4,606	511	-
Contract service fees	5,000	28,614	21,717	6,897	2,359
Rental	26,121	27,050	24,449	2,601	25,005
Library books and materials	336,000	335,716	324,478	11,238	409,063
Materials and supplies	55,000	71,794	57,258	14,536	51,327
Minor equipment	-	11,519	9,833	1,686	38,962
Utilities	248,350	243,166	224,261	18,905	214,125
Telephone, telegraph	9,800	8,622	6,486	2,136	6,638
Colloquiums	1,700	8,717	8,055	662	6,725
Dues and subscriptions	-	96,663	96,663	-	20,072
Training, travel and meetings	3,700	29,418	21,375	8,043	7,392
Uniform allowance	-	69	34	35	-
Repair and maintenance	1,000	10,021	9,850	171	6,676
<b>Capital outlay</b>	-	24,800	23,709	1,091	-
Total Libraries	<u>\$ 3,511,985</u>	<u>\$ 3,713,373</u>	<u>\$ 3,411,379</u>	<u>\$ 301,994</u>	<u>\$ 3,252,354</u>
<b>Total Libraries</b>	<u>\$ 3,511,985</u>	<u>\$ 3,713,373</u>	<u>\$ 3,411,379</u>	<u>\$ 301,994</u>	<u>\$ 3,252,354</u>
Current expenditures	3,511,985	\$ 3,688,573	\$ 3,387,670	\$ 300,903	\$ 3,252,354
Capital outlay	-	24,800	23,709	1,091	-
<b>Total Libraries</b>	<u>\$ 3,511,985</u>	<u>\$ 3,713,373</u>	<u>\$ 3,411,379</u>	<u>\$ 301,994</u>	<u>\$ 3,252,354</u>
<b>Parks and Recreation:</b>					
<b>Current:</b>					
Salaries and wages	\$ 4,371,065	\$ 4,355,579	\$ 3,957,665	\$ 397,914	\$ 3,824,523
Pension contribution	374,933	375,381	334,227	41,154	335,456
FICA and Medicare insurance	334,379	337,300	289,966	47,334	281,033
Group health and life insurance	574,644	582,029	487,202	94,827	467,175
Workers' compensation insurance	83,889	84,806	75,860	8,946	-
Board member fees	300	300	-	300	-
Contract service fees	224,316	286,047	263,044	23,003	214,567
Rental	37,160	48,243	41,851	6,392	35,513
Beach entertainment and merchandise	22,600	23,528	23,455	73	25,127
Materials and supplies	149,010	187,892	148,313	39,579	121,136
Bank charges	2,400	21,749	21,749	-	14,330
Minor equipment	-	50,166	46,593	3,573	32,970
Advertising	15,000	2,900	2,900	-	12,029
Dues and subscriptions	10,055	10,034	8,291	1,743	3,339

(Continued)

# CLAYTON COUNTY, GEORGIA

## GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Budgeted Amounts		2015	Variance With	2014
	Original	Final	Actual	Budget	Actual
<b>Expenditures:</b>					
<b>Parks and Recreation (continued):</b>					
Recreation program costs	\$ 523,360	\$ 557,991	\$ 440,480	\$ 117,511	\$ 497,364
Training, travel and meetings	13,690	33,377	29,197	4,180	19,036
Uniform allowance	18,500	21,405	20,480	925	18,826
Repair and maintenance	246,000	268,336	220,714	47,622	230,761
Casualty and other losses	-	20	(77)	97	(4)
General assistance	-	1,050	-	1,050	-
<b>Capital outlay</b>	-	172,823	59,754	113,069	121,429
<b>Total Parks and Recreation</b>	<u>\$ 7,001,301</u>	<u>\$ 7,420,956</u>	<u>\$ 6,471,664</u>	<u>\$ 949,292</u>	<u>\$ 6,254,610</u>
Current expenditures	\$ 7,001,301	\$ 7,248,133	\$ 6,411,910	\$ 836,223	\$ 6,133,181
Capital outlay	-	172,823	59,754	113,069	121,429
<b>Total Parks and Recreation</b>	<u>\$ 7,001,301</u>	<u>\$ 7,420,956</u>	<u>\$ 6,471,664</u>	<u>\$ 949,292</u>	<u>\$ 6,254,610</u>
<b>Health and Welfare:</b>					
<b>Department of Human Resources:</b>					
<b>Current:</b>					
General assistance	\$ 8,467,000	\$ 8,967,000	\$ 8,967,000	\$ -	\$ 1,067,000
Total Department of Human Resources	8,467,000	8,967,000	8,967,000	-	1,067,000
<b>Family and Children's Services:</b>					
<b>Capital outlay</b>	\$ 60,000	\$ 60,000	\$ 16,773	\$ 43,227	\$ -
Total Family and Children's Services	60,000	60,000	16,773	43,227	-
<b>Senior Services:</b>					
<b>Current:</b>					
Salaries and wages	\$ 1,342,249	\$ 1,249,544	\$ 1,207,442	\$ 42,102	\$ 1,286,253
Pension contribution	104,541	102,250	92,105	10,145	97,769
FICA and Medicare insurance	104,979	101,069	89,239	11,830	95,986
Group health and life insurance	181,069	148,399	140,162	8,237	133,320
Workers' compensation insurance	16,357	19,327	16,244	3,083	-
Contract service fees	419,795	500,130	430,749	69,381	564,521
Rental	29,858	39,605	36,174	3,431	35,831
Materials and supplies	55,262	120,751	95,746	25,005	67,197
Bank charges	7,058	7,308	7,137	171	6,908
Minor equipment	-	44,820	33,539	11,281	25,109
Advertising	18,000	28,435	25,457	2,978	18,367
Dues and subscriptions	1,345	4,295	1,396	2,899	317
Recreation program costs	184,344	112,364	73,754	38,610	115,938
General assistance	-	-	-	-	-
Training, travel and meetings	10,825	13,870	10,830	3,040	5,695
Uniform allowance	5,500	9,043	7,524	1,519	6,701
Repair and maintenance	14,500	47,078	29,001	18,077	7,306
Casualty and other losses	-	-	-	-	2
<b>Capital outlay</b>	-	39,550	30,759	8,791	-
Total Senior Services	2,495,682	2,587,838	2,327,258	260,580	2,467,220
<b>Total Health and Welfare</b>	<u>\$ 11,022,682</u>	<u>\$ 11,614,838</u>	<u>\$ 11,311,031</u>	<u>\$ 303,807</u>	<u>\$ 3,534,220</u>
Current expenditures	\$ 10,962,682	\$ 11,515,288	\$ 11,263,499	\$ 251,789	\$ 3,534,220
Capital outlay	60,000	99,550	47,532	52,018	-
<b>Total Health and Welfare</b>	<u>\$ 11,022,682</u>	<u>\$ 11,614,838</u>	<u>\$ 11,311,031</u>	<u>\$ 303,807</u>	<u>\$ 3,534,220</u>
<b>Total Expenditures</b>	<u>\$ 179,877,377</u>	<u>\$ 190,058,679</u>	<u>\$ 185,841,990</u>	<u>\$ 4,216,689</u>	<u>\$ 169,494,464</u>
Current expenditures	\$ 177,785,861	\$ 187,393,345	\$ 183,603,260	\$ 3,790,085	\$ 166,134,052
Debt service	1,182,204	1,222,805	1,222,803	2	1,182,012
Capital outlay	909,312	1,442,529	1,015,927	426,602	2,178,400
<b>Total Expenditures</b>	<u>\$ 179,877,377</u>	<u>\$ 190,058,679</u>	<u>\$ 185,841,990</u>	<u>\$ 4,216,689</u>	<u>\$ 169,494,464</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

# CLAYTON COUNTY, GEORGIA

## HOTEL/MOTEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other taxes:					
Hotel/motel tax	\$ 468,600	\$ 468,601	\$ 536,222	\$ 67,621	\$ 470,839
Other revenue	-	1,500	1,500	-	1,500
Total revenues	<u>468,600</u>	<u>470,101</u>	<u>537,722</u>	<u>67,621</u>	<u>472,339</u>
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	305,006	305,120	228,603	76,517	265,365
Pension contribution	39,343	39,343	29,520	9,823	33,584
Payroll taxes	23,333	23,333	16,984	6,349	19,482
Group health insurance	24,507	24,507	23,924	583	35,697
Worker's compensation insurance	719	719	517	202	-
Contractual services	75,000	11,157	66	11,091	12,500
Rental	3,502	4,914	2,925	1,989	4,931
Office supplies	6,500	7,744	6,306	1,438	13,478
Program supplies	-	5,122	4,087	1,035	4,075
Telephone, telegraph	-	1,433	1,432	1	1,029
Dues and subscriptions	15,023	31,023	24,901	6,122	21,623
Training, travel and meetings	30,393	38,393	37,234	1,159	27,807
Advertising	15,000	46,363	46,362	1	15,186
Promotional	10,000	10,000	8,259	1,741	11,486
Repair and maintenance	-	-	-	-	30,967
Other minor equipment	-	2,301	-	2,301	14,927
General assistance	15,000	15,000	15,000	-	-
Total expenditures	<u>563,326</u>	<u>566,472</u>	<u>446,120</u>	<u>120,352</u>	<u>512,137</u>
Excess (deficiency) of revenues over expenditures	<u>(94,726)</u>	<u>(96,371)</u>	<u>91,602</u>	<u>187,973</u>	<u>(39,798)</u>
<b>Other Financing Sources:</b>					
Appropriation of fund balance	94,726	96,371	-	(96,371)	-
Total other financing sources	<u>94,726</u>	<u>96,371</u>	<u>-</u>	<u>(96,371)</u>	<u>-</u>
Net change in fund balance	-	-	91,602	91,602	(39,798)
<b>Fund Balance, beginning of year</b>	500,339	500,339	500,339	-	540,137
Appropriation of fund balance	<u>(94,726)</u>	<u>(96,371)</u>	<u>-</u>	<u>96,371</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 405,613</u>	<u>\$ 403,968</u>	<u>\$ 591,941</u>	<u>\$ 187,973</u>	<u>\$ 500,339</u>



# CLAYTON COUNTY, GEORGIA

## TOURISM AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other taxes:					
Hotel/motel tax	\$ 693,500	\$ 693,500	\$ 913,027	\$ 219,527	\$ 801,699
Other revenue	44,250	44,250	54,272	10,022	51,579
Total revenues	<u>737,750</u>	<u>737,750</u>	<u>967,299</u>	<u>229,549</u>	<u>853,278</u>
<b>Expenditures:</b>					
General government:					
Current:					
Board member fees	3,500	3,500	-	3,500	-
Contractual service	585,740	582,860	528,038	54,822	615,813
Utilities	11,610	14,490	13,775	715	11,139
Advertising	24,600	24,600	22,185	2,415	23,583
Promotional	3,050	3,050	2,100	950	3,000
General assistance	65,000	65,000	65,000	-	53,500
Total expenditures	<u>693,500</u>	<u>693,500</u>	<u>631,098</u>	<u>62,402</u>	<u>707,035</u>
Excess of revenues over expenditures	<u>44,250</u>	<u>44,250</u>	<u>336,201</u>	<u>291,951</u>	<u>146,243</u>
<b>Other Financing Uses:</b>					
Transfers out	(44,250)	(44,250)	(43,250)	1,000	(44,250)
Total other financing uses	<u>(44,250)</u>	<u>(44,250)</u>	<u>(43,250)</u>	<u>1,000</u>	<u>(44,250)</u>
Net change in fund balance	-	-	292,951	292,951	101,993
<b>Fund Balance, beginning of year</b>	<u>351,633</u>	<u>351,633</u>	<u>351,633</u>	<u>-</u>	<u>249,640</u>
<b>Fund Balance, end of year</b>	<u>\$ 351,633</u>	<u>\$ 351,633</u>	<u>\$ 644,584</u>	<u>\$ 292,951</u>	<u>\$ 351,633</u>

# CLAYTON COUNTY, GEORGIA

## EMERGENCY TELEPHONE SYSTEM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Charges for services - E911 fees	\$ 2,802,167	\$ 2,802,167	\$ 3,345,048	\$ 542,881	\$ 3,361,118
Other taxes	-	-	307	307	-
Other revenue	-	-	1,302	1,302	8,082
Total revenues	2,802,167	2,802,167	3,346,657	544,490	3,369,200
<b>Expenditures:</b>					
Public safety:					
Current:					
Salaries and wages	2,238,884	2,383,807	2,004,711	379,096	1,982,663
Pension contribution	262,984	262,934	215,338	47,596	219,813
Payroll taxes	171,281	171,281	147,070	24,211	145,425
Group health and life insurance	416,894	264,470	248,983	15,487	261,837
Workers' compensation insurance	4,257	4,257	3,766	491	-
Other contractual services	373,914	373,914	339,198	34,716	479,253
Office equipment rental	4,132	4,132	3,235	897	3,844
Office supplies	12,000	14,650	10,906	3,744	15,907
Photocopy machine supplies	250	250	249	1	200
Telephone, telegraph	286,000	287,021	256,118	30,903	258,044
Dues and subscriptions	-	50	50	-	-
Training, travel and meetings	14,615	14,186	12,914	1,272	13,257
Uniform allowance	12,000	3,552	3,552	-	7,404
Repair and maintenance - equipment	-	7,597	7,597	-	-
Other minor equipment	-	5,266	-	5,266	49,617
Total expenditures	3,797,211	3,797,367	3,253,687	543,680	3,437,264
Excess (deficiency) of revenues over expenditures	(995,044)	(995,200)	92,970	1,088,170	(68,064)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	156	-	(156)	-
Transfers in	995,044	995,044	-	(995,044)	778,242
Total other financing sources	995,044	995,200	-	(995,200)	778,242
Net change in fund balance	-	-	92,970	92,970	710,178
<b>Fund Balance, beginning of year</b>	847,669	847,669	847,669	-	137,491
Appropriation of fund balance	-	(156)	-	156	-
<b>Fund Balance, end of year</b>	\$ 847,669	\$ 847,513	\$ 940,639	\$ 93,126	\$ 847,669

# CLAYTON COUNTY, GEORGIA

## FEDERAL NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Fines and forfeitures					
Condemnation of monies	\$ 105,000	\$ 440,648	\$ 580,586	\$ 139,938	\$ 245,385
Investment earnings	-	-	23	23	23
Total revenues	105,000	440,648	580,609	139,961	245,408
<b>Expenditures:</b>					
Public safety:					
County police:					
Current:					
Materials and supplies	20,000	-	-	-	4,735
Training, travel and meetings	-	40,000	7,882	32,118	-
Minor equipment	-	15,000	14,603	397	3,500
Capital outlay	-	-	-	-	15,000
Total county police	20,000	55,000	22,485	32,515	23,235
Narcotics unit:					
Current:					
Equipment rental	60,000	-	-	-	-
Building lease and rental	-	82,910	82,910	-	83,430
Materials and supplies	25,000	58,125	58,125	-	45,177
Training, travel and meetings	-	5,000	4,084	916	8,525
Minor equipment	-	4,850	4,411	439	-
Uniform allowance	-	-	-	-	500
Total narcotics unit	85,000	150,885	149,530	1,355	137,632
Courts and law enforcement:					
Sheriff:					
Current:					
Minor equipment	-	32,857	32,857	-	-
Capital outlay	-	304,306	304,306	-	23,400
Total sheriff	-	337,163	337,163	-	23,400
Total expenditures	105,000	543,048	509,178	33,870	184,267
Excess (deficiency) of revenues over expenditures	-	(102,400)	71,431	173,831	61,141
<b>Other Financing Sources:</b>					
Appropriation from fund balance	-	102,400	-	(102,400)	-
Total other financing sources	-	102,400	-	(102,400)	-
Net change in fund balance	-	-	71,431	71,431	61,141
<b>Fund Balance, beginning of year</b>	309,606	309,606	309,606	-	248,465
Appropriation of fund balance	-	(102,400)	-	102,400	-
<b>Fund Balance, end of year</b>	<u>\$ 309,606</u>	<u>\$ 207,206</u>	<u>\$ 381,037</u>	<u>\$ 173,831</u>	<u>\$ 309,606</u>

# CLAYTON COUNTY, GEORGIA

## STATE NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Fines and forfeitures	\$ 120,000	\$ 120,000	\$ 372,601	\$ 252,601	\$ 318,674
Total revenues	120,000	120,000	372,601	252,601	318,674
<b>Expenditures:</b>					
General government					
Current:					
General assistance	90,000	90,000	90,000	-	90,000
Total general government	90,000	90,000	90,000	-	90,000
Public safety:					
County police:					
Capital outlay	-	24,000	-	24,000	31,000
Total county police	-	24,000	-	24,000	31,000
Narcotics unit:					
Current:					
Materials and supplies	30,000	139,926	139,626	300	126,107
Minor equipment	-	-	-	-	43,319
Capital outlay	-	-	-	-	82,693
Total narcotics unit	30,000	139,926	139,626	300	252,119
Total public safety	30,000	163,926	139,626	24,300	283,119
Total expenditures	120,000	253,926	229,626	24,300	373,119
Excess (deficiency) of revenues over expenditures	-	(133,926)	142,975	276,901	(54,445)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	133,926	-	(133,926)	-
Sale of capital assets	-	-	36,502	36,502	59,154
Total other financing sources	-	133,926	36,502	(97,424)	59,154
Net change in fund balance	-	-	179,477	179,477	4,709
<b>Fund Balance, beginning of year</b>	624,502	624,502	624,502	-	619,793
Appropriation of fund balance	-	(133,926)	-	133,926	-
<b>Fund Balance, end of year</b>	<u>\$ 624,502</u>	<u>\$ 490,576</u>	<u>\$ 803,979</u>	<u>\$ 313,403</u>	<u>\$ 624,502</u>

# CLAYTON COUNTY, GEORGIA

## JAIL CONSTRUCTION AND STAFFING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Fines and forfeitures	\$ 1,053,000	\$ 1,053,000	\$ 976,301	\$ (76,699)	\$ 1,132,710
Total revenues	<u>1,053,000</u>	<u>1,053,000</u>	<u>976,301</u>	<u>(76,699)</u>	<u>1,132,710</u>
Excess of revenues over expenditures	<u>1,053,000</u>	<u>1,053,000</u>	<u>976,301</u>	<u>(76,699)</u>	<u>1,132,710</u>
<b>Other Financing Uses:</b>					
Transfers out	<u>(1,053,000)</u>	<u>(1,053,000)</u>	<u>(1,053,000)</u>	<u>-</u>	<u>(952,700)</u>
Total other financing uses	<u>(1,053,000)</u>	<u>(1,053,000)</u>	<u>(1,053,000)</u>	<u>-</u>	<u>(952,700)</u>
Net change in fund balance	-	-	(76,699)	(76,699)	180,010
<b>Fund Balance, beginning of year</b>	<u>746,917</u>	<u>746,917</u>	<u>746,917</u>	<u>-</u>	<u>566,907</u>
<b>Fund Balance, end of year</b>	<u>\$ 746,917</u>	<u>\$ 746,917</u>	<u>\$ 670,218</u>	<u>\$ (76,699)</u>	<u>\$ 746,917</u>

# CLAYTON COUNTY, GEORGIA

## JUVENILE SUPPORT SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Charges for services:					
Court supervision fee	\$ 15,000	\$ 15,000	\$ 11,728	\$ (3,272)	\$ 13,589
Total revenues	15,000	15,000	11,728	(3,272)	13,589
<b>Expenditures:</b>					
Courts and law enforcement:					
Juvenile court:					
Current:					
Contract services	15,000	12,969	7,941	5,028	-
Rental	-	2,031	1,327	704	-
Total courts and law enforcement	15,000	15,000	9,268	5,732	-
Health and welfare:					
Current:					
Contract services	-	-	-	-	11,210
Total health and welfare	-	-	-	-	11,210
Total expenditures	15,000	15,000	9,268	5,732	11,210
Net change in fund balance	-	-	2,460	2,460	2,379
<b>Fund Balance, beginning of year</b>	11,780	11,780	11,780	-	9,401
<b>Fund Balance, end of year</b>	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ 14,240</u>	<u>\$ 2,460</u>	<u>\$ 11,780</u>

