

CLAYTON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ended June 30, 2018



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, 2018

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

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

FINANCIAL SECTION

| | |
|--|-----------|
| Independent Auditor's Report | 1 – 4 |
| Management's Discussion and Analysis (Unaudited) | 5 – 19 |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 20 |
| Statement of Activities | 21 and 22 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 23 and 24 |
| Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position | 25 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 26 and 27 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 28 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund | 29 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Fire Fund | 30 and 31 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Other County Grants Fund | 32 and 33 |
| Statement of Net Position – Proprietary Funds | 34 |
| Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds | 35 |
| Statement of Cash Flows – Proprietary Funds | 36 |
| Statement of Fiduciary Net Position – Fiduciary Funds | 37 |
| Statement of Changes in Fiduciary Net Position – Pension Trust Fund | 38 |
| Component Units Financial Statements: | |
| Combining Statement of Net Position | 39 |
| Combining Statement of Activities | 40 and 41 |
| Notes to Financial Statements | 42 – 84 |

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS (Continued)

Page

FINANCIAL SECTION – CONTINUED

Required Supplementary Information:

Schedule of Proportionate Share of the Net Pension Liability – Clayton County

| | |
|--|----|
| Public Employees Retirement System | 85 |
|--|----|

Schedule of Contributions – Clayton County

| | |
|--|----|
| Public Employees Retirement System | 86 |
|--|----|

Schedule of Changes in the County's Total OPEB Liability

| | |
|--------------------------|----|
| and Related Ratios | 87 |
|--------------------------|----|

Combining and Individual Fund Statements and Schedules..... 88

Nonmajor Governmental Funds:

| | |
|----------------------------|---------|
| Special Revenue Funds..... | 89 – 91 |
|----------------------------|---------|

| | |
|-----------------------------|----|
| Capital Project Funds | 92 |
|-----------------------------|----|

| | |
|--|----|
| Combining Balance Sheet – Nonmajor Governmental Funds..... | 93 |
|--|----|

Combining Statement of Revenues, Expenditures and Changes in

| | |
|---|----|
| Fund Balances – Nonmajor Governmental Funds | 94 |
|---|----|

Combining Balance Sheet – Nonmajor Governmental Funds –

| | |
|----------------------------|---------|
| Special Revenue Funds..... | 95 – 98 |
|----------------------------|---------|

Combining Statement of Revenues, Expenditures and Changes in Fund

| | |
|---|----------|
| Balances – Nonmajor Governmental Funds – Special Revenue Funds..... | 99 – 102 |
|---|----------|

Combining Balance Sheet – Nonmajor Governmental Funds –

| | |
|------------------------------|-----|
| Capital Projects Funds | 103 |
|------------------------------|-----|

Combining Statement of Revenues, Expenditures and Changes in Fund

| | |
|---|-----|
| Balances – Nonmajor Governmental Funds – Capital Projects Funds | 104 |
|---|-----|

Schedule of Projects Funded through Special Purpose Local Option

| | |
|--------------------------|-------------|
| Sales Tax Proceeds | 105 and 106 |
|--------------------------|-------------|

Budgetary Comparisons:

General Fund:

| | |
|--|-----------|
| Schedule of Revenues Compared to Budget..... | 107 – 109 |
|--|-----------|

| | |
|---|-----------|
| Schedule of Expenditures Compared to Budget | 110 – 125 |
|---|-----------|

Nonmajor Special Revenue Funds:

Schedules of Revenues, Expenditures and Changes in Fund Balances –

Budget to Actual:

| | |
|---------------------------|-----|
| Hotel/Motel Tax Fund..... | 126 |
|---------------------------|-----|

| | |
|------------------------------|-----|
| Tourism Authority Fund | 127 |
|------------------------------|-----|

| | |
|---------------------------------------|-----|
| Emergency Telephone System Fund | 128 |
|---------------------------------------|-----|

| | |
|------------------------------|-----|
| Federal Narcotics Fund | 129 |
|------------------------------|-----|

| | |
|----------------------------|-----|
| State Narcotics Fund | 130 |
|----------------------------|-----|

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS (Continued)

Page

FINANCIAL SECTION – CONTINUED

Nonmajor Special Revenue Funds (Continued):