# CLAYTON COUNTY, GEORGIA

## DRUG ABUSE TREATMENT AND EDUCATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Fines and forfeitures	\$ 65,000	\$ 110,618	\$ 144,887	\$ 34,269	\$ 100,440
Other revenues	35,000	35,000	25,140	(9,860)	33,295
Total revenues	100,000	145,618	170,027	24,409	133,735
<b>Expenditures:</b>					
General government:					
Current:					
Contract services	20,000	65,618	52,503	13,115	15,425
General assistance	40,000	40,000	40,000	-	40,000
Total general government	60,000	105,618	92,503	13,115	55,425
Health and welfare:					
Current:					
General assistance	40,000	40,000	40,000	-	40,000
Total health and welfare	40,000	40,000	40,000	-	40,000
Total expenditures	100,000	145,618	132,503	13,115	95,425
Net change in fund balance	-	-	37,524	37,524	38,310
<b>Fund Balance, beginning of year</b>	104,417	104,417	104,417	-	66,107
<b>Fund Balance, end of year</b>	<u>\$ 104,417</u>	<u>\$ 104,417</u>	<u>\$ 141,941</u>	<u>\$ 37,524</u>	<u>\$ 104,417</u>

# CLAYTON COUNTY, GEORGIA

## ALTERNATIVE DISPUTE RESOLUTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Charges for services:					
Court filing and recording fees	\$ 157,200	\$ 157,200	\$ 141,683	\$ (15,517)	\$ 167,100
Other revenues	3,000	3,000	2,305	(695)	1,643
Total revenues	160,200	160,200	143,988	(16,212)	168,743
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	141,438	141,438	133,014	8,424	137,847
Pension contribution	18,244	18,244	17,192	1,052	17,782
Payroll taxes	10,820	10,820	9,492	1,328	9,820
Group health and life insurance	30,704	30,704	28,226	2,478	29,679
Workers' compensation insurance	269	269	249	20	-
Contractual services	250	500	370	130	250
Office equipment rental	3,540	3,540	1,331	2,209	1,452
Office supplies	1,750	1,500	1,122	378	1,308
Mediation fees	31,534	31,534	31,085	449	28,500
Dues and subscriptions	350	350	225	125	387
Postage	2,200	2,200	1,994	206	3,043
Telephone	1,000	1,000	620	380	691
Training, travel, meetings	2,000	2,000	748	1,252	1,758
Total expenditures	244,099	244,099	225,668	18,431	232,517
Deficiency of revenues over expenditures	(83,899)	(83,899)	(81,680)	2,219	(63,774)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	83,899	83,899	-	(83,899)	-
Total other financing sources	83,899	83,899	-	(83,899)	-
Net change in fund balance	-	-	(81,680)	(81,680)	(63,774)
<b>Fund Balance, beginning of year</b>	169,604	169,604	169,604	-	233,378
Appropriation of fund balance	(83,899)	(83,899)	-	83,899	-
<b>Fund Balance, end of year</b>	<u>\$ 85,705</u>	<u>\$ 85,705</u>	<u>\$ 87,924</u>	<u>\$ 2,219</u>	<u>\$ 169,604</u>



# CLAYTON COUNTY, GEORGIA

## VICTIMS ASSISTANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Fines and forfeitures	\$ 552,194	\$ 552,194	\$ 493,419	\$ (58,775)	\$ 558,886
Total revenues	552,194	552,194	493,419	(58,775)	558,886
<b>Expenditures:</b>					
Courts and law enforcement:					
Juvenile court:					
Current:					
Salaries and wages	-	3	2	1	-
Training, travel, and meetings	-	198	198	-	-
Total juvenile court	-	201	200	1	-
Solicitor general:					
Current:					
Salaries and wages	236,218	236,217	236,177	40	230,221
Pension contribution	30,469	30,520	30,520	-	29,698
Payroll taxes	18,072	17,871	17,122	749	16,584
Group health and life insurance	42,077	42,026	41,980	46	46,211
Workers' compensation insurance	425	425	418	7	-
Total solicitor general	327,261	327,059	326,217	842	322,714
District attorney:					
Current:					
Salaries and wages	130,357	127,643	126,281	1,362	123,680
Pension contribution	14,213	14,293	14,293	-	13,924
Payroll taxes	9,973	9,973	9,277	696	9,221
Group health and life insurance	19,262	19,262	19,074	188	11,904
Workers' compensation insurance	235	235	224	11	-
Materials and supplies	13,000	16,428	11,859	4,569	18,277
Dues and subscriptions	361	361	-	361	375
Training, travel, meetings	2,000	3,181	3,181	-	1,620
Minor equipment	-	-	-	-	635
Total district attorney	189,401	191,376	184,189	7,187	179,636
Total courts and law enforcement	516,662	518,636	510,606	8,030	502,350
Total expenditures	516,662	518,636	510,606	8,030	502,350
Excess (deficiency) of revenues over expenditures	35,532	33,558	(17,187)	(50,745)	56,536
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	11,416	-	(11,416)	-
Transfers out	(35,532)	(44,974)	(35,009)	9,965	(73,297)
Total other financing sources (uses)	(35,532)	(33,558)	(35,009)	(1,451)	(73,297)
Net change in fund balance	-	-	(52,196)	(52,196)	(16,761)
<b>Fund Balance, beginning of year</b>	111,171	111,171	111,171	-	127,932
Appropriation of fund balance	-	(11,416)	-	11,416	-
<b>Fund Balance, end of year</b>	\$ 111,171	\$ 99,755	\$ 58,975	\$ (40,780)	\$ 111,171

# CLAYTON COUNTY, GEORGIA

## DOMESTIC SEMINARS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other revenues	\$ 17,500	\$ 17,500	\$ 15,930	\$ (1,570)	\$ 15,965
Total revenues	17,500	17,500	15,930	(1,570)	15,965
<b>Expenditures:</b>					
General government:					
Current:					
Other contractual services	16,000	16,000	13,525	2,475	18,625
Office supplies	1,500	1,500	311	1,189	806
Total expenditures	17,500	17,500	13,836	3,664	19,431
Net change in fund balance	-	-	2,094	2,094	(3,466)
<b>Fund Balance, beginning of year</b>	6,609	6,609	6,609	-	10,075
<b>Fund Balance, end of year</b>	<u>\$ 6,609</u>	<u>\$ 6,609</u>	<u>\$ 8,703</u>	<u>\$ 2,094</u>	<u>\$ 6,609</u>

# CLAYTON COUNTY, GEORGIA

## STATE COURT TECHNOLOGY FEE COLLECTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Charges for services:					
Technology fee	\$ 194,000	\$ 194,000	\$ 183,679	\$ (10,321)	\$ 207,070
Total revenues	194,000	194,000	183,679	(10,321)	207,070
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Contract service fees	12,000	47,547	47,546	1	18,940
Materials and supplies	40,000	29,025	26,438	2,587	41,022
Telephone, telegraph	7,000	17,149	15,820	1,329	11,300
Dues and subscriptions	5,000	-	-	-	-
Training, travel, meetings	35,000	4,869	4,868	1	4,096
Minor equipment	95,000	43,285	42,671	614	26,563
Repair and maintenance	-	2,212	2,212	-	316
Capital outlay	-	62,045	33,820	28,225	-
Total expenditures	194,000	206,132	173,375	32,757	102,237
Excess (deficiency) of revenues over expenditures	-	(12,132)	10,304	22,436	104,833
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	12,132	-	(12,132)	-
Total other financing sources	-	12,132	-	(12,132)	-
Net change in fund balance	-	-	10,304	10,304	104,833
<b>Fund Balance, beginning of year</b>	1,119,250	1,119,250	1,119,250	-	1,014,417
Appropriation of fund balance	-	(12,132)	-	12,132	-
<b>Fund Balance, end of year</b>	<u>\$ 1,119,250</u>	<u>\$ 1,107,118</u>	<u>\$ 1,129,554</u>	<u>\$ 22,436</u>	<u>\$ 1,119,250</u>

# CLAYTON COUNTY, GEORGIA

## COLLABORATIVE AUTHORITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Total revenues	-	45,000	45,000	-	45,000
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Contract services	0	45,000	45,000	-	45,000
Utilities	-	1,004	1,004	-	1,100
Telephone, telegraph	-	4,288	4,288	-	4,160
General assistance	12,500	7,208	-	7,208	-
Total expenditures	12,500	57,500	50,292	7,208	50,260
Deficiency of revenues over expenditures	(12,500)	(12,500)	(5,292)	7,208	(5,260)
<b>Other Financing Sources:</b>					
Transfers in	12,500	12,500	5,958	(6,542)	5,260
Total other financing sources	12,500	12,500	5,958	(6,542)	5,260
Net change in fund balance	-	-	666	666	-
<b>Fund Balance, beginning of year</b>	25,229	25,229	25,229	-	25,229
<b>Fund Balance, end of year</b>	<u>\$ 25,229</u>	<u>\$ 25,229</u>	<u>\$ 25,895</u>	<u>\$ 666</u>	<u>\$ 25,229</u>

# CLAYTON COUNTY, GEORGIA

## AGING GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 760,929	\$ 655,638	\$ (105,291)	\$ 602,984
Charges for services	-	7,655	7,655	-	3,954
Gifts and donations	-	-	-	-	9,699
Other revenues	-	-	6,978	6,978	-
Total revenues	-	768,584	670,271	(98,313)	616,637
<b>Expenditures:</b>					
Health and welfare:					
Current:					
Salaries and wages	-	524,226	494,877	29,349	425,747
Pension contribution	-	44,561	43,019	1,542	39,271
Payroll taxes	-	38,658	36,572	2,086	31,443
Group health and life insurance	-	65,068	59,285	5,783	56,786
Workers' compensation insurance	-	11,349	4,253	7,096	-
Contractual services	-	379,512	327,359	52,153	286,503
Equipment rental	-	2,565	2,564	1	2,341
Materials and supplies	-	179,672	151,858	27,814	163,017
Advertising	-	6,500	1,500	5,000	-
Minor equipment	-	1,900	-	1,900	-
Utilities	-	-	-	-	103
Telephone, telegraph	-	28,314	27,227	1,087	18,100
Dues and subscriptions	-	1,042	677	365	1,173
Training, travel, meetings	-	22,462	14,217	8,245	14,760
Repair and maintenance	-	2,575	-	2,575	-
Redistribution	-	1,000	406	594	1,133
Casualty and other losses	-	40	40	-	-
General assistance	520,361	-	-	-	-
Total expenditures	520,361	1,309,444	1,163,854	145,590	1,040,377
Deficiency of revenues over expenditures	(520,361)	(540,860)	(493,583)	47,277	(423,740)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	16,000	-	(16,000)	-
Transfers in	520,361	524,860	493,583	(31,277)	509,675
Total other financing sources	520,361	540,860	493,583	(47,277)	509,675
Net change in fund balance	-	-	-	-	85,935
<b>Fund Balance, beginning of year</b>	186,242	186,242	186,242	-	100,307
Appropriation of fund balance	-	(16,000)	-	16,000	-
<b>Fund Balance, end of year</b>	<u>\$ 186,242</u>	<u>\$ 170,242</u>	<u>\$ 186,242</u>	<u>\$ 16,000</u>	<u>\$ 186,242</u>

# CLAYTON COUNTY, GEORGIA

## HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Intergovernmental:					
U.S. Dept. of Housing and Urban Development	\$ -	\$ 8,839,948	\$ 3,956,337	\$ (4,883,611)	\$ 3,833,663
Other revenues	-	1,987,163	1,218,899	(768,264)	1,908,166
Total revenues	-	10,827,111	5,175,236	(5,651,875)	5,741,829
<b>Expenditures:</b>					
Parks and recreation:					
CDBG program:					
Current:					
Salaries and wages	-	406,135	339,983	66,152	267,008
Pension contribution	-	38,785	35,292	3,493	31,333
Payroll taxes	-	33,096	24,900	8,196	19,571
Group health and life insurance	-	60,335	45,187	15,148	41,223
Workers' compensation insurance	-	2,980	1,351	1,629	-
Contractual services	-	55,216	11,177	44,039	-
Equipment rental	-	-	-	-	1,146
Building lease and rental	-	70,220	64,701	5,519	27,523
Other rental	-	121	-	121	-
Materials and supplies	-	31,896	13,640	18,256	7,156
Utilities	-	5,722	5,230	492	2,577
Telephone, telegraph	-	17,175	14,225	2,950	5,001
Postage	-	500	-	500	-
Dues and subscriptions	-	4,233	43	4,190	-
Training, travel and meetings	-	19,523	2,303	17,220	806
Advertising	-	5,134	4,634	500	3,159
Promotional	-	2,000	417	1,583	3,159
Recreation program	-	22,200	2,892	19,308	-
Minor equipment	-	24,053	6,553	17,500	3,484
Repair and maintenance	-	17,107	3,597	13,510	4,722
General assistance	-	3,007,198	1,295,729	1,711,469	1,080,409
Capital outlay	-	618,760	137,810	480,950	9,500
Total parks and recreation	-	4,442,389	2,009,664	2,432,725	1,507,777
Health and welfare:					
HOME program:					
Current:					
Salaries and wages	-	90,819	17,966	72,853	26,616
Pension contribution	-	6,548	2,395	4,153	3,433
Payroll taxes	-	3,650	1,238	2,412	1,944
Group health and life insurance	-	12,068	5,185	6,883	4,631
Workers' compensation insurance	-	318	74	244	-
Contractual services	-	2,094	-	2,094	-
Building lease and rental	-	15,666	-	15,666	3,154
Office supplies	-	1,979	1,034	945	1,260
Dues and subscriptions	-	300	-	300	-
Training, travel and meetings	-	500	-	500	-
Advertising	-	300	-	300	330
General assistance	-	1,378,811	775,471	603,340	749,188
Total HOME program	-	1,513,053	803,363	709,690	790,556

(Continued)

# CLAYTON COUNTY, GEORGIA

## HOUSING AND URBAN DEVELOPMENT GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
Emergency shelter program:					
Current:					
Salaries and wages	\$ -	\$ 4,416	\$ 1,674	\$ 2,742	\$ -
Pension contribution	-	216	216	-	-
Payroll taxes	-	119	119	-	-
Group health and life insurance	-	307	307	-	-
Workers' compensation insurance	-	3	3	-	-
Equipment rental	-	875	-	875	-
Building lease and rental	-	10,154	-	10,154	1,673
Materials and supplies	-	1,500	519	981	-
Utilities	-	1,000	-	1,000	-
Telephone, telegraph	-	3,783	-	3,783	1,915
General assistance	-	395,802	270,244	125,558	47,421
Total emergency shelter program	-	418,175	273,082	145,093	51,009
Neighborhood stabilization program:					
Current:					
Salaries and wages	-	127,350	126,178	1,172	148,010
Pension contribution	-	16,428	16,172	256	19,093
Payroll taxes	-	9,449	9,341	108	9,687
Group health and life insurance	-	21,958	21,584	374	23,436
Workers' compensation insurance	-	380	304	76	-
Equipment rental	-	2,750	2,750	-	1,604
Building lease and rental	-	21,646	-	21,646	32,350
Materials and supplies	-	4,000	3,806	194	4,240
Utilities	-	2,140	164	1,976	2,478
Telephone, telegraph	-	1,666	1,035	631	6,023
Postage	-	500	246	254	237
Dues and subscriptions	-	2,200	563	1,637	1,813
Training, travel and meetings	-	1,500	713	787	990
Advertising	-	1,200	105	1,095	416
Minor equipment	-	2,808	2,808	-	1,411
General assistance	-	6,401,994	2,359,410	4,042,584	3,368,932
Total neighborhood stabilization program	-	6,617,969	2,545,179	4,072,790	3,620,720
Total health and welfare	-	8,549,197	3,621,624	4,927,573	4,462,285
Total expenditures	-	12,991,586	5,631,288	7,360,298	5,970,062
Deficiency of revenues over expenditures	-	(2,164,475)	(456,052)	1,708,423	(228,233)
Other Financing Sources:					
Appropriation of fund balance	-	2,164,475	-	(2,164,475)	-
Total other financing sources	-	2,164,475	-	(2,164,475)	-
Net change in fund balance	-	-	(456,052)	(456,052)	(228,233)
Fund Balance, beginning of year	1,962,220	1,962,220	1,962,220	-	2,187,294
Appropriation of fund balance	-	(2,164,475)	-	2,164,475	-
Fund Balance, end of year	\$ 1,962,220	\$ (202,255)	\$ 1,506,168	\$ 1,708,423	\$ 1,959,061

# CLAYTON COUNTY, GEORGIA

## LAW LIBRARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Charges for services	\$ 101,752	\$ 101,752	\$ 111,164	\$ 9,412	\$ 123,124
Fines and forfeitures	-	-	26	26	78
Other revenues	9,093	9,093	10,246	1,153	10,837
Total revenues	110,845	110,845	121,436	10,591	134,039
<b>Expenditures:</b>					
Courts and law enforcement:					
Current:					
Salaries and wages	27,172	27,172	26,695	477	26,482
Pension contribution	3,505	3,505	3,452	53	3,416
Payroll taxes	2,079	2,079	1,985	94	1,936
Group health and life insurance	4,757	4,757	2,865	1,892	4,597
Workers' compensation insurance	52	52	50	2	-
Contractual services	10,000	-	-	-	5,000
Equipment rental	1,680	1,680	1,674	6	-
Materials and supplies	2,100	2,013	460	1,553	823
Telephone, telegraph	9,500	9,500	5,308	4,192	7,686
Dues and subscriptions	50,000	60,087	60,087	-	58,520
Total expenditures	110,845	110,845	102,576	8,269	108,460
Net change in fund balance	-	-	18,860	18,860	25,579
<b>Fund Balance, beginning of year</b>	89,823	89,823	89,823	-	64,244
<b>Fund Balance, end of year</b>	\$ 89,823	\$ 89,823	\$ 108,683	\$ 18,860	\$ 89,823



# CLAYTON COUNTY, GEORGIA

## STREET LIGHTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes:					
Special tax levy - current year	\$ 1,684,700	\$ 1,684,700	\$ 1,677,325	\$ (7,375)	\$ 1,691,390
Total revenues	<u>1,684,700</u>	<u>1,684,700</u>	<u>1,677,325</u>	<u>(7,375)</u>	<u>1,691,390</u>
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	124,766	84,033	80,032	4,001	76,387
Pension contribution	16,093	16,093	10,281	5,812	9,825
Payroll taxes	9,545	9,545	5,799	3,746	5,564
Group health and life insurance	32,033	32,033	16,582	15,451	11,670
Workers' compensation insurance	866	866	814	52	-
Contractual services	25,000	25,000	21,774	3,226	18,038
Materials and supplies	7,900	7,900	4,734	3,166	3,737
Utilities	1,426,390	1,466,871	1,465,135	1,736	1,430,306
Dues and subscriptions	132	132	-	132	-
Training, travel and meetings	1,600	1,600	314	1,286	1,291
Repair and maintenance	2,000	2,252	2,251	1	833
Uniform allowance	375	375	244	131	89
Total expenditures	<u>1,646,700</u>	<u>1,646,700</u>	<u>1,607,960</u>	<u>38,740</u>	<u>1,557,740</u>
Excess of revenues over expenditures	<u>38,000</u>	<u>38,000</u>	<u>69,365</u>	<u>31,365</u>	<u>133,650</u>
<b>Other Financing Uses:</b>					
Transfers out	(38,000)	(38,000)	(38,000)	-	(38,000)
Total other financing uses	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>	<u>(38,000)</u>
Net change in fund balance	-	-	31,365	31,365	95,650
<b>Fund Balance, beginning of year</b>	<u>153,214</u>	<u>153,214</u>	<u>153,214</u>	<u>-</u>	<u>57,564</u>
<b>Fund Balance, end of year</b>	<u>\$ 153,214</u>	<u>\$ 153,214</u>	<u>\$ 184,579</u>	<u>\$ 31,365</u>	<u>\$ 153,214</u>

# CLAYTON COUNTY, GEORGIA

## ELLENWOOD TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes:					
Real property taxes	\$ 468,938	\$ 468,938	\$ 435,699	\$ (33,239)	\$ 411,785
Other taxes:					
Local option sales tax	115,000	338,705	338,705	-	330,090
Investment earnings	-	-	69	69	46
Total revenues	<u>583,938</u>	<u>807,643</u>	<u>774,473</u>	<u>(33,170)</u>	<u>741,921</u>
<b>Expenditures:</b>					
General government:					
Current:					
Bank charges	-	700	697	3	485
Debt service	-	9,550	9,550	-	2,000
Total expenditures	<u>-</u>	<u>10,250</u>	<u>10,247</u>	<u>3</u>	<u>2,485</u>
Excess of revenues over expenditures	<u>583,938</u>	<u>797,393</u>	<u>764,226</u>	<u>(33,167)</u>	<u>739,436</u>
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	307,102	-	(307,102)	-
Transfers out	<u>(583,938)</u>	<u>(1,104,495)</u>	<u>(1,104,495)</u>	<u>-</u>	<u>(411,798)</u>
Total other financing sources (uses)	<u>(583,938)</u>	<u>(797,393)</u>	<u>(1,104,495)</u>	<u>(307,102)</u>	<u>(411,798)</u>
Net change in fund balance	-	-	(340,269)	(340,269)	327,638
<b>Fund Balance, beginning of year</b>	<u>361,966</u>	<u>361,966</u>	<u>361,966</u>	<u>-</u>	<u>34,328</u>
Appropriation of fund balance	<u>-</u>	<u>(307,102)</u>	<u>-</u>	<u>307,102</u>	<u>-</u>
<b>Fund Balance, end of year</b>	<u>\$ 361,966</u>	<u>\$ 54,864</u>	<u>\$ 21,697</u>	<u>\$ (33,167)</u>	<u>\$ 361,966</u>

# CLAYTON COUNTY, GEORGIA

## CENTRAL CLAYTON CORRIDOR TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ 172,777	\$ 172,777	\$ 139,187
Total revenues	-	-	172,777	172,777	139,187
<b>Expenditures:</b>					
General government:					
Capital outlay	-	-	-	-	-
Total general government	-	-	-	-	-
Net change in fund balance	-	-	172,777	172,777	139,187
Fund Balance, beginning of year	1,194,803	1,194,803	1,194,803	-	1,055,616
Fund Balance, end of year	\$ 1,194,803	\$ 1,194,803	\$ 1,367,580	\$ 172,777	\$ 1,194,803

# CLAYTON COUNTY, GEORGIA

## FOREST PARK TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes	\$ -	\$ 22,577	\$ 39,309	\$ 16,732	\$ 40,395
Total revenues	-	22,577	39,309	16,732	40,395
<b>Expenditures:</b>					
Intergovernmental	-	59,107	59,108	(1)	155,566
Total intergovernmental	-	59,107	59,108	(1)	155,566
Deficiency of revenues over expenditures	-	(36,530)	(19,799)	16,731	(115,171)
<b>Other Financing Sources:</b>					
Appropriations of fund balance	-	36,530	-	(36,530)	-
Total other financing sources	-	36,530	-	(36,530)	-
Net change in fund balance	-	-	(19,799)	(19,799)	(115,171)
<b>Fund Balance, beginning of year</b>	36,530	36,530	36,530	-	151,701
Appropriation of fund balance	-	(36,530)	-	36,530	-
<b>Fund Balance, end of year</b>	<u>\$ 36,530</u>	<u>\$ -</u>	<u>\$ 16,731</u>	<u>\$ 16,731</u>	<u>\$ 36,530</u>

# CLAYTON COUNTY, GEORGIA

## MOUNTAIN VIEW TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	2015 Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ 42,409	\$ 42,409	\$ -
Total revenues	-	-	42,409	42,409	-
<b>Expenditures:</b>					
General government:					
Current:					
Contractual services	-	178,470	16,933	161,537	29,555
Total general government	-	178,470	16,933	161,537	29,555
Excess (deficiency) of revenues over expenditures	-	(178,470)	25,476	203,946	(29,555)
<b>Other Financing Sources:</b>					
Appropriations of fund balance	-	178,470	-	(178,470)	-
Total other financing sources	-	178,470	-	(178,470)	-
Net change in fund balance	-	-	25,476	25,476	(29,555)
<b>Fund Balance, beginning of year</b>	639,895	639,895	639,895	-	669,450
Appropriation of fund balance	-	(178,470)	-	178,470	-
<b>Fund Balance, end of year</b>	<u>\$ 639,895</u>	<u>\$ 461,425</u>	<u>\$ 665,371</u>	<u>\$ 203,946</u>	<u>\$ 639,895</u>

## **DEBT SERVICE AND CAPITAL PROJECT FUNDS**

# CLAYTON COUNTY, GEORGIA

## DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Revenues:</b>					
Property taxes	\$ -	\$ -	\$ 2	\$ 2	\$ 9
Other taxes:					
Interest on delinquent taxes	-	-	10	10	23
Total revenues	-	-	12	12	32
<b>Expenditures</b>					
Debt service:					
Principal retirement	835,000	811,000	855,000	(44,000)	835,000
Interest	493,188	1,555,298	1,510,299	44,999	1,149,238
Fiscal agent fees	656,050	4,000	1,376	2,624	1,250
Total expenditures	1,984,238	2,370,298	2,366,675	3,623	1,985,488
Deficiency of revenues over expenditures	(1,984,238)	(2,370,298)	(2,366,663)	3,635	(1,985,456)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	1,356,050	1,356,050	-	(1,356,050)	-
Transfers in	628,188	1,014,248	1,013,248	(1,000)	628,188
Total other financing sources	1,984,238	2,370,298	1,013,248	(1,357,050)	628,188
Net change in fund balance	-	-	(1,353,415)	(1,353,415)	(1,357,268)
<b>Fund Balance, beginning of year</b>	3,198,808	3,198,808	3,198,808	-	4,556,076
Appropriation of fund balance	(1,356,050)	(1,356,050)	-	1,356,050	-
<b>Fund Balance, end of year</b>	<u>\$ 1,842,758</u>	<u>\$ 1,842,758</u>	<u>\$ 1,845,393</u>	<u>\$ 2,635</u>	<u>\$ 3,198,808</u>

# CLAYTON COUNTY, GEORGIA

## VILLAGES OF ELLENWOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Revenues:</b>					
Investment earnings	\$ -	\$ -	\$ 206	\$ 206	\$ 192
Other revenue	-	-	3	3	-
Total revenues	-	-	209	209	192
<b>Expenditures:</b>					
Debt service	-	105	102	3	192
Total expenditures	-	105	102	3	192
Excess (deficiency) of revenues over expenditures	-	(105)	107	212	-
<b>Other Financing Sources (Uses):</b>					
Appropriation of fund balance	-	(519,452)	-	519,452	-
Transfers in	583,938	1,104,495	1,104,495	-	411,798
Transfers out	(583,938)	(584,938)	(584,938)	-	(583,938)
Total other financing sources (uses)	-	105	519,557	519,452	(172,140)
Net change in fund balance	-	-	519,664	519,664	(172,140)
<b>Fund Balance, beginning of year</b>	1,765,938	1,765,938	1,765,938	-	1,938,078
Appropriation of fund balance	-	519,452	-	(519,452)	-
<b>Fund Balance, end of year</b>	<u>\$ 1,765,938</u>	<u>\$ 2,285,390</u>	<u>\$ 2,285,602</u>	<u>\$ 212</u>	<u>\$ 1,765,938</u>



# CLAYTON COUNTY, GEORGIA

## ROADS AND RECREATION PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
<b>Expenditures:</b>					
Transportation and development:					
Current:					
Salaries and wages	-	144,251	144,251	-	275,534
Pension contribution	-	18,655	18,654	1	35,544
Payroll taxes	-	11,036	11,035	1	21,078
Contractual services	-	3,617,087	1,712,963	1,904,124	1,140,086
Advertising	-	500	120	380	-
Capital outlay	-	50,809,670	10,699,533	40,110,137	11,792,238
Total transportation and development	-	54,601,199	12,586,556	42,014,643	13,264,480
Parks and recreation:					
Current:					
Contractual services	-	220,234	45,391	174,843	57,399
Office supplies	-	4,820	4,610	210	12,930
Minor equipment	-	42,293	1,800	40,493	46,117
Repair and maintenance	-	38,038	-	38,038	-
Capital outlay	-	8,252,115	492,385	7,759,730	813,778
Total parks and recreation	-	8,557,500	544,186	8,013,314	930,224
Total expenditures	-	63,158,699	13,130,742	50,027,957	14,194,704
Deficiency of revenues over expenditures	-	(63,158,699)	(13,130,742)	50,027,957	(14,194,704)
<b>Other Financing Sources:</b>					
Appropriation of fund balance	-	53,840,055	-	(53,840,055)	-
Transfers in	-	9,318,644	1,073,278	(8,245,366)	5,983,418
Total other financing sources	-	63,158,699	1,073,278	(62,085,421)	5,983,418
Net change in fund balance	-	-	(12,057,464)	(12,057,464)	(8,211,286)
<b>Fund Balance, beginning of year</b>	96,427,099	96,427,099	96,427,099	-	104,638,385
Appropriation of fund balance	-	(53,840,055)	-	53,840,055	-
<b>Fund Balance, end of year</b>	<u>\$ 96,427,099</u>	<u>\$ 42,587,044</u>	<u>\$ 84,369,635</u>	<u>\$ 41,782,591</u>	<u>\$ 96,427,099</u>

# CLAYTON COUNTY, GEORGIA

## 2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other taxes	\$ 23,558,296	\$ 23,558,296	\$ 22,550,696	\$ (1,007,600)	\$ 42,425,241
Intergovernmental	-	185,333	185,332	(1)	-
Total revenues	23,558,296	23,743,629	22,736,028	(1,007,601)	42,425,241
<b>Expenditures:</b>					
General government:					
Current:					
Salaries and wages	-	1,931,353	1,931,354	(1)	1,626,129
Pension contribution	-	249,735	249,735	-	209,771
Payroll taxes	-	147,749	147,749	-	124,399
Contract service fees	-	618,622	323,278	295,344	640,240
Minor equipment	-	6,387,834	5,142,083	1,245,751	17,268
Office supplies	-	(13,561)	(13,562)	1	164,239
Repair and maintenance	-	0	-	-	-
Training, travel, meetings	-	5,421	5,420	1	-
Capital outlay	17,633,385	9,548,067	456,365	9,091,702	7,893,020
Total general government	17,633,385	18,875,220	8,242,422	10,632,798	10,675,066
Courts and law enforcement:					
Current:					
Minor equipment	-	34,809	-	34,809	89,903
Capital outlay	-	18,850	9,400	9,450	53,375
Total courts and law enforcement	-	53,659	9,400	44,259	143,278
Public safety:					
Current:					
Contract service fees	-	185,101	132,426	52,675	210,936
Office supplies	-	8,007	-	8,007	-
Minor equipment	-	91,357	1,267	90,090	-
Paying agent fees	-	1,100	1,100	-	2,100
Debt service	-	316,622	316,622	-	316,687
Capital outlay	-	11,508,090	4,009,564	7,498,526	(342,374)
Total public safety	-	12,110,277	4,460,979	7,649,298	187,349
Transportation and development:					
Administration:					
Current:					
Contract service fees	-	3,580,365	1,173,510	2,406,855	541,721
Rental	-	8,250	1,500	6,750	9,000
Office supplies	-	250,202	210,131	40,071	163,163
Minor equipment	-	20,631	7,043	13,588	8,945
Repair and maintenance	-	28,981,681	12,088,524	16,893,157	6,739,504
Capital outlay	-	11,452,318	6,762,946	4,689,372	1,559,371
Total administration	-	44,293,447	20,243,654	24,049,793	9,021,704
Traffic and engineering:					
Current:					
Contract service fees	-	61,133	-	61,133	-
Road repair supplies	-	76,663	-	76,663	-
Repair and maintenance	-	7,371	-	7,371	-
Total traffic and engineering	-	145,167	-	145,167	-
Total transportation and development	-	44,438,614	20,243,654	24,194,960	9,021,704

(Continued)

# CLAYTON COUNTY, GEORGIA

## 2009 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Expenditures (continued):</b>					
Libraries:					
Current:					
Contract service fees	-	1,752	-	1,752	3,479
Office supplies	-	52,068	-	52,068	29
Books and materials	-	2,570	-	2,570	1,050
Minor equipment	-	67,703	6,833	60,870	5,456
Capital outlay	-	268,691	24,022	244,669	93,144
Total libraries	-	392,784	30,855	361,929	103,158
Parks and recreation:					
Current:					
Contract service fees	-	145,267	137,400	7,867	2,500
Repair and maintenance	-	1,014,394	1,010,479	3,915	2,783
Capital outlay	-	4,340,202	541,933	3,798,269	241,545
Total parks and recreation	-	5,499,863	1,689,812	3,810,051	246,828
Intergovernmental	5,924,911	5,924,911	5,671,500	253,411	10,669,948
Total expenditures	23,558,296	87,295,328	40,348,622	46,946,706	31,047,331
Excess (deficiency) of revenues over expenditures	-	(63,551,699)	(17,612,594)	45,939,105	11,377,910
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	5,145,218	2,645,456	(2,499,762)	809,503
Appropriation of fund balance	-	58,455,859	-	(58,455,859)	-
Total other financing sources (uses)	-	63,601,077	2,645,456	(60,955,621)	809,503
Net change in fund balance	-	49,378	(14,967,138)	(15,016,516)	12,187,413
<b>Fund Balance, beginning of year</b>	119,032,086	119,032,086	119,032,086	-	106,844,672
Appropriation of fund balance	-	(58,455,859)	-	58,455,859	-
<b>Fund Balance, end of year</b>	<u>\$ 119,032,086</u>	<u>\$ 60,576,227</u>	<u>\$ 104,064,948</u>	<u>\$ 43,439,343</u>	<u>\$ 119,032,085</u>

# CLAYTON COUNTY, GEORGIA

## 2015 SPLOST FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Original Budget	Final Budget	Actual	Variance	2014 Actual
<b>Revenues:</b>					
Other taxes	\$ 21,655,938	\$ 21,655,938	\$ 21,577,831	\$ (78,107)	\$ -
Total revenues	21,655,938	21,655,938	21,577,831	(78,107)	-
<b>Expenditures:</b>					
General government:					
Current:					
Contract service fees	-	143,632	-	143,632	-
Bank charges	-	199	199	-	-
Capital outlay	17,058,382	40,042,837	4,123,927	35,918,910	-
Total general government	17,058,382	40,186,668	4,124,126	36,062,542	-
Tax assessment and collection:					
Capital outlay	-	0	-	-	-
Total tax assessment and collection	-	-	-	-	-
Courts and law enforcement:					
Capital outlay	-	2,035,900	142,143	1,893,757	-
Total courts and law enforcement	-	2,035,900	142,143	1,893,757	-
Health and welfare:					
Debt service	-	2,753,425	2,380,666	372,759	-
Capital outlay	-	43,697,329	43,697,329	-	-
Total health and welfare	-	46,450,754	46,077,995	372,759	-
Intergovernmental	4,597,556	4,597,556	4,289,307	308,249	-
Total expenditures	21,655,938	93,270,878	54,633,571	38,637,307	-
Deficiency of revenues over expenditures	-	(71,614,940)	(33,055,740)	38,559,200	-
<b>Other Financing Sources (Uses):</b>					
Issuance of bonds	-	75,000,000	75,000,000	-	-
Transfers out	-	(385,060)	(385,060)	-	-
Total other financing sources (uses)	-	74,614,940	74,614,940	-	-
Net change in fund balance	-	3,000,000	41,559,200	38,559,200	-
<b>Fund Balance, beginning of year</b>	-	-	-	-	-
<b>Fund Balance, end of year</b>	\$ -	\$ 3,000,000	\$ 41,559,200	\$ 38,559,200	\$ -



## **Internal Service Funds**

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

### **Workers' Compensation Self–Insurance Fund**

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

### **Medical Group Self–Insurance Fund**

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

**CLAYTON COUNTY, GEORGIA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**

**JUNE 30, 2015**  
**(With comparative actual totals for the fiscal year ended June 30, 2014)**

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2015	2014
<b>Assets</b>				
Cash and cash equivalents	\$ 2,700,172	\$ 3,484,444	\$ 6,184,616	\$ 5,217,390
Prepaid items	186,158	-	186,158	181,625
Total assets	<u>\$ 2,886,330</u>	<u>\$ 3,484,444</u>	<u>\$ 6,370,774</u>	<u>\$ 5,399,015</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Accounts payable	\$ 113,979	\$ 1,101,695	\$ 1,215,674	\$ 1,423,075
Accrued claims liability - current	1,082,518	656,000	1,738,518	1,546,350
Accrued claims liability - noncurrent	982,482	-	982,482	749,650
Total liabilities	<u>2,178,979</u>	<u>1,757,695</u>	<u>3,936,674</u>	<u>3,719,075</u>
<b>Net Position</b>				
Unrestricted	<u>707,351</u>	<u>1,726,749</u>	<u>2,434,100</u>	<u>1,679,940</u>
Total liabilities and net position	<u>\$ 2,886,330</u>	<u>\$ 3,484,444</u>	<u>\$ 6,370,774</u>	<u>\$ 5,399,015</u>

# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (With comparative actual totals for the fiscal year ended June 30, 2014)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2015	2014
<b>Operating revenues</b>				
Charges to other funds	\$ 2,031,178	\$ 15,468,903	\$ 17,500,081	\$ 14,687,026
Employee contributions	-	4,751,188	4,751,188	4,410,661
Other revenue	16,425	232,845	249,270	375,554
Total operating revenues	<u>2,047,603</u>	<u>20,452,936</u>	<u>22,500,539</u>	<u>19,473,241</u>
<b>Operating expenses</b>				
Claims expense	1,766,263	5,334,425	7,100,688	6,352,036
Insurance premiums	188,390	13,848,550	14,036,940	12,926,783
Management fees	91,520	436,732	528,252	1,523,408
Other expenses	4,013	76,486	80,499	109,452
Total operating expenses	<u>2,050,186</u>	<u>19,696,193</u>	<u>21,746,379</u>	<u>20,911,679</u>
Net income (loss)	(2,583)	756,743	754,160	(1,438,438)
<b>Net position, beginning of year</b>	<u>709,934</u>	<u>970,006</u>	<u>1,679,940</u>	<u>3,118,378</u>
<b>Net position, end of year</b>	<u>\$ 707,351</u>	<u>\$ 1,726,749</u>	<u>\$ 2,434,100</u>	<u>\$ 1,679,940</u>



# CLAYTON COUNTY, GEORGIA

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015  
(With comparative actual totals for the fiscal year ended June 30, 2014)

	Workers' Compensation Fund	Medical Group Self-Insurance Fund	Totals	
			2015	2014
<b>Cash flows from operating activities</b>				
Cash received from insurance carrier	\$ -	\$ 232,845	\$ 232,845	\$ 374,054
Cash received from employees	-	4,751,188	4,751,188	4,410,661
Cash received from interfund services provided	-	15,468,903	15,468,903	14,687,026
Cash paid for insurance claims	(1,404,838)	(5,254,425)	(6,659,263)	(6,666,536)
Cash paid to suppliers for goods and services	1,712,445	(14,538,892)	(12,826,447)	(13,457,730)
Net cash provided by (used in) operating activities	307,607	659,619	967,226	(652,525)
Net increase (decrease) in cash and cash equivalents	307,607	659,619	967,226	(652,525)
Cash and cash equivalents, beginning of year	2,392,565	2,824,825	5,217,390	5,869,915
Cash and cash equivalents, end of year	\$ 2,700,172	\$ 3,484,444	\$ 6,184,616	\$ 5,217,390
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ (2,583)	\$ 756,743	\$ 754,160	\$ (1,438,438)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Increase in prepaid expenses	(4,533)	-	(4,533)	(6,456)
Increase (decrease) in accounts payable	(30,277)	(177,124)	(207,401)	1,108,369
Increase (decrease) in claims payable	345,000	80,000	425,000	(316,000)
Net cash provided by (used in) operating activities	\$ 307,607	\$ 659,619	\$ 967,226	\$ (652,525)



## **Agency Funds**

# CLAYTON COUNTY, GEORGIA

## AGENCY FUNDS

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*Agency Funds* are used to account for the collection and disbursements of moneys 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 agency 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 ASSETS AND LIABILITIES AGENCY FUNDS JUNE 30, 2015

	<u>Tax Commissioner</u>	<u>Magistrate and Superior Court</u>	<u>Sheriff</u>	<u>State Court</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 5,467,702	\$ 3,574,485	\$ 3,487,112	\$ 347,660
Total assets	<u>\$ 5,467,702</u>	<u>\$ 3,574,485</u>	<u>\$ 3,487,112</u>	<u>\$ 347,660</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 225,953	\$ -	\$ 117,940
Due to litigants	-	291,256	-	-
Due to others	<u>5,467,702</u>	<u>3,057,276</u>	<u>3,487,112</u>	<u>229,720</u>
Total liabilities	<u>\$ 5,467,702</u>	<u>\$ 3,574,485</u>	<u>\$ 3,487,112</u>	<u>\$ 347,660</u>