Schedules of Revenues, Expenditures, and Changes in Fund Balances –

Budget to Actual (Continued):

| | |
|---|-------------|
| Jail Construction and Staffing Fund..... | 131 |
| Juvenile Support Services Fund | 132 |
| Drug Abuse Treatment and Education Fund..... | 133 |
| Alternative Dispute Resolution Fund..... | 134 |
| Victims Assistance Fund | 135 |
| Domestic Seminars Fund | 136 |
| State Court Technology Fee Collection Fund..... | 137 |
| Collaborative Authority Fund | 138 |
| Aging Grant Fund | 139 |
| Housing and Urban Development Grant Fund | 140 and 141 |
| Law Library Fund..... | 142 |
| Street Lights Fund | 143 |
| Ellenwood Tax Allocation District Fund | 144 |
| Central Clayton Corridor Tax Allocation District Fund | 145 |
| Forest Park Tax Allocation District Fund | 146 |
| Mountain View Tax Allocation District Fund | 147 |
| Northwest Clayton Corridor Tax Allocation District | 148 |

Debt Service and Capital Project Funds:

Schedules of Revenues, Expenditures, and Changes in Fund Balances –

Budget to Actual:

| | |
|--|-------------|
| Debt Service Fund | 149 |
| Villages of Ellenwood Capital Projects Fund..... | 150 |
| Roads and Recreation Capital Projects Fund..... | 151 |
| 2009 SPLOST Capital Projects Fund | 152 and 153 |
| 2015 SPLOST Capital Projects Fund | 154 and 155 |
| 2017 URA Bond Fun | 156 |

Internal Service Funds:

| | |
|--|-----|
| Internal Service Funds – Combining Statement of Net Position | 158 |
| Internal Service Funds – Combining Statement of Revenues, Expenses and Changes in Net Fund Position | 159 |
| Internal Service Funds – Combining Statement of Cash Flows | 160 |

CLAYTON COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS (Continued)

| | <u>Page</u> |
|--|-------------|
| FINANCIAL SECTION – CONTINUED | |
| Agency Funds: | 161 |
| Combining Statement of Assets and Liabilities – Agency Funds | 162 and 163 |
| Combining Statement of Changes in Assets and Liabilities – Agency Funds | 164 – 166 |
| Discretely Presented Component Unit: | 167 |
| Statements of Net Position – Landfill Authority | 168 |
| Statements of Revenues, Expenses and Change in Fund Net Position – Landfill Authority | 169 |
| Statements of Cash Flows – Landfill Authority | 170 and 171 |
| STATISTICAL SECTION (Unaudited): | 172 |
| Financial Trends: | |
| Net Position – Last Ten Fiscal Years | 173 and 174 |
| Changes in Net Position – Primary Government – Last Ten Fiscal Years | 175 and 176 |
| Changes in Net Position – Component Units – Last Ten Fiscal Years | 177 – 180 |
| Fund Balances, Governmental Funds – Last Ten Fiscal Years | 181 and 182 |
| Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years | 183 and 184 |
| Revenue Capacity: | |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years | 185 – 194 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Calendar Years | 195 and 196 |
| Principal Property Taxpayers – Last Ten Calendar Years | 197 and 198 |
| Property Tax Levies and Collections – Last Ten Calendar Years | 199 and 200 |
| Debt Capacity: | |
| Ratios of Outstanding Debt by Type – Last Ten Fiscal Years | 201 and 202 |
| Legal Debt Margin Information – Last Ten Fiscal Years | 203 and 204 |
| Pledged-Revenue Coverage – Current Fiscal Year and Last Nine Fiscal Years | 205 |
| Demographic and Economic Information: | |
| Demographic and Economic Statistics – Last Ten Calendar Years | 206 |
| Principal Employers – Current Calendar Year and Nine Years Ago | 207 |
| Operating Information: | |
| Full-Time Clayton County Employees by Function – Last Ten Fiscal Years | 208 |
| Operating Indicators by Function/Program – Last Ten Fiscal Years | 209 – 214 |
| Capital Asset Statistics by Function – Last Ten Fiscal Years | 215 – 218 |



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
MICHAEL EDMONDSON
VICE-CHAIRMAN
SONNA GREGORY
COMMISSIONER
GAIL B. HAMBRICK
COMMISSIONER
FELICIA FRANKLIN WARNER
COMMISSIONER

Clayton County Commissioners

112 SMITH STREET
JONESBORO, GEORGIA 30236
PHONE: (770) 477-3208
FAX: (770) 477-3217
www.claytoncountyga.gov



April 11, 2019

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, 2018, 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, 2018, were audited by Mauldin & 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 & Jenkins' unmodified opinion has been included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unmodified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material respects.