<b>Juvenile Court</b>	<b>Probate Court</b>	<b>Total</b>
\$ 6,922	\$ 67,382	\$ 12,951,263
<u>\$ 6,922</u>	<u>\$ 67,382</u>	<u>\$ 12,951,263</u>
\$ 226	\$ -	\$ 344,119
-	-	291,256
<u>6,696</u>	<u>67,382</u>	<u>12,315,888</u>
<u>\$ 6,922</u>	<u>\$ 67,382</u>	<u>\$ 12,951,263</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b><u>Tax Commissioner</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,912,667	\$ 185,708,465	\$ 186,153,430	\$ 5,467,702
Total assets	<u>\$ 5,912,667</u>	<u>\$ 185,708,465</u>	<u>\$ 186,153,430</u>	<u>\$ 5,467,702</u>
<b>Liabilities</b>				
Due to others	\$ 5,912,667	\$ 185,708,465	\$ 186,153,430	\$ 5,467,702
Total liabilities	<u>\$ 5,912,667</u>	<u>\$ 185,708,465</u>	<u>\$ 186,153,430</u>	<u>\$ 5,467,702</u>
<b><u>Magistrate and Superior Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 3,933,656	\$ 4,632,203	\$ 4,991,374	\$ 3,574,485
Total assets	<u>\$ 3,933,656</u>	<u>\$ 4,632,203</u>	<u>\$ 4,991,374</u>	<u>\$ 3,574,485</u>
<b>Liabilities</b>				
Due to other governments	\$ 236,423	\$ 2,647,040	\$ 2,657,510	\$ 225,953
Due to litigants	235,248	56,008	-	291,256
Due to others	<u>3,461,985</u>	<u>1,929,155</u>	<u>2,333,864</u>	<u>3,057,276</u>
Total liabilities	<u>\$ 3,933,656</u>	<u>\$ 4,632,203</u>	<u>\$ 4,991,374</u>	<u>\$ 3,574,485</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b><u>Sheriff</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,549,850	\$ 12,243,006	\$ 11,305,744	\$ 3,487,112
Total assets	<u>\$ 2,549,850</u>	<u>\$ 12,243,006</u>	<u>\$ 11,305,744</u>	<u>\$ 3,487,112</u>
<b>Liabilities</b>				
Due to others	\$ 2,549,850	\$ 12,243,006	\$ 11,305,744	\$ 3,487,112
Total liabilities	<u>\$ 2,549,850</u>	<u>\$ 12,243,006</u>	<u>\$ 11,305,744</u>	<u>\$ 3,487,112</u>
<b><u>State Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 348,250	\$ 1,951,566	\$ 1,952,156	\$ 347,660
Total assets	<u>\$ 348,250</u>	<u>\$ 1,951,566</u>	<u>\$ 1,952,156</u>	<u>\$ 347,660</u>
<b>Liabilities</b>				
Due to other governments	\$ 136,451	\$ 1,495,464	\$ 1,513,975	\$ 117,940
Due to others	<u>211,799</u>	<u>456,102</u>	<u>438,181</u>	<u>229,720</u>
Total liabilities	<u>\$ 348,250</u>	<u>\$ 1,951,566</u>	<u>\$ 1,952,156</u>	<u>\$ 347,660</u>
<b><u>Juvenile Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,819	\$ 14,256	\$ 13,153	\$ 6,922
Total assets	<u>\$ 5,819</u>	<u>\$ 14,256</u>	<u>\$ 13,153</u>	<u>\$ 6,922</u>
<b>Liabilities</b>				
Due to other governments	\$ 39	\$ 226	\$ 39	\$ 226
Due to others	<u>5,780</u>	<u>14,030</u>	<u>13,114</u>	<u>6,696</u>
Total liabilities	<u>\$ 5,819</u>	<u>\$ 14,256</u>	<u>\$ 13,153</u>	<u>\$ 6,922</u>

# CLAYTON COUNTY, GEORGIA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b><u>Probate Court</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 120,107	\$ 271,926	\$ 324,651	\$ 67,382
Total assets	<u>\$ 120,107</u>	<u>\$ 271,926</u>	<u>\$ 324,651</u>	<u>\$ 67,382</u>
<b>Liabilities</b>				
Due to others	\$ 120,107	\$ 271,926	\$ 324,651	\$ 67,382
Total liabilities	<u>\$ 120,107</u>	<u>\$ 271,926</u>	<u>\$ 324,651</u>	<u>\$ 67,382</u>
<b><u>Totals - All Agency Funds</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 12,870,349	\$ 204,821,422	\$ 204,740,508	\$ 12,951,263
Total assets	<u>\$ 12,870,349</u>	<u>\$ 204,821,422</u>	<u>\$ 204,740,508</u>	<u>\$ 12,951,263</u>
<b>Liabilities</b>				
Due to other governments	\$ 372,913	\$ 4,142,730	\$ 4,171,524	\$ 344,119
Due to litigants	235,248	56,008	-	291,256
Due to others	<u>12,262,188</u>	<u>200,622,684</u>	<u>200,568,984</u>	<u>12,315,888</u>
Total liabilities	<u>\$ 12,870,349</u>	<u>\$ 204,821,422</u>	<u>\$ 204,740,508</u>	<u>\$ 12,951,263</u>





## **Discretely Presented Component Units**

# CLAYTON COUNTY, GEORGIA

## DISCRETELY PRESENTED COMPONENT UNITS

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*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 six discretely presented component units, the following two discretely presented component units do not issue separate financial statements and are presented as supplemental information.

### **Landfill Authority**

To account for the sanitation operations of the County.

### **Airport Authority**

To account for the airport operations of the County.

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2015 and 2014

	2015	2014
<b>Assets</b>		
Cash and cash equivalents	\$ 1,412,753	\$ 2,215,677
Restricted cash	4,435,501	4,440,614
Accounts receivable	166,952	95,862
Due from other governments	4,931	4,880
Due from organizations	14,027	45,601
Inventory	960	1,535
Capital assets - nondepreciable	6,315,775	6,315,775
Capital assets - depreciable, net of accumulated depreciation	7,210,104	7,805,704
Total assets	19,561,003	20,925,648
<b>Deferred Outflow of Resources</b>		
Loss on refunding	6,108	15,273
<b>Liabilities</b>		
Current liabilities		
Accounts payable	166,124	10,302
Accrued liabilities	89,332	84,386
Customer deposits	12,150	12,150
Interest payable	174,429	189,802
Noncurrent liabilities		
Due within one year	1,591,522	1,555,282
Due in more than one year	17,473,389	18,741,117
Total liabilities	19,506,946	20,593,039
<b>Net Position</b>		
Net investment in capital assets	(1,512,421)	(1,517,341)
Unrestricted	1,572,586	1,865,223
Total net position	\$ 60,165	\$ 347,882

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>Operating revenues</b>		
Charges for services	\$ 2,307,929	\$ 2,062,780
Other operating revenue	428,803	575,154
Total operating revenues	2,736,732	2,637,934
<b>Operating expenses</b>		
Salaries and wages	634,889	602,180
Employee benefits	255,760	205,191
Contractual services	188,064	140,914
Materials and supplies	154,594	199,320
Public utilities expense	16,827	17,573
Minor equipment	-	9,500
Repair and maintenance	925,764	319,606
State of Georgia permits	48,206	29,728
Other services and charges	163,195	139,489
Depreciation	983,600	933,796
Total operating expenses	3,370,899	2,597,297
Operating income (loss)	(634,167)	40,637
<b>Nonoperating revenues (expenses)</b>		
Intergovernmental revenue	949,527	-
Gain on sale of capital assets	-	177,306
Interest income	717	718
Interest expense	(603,794)	(672,767)
Total nonoperating revenues (expenses)	346,450	(494,743)
Change in net position	(287,717)	(454,106)
<b>Net position, beginning of year</b>	347,882	801,988
<b>Net position, end of year</b>	\$ 60,165	\$ 347,882

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 2,697,165	\$ 2,660,774
Cash paid to employees	(885,703)	(811,774)
Cash paid to suppliers for goods and services	(1,177,058)	(711,206)
Net cash provided by operating activities	634,404	1,137,794
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental revenue	949,527	-
Net cash provided by noncapital financing activities	949,527	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments on revenue bonds	(675,000)	(645,000)
Payments on capital lease	(690,337)	(679,459)
Purchase of capital assets	(388,000)	(175,409)
Proceeds from sale of capital assets	-	1,160,000
Interest paid	(610,004)	(678,196)
Net cash used in capital and related financing activities	(2,363,341)	(1,018,064)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	717	718
Net cash provided by investing activities	717	718
Net increase (decrease) in cash and cash equivalents	(778,693)	120,448
Cash and cash equivalents, beginning of year	6,656,291	6,535,843
Cash and cash equivalents, end of year	\$ 5,877,598	\$ 6,656,291
Per Statement of Net Position:		
Cash and cash equivalents	\$ 1,412,753	\$ 2,215,677
Restricted cash	4,435,501	4,440,614
	\$ 5,848,254	\$ 6,656,291

(Continued)

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
Operating income (loss)	\$ (634,167)	\$ 40,637
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	983,600	933,796
Increase in accounts receivable	(71,090)	(37,530)
Increase in due from other governments	(51)	(881)
Decrease in due from organizations	31,574	61,251
(Increase) decrease in inventory	575	(830)
Increase in accounts payable	155,822	6,265
Increase (decrease) in accrued liabilities	4,946	(4,403)
Increase in landfill closure/postclosure care accrual	163,195	139,489
Net cash provided by operating activities	<u>\$ 634,404</u>	<u>\$ 1,137,794</u>

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY JUNE 30, 2015 and 2014

	2015	2014
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ -
Due from other governments	-	-
Capital assets - nondepreciable	-	-
Total assets	-	-
<b>Liabilities</b>		
Current liabilities		
Accounts payable	-	-
Total liabilities	-	-
<b>Net Position</b>		
Investment in capital assets	-	-
Unrestricted	-	-
Total net position	\$ -	\$ -

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN FUND NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>Operating revenues</b>		
Charges for services	\$ -	\$ -
Total operating revenues	-	-
<b>Operating expenses</b>		
Materials and supplies	-	-
Total operating expenses	-	-
Operating loss before special items	-	-
<b>Special item - transfer of funds to Clayton County</b>	-	(14,915,180)
Change in net position	-	(14,915,180)
<b>Net position, beginning of year</b>	-	14,915,180
<b>Net position, end of year</b>	\$ -	\$ -



# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash paid to suppliers for goods and services	\$ -	\$ (60,608)
Net cash used in operating activities	-	(60,608)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Special item - transfer of cash to Clayton County	-	(13,685,723)
Net cash used in noncapital financing activities	-	(13,685,723)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from sale of capital assets	-	403,403
Net cash provided by capital and related financing activities	-	403,403
Net decrease in cash and cash equivalents	-	(13,342,928)
Cash and cash equivalents, beginning of year	-	13,342,928
Cash and cash equivalents, end of year	\$ -	\$ -

(Continued)

# CLAYTON COUNTY, GEORGIA

## STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - AIRPORT AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>Reconciliation of operating (loss) to net cash</b>		
<b>used in operating activities</b>		
Operating (loss)	\$ -	\$ -
Adjustments to reconcile operating (loss) to net cash		
used in operating activities		
Decrease in accounts payable	-	(60,608)
Net cash used in operating activities	<u>\$ -</u>	<u>\$ (60,608)</u>
 <b>Noncash investing, capital and financing activities</b>		
Contribution of land to Clayton County	<u>\$ -</u>	<u>\$ (1,229,457)</u>



## **Statistical Section**

# CLAYTON COUNTY, GEORGIA

## STATISTICAL SECTION (unaudited)

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

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These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 194 - 209

#### 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. .... 210 - 214

#### 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..... 215 and 216

#### 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. .... 217 - 225

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

# CLAYTON COUNTY, GEORGIA

## NET POSITION LAST TEN FISCAL YEARS

	Fiscal Year				
	2006	2007	2008	2009	2010
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 705,429,074	\$ 749,406,335	\$ 759,074,562	\$ 753,274,788	\$ 735,121,802
Restricted	33,814,590	104,822,668	150,204,827	165,868,588	195,512,647
Unrestricted	110,817,977	63,539,580	28,375,900	17,814,762	9,678,363
Total governmental net position	<u>\$ 850,061,641</u>	<u>\$ 917,768,583</u>	<u>\$ 937,655,289</u>	<u>\$ 936,958,138</u>	<u>\$ 940,312,812</u>
Business-type activities					
C-Tran Public Transit:*					
Net investment in capital assets	\$ -	\$ 4,791,260	\$ 3,737,007	\$ 3,034,571	\$ 2,641,377
Restricted	-	-	-	-	-
Unrestricted	-	67,862	1,131,188	1,993,435	4,756,431
Total business-type net position	<u>-</u>	<u>\$ 4,859,122</u>	<u>\$ 4,868,195</u>	<u>\$ 5,028,006</u>	<u>\$ 7,397,808</u>
Primary government:					
Net investment in capital assets	\$ 705,429,074	\$ 754,197,595	\$ 762,811,569	\$ 756,309,359	\$ 737,763,179
Restricted	33,814,590	104,822,668	150,204,827	165,868,588	195,512,647
Unrestricted	110,817,977	63,607,442	29,507,088	19,808,197	14,434,794
Total primary government net position	<u>\$ 850,061,641</u>	<u>\$ 922,627,705</u>	<u>\$ 942,523,484</u>	<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>
<b>Component Units</b>					
Landfill Authority:					
Net investment in capital assets	\$ 1,843,484	\$ 1,568,835	\$ 1,075,833	\$ (2,140,272)	\$ 295,105
Restricted	-	-	4,422,081	505,500	505,500
Unrestricted	(619,618)	(91,138)	(4,496,146)	1,636,635	(760,495)
Total net position	<u>\$ 1,223,866</u>	<u>\$ 1,477,697</u>	<u>\$ 1,001,768</u>	<u>\$ 1,863</u>	<u>\$ 40,110</u>
Airport Authority:***					
Net investment in capital assets	\$ 17,714,812	\$ 18,483,352	\$ 18,214,272	\$ 18,340,342	\$ 18,604,629
Restricted	-	-	-	-	-
Unrestricted	(1,087,877)	(1,183,762)	(1,146,833)	(1,360,241)	(1,292,458)
Total net position	<u>\$ 16,626,935</u>	<u>\$ 17,299,590</u>	<u>\$ 17,067,439</u>	<u>\$ 16,980,101</u>	<u>\$ 17,312,171</u>
Development Authority:****					
Net investment in capital assets	\$ (1,385,139)	\$ (1,781,703)	\$ (2,175,096)	\$ (2,175,096)	\$ (1,664,659)
Restricted	756,196	816,791	806,330	664,962	724,831
Unrestricted	(10,697,939)	(11,530,545)	(12,190,645)	(13,438,013)	(8,493,048)
Total net position (deficit)	<u>\$ (11,326,882)</u>	<u>\$ (12,495,457)</u>	<u>\$ (13,559,411)</u>	<u>\$ (14,948,147)</u>	<u>\$ (9,432,876)</u>
Housing Authority:**					
Net investment in capital assets	\$ -	\$ 536,918	\$ 434,622	\$ 117,015	\$ 159,616
Restricted	-	-	-	-	-
Unrestricted	4,649,220	4,372,959	4,840,351	5,421,186	5,371,544
Total net position	<u>\$ 4,649,220</u>	<u>\$ 4,909,877</u>	<u>\$ 5,274,973</u>	<u>\$ 5,538,201</u>	<u>\$ 5,531,160</u>
Hospital Authority:**					
Net investment in capital assets	\$ -	\$ -	\$ -	\$ 12,564	\$ 12,564
Restricted	-	-	-	-	-
Unrestricted	-	-	-	5,784	5,454
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,348</u>	<u>\$ 18,018</u>
Board of Health:					
Net investment in capital assets	\$ 149,826	\$ 193,679	\$ 268,086	\$ 390,764	\$ 296,143
Restricted	142,744	141,817	157,614	248,927	-
Unrestricted	(61,543)	(119,238)	163,645	424,939	1,084,329
Total net position	<u>\$ 231,027</u>	<u>\$ 216,258</u>	<u>\$ 589,345</u>	<u>\$ 1,064,630</u>	<u>\$ 1,380,472</u>

\* The C-Tran Public Transit System became a business type activity of the County starting fiscal year 2007 and was discontinued in fiscal year 2011.

\*\* 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.

\*\*\* The Airport was sold to a neighboring county in fiscal year 2012.

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

During fiscal year 2006, the County implemented the retroactive infrastructure reporting requirements within the Governmental Accounting Standards Board Statement Number 34.

2011	2012	2013	2014	2015
\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769
213,142,962	221,217,988	231,045,459	233,959,382	243,428,519
421,214	17,740,857	14,681,815	6,729,181	(267,261,847)
<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 723,771,626	\$ 721,578,555	\$ 704,239,848	\$ 711,745,427	\$ 741,685,769
213,142,962	221,217,988	231,045,459	233,959,382	243,428,519
421,214	17,740,857	14,681,815	6,729,181	(267,261,847)
<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>
\$ (28,166)	\$ (547,577)	\$ (741,554)	\$ (1,517,341)	\$ (1,512,421)
-	-	-	-	-
1,163,272	1,514,358	1,543,542	1,865,223	1,572,586
<u>\$ 1,135,106</u>	<u>\$ 966,781</u>	<u>\$ 801,988</u>	<u>\$ 347,882</u>	<u>\$ 60,165</u>
\$ 18,603,856	\$ 1,229,457	\$ 1,229,457	\$ -	\$ -
-	-	-	-	-
(1,332,161)	13,759,821	13,685,723	-	-
<u>\$ 17,271,695</u>	<u>\$ 14,989,278</u>	<u>\$ 14,915,180</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (1,664,659)	\$ (887,452)	\$ -	\$ -	\$ -
214,831	191,651	-	-	-
(6,766,829)	(6,469,560)	-	-	-
<u>\$ (8,216,657)</u>	<u>\$ (7,165,361)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 246,720	\$ 242,294	\$ 1,224,054	\$ 1,301,290	\$ 1,478,912
-	-	419,217	371,024	273,755
5,441,293	5,374,487	3,639,348	3,863,550	4,022,574
<u>\$ 5,688,013</u>	<u>\$ 5,616,781</u>	<u>\$ 5,282,619</u>	<u>\$ 5,535,864</u>	<u>\$ 5,775,241</u>
\$ 12,564	\$ 12,564	\$ 12,564	\$ 12,564	\$ -
-	-	-	-	-
4,969	4,514	3,857	3,115	2,340
<u>\$ 17,533</u>	<u>\$ 17,078</u>	<u>\$ 16,421</u>	<u>\$ 15,679</u>	<u>\$ 2,340</u>
\$ 362,838	\$ 344,193	\$ 354,441	\$ 313,882	\$ 254,841
541,075	367,807	507,434	1,058,187	999,382
552,087	818,853	843,063	882,748	(5,705,993)
<u>\$ 1,456,000</u>	<u>\$ 1,530,853</u>	<u>\$ 1,704,938</u>	<u>\$ 2,254,817</u>	<u>\$ (4,451,770)</u>

# CLAYTON COUNTY, GEORGIA

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

	Fiscal Year				
	2006	2007	2008	2009	2010
Primary government					
<b>Expenses</b>					
Governmental activities:					
General Government	\$ 13,091,873	\$ 44,237,771	\$ 51,986,767	\$ 46,231,086	56,931,450
Tax assessment collection	3,140,671	3,359,018	3,839,855	4,346,128	3,825,418
Courts and law enforcement	54,990,476	59,180,840	64,183,950	67,608,918	69,147,468
Public safety	52,304,366	55,977,576	64,730,372	66,972,459	65,305,007
Transportation and development	33,834,872	41,435,765	41,725,547	41,036,532	26,471,707
Planning and zoning	2,537,645	2,673,882	2,373,296	2,142,016	1,822,164
Public transit system	3,105,282	-	-	-	-
Libraries	3,427,706	3,805,467	3,920,627	3,811,565	3,750,263
Parks and recreation	7,902,770	9,720,858	11,462,492	11,009,888	10,816,187
Health and welfare	4,451,684	8,087,767	7,102,560	3,640,722	9,742,442
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	11,562,964
Other general government	21,468,089	-	-	-	-
Interest on long-term debt	3,158,561	1,130,827	678,423	2,208,501	2,791,294
Total governmental activities expenses	<u>203,413,995</u>	<u>229,609,771</u>	<u>252,003,889</u>	<u>249,007,815</u>	<u>262,166,364</u>
Business-type activities:					
C-Tran public transit	N/A	7,425,491	9,358,244	8,955,553	7,203,420
Total business-type expenses	<u>-</u>	<u>7,425,491</u>	<u>9,358,244</u>	<u>8,955,553</u>	<u>7,203,420</u>
Total primary government expenses	<u>\$ 203,413,995</u>	<u>\$ 237,035,262</u>	<u>\$ 261,362,133</u>	<u>\$ 257,963,368</u>	<u>\$ 269,369,784</u>
<b>Program revenues</b>					
Governmental activities:					
General government	\$ 5,970,716	\$ 5,437,726	\$ 5,092,397	\$ 11,756,607	13,783,987
Tax assessment collection	3,462,888	3,920,766	3,864,049	3,933,606	4,458,557
Courts and law enforcement	11,396,016	11,261,645	13,355,595	14,094,996	15,365,784
Public safety	8,334,018	8,656,649	9,383,464	10,321,719	10,170,320
Transportation and development	66,455	110,842	32,395	29,647	117,380
Planning and zoning	6,974,427	7,371,637	6,124,692	74,415	-
Libraries	136,052	124,751	130,241	130,311	146,375
Parks and recreation	2,190,560	2,173,973	2,155,340	2,330,219	2,296,305
Health and welfare	537,423	562,255	568,620	635,891	543,811
Economic development	-	-	-	-	-
Operating grants & contributions	10,040,138	7,714,129	7,873,770	7,113,537	16,629,839
Capital grants & contribution	35,161,671	45,708,193	18,301,338	4,582,442	929,209
Total governmental program revenues	<u>\$ 84,270,364</u>	<u>\$ 93,042,566</u>	<u>\$ 66,881,901</u>	<u>\$ 55,003,390</u>	<u>\$ 64,441,567</u>
Business-type activities:					
Charges for services:					
C-Tran public transit	\$ -	\$ 1,781,044	\$ 2,303,043	\$ 2,566,429	\$ 1,616,374
Operating grants & contributions	-	-	-	59,163	1,356,848
Capital grants & contributions	-	6,529,350	1,272,975	-	-
Total business-type revenues	<u>-</u>	<u>8,310,394</u>	<u>3,576,018</u>	<u>2,625,592</u>	<u>2,973,222</u>
Total primary government revenues	<u>\$ 84,270,364</u>	<u>\$ 101,352,960</u>	<u>\$ 70,457,919</u>	<u>\$ 57,628,982</u>	<u>\$ 67,414,789</u>
<b>Net (Expense) Revenue</b>					
Governmental activities	\$ (119,143,631)	\$ (136,567,205)	\$ (185,121,988)	\$ (194,004,425)	\$ (197,724,797)
Business-type activities	-	884,903	(5,782,226)	(6,329,961)	(4,230,198)
Total primary government net expense	<u>\$ (119,143,631)</u>	<u>\$ (135,682,302)</u>	<u>\$ (190,904,214)</u>	<u>\$ (200,334,386)</u>	<u>\$ (201,954,995)</u>
<b>General Revenues and Other</b>					
<b>Change in Net Position</b>					
Governmental activities:					
Taxes:					
Property taxes	\$ 72,791,140	\$ 88,703,011	\$ 92,345,642	\$ 98,175,278	\$ 108,861,498
Local option sales tax	N/A	40,272,963	40,242,562	37,527,641	36,457,343
Special purpose local option sales tax	N/A	53,425,857	52,727,468	45,422,095	46,102,925
Other taxes	111,156,711	16,376,614	16,236,687	15,250,268	15,321,946
Earnings on investments	5,168,727	8,332,380	7,824,662	2,980,046	707,994
Miscellaneous	897,603	1,003,209	1,094,315	-	227,765
Insurance claim refunds	74,280	134,332	279,219	433,244	-
Gain (loss) on sale of capital assets	(142,489)	-	51,826	6,086	-
Special item - receipt of assets from Airport Authority	-	-	-	-	-
Transfers	-	(3,974,219)	(5,791,299)	(6,489,772)	(6,600,000)
Total governmental activities	<u>189,945,972</u>	<u>204,274,147</u>	<u>205,011,082</u>	<u>193,304,886</u>	<u>201,079,471</u>
Business-type activities:					
Transfers	-	3,974,219	5,791,299	6,489,772	6,600,000
Total business-type activities	<u>-</u>	<u>3,974,219</u>	<u>5,791,299</u>	<u>6,489,772</u>	<u>6,600,000</u>
Total primary government	<u>\$ 189,945,972</u>	<u>\$ 208,248,366</u>	<u>\$ 210,802,381</u>	<u>\$ 199,794,658</u>	<u>\$ 207,679,471</u>
<b>Change In Net Position</b>					
Governmental activities	70,802,341	67,706,942	19,889,094	(699,539)	3,354,674
Infrastructure adjustment *	452,251,500	-	-	-	-
Net position - beginning of year	46,295,330	850,061,641	917,768,583	937,657,677	936,958,138
Net position - end of year	<u>569,349,171</u>	<u>917,768,583</u>	<u>937,657,677</u>	<u>936,958,138</u>	<u>940,312,812</u>
Business-type activities	-	4,859,122	9,073	159,811	2,369,802
Net position - beginning of year	-	-	4,859,122	4,868,195	5,028,006
Net position - end of year	<u>-</u>	<u>4,859,122</u>	<u>4,868,195</u>	<u>5,028,006</u>	<u>7,397,808</u>
Total primary government	70,802,341	72,566,064	19,898,167	(539,728)	5,724,476
Infrastructure adjustment *	452,251,500	-	-	-	-
Net position - beginning of year	46,295,330	850,061,641	922,627,705	942,525,872	941,986,144
Net position - end of year	<u>\$ 569,349,171</u>	<u>\$ 922,627,705</u>	<u>\$ 942,525,872</u>	<u>\$ 941,986,144</u>	<u>\$ 947,710,620</u>

\* During fiscal year 2006, the County implemented retroactive infrastructure reporting requirements in accordance with GASB Statement

2011	2012	2013	2014	2015
55,746,391	49,337,166	51,276,996	61,525,113	68,749,410
3,585,267	3,643,037	3,763,963	3,803,353	4,048,319
69,958,065	69,082,286	72,627,265	71,794,661	75,245,215
62,584,041	63,819,482	69,689,021	70,211,545	72,521,224
34,634,470	28,703,440	35,917,073	31,820,116	39,749,431
1,494,068	1,440,658	1,558,566	1,479,129	1,513,173
-	-	-	-	-
3,465,394	3,792,754	4,784,720	3,690,176	3,974,821
10,037,118	10,959,699	14,282,004	13,641,342	14,962,260
13,527,957	9,970,630	11,784,503	9,966,715	17,589,888
-	-	1,536,946	1,442,006	1,638,740
-	-	-	-	-
11,404,252	11,700,034	-	-	-
-	-	-	-	-
1,722,851	2,117,677	3,678,309	2,048,776	5,076,175
268,159,874	254,566,863	270,899,366	271,422,932	305,068,656
2,687,698	-	-	-	-
2,687,698	-	-	-	-
<u>\$ 270,847,572</u>	<u>\$ 254,566,863</u>	<u>\$ 270,899,366</u>	<u>\$ 271,422,932</u>	<u>\$ 305,068,656</u>
12,094,292	11,965,461	14,398,940	13,869,157	13,637,190
3,245,423	2,856,041	2,755,359	2,975,708	2,948,793
15,373,018	17,771,910	16,471,934	14,916,412	15,052,110
10,014,353	9,493,606	8,089,156	10,237,246	10,408,060
31,143	51,088	23,703	78,266	58,928
66,561	-	-	138,836	-
202,762	204,909	216,122	252,188	220,165
2,475,853	2,414,929	2,212,699	1,886,297	2,520,420
537,659	122,584	181,808	794,087	693,574
-	-	1,547,997	1,695,801	1,703,742
22,664,904	17,197,928	16,804,612	17,614,440	11,628,156
592,935	146,417	228,144	1,555,675	364,759
<u>\$ 67,298,903</u>	<u>\$ 62,224,873</u>	<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>
\$ 147,025	\$ -	\$ -	\$ -	\$ -
479,642	-	-	-	-
-	-	-	-	-
626,667	-	-	-	-
<u>\$ 67,925,570</u>	<u>\$ 62,224,873</u>	<u>\$ 62,930,474</u>	<u>\$ 66,014,113</u>	<u>\$ 59,235,897</u>
\$ (200,860,971)	\$ (192,341,990)	\$ (207,968,892)	\$ (205,408,819)	\$ (245,832,759)
(2,061,031)	-	-	-	-
<u>\$ (202,922,002)</u>	<u>\$ (192,341,990)</u>	<u>\$ (207,968,892)</u>	<u>\$ (205,408,819)</u>	<u>\$ (245,832,759)</u>
\$ 96,378,260	\$ 117,547,632	\$ 103,617,550	\$ 102,882,133	\$ 109,068,751
35,673,992	36,412,628	37,590,897	30,970,551	31,476,201
44,306,780	46,521,012	47,458,473	42,425,241	44,128,527
15,525,749	14,973,029	15,850,025	16,567,734	17,415,373
662,403	12,322	386,625	114,848	56,159
-	-	-	-	-
-	-	-	-	-
-	76,965	37,845	-	-
-	-	-	14,915,180	-
5,336,777	-	(56,425)	-	-
197,883,961	215,543,588	204,884,990	207,875,687	202,145,011
(5,336,777)	-	-	-	-
(5,336,777)	-	-	-	-
<u>\$ 192,547,184</u>	<u>\$ 215,543,588</u>	<u>\$ 204,884,990</u>	<u>\$ 207,875,687</u>	<u>\$ 202,145,011</u>
(2,977,010)	23,201,598	(3,083,902)	2,466,868	(43,687,748)
-	-	-	-	-
940,312,812	937,335,802	953,051,024	949,967,122	761,540,189
937,335,802	960,537,400	949,967,122	952,433,990	717,852,441
(7,397,808)	-	-	-	-
7,397,808	-	-	-	-
-	-	-	-	-
(10,374,818)	23,201,598	(3,083,902)	2,466,868	(43,687,748)
-	-	-	-	-
947,710,620	937,335,802	953,051,024	949,967,122	761,540,189
<u>\$ 937,335,802</u>	<u>\$ 960,537,400</u>	<u>\$ 949,967,122</u>	<u>\$ 952,433,990</u>	<u>\$ 717,852,441</u>



# CLAYTON COUNTY, GEORGIA

## CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2006	2007	2008	2009	2010
Component Units					
<b>Expense</b>					
Landfill authority	\$ 3,408,670	\$ 2,729,761	\$ 2,341,218	\$ 3,633,101	\$ 2,703,163
Airport authority	1,922,257	1,482,376	1,549,793	1,071,651	999,854
Development authority**	3,171,510	2,884,218	2,913,515	3,070,791	2,886,411
Housing authority*	3,021,434	3,892,810	3,191,749	7,718,380	3,269,435
Hospital authority*	-	-	-	1,576,170	2,100,231
Board of health	8,433,651	8,811,544	9,085,351	8,799,169	10,081,713
Total Component Units	<u>\$ 19,957,522</u>	<u>\$ 19,800,709</u>	<u>\$ 19,081,626</u>	<u>\$ 25,869,262</u>	<u>\$ 22,040,807</u>
<b>Program Revenue</b>					
Landfill authority					
Charges for services	\$ 3,230,614	\$ 2,530,157	\$ 2,336,900	\$ 2,084,310	\$ 2,097,883
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	27,802	-	526,842	200,000
Total landfill revenues	<u>\$ 3,230,614</u>	<u>\$ 2,557,959</u>	<u>\$ 2,336,900</u>	<u>\$ 2,611,152</u>	<u>\$ 2,297,883</u>
Airport authority					
Charges for services	\$ 1,092,023	\$ 1,408,590	\$ 1,247,312	\$ 882,944	\$ 811,619
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	597,266	67,730	101,369	350,078
Total airport revenues	<u>\$ 1,092,023</u>	<u>\$ 2,005,856</u>	<u>\$ 1,315,042</u>	<u>\$ 984,313</u>	<u>\$ 1,161,697</u>
Development Authority**					
Charges for services	\$ 1,725,737	\$ 1,679,669	\$ 1,819,103	\$ 1,669,618	\$ 1,896,212
Operating grants & contributions	-	-	-	-	2,148,547
Capital grants & contributions	-	-	-	-	-
Total development authority revenues	<u>\$ 1,725,737</u>	<u>\$ 1,679,669</u>	<u>\$ 1,819,103</u>	<u>\$ 1,669,618</u>	<u>\$ 4,044,759</u>
Housing Authority*					
Charges for services	\$ 2,477,994	\$ 2,804,521	\$ 2,921,060	\$ 2,979,394	\$ 2,857,100
Operating grants & contributions	199,299	774,171	396,756	4,764,541	341,097
Capital grants & contributions	-	410,504	-	-	-
Total board of health revenues	<u>\$ 2,677,293</u>	<u>\$ 3,989,196</u>	<u>\$ 3,317,816</u>	<u>\$ 7,743,935</u>	<u>\$ 3,198,197</u>
Hospital Authority*					
Charges for services	\$ -	\$ -	\$ -	\$ 1,575,825	\$ 2,099,901
Operating grants & contributions	-	-	-	-	-
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,575,825</u>	<u>\$ 2,099,901</u>
Board of health					
Charges for services	\$ 2,443,023	\$ 1,930,256	\$ 2,090,712	\$ 2,186,065	\$ 2,565,147
Operating grants & contributions	5,782,498	6,866,519	7,367,726	7,088,389	7,832,408
Capital grants & contributions	-	-	-	-	-
Total board of health revenues	<u>\$ 8,225,521</u>	<u>\$ 8,796,775</u>	<u>\$ 9,458,438</u>	<u>\$ 9,274,454</u>	<u>\$ 10,397,555</u>
<b>Net (Expense) Revenue</b>					
Landfill	\$ (178,056)	\$ (171,802)	\$ (4,318)	\$ (1,021,949)	\$ (405,280)
Airport	(830,234)	523,480	(234,751)	(87,338)	161,843
Development authority**	(1,445,773)	(1,204,549)	(1,094,412)	(1,401,173)	1,158,348
Housing authority*	(344,141)	96,386	126,067	25,555	(71,238)
Hospital authority*	N/A	N/A	N/A	(345)	(330)
Board of health	(208,130)	(14,769)	373,087	475,285	315,842

2011	2012	2013	2014	2015
\$ 2,846,519	\$ 3,386,370	\$ 3,383,144	\$ 3,270,064	\$ 3,974,693
1,039,368	2,727,648	74,098	-	-
2,681,641	2,851,022	-	-	-
3,083,837	3,185,420	6,516,729	4,453,096	4,505,976
2,052,097	1,962,999	1,949,512	1,931,624	465,289
10,479,847	10,909,341	11,673,627	11,095,322	10,916,235
<u>\$ 22,183,309</u>	<u>\$ 25,022,800</u>	<u>\$ 23,597,110</u>	<u>\$ 20,750,106</u>	<u>\$ 19,862,193</u>
\$ 1,937,592	\$ 1,777,039	\$ 2,356,944	\$ 2,637,934	\$ 2,736,732
2,000,000	1,440,695	1,000,000	-	949,527
-	-	-	-	-
<u>\$ 3,937,592</u>	<u>\$ 3,217,734</u>	<u>\$ 3,356,944</u>	<u>\$ 2,637,934</u>	<u>\$ 3,686,259</u>
\$ 896,039	\$ 253,959	\$ -	\$ -	\$ -
102,853	191,272	-	-	-
-	-	-	-	-
<u>\$ 998,892</u>	<u>\$ 445,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,695,335	\$ 1,615,425	\$ -	\$ -	\$ -
2,202,100	2,286,392	-	-	-
-	-	-	-	-
<u>\$ 3,897,435</u>	<u>\$ 3,901,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,873,404	\$ 2,737,278	\$ 3,978,539	\$ 3,996,998	\$ 4,040,680
350,000	367,630	479,856	701,077	699,403
-	-	1,880,000	-	-
<u>\$ 3,223,404</u>	<u>\$ 3,104,908</u>	<u>\$ 6,338,395</u>	<u>\$ 4,698,075</u>	<u>\$ 4,740,083</u>
\$ 2,051,612	\$ 1,962,544	\$ 1,948,855	\$ 1,930,882	\$ 451,950
-	-	-	-	-
-	-	-	-	-
<u>\$ 2,051,612</u>	<u>\$ 1,962,544</u>	<u>\$ 1,948,855</u>	<u>\$ 1,930,882</u>	<u>\$ 451,950</u>
\$ 2,661,235	\$ 3,528,808	\$ 4,267,225	\$ 4,181,730	\$ 4,528,100
7,894,140	7,455,386	7,580,487	7,463,471	7,826,716
-	-	-	-	-
<u>\$ 10,555,375</u>	<u>\$ 10,984,194</u>	<u>\$ 11,847,712</u>	<u>\$ 11,645,201</u>	<u>\$ 12,354,816</u>
\$ 1,091,073	\$ (168,636)	\$ (26,200)	\$ (632,130)	\$ (288,434)
(40,476)	(2,282,417)	(74,098)	-	-
1,215,794	1,050,795	-	-	-
139,567	(80,512)	(178,334)	244,979	234,107
(485)	(455)	(657)	(742)	(13,339)
<u>75,528</u>	<u>74,853</u>	<u>174,085</u>	<u>549,879</u>	<u>1,438,581</u>

(Continued)

# CLAYTON COUNTY, GEORGIA

## CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

	Fiscal Year				
	2006	2007	2008	2009	2010
Component Units - Continued					
<b>General Revenues</b>					
Landfill authority:					
Earnings on investments	\$ 76,570	\$ 425,633	\$ 162,826	\$ 22,044	\$ 5,541
Miscellaneous	-	-	(703,741)	-	-
Gain (loss) on sale of capital assets	78,900	-	69,304	-	-
	<u>\$ 155,470</u>	<u>\$ 425,633</u>	<u>\$ (471,611)</u>	<u>\$ 22,044</u>	<u>\$ 5,541</u>
Airport authority:					
Earnings on investments	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance claim refunds	108,274	149,175	-	-	-
Gain (loss) on sale of capital assets	-	-	2,600	-	-
Special item - transfer of funds to Clayton County	-	-	-	-	-
	<u>\$ 108,274</u>	<u>\$ 149,175</u>	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ -</u>
Development authority:**					
Earnings on investments	\$ 40,201	\$ 35,974	\$ 30,458	\$ 12,437	\$ 1,917
Gain (loss) on sale of capital assets	15,000	-	-	-	-
	<u>\$ 55,201</u>	<u>\$ 35,974</u>	<u>\$ 30,458</u>	<u>\$ 12,437</u>	<u>\$ 1,917</u>
Housing authority:*					
Earnings on investments	\$ 120,653	\$ 164,271	\$ 239,029	\$ 161,821	\$ 64,197
Miscellaneous	193,818	-	-	-	-
Gain on sale of capital assets	400	-	-	-	-
	<u>\$ 314,871</u>	<u>\$ 164,271</u>	<u>\$ 239,029</u>	<u>\$ 161,821</u>	<u>\$ 64,197</u>
Board of health:					
Miscellaneous	\$ (9,124)	\$ -	\$ -	-	-
<b>Change In Assets</b>					
Landfill	\$ (22,586)	\$ 253,831	\$ (475,929)	\$ (999,905)	\$ (399,739)
Airport	(721,960)	672,655	(232,151)	(87,338)	161,843
Development authority**	(1,390,572)	(1,168,575)	(1,063,954)	(1,388,736)	1,160,265
Housing authority*	(29,270)	260,657	365,096	187,376	(7,041)
Hospital authority*	-	-	-	(345)	(330)
Board of health	(217,254)	(14,769)	373,087	475,285	315,842

\* 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.

\*\* The Development Authority became a blended component unit in fiscal year 2013.

2011	2012	2013	2014	2015
\$ 3,923	\$ 311	\$ 1,320	\$ 718	\$ 717
-	-	-	-	-
-	-	-	177,306	-
\$ 3,923	\$ 311	\$ 1,320	\$ 178,024	\$ 717
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	(14,915,180)	-
\$ -	\$ -	\$ -	\$ (14,915,180)	\$ -
\$ 425	\$ 501	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 425	\$ 501	\$ -	\$ -	\$ -
\$ 17,286	\$ 9,280	\$ 11,933	\$ 8,266	\$ 5,270
-	-	-	-	-
\$ 17,286	\$ 9,280	\$ 11,933	\$ 8,266	\$ 5,270
-	-	-	-	-
\$ 1,094,996	\$ (168,325)	\$ (24,880)	\$ (454,106)	\$ (287,717)
(40,476)	(2,282,417)	(74,098)	(14,915,180)	-
1,216,219	1,051,296	-	-	-
156,853	(71,232)	(166,401)	253,245	239,377
(485)	(455)	(657)	(742)	(13,339)
75,528	74,853	174,085	549,879	1,438,581

# CLAYTON COUNTY, GEORGIA

## FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011
General Fund						
Reserved	\$ 3,070,092	\$ 4,575,762	\$ 3,373,559	\$ 2,164,681	\$ 1,905,155	\$ -
Unreserved	40,018,992	38,236,667	28,125,458	25,680,384	26,948,928	-
Nonspendable	-	-	-	-	-	1,424,176
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	-	-	-	-	23,790,836
Unassigned	-	-	-	-	-	8,816,123
Total general fund	<u>\$ 43,089,084</u>	<u>\$ 42,812,429</u>	<u>\$ 31,499,017</u>	<u>\$ 27,845,065</u>	<u>\$ 28,854,083</u>	<u>\$ 34,031,135</u>
All Other Governmental Funds						
Reserved	\$ 51,556,541	\$ 39,207,873	\$ 61,593,123	\$ 80,823,572	\$ 19,348,415	\$ -
Unreserved, reported in:						
Special revenue funds	36,992,200	12,687,707	12,855,862	14,955,760	17,801,430	-
Capital projects funds	10,050,141 *	70,910,181	86,391,361	82,668,267	171,179,207	-
Nonspendable	-	-	-	-	-	35,507
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	213,142,962
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 98,598,882</u>	<u>\$ 122,805,761</u>	<u>\$ 160,840,346</u>	<u>\$ 178,447,599</u>	<u>\$ 208,329,052</u>	<u>\$ 213,178,469</u>

**NOTE:** In fiscal year 2006, the County implemented GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*.

**NOTE:** In fiscal year 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

\* Reclassified SPLOST revenues from special revenue fund to capital projects fund.

2012	2013	2014	2015
\$ -	\$ -	\$ -	\$ -
-	-	-	-
1,413,949	1,165,172	1,174,609	1,293,848
-	-	-	-
-	-	-	-
25,582,523	24,744,329	20,001,622	24,355,533
24,913,721	28,136,131	41,849,703	21,869,708
<u>\$ 51,910,193</u>	<u>\$ 54,045,632</u>	<u>\$ 63,025,934</u>	<u>\$ 47,519,089</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
41,719	4,296,317	4,304,483	4,313,344
-	-	-	-
221,217,988	226,844,081	233,959,382	247,089,884
2,423,998	3,143,028	2,158,614	2,447,979
-	-	-	-
<u>\$ 223,683,705</u>	<u>\$ 234,283,426</u>	<u>\$ 240,422,479</u>	<u>\$ 253,851,207</u>

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

	2006	2007	2008	2009	2010
<b>Revenues</b>					
Property taxes	\$ 69,598,469	\$ 89,101,227	\$ 94,017,509	\$ 98,318,726	\$ 108,760,929
Other taxes	112,116,492	110,075,434	109,206,717	98,021,997	97,958,326
Licenses and permits	6,989,995	7,395,721	6,118,566	4,957,135	4,478,302
Intergovernmental	14,723,384	12,178,854	14,769,471	12,136,848	20,954,951
Charges for services	22,803,533	23,651,432	25,739,784	26,306,892	26,506,330
Fines and forfeitures	4,872,364	6,495,865	7,936,281	8,257,729	7,979,563
Interest and dividends	5,166,937	8,332,380	7,824,662	2,980,046	1,373,668
Other revenue	897,603	1,003,209	1,094,315	2,468,411	3,744,601
Gift and donations	131,891	121,049	129,777	135,875	112,146
Total revenues	237,300,668	258,355,171	266,837,082	253,583,659	271,868,816
<b>Expenditures</b>					
General government	12,875,644	43,439,662	48,381,630	48,066,625	50,976,155
Tax assessment and collection	3,099,142	3,344,274	3,665,939	3,689,128	3,677,606
Courts and law enforcement	52,270,893	56,587,839	60,264,145	63,464,031	66,007,586
Public safety	49,584,391	53,680,179	59,996,569	63,048,211	61,278,785
Transportation and development	17,353,593	24,912,011	23,332,929	8,145,178	8,516,409
Planning and zoning	2,473,852	2,708,250	2,298,252	2,082,846	1,769,044
Public transit system	3,104,441	-	-	-	-
Libraries	3,194,655	3,586,507	3,584,986	3,514,726	3,468,962
Parks and recreation	7,275,354	8,360,280	9,466,515	9,513,759	8,654,621
Health and welfare	4,003,366	7,482,432	6,465,545	3,062,477	9,890,374
Energy conservation	-	-	-	-	-
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	1,454,670	11,562,964
Other general government	23,371,212	-	-	-	-
Capital outlay	26,287,584	24,956,808	21,479,711	31,954,358	11,327,982
Debt service:					
Principal	5,475,000	3,385,000	4,100,792	5,243,406	4,315,366
Interest	1,220,140	1,125,167	967,598	-	-
Bond issuance cost	-	-	-	-	-
Fiscal agent fees	4,563	34	10,807	-	-
Total expenditures	211,593,830	233,568,443	244,015,418	243,239,415	241,445,854
Excess (deficiency) of revenues over expenditures	25,706,838	24,786,728	22,821,664	10,344,244	30,422,962
<b>Other Financing Sources (Uses):</b>					
Transfers in	47,876,555	7,151,354	11,593,853	13,494,446	7,295,685
Transfers out	(47,876,555)	(11,125,573)	(17,385,152)	(16,404,193)	(13,895,685)
Sale of capital assets	221,725	518,950	155,946	50,285	-
Issuance of debt	4,405,000	-	8,759,863	560,000	-
Issuance of capital leases	-	2,464,433	495,780	-	6,839,744
Premium on debt issuance	-	-	-	-	-
Proceeds from insurance claims	74,280	134,332	279,219	433,244	227,765
Other	-	-	-	-	-
Total other financing sources (uses)	4,701,005	(856,504)	3,899,509	(1,866,218)	467,509
Special item - transfer of funds from Airport Authority	-	-	-	-	-
Net change in fund balances	\$ 30,407,843	\$ 23,930,224	\$ 26,721,173	\$ 8,478,026	\$ 30,890,471
Debt service as a percentage of noncapital expenditures	3.6%	2.2%	2.3%	2.4%	1.9%

2011	2012	2013	2014	2015
\$ 96,048,417	\$ 117,019,786	\$ 103,109,934	\$ 103,510,912	\$ 108,277,002
96,228,697	97,906,669	100,899,395	89,963,526	93,020,101
5,084,930	5,500,905	6,460,322	6,113,316	5,797,618
23,010,571	20,340,608	17,204,300	19,574,444	14,343,603
25,011,329	24,341,202	25,503,844	27,476,010	28,198,203
7,572,869	6,569,877	7,145,599	8,120,495	8,098,132
1,117,726	21,744	386,625	114,871	56,159
6,026,269	5,364,871	6,339,034	3,006,499	2,340,274
137,612	97,988	122,203	281,434	357,764
260,238,420	277,163,650	267,171,256	258,161,507	260,488,856
49,879,493	46,262,342	46,194,987	49,681,015	59,280,475
3,356,856	3,410,881	3,466,326	3,519,089	3,544,414
66,467,547	66,024,422	67,300,623	66,394,810	68,590,110
57,435,567	58,885,191	59,181,273	60,011,391	63,581,390
12,581,266	9,783,870	15,809,495	12,764,347	19,220,143
1,451,831	1,395,618	1,476,870	1,404,051	1,389,134
-	-	-	-	-
3,402,516	3,423,366	4,408,367	3,262,368	3,453,637
7,426,986	8,564,135	8,352,947	7,773,042	9,519,399
14,105,060	9,414,709	11,054,282	9,106,840	16,088,977
179,024	282,261	448,456	-	-
-	-	1,264,538	1,169,597	1,366,331
11,404,252	11,700,034	11,935,806	10,825,514	10,019,915
-	-	-	-	-
26,297,808	27,029,362	22,777,652	25,039,932	72,739,316
4,792,836	1,881,553	3,689,330	-	-
1,873,564	1,972,629	2,293,321	6,134,067	8,940,090
-	-	-	-	-
-	-	-	-	-
260,654,606	250,030,373	259,654,273	257,086,063	337,733,331
(416,186)	27,133,277	7,516,983	1,075,444	(77,244,475)
15,207,130	6,090,141	8,496,109	15,997,042	11,599,063
(9,870,353)	(6,090,141)	(8,552,534)	(15,997,042)	(11,599,063)
674,084	168,033	132,366	145,754	72,893
-	-	14,920,000	-	75,000,000
4,134,707	979,709	4,452	-	-
-	-	2,121,347	-	-
297,087	103,275	309,936	212,435	93,464
-	-	(17,129,898)	-	-
10,442,655	1,251,017	301,778	358,189	75,166,357
-	-	-	13,685,722	-
\$ 10,026,469	\$ 28,384,294	\$ 7,818,761	\$ 15,119,355	\$ (2,078,118)

2.8%

1.7%

2.6%

2.7%

2.9%



# CLAYTON COUNTY, GEORGIA

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

### CLAYTON COUNTY - OVERALL

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 6,603,589	\$ 16,508,973	\$ 809,798	\$ 2,024,495	\$ 656,210	\$ 1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
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

### CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 6,603,589	\$ 16,508,973	\$ 809,798	\$ 2,024,495	\$ 656,210	\$ 1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,844,537	19,711,344	918,347	2,295,868	731,006	1,827,515
2010	7,411,692	18,529,231	1,004,944	2,512,360	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
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

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

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

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

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
\$ 8,069,597	\$ 20,173,993	\$ 768,593	\$ 7,301,004	26.947	40.00%
8,653,508	21,633,770	716,235	7,937,273	29.014	40.00%
9,170,276	22,925,690	739,277	8,430,999	28.621	40.00%
9,533,890	23,834,725	967,329	8,566,561	29.048	40.00%
9,156,850	22,892,124	797,159	8,359,691	31.686	40.00%
8,062,830	20,157,076	789,767	7,273,063	31.577	40.00%
7,416,708	18,541,769	818,372	6,598,336	36.063	40.00%
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	34.969	40.00%

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
\$ 8,069,597	\$ 20,173,993	\$ 1,008,171	\$ 7,061,426	18.916	40.00%
8,653,508	21,633,770	979,974	7,673,534	20.000	40.00%
9,170,276	22,925,690	1,024,163	8,146,113	20.000	40.00%
9,493,890	23,834,727	1,264,115	8,229,775	19.836	40.00%
9,156,850	22,892,125	1,094,314	8,062,536	20.000	40.00%
8,062,830	20,157,076	1,022,513	7,040,318	20.000	40.00%
7,416,708	18,541,769	1,038,686	6,378,022	20.000	40.00%
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	20.000	40.00%

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

(Continued)

# 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 & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 6,603,589	\$ 16,508,973	\$ 809,798	\$ 2,024,495	\$ 656,210	\$ 1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,692	18,529,231	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
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

### STATE OF GEORGIA

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 6,603,589	\$ 16,508,973	\$ 809,798	\$ 2,024,495	\$ 656,210	\$ 1,640,525
2007	7,103,414	17,758,535	903,746	2,259,365	646,348	1,615,870
2008	7,488,472	18,721,180	958,005	2,395,011	723,800	1,809,499
2009	7,884,537	19,711,344	918,347	2,295,868	731,006	1,827,514
2010	7,411,693	18,529,233	1,004,944	2,512,359	740,214	1,850,534
2011	6,533,685	16,334,212	907,396	2,268,490	621,749	1,554,374
2012	6,126,861	15,317,153	856,786	2,141,965	433,061	1,082,651
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

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

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

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

Total Property						
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 8,069,597	\$ 20,173,993	\$ 806,403	\$ 7,263,194	0.000	40.00%	
8,653,508	21,633,770	590,267	8,063,241	0.000	40.00%	
9,170,276	22,925,690	636,836	8,533,441	0.000	40.00%	
9,533,890	23,834,725	876,530	8,657,360	0.000	40.00%	
9,156,850	22,892,124	708,737	8,448,113	0.000	40.00%	
8,062,830	20,157,075	647,838	7,414,993	0.000	40.00%	
7,416,708	18,541,770	675,739	6,740,969	0.000	40.00%	
6,970,678	17,426,695	815,505	6,155,173	0.000	40.00%	
6,864,100	17,160,251	789,715	6,065,385	0.000	40.00%	
6,847,916	17,119,791	830,806	6,017,110	0.000	40.00%	

Total Property						
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value	
\$ 8,069,597	\$ 20,173,993	\$ 389,373	\$ 7,680,224	0.250	40.00%	
8,653,508	21,633,770	347,901	8,305,607	0.250	40.00%	
9,170,276	22,925,690	699,096	8,471,180	0.250	40.00%	
9,533,890	23,834,725	940,786	8,593,104	0.250	40.00%	
9,156,851	22,892,127	772,856	8,383,995	0.250	40.00%	
8,062,830	20,157,075	713,130	7,349,700	0.250	40.00%	
7,416,708	18,541,770	1,162,340	6,254,368	0.250	40.00%	
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%	

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

(Continued)

# 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 & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 1,529,579	\$ 3,823,948	\$ 243,175	\$ 607,938	\$ 240,483	\$ 601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
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

### CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 5,074,009	\$ 12,685,023	\$ 566,624	\$ 1,416,560	\$ 415,727	\$ 1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
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

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

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

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

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<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
\$ 2,013,237	\$ 5,033,093	\$ 119,587	\$ 1,893,650	7.781	40.00%
2,176,702	5,441,755	120,475	2,056,227	8.764	40.00%
2,305,505	5,763,763	145,221	2,160,284	8.535	40.00%
2,571,547	6,428,867	332,779	2,238,768	8.962	40.00%
2,328,694	5,821,734	150,052	2,178,642	11.436	40.00%
2,107,560	5,268,901	133,898	1,973,662	11.327	40.00%
1,843,508	4,608,771	138,101	1,705,408	15.813	40.00%
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%

<b>Total Property</b>					
<b>Assessed Value</b>	<b>Estimated Actual Value<sup>1</sup></b>	<b>Taxpayer Exemptions</b>	<b>Net Assessed Value</b>	<b>Millage</b>	<b>Ratio of Total Assessed Value to Total Actual Value</b>
\$ 6,056,360	\$ 15,140,900	\$ 649,007	\$ 5,407,353	7.781	40.00%
6,476,807	16,192,018	595,760	5,881,047	8.764	40.00%
6,864,624	17,161,560	594,056	6,270,568	8.535	40.00%
6,962,343	17,405,858	634,549	6,327,794	8.962	40.00%
6,828,156	17,070,390	647,107	6,181,049	11.436	40.00%
5,955,270	14,888,174	655,869	5,299,400	11.327	40.00%
5,573,200	13,932,999	680,271	4,892,929	15.813	40.00%
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%

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

(Continued)

# 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 & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 1,529,579	\$ 3,823,948	\$ 243,175	\$ 607,938	\$ 240,483	\$ 601,208
2007	1,675,535	4,188,838	248,694	621,735	252,473	631,183
2008	1,773,935	4,434,838	230,638	576,595	300,932	752,330
2009	2,029,728	5,074,319	243,543	608,858	298,276	745,690
2010	1,794,757	4,486,893	255,599	638,997	278,338	695,844
2011	1,646,285	4,115,712	216,331	540,826	244,945	612,362
2012	1,547,301	3,868,252	211,630	529,074	84,578	211,445
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

### CLAYTON COUNTY BONDS - UNINCORPORATED

Fiscal Year	Real & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 5,074,009	\$ 12,685,023	\$ 566,624	\$ 1,416,560	\$ 415,727	\$ 1,039,318
2007	5,427,880	13,569,700	655,052	1,637,630	393,875	984,688
2008	5,714,391	14,285,978	727,366	1,818,415	422,867	1,057,168
2009	5,854,810	14,637,025	674,804	1,687,009	432,730	1,081,824
2010	5,616,935	14,042,338	749,345	1,873,363	461,876	1,154,689
2011	4,887,400	12,218,500	691,065	1,727,663	376,804	942,011
2012	4,579,561	11,448,902	645,156	1,612,891	348,482	871,206
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

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

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

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

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Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 2,013,237	\$ 5,033,093	\$ 45,657	\$ 1,967,580	0.000	40.00%
2,176,702	5,441,755	48,985	2,127,717	0.000	40.00%
2,305,505	5,763,763	73,346	2,232,159	0.000	40.00%
2,571,547	6,428,867	259,992	2,311,555	0.000	40.00%
2,328,694	5,821,734	76,663	2,252,031	0.000	40.00%
2,107,560	5,268,901	61,671	2,045,889	0.000	40.00%
1,843,508	4,608,771	66,932	1,776,576	0.000	40.00%
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%

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 6,056,360	\$ 15,140,900	\$ 278,639	\$ 5,777,721	0.000	40.00%
6,476,807	16,192,018	233,362	6,243,445	0.000	40.00%
6,864,624	17,161,560	230,747	6,633,877	0.000	40.00%
6,962,343	17,405,858	267,312	6,695,031	0.000	40.00%
6,828,156	17,070,390	277,061	6,551,095	0.000	40.00%
5,955,270	14,888,174	291,237	5,664,032	0.000	40.00%
5,573,200	13,932,999	322,710	5,250,490	0.000	40.00%
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%

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

(Continued)



# 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 & Personal Property		Privately Owned Public Utilities		Motor Vehicles and Mobile Homes	
	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>	Assessed Value	Estimated Actual Value <sup>1</sup>
2006	\$ 4,683,664	\$ 11,709,160	\$ 106,908	\$ 267,271	\$ 411,590	\$ 1,028,975
2007	5,077,481	12,693,702	116,183	290,459	388,979	972,447
2008	5,390,109	13,475,272	127,463	318,657	417,272	1,043,180
2009	5,522,821	13,807,054	122,211	305,527	426,718	1,066,794
2010	5,291,843	13,229,607	121,216	303,040	455,923	1,139,807
2011	4,472,209	11,180,522	121,196	302,989	371,856	929,639
2012	4,150,277	10,375,692	127,819	319,547	343,723	859,307
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

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

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

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

Total Property					
Assessed Value	Estimated Actual Value <sup>1</sup>	Taxpayer Exemptions	Net Assessed Value	Millage	Ratio of Total Assessed Value to Total Actual Value
\$ 5,202,162	\$ 13,005,405	\$ 556,535	\$ 4,645,627	3.900	40.00%
5,582,643	13,956,608	534,761	5,047,883	3.900	40.00%
5,934,844	14,837,109	547,978	5,386,866	3.900	40.00%
6,071,750	15,179,375	567,068	5,504,682	3.900	40.00%
5,868,982	14,672,454	576,335	5,292,646	3.900	40.00%
4,965,260	12,413,151	556,327	4,408,933	3.900	40.00%
4,621,818	11,554,546	557,850	4,063,969	4.400	40.00%
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%

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

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

**Direct & Overlapping:**

<b>Calendar Year</b>	<b>Clayton County Board of Commissioners</b>		
	<b>M &amp; O Millage</b>	<b>Debt Service Millage</b>	<b>Total Direct Rate</b>
2005	7.781	-	7.781
2006	8.764	-	8.764
2007	8.535	-	8.535
2008	8.962	-	8.962
2009	11.436	-	11.436
2010	11.327	-	11.327
2011	15.813	-	15.813
2012	14.912	-	14.912
2013	14.661	-	14.661
2014	14.869	-	14.869

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

<b>Calendar Year</b>	<b>City of College Park</b>	<b>City of Forest Park</b>	<b>City of Jonesboro</b>
2005	40.407	35.640	33.847
2006	42.474	39.507	35.914
2007	42.081	39.114	34.521
2008	42.508	39.541	34.948
2009	45.146	45.929	35.586
2010	45.037	47.820	35.477
2011	52.023	53.806	40.463
2012	51.072	54.255	41.012
2013	51.830	53.954	40.711
2014	52.080	54.204	40.961

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

Clayton County School Board			Overlapping		Total Direct & Overlapping Rates
M & O Millage	Debt Service Millage	Total School Millage	State of Georgia	Fire District	
18.916	-	18.916	0.250	3.900	30.847
20.000	-	20.000	0.250	3.900	32.914
19.836	-	19.836	0.250	3.900	32.521
19.836	-	19.836	0.250	3.900	32.948
20.000	-	20.000	0.250	3.900	35.586
20.000	-	20.000	0.250	3.900	35.477
20.000	-	20.000	0.250	4.400	40.463
20.000	-	20.000	0.200	4.400	39.512
20.000	-	20.000	0.150	4.400	39.211
20.000	-	20.000	0.100	5.000	39.969
City of Morrow	City of Riverdale	City of Lake City	City of Lovejoy Fire District		
34.847	38.347	36.733	3.900		
36.914	40.414	38.682	3.900		
36.521	40.021	38.289	3.900		
37.948	40.448	38.716	3.900		
40.586	43.086	41.326	3.900		
41.477	42.977	41.214	3.900		
46.463	47.963	46.200	4.400		
47.012	47.012	47.012	4.400		
48.711	49.191	46.711	4.400		
48.961	49.441	46.961	4.700		

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

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

# CLAYTON COUNTY, GEORGIA

## PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

Fiscal Year Calendar year	2015 2014			2014 2013			2013 2012			2012 2011			2011 2010		
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	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%	\$ 701,593,520	1	9.46%	\$ 755,108,253	1	9.37%
City of Atlanta	51,764,494	4	0.76%	-	-	0.00%	-	-	0.00%	48,621,606	6	0.66%	46,724,664	6	0.58%
Atlantic Southeast	-	-	0.00%	-	-	0.00%	67,607,697	3	0.97%	82,540,483	4	1.11%	154,469,085	2	1.92%
Georgia Power Co.	135,967,251	3	1.99%	140,279,975	2	2.04%	131,769,857	2	1.89%	121,838,827	2	1.64%	107,668,107	4	1.34%
Air Tran Airways	142,275,921	2	2.08%	97,945,730	3	1.43%	51,191,946	4	0.73%	99,902,245	3	1.35%	123,290,871	3	1.53%
ExpressJet Airlines	45,665,578	5	0.67%	52,203,423	4	0.76%	-	-	-	-	-	-	-	-	-
AMB Partners	26,388,320	8	0.39%	30,119,536	7	0.44%	35,873,177	6	0.51%	56,950,343	5	0.77%	59,250,863	5	0.73%
Comair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BellSouth	-	-	-	-	-	-	27,397,162	8	-	-	-	-	29,774,643	9	0.37%
Atlanta Gas Light	36,539,332	7	0.53%	35,920,406	6	0.52%	34,410,459	7	0.49%	35,301,067	8	0.48%	33,507,900	8	0.42%
JC Penney	19,266,936	10	0.28%	20,949,749	8	0.31%	21,725,280	10	0.31%	23,451,187	10	0.32%	-	-	-
Avis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alamo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southlake Mall	-	-	-	-	-	-	-	-	-	24,099,400	9	0.32%	26,509,400	10	0.33%
Hertz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LPF Atlanta Southpark	-	-	-	16,524,200	10	-	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fedex Ground	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clorox Company	44,503,410	6	0.65%	45,860,495	5	0.67%	39,942,917	5	0.57%	41,781,181	7	0.56%	-	-	-
Southwest Airlines	21,524,748	9	0.31%	-	-	-	-	-	-	-	-	-	-	-	-
Highwoods Realty	-	-	-	17,822,163	9	-	24,328,563	9	-	-	-	-	-	-	-
Subtotal (10 largest)	1,087,868,096		15.89%	1,046,658,891		14.75%	1,075,826,912		14.69%	1,236,079,859		16.67%	1,336,303,786		16.57%
Balance of all others	5,760,048,212		84.11%	5,817,441,508		85.25%	5,894,850,890		85.31%	6,180,628,039		83.33%	6,726,526,410		83.43%
Total	<u>\$ 6,847,916,308</u>		<u>100.00%</u>	<u>\$ 6,864,100,399</u>		<u>100.00%</u>	<u>\$ 6,970,677,802</u>		<u>100.00%</u>	<u>\$ 7,416,707,898</u>		<u>100.00%</u>	<u>\$ 8,062,830,196</u>		<u>100.00%</u>

\* Delta Airlines, Inc. filed for Chapter 11 Bankruptcy during calendar year 2005.

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

Taxpayer	2010 2009			2009 2008			2008 2007			2007 2006			2006 2005		
	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	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
Delta Airlines, Inc. *	\$ 691,402,010	1	7.55%	\$ 1,052,745,323	1	11.04%	\$ 798,981,897	1	8.71%	\$ 722,437,875	1	8.35%	\$ -	-	-
City of Atlanta	85,536,770	4	0.93%	92,557,359	4	0.97%	95,144,318	4	1.04%	110,324,175	2	1.27%	142,102,634	1	1.76%
Atlantic Southeast	69,980,822	5	0.76%	89,682,513	5	0.94%	113,273,943	2	1.24%	100,810,587	3	1.16%	-	-	-
Georgia Power Co.	109,306,126	3	1.19%	114,577,982	3	1.20%	104,935,778	3	1.14%	91,223,728	4	1.05%	95,000,933	3	1.18%
Air Tran Airways	133,586,841	2	1.46%	156,916,487	2	1.65%	87,898,869	5	0.96%	77,601,947	5	0.90%	73,295,039	4	0.91%
ExpressJet Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AMB Partners	49,367,616	6	0.54%	53,260,900	6	0.56%	51,780,162	6	0.56%	49,092,318	6	0.57%	35,431,290	7	0.44%
Comair	-	-	-	-	-	-	-	-	0.00%	41,807,123	7	0.48%	-	-	-
BellSouth	32,442,908	8	0.35%	36,017,587	8	0.38%	44,624,511	7	0.49%	41,556,772	8	0.48%	40,004,913	6	0.50%
Atlanta Gas Light	36,572,078	7	0.40%	33,226,192	9	0.35%	36,031,634	8	0.39%	33,024,918	9	0.38%	31,535,698	9	0.39%
JC Penney	-	-	-	-	-	-	-	-	-	25,795,540	10	0.30%	-	-	-
Avis	-	-	-	-	-	-	-	-	-	-	-	-	46,503,007	5	0.58%
Alamo	-	-	-	-	-	-	-	-	-	-	-	-	33,037,284	8	0.41%
Southlake Mall	28,949,090	10	0.32%	29,352,522	10	0.31%	25,005,256	9	0.27%	-	-	-	27,909,600	10	0.29%
Hertz	-	-	-	-	-	-	-	-	-	-	-	-	97,091,401	2	1.02%
LPF Atlanta Southpark	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inland Southeast	-	-	-	-	-	-	24,188,400	10	0.26%	-	-	-	-	-	-
Fedex Ground	-	-	-	43,144,568	7	0.45%	-	-	-	-	-	-	-	-	-
Clorox Company	29,094,800	9	0.32%	-	-	-	-	-	-	-	-	-	-	-	-
Southwest Airlines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highwoods Realty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (10 largest)	1,266,239,061		13.83%	1,701,481,433		17.85%	1,381,864,768		15.07%	1,293,674,983		14.95%	621,911,799		7.71%
Balance of all others	7,890,610,570		86.17%	7,832,408,682		82.15%	7,788,411,358		84.93%	7,359,833,542		85.05%	7,447,684,853		92.29%
Total	<u>\$ 9,156,849,631</u>		<u>100.00%</u>	<u>\$ 9,533,890,115</u>		<u>100.00%</u>	<u>\$ 9,170,276,126</u>		<u>100.00%</u>	<u>\$ 8,653,508,525</u>		<u>100.00%</u>	<u>\$ 8,069,596,652</u>		<u>100.00%</u>

**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	
2005 *	\$ 179,320	\$ 135,105	75.34%	\$ -
2006	212,186	168,603	79.46%	-
2007	218,603	212,705	97.30%	-
2008	226,989	218,918	96.44%	-
2009	243,046	235,240	96.79%	-
2010	215,497	205,014	95.14%	-
2011	227,767	217,154	95.34%	-
2012	195,037	186,764	95.76%	-
2013	191,728	183,727	95.83%	-
2014	199,605	191,752	96.07%	-

\* Delta Airlines, Inc., the County's largest taxpayer, filed for Chapter 11 Bankruptcy during calendar year 2005; therefore, all taxes owed went unpaid.

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

Total Tax Collections to Date		Outstanding Delinquent Taxes	
Amount	Percentage of Levy	Amount	Percentage of Levy
\$ 135,105	75.34%	\$ 44,215	24.66%
168,603	79.46%	43,583	20.54%
212,705	97.30%	5,898	2.70%
218,918	96.44%	8,071	3.56%
235,240	96.79%	7,805	3.21%
205,014	95.14%	10,482	4.86%
217,154	95.34%	10,613	4.66%
186,764	95.76%	8,273	4.24%
183,727	95.83%	8,001	4.17%
191,752	96.07%	7,853	3.93%



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

Governmental Activities				
Fiscal Year		General Obligation Bonds	Percentage of Actual Property Value*	Per Capita**
****	2006	-	-	-
****	2007	-	-	-
****	2008	-	-	-
****	2009	-	-	-
****	2010	-	-	-
****	2011	-	-	-
****	2012	-	-	-
****	2013	-	-	-
****	2014	-	-	-
	2015	75,000,000	1.08%	277
Component Units				
Fiscal Year		Landfill Authority	Landfill Authority	Development Authority*** Housing Authority***
		Revenue Bonds	Capital Leases	Revenue Bonds Notes Payable
	2006	14,855,000	-	29,815,000
	2007	14,315,000	-	29,625,000
	2008	13,835,000	-	28,270,000
	2009	13,330,000	-	26,870,000
	2010	12,800,000	1,404,800	25,420,000
	2011	12,245,000	1,453,180	23,915,000
	2012	11,626,403	7,335,517	22,355,000
	2013	11,025,566	6,713,547	20,725,000
	2014	10,389,727	6,034,089	N/A
	2015	9,723,892	5,343,751	N/A

\* 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

<b>Governmental Activities</b>		<b>Total Primary Government</b>	<b>Percentage of Personal Income**</b>	<b>Per Capita**</b>
<b>Capital Leases</b>	<b>Revenue Bonds</b>			
1,415,000	27,730,000	29,145,000	0.53%	109.45
2,938,000	24,505,000	27,443,000	0.41%	100.67
2,774,272	30,605,000	33,379,272	0.56%	121.72
1,981,630	28,415,000	30,396,630	0.51%	111.06
7,994,744	27,730,000	35,724,744	0.58%	128.75
11,011,615	24,055,000	35,066,615	0.56%	125.43
10,879,223	22,755,138	33,634,361	0.51%	125.89
9,724,345	42,444,765	52,169,110	0.80%	193.50
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

<b>Housing Authority***</b>	<b>Hospital Authority Revenue Anticipation Certificates</b>	<b>Total Government</b>	<b>Percentage of Personal Income**</b>	<b>Per Capita**</b>
<b>Revenue Bonds</b>				
6,955,000	(1)	80,769,999	1.49%	296.29
6,780,000	(1)	78,162,999	1.43%	285.04
6,595,000	58,915,000	140,994,272	2.31%	515.16
6,405,000	53,505,000	130,506,630	2.28%	473.57
6,210,000	50,095,000	131,654,544	2.13%	474.49
6,005,000	42,705,000	121,389,795	1.46%	434.19
5,795,000	42,705,000	128,092,081	1.96%	479.42
5,575,000	41,565,000	111,473,223	1.70%	413.46
5,345,000	40,410,000	105,400,381	1.47%	386.65
N/A	-	136,860,550	1.97%	505.69

\*\*\* The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. Therefore, fiscal year 2015 information is not available at this time. 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. 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 2005 through 2014.

(1) Information prior to FY2008 is not available

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

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	<b>Fiscal Year</b>				
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Debt limit	\$ 730,100,335	\$ 793,727,347	\$ 843,099,880	\$ 953,389,012	\$ 915,685,000
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 730,100,335</u>	<u>\$ 793,727,347</u>	<u>\$ 843,099,880</u>	<u>\$ 953,389,012</u>	<u>\$ 915,685,000</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

\* 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

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**Legal Debt Margin Calculation for Fiscal Year 2015**

Assessed Value*	\$ 6,847,916,000
Debt Limit (10% of assessed value)**	684,791,600
Debt applicable to limit:	
General obligation bonds	-
Total net debt applicable to limit	-
Legal debt margin	<u><u>\$ 684,791,600</u></u>

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 806,283,000	\$ 741,670,800	\$ 697,067,800	\$ 686,410,000	\$ 684,791,600
-	-	-	-	75,000,000
<u><u>\$ 806,283,000</u></u>	<u><u>\$ 741,670,800</u></u>	<u><u>\$ 697,067,800</u></u>	<u><u>\$ 686,410,000</u></u>	<u><u>\$ 609,791,600</u></u>
0.00%	0.00%	0.00%	0.00%	10.95%

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

**Primary Government**

Fiscal Year	Clayton County Tourism Authority						Urban Redevelopment Agency of Clayton County					
	Tourism Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage	Redevelopment Revenues	Less: Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest					Principal	Interest	
2006	\$ 2,157,194	\$ -	\$ 2,157,194	\$ 1,960,000	\$ 197,194	1.00	\$ 4,295,895	-	\$ 4,295,895	\$ 3,355,000	\$ 940,895	1.00
2007	2,154,566	-	2,154,566	2,005,000	149,566	1.00	2,121,220	-	2,121,220	1,220,000	901,220	1.00
2008	2,150,846	-	2,150,846	2,050,000	100,846	1.00	2,126,754	-	2,126,754	1,260,000	866,754	1.00
2009	2,151,030	-	2,151,030	2,100,000	51,030	1.00	1,481,186	-	1,481,186	650,000	831,186	1.00
2010	43,000	-	43,000	15,000	28,000	1.00	1,480,944	-	1,480,944	670,000	810,944	1.00
2011	47,250	-	47,250	20,000	27,250	1.00	1,478,561	-	1,478,561	690,000	788,561	1.00
2012	46,250	-	47,250	20,000	26,250	1.00	1,478,992	-	1,478,992	715,000	763,992	1.00
2013	55,409	-	55,409	20,000	25,250	1.00	1,433,814	-	1,433,814	845,000	588,814	1.00
2014	51,579	-	51,579	20,000	24,250	1.00	1,471,050	-	1,471,050	815,000	656,050	1.00
2015	54,272	-	54,272	20,000	23,250	1.00	1,372,050	-	1,372,050	730,000	642,050	1.00

**Component Units**

Fiscal Year	The Development Authority of Clayton County						Clayton County Housing Authority					
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest					Principal	Interest	
2006	\$ 1,715,643	\$ 1,731,192	\$ (15,549)	\$ -	\$ 1,153,026	(0.01)	\$ 2,617,227	\$ 2,138,973	\$ 478,254	\$ 175,000	\$ 328,809	0.95
2007	1,849,561	1,630,862	218,699	190,000	1,282,653	0.15	2,737,651	1,984,072	753,579	185,000	327,934	1.47
2008	1,682,055	3,070,791	(1,388,736)	1,355,000	1,268,269	(0.53)	2,979,394	7,718,380	(4,738,986)	185,000	298,225	(9.81)
2009	1,896,212	1,676,948	219,264	1,400,000	1,209,463	0.08	2,857,100	3,269,435	(412,335)	190,000	282,675	(0.87)
2010	3,897,435	1,523,790	2,373,645	1,450,000	1,157,851	0.91	3,223,404	3,083,837	139,567	195,000	286,500	0.29
2011	3,902,318	1,744,657	2,157,661	1,505,000	1,106,365	0.83	3,104,908	3,185,420	(80,512)	205,000	279,675	(0.17)
2012	3,804,536	1,397,574	2,406,962	1,560,000	627,356	1.10	3,357,716	5,027,957	(1,670,241)	210,000	272,244	(3.46)
2013	3,900,838	1,169,597	2,731,241	1,630,000	810,473	1.12	3,537,855	3,249,524	288,331	220,000	264,369	0.60
2014	4,083,876	1,366,331	2,717,545	1,695,000	741,461	1.12	3,606,256	3,302,262	303,994	230,000	255,569	0.63
2015	N/A	N/A	N/A	N/A	N/A	N/A	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.

The information for the Clayton County Housing Authority 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.

Fiscal Year	Clayton County Landfill Authority					
	Landfill Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 3,230,614	\$ 3,001,749	\$ 228,865	\$ 690,000	\$ 347,300	0.22
2007	2,557,959	1,997,897	560,062	540,000	506,388	0.54
2008	2,336,900	2,341,218	(4,318)	480,000	665,900	(0.01)
2009	2,084,310	2,955,453	(871,143)	505,000	640,386	(0.77)
2010	2,097,883	2,053,031	44,852	530,000	650,132	0.03
2011	1,937,592	2,225,404	(287,812)	555,000	621,115	(0.25)
2012	1,777,039	2,699,409	(922,370)	585,000	542,050	(0.83)
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

**Source:** Clayton County Finance Department

**CLAYTON COUNTY, GEORGIA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**

<b>Year</b>	<b>Population*</b>	<b>Personal Income* (in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Retail Sales* (in thousands)</b>	<b>Per Capita Retail Sales*</b>	<b>Median Age*</b>	<b>School Enrollment**</b>	<b>Unemployment Rate***</b>
2006	272,600	5,460,710	20,032	4,187,150	15,360	31.35	52,657	5.1%
2007	274,220	6,635,480	24,198	4,933,970	17,993	31.81	52,533	4.7%
2008	273,690	5,979,930	21,849	3,387,110	12,376	32.02	49,479	7.9%
2009	275,580	5,960,557	21,629	3,332,234	12,092	32.78	52,328	12.5%
2010	277,463	6,140,280	22,130	3,482,908	12,553	32.70	50,256	12.3%
2011	279,580	6,274,560	22,443	3,789,740	13,555	31.62	51,122	13.0%
2012	267,180	6,551,330	24,520	3,700,900	13,852	31.70	51,620	11.5%
2013	269,610	6,551,720	24,301	3,339,380	12,386	31.74	51,757	11.0%
2014	272,600	7,157,660	26,257	3,658,040	13,419	31.73	52,296	9.4%
2015	270,640	6,936,580	25,630	3,781,860	13,974	32.49	53,367	7.9%

**Source:** \* Woods & Poole Economics Data Pamphlet 2015

\*\* Clayton County Board of Education

\*\*\* Georgia Department of Labor/Clayton County Chamber of Commerce

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

<b>2015</b>			
<b>Employer *</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment**</b>
Clayton County Board of Education	6,800	1	4.06%
Georgia Department of Transportation	6,000	2	3.58%
Clayton County Board of Commissioners	2,113	3	1.26%
Gate Gourmet, Inc.	1,645	4	0.98%
Southern Regional Medical Center	1,450	5	0.87%
Walmart, Inc.	825	6	0.49%
FedEx Ground	800	7	0.48%
Fresh Express, Inc.	800	8	0.48%
Clayton State University	675	9	0.40%
TOTO USA Inc.	600	10	0.36%
	<u>21,708</u>		<u>12.96%</u>
<b>2006</b>			
<b>Employer *</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment**</b>
Delta Air Lines Inc.	16,515	1	11.37%
Clayton County Board of Education	3,846	2	2.65%
Fort Gillem (U. S. Army)	3,419	3	2.35%
Southern Regional Health System	2,569	4	1.77%
Clayton County Board of Commissioners	1,935	5	1.33%
Clayton College & State University	1,500	6	1.03%
Wal-Mart	1,085	7	0.75%
Fresh Express	1,050	8	0.72%
Hartsfield-Jackson Atlanta International Airport	400	9	0.28%
Bellsouth	390	10	0.27%
	<u>32,709</u>		<u>22.52%</u>

**Source:**

\* 2015 - Clayton County Office of Economic Development. 2006 - Clayton County Chamber of Commerce - through a general business survey.

\*\* Total employment in Clayton County - 167,550 in 2015 and 145,260 in 2006. (Woods & Poole Economics Data Pamphlet 2006 and 2015).

# CLAYTON COUNTY, GEORGIA

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government:										
Commissioners	23	25	25	26	28	24	25	26	30	32
Finance	37	36	37	38	38	38	37	33	33	38
Risk management	8	11	10	12	12	13	6	6	6	6
Computer center	29	31	48	52	53	53	54	56	57	59
Personnel	10	11	11	11	11	11	16	16	16	16
Central services	17	16	15	18	18	14	14	18	18	19
Registrar	4	4	5	5	5	5	6	4	6	5
Tax Assessment/Collection:										
Tax commissioner	32	32	29	31	31	32	31	31	31	31
Tax assessors	29	29	30	28	29	29	29	31	32	27
Courts and Law Enforcement:										
Superior court	37	37	36	37	39	38	34	36	33	35
State court	12	13	13	13	12	15	16	16	31	37
Magistrate court	8	8	8	8	9	9	6	8	9	9
Juvenile court	58	58	55	60	60	55	59	56	59	58
Probate court	10	11	12	10	12	12	11	12	12	16
Clerk of superior/magistrate court	33	33	29	31	34	33	33	33	33	34
Clerk of state court	20	20	17	19	22	21	22	20	23	24
Solicitor of state court	30	30	25	32	37	36	36	34	38	38
District attorney	61	60	59	58	62	65	64	63	65	63
State adult probation	12	12	7	6	5	3	3	3	2	2
Correctional facility	49	49	46	50	51	54	54	53	55	55
Sheriff	306	302	308	314	331	334	350	365	327	343
Public Safety:										
County police	277	297	318	341	347	333	365	358	374	394
County Fire	232	220	223	237	248	245	245	237	230	231
Narcotics unit	24	22	22	22	21	26	24	24	26	24
E.M.S. Rescue	84	82	100	98	104	107	107	103	107	103
Central Communications	40	40	41	44	48	46	46	52	43	34
Electronic Technical Support Center	14	15	2	-	-	-	-	-	-	-
Emergency Management	2	2	3	3	2	3	3	3	4	4
Animal Control	10	12	10	12	12	10	12	12	12	-
Transportation and Development:										
Transportation/Development - Administration	107	105	97	84	86	86	101	101	100	97
Transportation/Development - Traffic Engineering	29	28	26	25	24	24 a	-	1	1	-
Planning and Zoning:										
Community Development - Admin	37	35	35	22	24	23	22	20	20	21
Community Development - Planning	8	8	7	5	5	2	3	2	2	1
Public Transit System	2	2	2	-	-	-	-	-	-	-
Libraries	47	47	44	46	47	44	46	44	44	46
Parks and Recreation	72	79	87	84	89	90	86	95	91	87
Health and Welfare	13	12	11	10	11	11	11	10	11	12
Other General Government:										
County Garage	22	22	19	20	20	19	17	17	17	17
Refuse Control	33	33	30	42	41	40	37	37	33	39
Building and Maintenance	24	24	20	22	24	23	21	27	25	24
Extension University of Georgia	7	8	8	8	7	8	6	6	7	7
Other General Government	4	3	3	3	5	5	4	4	4	3
Landfill	17	17	17	17	15	15	14	14	15	15
Airport	5	4	4	4	4	3	-	-	-	-
HUD (effective fiscal year 2012)	5	4	4	4	4	3	12	9	8	7
Total Clayton County Employees	1,935	1,945	1,954	2,012	2,087	2,060	2,088	2,096	2,090	2,113

a Employees reclassified to Transportation and Development - Administration in FY2012

Source: Clayton County Human Resources Department



# CLAYTON COUNTY, GEORGIA

## OPERATING INDICATORS BY FUNCTION/PROGRAM\* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2006	2007	2008	2009	2010
General Government:					
Commissioners:					
Board of Commission meetings	37	37	37	40	37
Budget amendments approved	71	105	105	80	78
Finance:					
Accounts payable check per employee	11,780	12,133	11,752	11,899	11,942
Accounts receivable invoices per employee	2,299	2,368	2,772	2,789	2,843
Risk management:					
Medical insurance participants	1,905	1,921	2,075	2,213	2,358
Dental Insurance participants	1,744	1,825	2,051	2,188	2,328
Computer center:					
Personal computers	1,435	1,490	1,657	1,760	1,850
Help desk calls	3,515	3,597	3,651	5,481	7,846
Personnel:					
County positions	2,010	1,933	2,187	2,190	2,201
Applications processed	24,000	24,449	N/A	N/A	N/A
Central services:					
Purchase orders	5,693	5,892	5,866	5,925	5,984
Registrar:					
Registered voters	120,112	122,120	123,415	123,588	147,075
Tax Assessment/Collection:					
Tax commissioner:					
Yearly tax levy (in thousands)	\$ 163,200	\$ 166,464	\$ 167,518	\$ 168,012	\$ 105,265
Tax assessors:					
Commercial parcels per appraiser	2,185	2,244	2,305	2,307	2,250
Residential parcels per appraiser	10,803	11,095	11,395	11,419	11,101
Personal property parcels per appraiser	3,553	3,649	3,748	3,751	3,655
Courts and Law Enforcement:					
Superior court:					
Criminal filings	8,324	9,156	9,674	9,718	10,500
Civil filing	4,499	5,352	5,782	5,822	6,200
State court:					
Civil cases	8,598	9,000	13,463	17,081	18,640
Traffic cases	17,871	27,713	25,530	28,083	28,932
Criminal cases	29,661	33,962	15,391	18,469	18,514
Magistrate court:					
Felony arrest warrants	6,744	7,675	5,730	5,438	5,329
Misdemeanor arrest warrants	10,812	11,769	15,729	15,450	13,559
Search warrants	242	267	255	320	292
Juvenile court:					
Truancy and program referrals	1,596	1,641	N/A	N/A	N/A
Risk and clinical assessments	317	327	N/A	N/A	N/A
Probate court:					
Marriage licenses	1,737	1,806	1,487	1,385	1,385
Firearms licenses	1,826	1,899	2,305	3,260	3,260
Death certificates	12,445	12,943	11,992	11,267	1,126
Clerk of superior/magistrate court:					
Trade Names issued	1,437	1,560	N/A	N/A	N/A
Civil cases filed	33,363	33,439	34,633	31,796	36,147
Clerk of state court:					
Civil cases	7,089	7,231	12,890	12,039	8,043
Criminal cases	9,537	9,728	12,818	12,958	13,150
Traffic cases	26,010	26,530	26,670	27,000	26,105
Solicitor of state court:					
Domestic violence cases	N/A	N/A	N/A	N/A	N/A
Bad check cases	N/A	N/A	N/A	N/A	N/A
DUI cases	N/A	N/A	N/A	N/A	N/A
Traffic cases received	25,621	26,134	26,134	26,213	25,529
Criminal cases received	19,429	19,818	19,818	19,728	15,391
District attorney:					
Felony counts filed	6,147	5,886	6,147	5,886	7,624
Felony counts disposed	6,278	7,918	6,278	7,918	6,832
Misdemeanor counts filed	1,803	2,976	1,803	2,976	1,431
Misdemeanor counts disposed	1,729	1,720	1,729	1,720	2,803
State adult probation:					
Collection of restitution, fines, etc.	\$ 108,613	\$ 110,850	\$ 116,083	\$ 120,500	\$ 121,788
Offenders revoked for additional offenses	700	N/A	N/A	N/A	N/A
Correctional facility:					
Average number of inmates	223	218	216	216	220
Total inmate man-hours	307,500	309,728	280,472	284,308	275,003

Note: Indicators are not available prior to 2003.

2011	2012	2013	2014	2015	
37	42	38	25	24	
80	148	112	105	72	
12,112	12,112	12,200	12,250	12,250	
2,850	2,850	2,855	966	287	
2,513	2,277	2,366	2,377	2,428	
2,475	2,253	2,333	2,424	2,441	
1,911	1,642	1,961	1,516	2,184	
8,238 (a)	11,579	11,776	14,211	17,936	(a) New phone system installed
2,200	2,100	2,100	2,336	2,326	(b) Added new motor units
N/A	N/A	N/A	N/A	N/A	
6,044	4,798	5,195	4,616	3,500	
144,779	155,574	157,293	162,100	155,933	
\$ 89,423	\$ 86,868	\$ 89,224	\$ 86,663	\$ 86,425	
2,311	2,300	2,222	N/A	200	
11,121	11,100	11,964	N/A	2,000	
3,660	3,660	3,327	N/A	82	
2,864	3,211	3,768	3,852	3,459	
5,432	5,272	4,968	5,569	5,685	
6,286	5,040	5,376	4,439	2,559	
21,823	38,385	38,640	46,979	34,500	
10,467	11,039	11,648	13,093	9,914	
5,637	4,773	5,785	N/A	N/A	
13,259	12,343	13,125	N/A	N/A	
373	401	421	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	
1,607	1,214	856	696	1,131	
3,041	2,171	1,876	2,371	2,764	
1,121	1,655	1,387	1,188	1,240	
N/A	N/A	N/A	N/A	N/A	
38,906	34,308	32,950	33,650	34,603	
8,200	5,040	5,840	4,800	5,000	
13,175	11,039	12,000	12,000	1,200	
21,823	38,385	42,024	47,000	48,000	
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	
21,824 (b)	40,000	41,000	50,000	60,000	
10,252	11,000	11,000	11,900	12,300	
8,768	9,630	9,744	10,416	10,750	
7,857	7,660	7,952	8,100	8,300	
1,646	1,835	1,856	1,984	2,050	
3,223	3,129	3,248	3,300	3,500	
\$ 122,800	\$ 521,350	\$ 550,000	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	
232	234	233	235	238	
279,000	285,503	279,530	260,762	260,000	

# CLAYTON COUNTY, GEORGIA

## OPERATING INDICATORS BY FUNCTION/PROGRAM\* LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2006	2007	2008	2009	2010
<b>Courts and Law Enforcement (Continued):</b>					
Sheriff					
Warrants served	7,497	9,182	9,501	9,625	9,742
Subpoenas Delivered	20,469	8,932	9,428	11,114	11,415
Total admitted to jail	24,100	39,352	19,063	35,779	41,133
Total number released	23,569	40,281	28,956	33,021	38,578
Total inmates to court	20,733	25,162	25,786	28,755	29,843
<b>Public Safety:</b>					
County police					
Calls dispatched	186,100	189,837	129,466	141,669	142,000
Incident reports	33,931	34,641	40,877	37,333	32,047
Traffic accident reports	7,698	7,200	8,830	6,966	5,521
Family violence reports	2,513	2,500	2,475	2,439	2,206
Average response times (minutes)	18:53	18:61	19:18	N/A	N/A
County Fire					
Fire calls	1,048	1,075	1,103	1,165	836
Fire inspections performed	2,082	2,136	2,192	2,200	3,221
Average response times (minutes)	5:00	5:00	5:00	5:00	7:02
Narcotics unit					
Total cases	404	379	483	520	480
Total arrests	322	448	429	379	380
E.M.S. Rescue					
Total calls received	16,305	18,498	18,535	18,701	18,842
Number of patients transported	8,484	11,287	12,963	13,210	13,291
Average response times (minutes)	4:30	7:35	7:35	7:35	8:24
Central Communications					
911 calls	213,478	222,017	230,898	255,347	398,410
Law enforcement dispatches	255,594	265,818	276,451	330,239	338,189
Fire and EMS dispatches	29,751	30,941	32,179	34,774	34,991
Electronic Technical Support Center					
Public safety vehicles in for service	837	672	728	N/A	N/A
Radio repairs	1,031	954	1,135	N/A	N/A
Animal Control					
Total animals picked up	3,397	3,464	2,978	3,819	8,106
Total animals returned to owner	539	549	572	593	592
Total animals euthanized	4,774	4,869	4,974	5,513	6,095
<b>Transportation and Development:</b>					
Transportation/Development					
Miles of paved roads	942	965	1,001	1,035	1,067
Miles of unpaved roads	2	2	2	2	5
Traffic signals maintained	242	319	251	258	267
<b>Planning and Zoning:</b>					
Community Development					
Building permits issued	3,300	6,053	5,268	4,196	3,915
Business licenses issued	6,900	7,172	7,373	5,390	6,363
Building inspections preformed	33,000	40,447	33,576	13,300	8,719
<b>Public Transit System:</b>					
Transit riders	1,069,000	1,149,155	1,600,000	N/A	N/A
<b>Libraries:</b>					
Annual circulation	769,340	805,000	N/A	N/A	N/A
Tutoring sessions held	N/A	383	4,698	3,500	N/A
Attendance at children's programs	46,985	80,201	62,950	61,240	61,985
<b>Parks and Recreation:</b>					
Programs/classes offered	185	193	225	248	250
Adult athletic leagues	44	44	44	48	48
<b>Other General Government:</b>					
County Garage					
Vehicles serviced	1,204	1,100	1,176	1,246	1,279
Refuse Control					
Miles of county roads cleaned	199,512	N/A	N/A	N/A	N/A
Number of county roads cleaned	N/A	336	561	369	598
Building and Maintenance					
Buildings maintained	226	230	236	256	256
Extension University of Georgia					
4-H Enrollment	4,500	4,700	3,800	3,625	3,675
Other General Government					
Number of boxes stored	28,700	31,000	33,170	N/A	N/A
<b>Landfill:</b>					
Landfill customers	110,000	100,644	106,900	52,752	52,006
<b>Airport (sold in FY2012):</b>					
Aircraft based at airport	185	212	218	250	170

\* All information in this schedule was obtained from Clayton County's Annual Budget for fiscal years 2004 through 2012. Information for fiscal year 2013 was obtained from various County departments.

2011	2012	2013	2014	2015
9,985	11,759	8,712	11,154	11,154
11,556	11,522	5,841	10,159	9,711
40,413	24,299	15,698	19,475	21,452
38,613	24,331	15,470	20,322	23,079
36,102	35,719	35,631	22,585	24,189
206,000 (c)	242,000	283,000	337,260	293,712
38,000	38,560	45,620	41,637	57,484
5,630	8,020	8,150	7,908	10,892
2,450	2,450	2,480	987	2,316
N/A	N/A	N/A	N/A	N/A
1,096	956	860	645	908
3,221	2,579	1,522	2,635	N/A
7:26	6:47	7:00	6:56	7:22
522	271	320	N/A	85
400	302	322	319	58
20,713	23,134	25,279	25,059	35,160
13,577	15,750	17,037	16,790	17,627
8:17	6:44	6:50	7:01	7:22
425,117 (c)	615,219	614,892	637,774	669,663
341,355	343,452	332,353	210,763	N/A
35,109	43,793	32,609	33,641	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
7,032	6,036	4,148	3,814	2,978
509	558	565	602	521
5,500	3,506	2,349	1,251	941
1,070	1,070	1,070	859	859
5	5	5	3	3
266	258	258	258	259
4,085	4,430	4,700	6,000	5,200
6,603	5,437	5,700	7,500	6,600
8,383	8,217	8,800	9,468	11,000
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
63,000	50,722	51,000	51,326	53,000
250	278	280	N/A	N/A
48	40	40	N/A	N/A
1,294	1,348	1,383	N/A	N/A
N/A	N/A	N/A	N/A	N/A
600	625	650	724	750
257	257	257	258	181
3,700	2,822	3,700	3,700	3,260
N/A	N/A	N/A	N/A	N/A
49,400	46,889	44,838	47,992	47,733
165	-	-	-	-

(c) More accurate information  
available in FY2012

# CLAYTON COUNTY, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2006	2007	2008	2009	2010
General Government:					
Passenger/support vehicles	26	99	103	103	95
High volume printers	4	5	5	5	6
AS400 computer systems	4	3	3	3	3
IBM 94006 computer	0	0	2	2	2
Information servers	0	6	7	7	7
VOIP telephone system	0	0	0	0	0
Printing presses	2	2	4	3	6
Voting machines	600	581	581	581	581
Tax Assessment and Collection:					
Assessment vehicles	5	11	5	4	2
Courts and Law Enforcement:					
Courts and Clerk's Offices:					
Passenger/transport vehicles	13	12	13	13	12
File systems	4	3	5	5	5
Recording systems	3	3	5	4	6
District Attorney:					
Passenger vehicles	27	29	28	30	27
File systems	0	0	1	1	1
Copier	0	0	1	1	1
Printer	0	0	1	1	1
Correctional Facility:					
Passenger/support vehicles	6	5	6	14	15
Transport buses/vans	14	15	16	12	12
Sheriff:					
Patrol vehicles	69	68	68	68	86
Transport buses/vans	10	7	7	7	6
Service vehicles	9	9	9	9	9
SWAT transport vehicle	1	1	1	1	1
Armored personnel carrier	1	1	1	0	0
Public Safety:					
County Police:					
Stations	3	2	2	2	2
Animal detention building	1	1	1	1	1
Patrol/undercover vehicles	247	122	127	109	122
Animal control vehicles	6	6	6	6	6
Helicopters	2	2	2	2	2
Bomb containment vessel	1	1	1	1	1
Bomb robot	1	1	1	1	1
Equipment trailers	2	3	3	3	3
Firearms training system	4	1	1	1	1
Police dogs	2	2	2	6	8
Information servers	0	1	1	1	1
E.M.S. Rescue:					
Ambulances	15	13	17	18	17
Service vehicles	0	4	3	3	3
Central Communications:					
Mobile communication vehicle					
with trailer	1	1	0	0	0
Communication systems	2	2	2	2	2
AS400 computer systems	3	3	3	3	3
Emergency vehicles	2	2	2	2	2
Diesel generators	3	3	2	2	2
Digital mapping system	0	0	1	1	1
Fire Department:					
Stations	14	14	15	15	15
Fire fighting and rescue apparatus	19	25	28	28	28
Support vehicles	21	34	36	36	37
Information servers	0	2	2	2	2

Source: Various government departments.

2011	2012	2013	2014	2015
97	98	96	96	99
5	5	5	5	5
3	3	3	3	3
2	2	2	2	2
5	5	5	5	5
4	1	1	1	1
6	4	4	4	4
581	4	4	4	581
0	0	0	2	2
13	13	13	14	14
5	5	5	5	5
6	6	6	6	6
28	31	32	35	36
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
15	12	12	11	11
17	17	19	19	19
83	97	105	105	142
11	12	8	8	8
5	3	3	3	3
0	0	0	0	0
0	0	0	0	0
2	2	3	3	3
1	1	1	1	1
84	105	131	167	201
6	6	6	6	6
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
0	0	0	1	1
1	1	1	1	1
3	9	9	9	9
1	1	1	1	1
17	17	17	17	17
2	2	2	2	2
0	0	0	0	2
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
15	15	15	15	15
34	34	34	34	36
37	33	33	31	31
2	2	2	2	2

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

	Fiscal Year				
	2006	2007	2008	2009	2010
Transportation Department:					
Heavy duty trucks	26	35	36	36	36
Heavy duty equipment	40	67	81	45	44
Support vehicles	47	52	58	54	47
Information servers	0	1	1	1	1
Planning and Zoning:					
Inspection vehicles	21	22	21	21	19
Public Transit System:					
Transit and paraliift buses	29	29	0	0	0
Support vehicles	2	2	0	0	0
Libraries:					
Branch libraries	6	6	6	6	6
Information servers	0	2	2	2	2
Service vehicles	0	0	2	2	2
Parks and Recreation:					
Parks/recreation centers	16	6	11	11	12
Support vehicles	25	32	31	30	47
Health and Welfare:					
Health and welfare support buildings	7	7	7	7	9
Buses and vans	0	3	5	7	7
Information servers	0	2	2	2	2

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

**Source:** Various Clayton County government departments.

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2011	2012	2013	2014	2015
37	39	37	37	38
55	61	61	63	64
42	44	44	44	46
1	1	1	1	1
19	19	19	17	16
0	0	0	0	0
0	0	0	0	0
6	6	6	6	6
2	2	2	2	2
2	2	2	2	2
12	12	12	12	12
48	50	50	54	55
9	9	9	9	9
7	8	8	8	7
1	1	1	1	1