The County receives federal financial assistance through various federal grant programs. An audit in accordance with the Office of Management and Budget (OMB) Uniform Grant Guidance, Subpart F has been performed for the Fiscal Year ended June 30, 2018. 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 285,030 residents within a 143 square mile area. The County seat is located in Jonesboro, which began as a settlement in the early 1800's. Jonesboro was first known as Leaksville until about 1845 when the name was changed to Jonesboro. The town of Jonesboro was incorporated by an Act of the Legislature on December 13, 1859. Clayton County was formed from parts of Fayette and Henry counties in 1858. The County was named for the Honorable Augustin S. Clayton (1783-1838), a judge of the Western Circuit of Georgia, a member of the Legislature and a member of Congress.

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

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

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

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

FACTORS AFFECTING ECONOMIC CONDITION

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

Local Economy

The primary economic driver of the County and region is Hartsfield-Jackson Atlanta International Airport. The airport provides thousands of jobs to the region, tax revenues, and international trade resources that have shaped Clayton County for many years. It consistently ranks as the world's second largest cargo facility and the country's busiest airport. In May 2012 the Hartsfield-Jackson Atlanta International Airport opened the new Maynard H. Jackson International terminal expanding the economic impact to Clayton County. Five of the County's largest taxpayers are employers with business directly related to Hartsfield-Jackson Atlanta International Airport. These include four airlines and the City of Atlanta which owns the airport facility. The economic impact of the Hartsfield-Jackson Atlanta International Airport is estimated to be approximately \$34.8 billion dollars.

The County has seen several signs that the local economy is improving. The collection of County revenues has stabilized and the County has seen increased sales tax collections. In addition, revenues have been identified by the County to offset as much as possible the impact of the County's revenue challenges. In addition, 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. Retail Sales are steadily increasing as demonstrated in the table shown below. Local Option Sales Tax (LOST) collections have increased by 9.1% 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 of MARTA to Clayton County has helped to enhance economic growth and allow citizens opportunities beyond Clayton County.

Building upon inherent strengths in areas such as location, transportation, infrastructure and natural resources, Clayton County has targeted several industries for special attention in its economic development efforts. Even more announcements are in store for 2019.

Per capita income has improved in the last decade from \$21,629 in 2009 to \$25,131 in 2018. Despite the economic downturn and the challenges facing the County, per capita income has steadily increased indicating that the county has a solid base to its financial position.

| Calendar Year | Retail Sales (000's) ¹ |
|---------------|--------------------------------------|
| 2012 | \$ 3,403 |
| 2013 | \$ 3,434 |
| 2014 | \$ 3,536 |
| 2015 | \$ 3,647 |
| 2016 | \$ 3,736 |
| 2017 | \$ 3,817 |
| 2018 | \$ 3,950 |

Clayton County is in the Atlanta Metropolitan Statistical Area (MSA). According to Woods & Poole Economic Outlook for 2018, 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 6.05 million by the year 2050 (3.65 million in 2016), a gain of 2.40 million jobs, the seventh largest gain projected for any MSA in the nation. The Atlanta MSA is also a major regional center for trade and commerce. Clayton County plays a major role in this capacity because of the location of Hartsfield-Jackson Atlanta International Airport. Areas of expected job growth include transportation, communications, public utilities, retail trade, finance, insurance, and real estate.

Residential values and sales tax collections have rebounded and the County has moved past many of the challenges resulting from the downturn in the financial markets. The Clayton County Board of Commissioners has created additional revenue sources. 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 smart financial decisions in order to remain fiscally strong.

Long-term financial planning

The County's capital budget is financed utilizing funds from the 2004, 2009 and 2015 SPLOST. Road infrastructure, and two recreation centers 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.

2009 SPLOST projects include an additional police precinct, a library, County Records Center Building, parks administration facility, two senior centers, and a fueling station. The revenue will also be utilized for expansion at the correctional facilities. Projects were also approved for 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.

- 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 2018.

¹Woods & Poole Economics, Inc. 2018

- 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 SPLOST 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 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 2018 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, construction 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 six 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.

As approved in the referendum, the County plans to spend \$218 million on various projects. These funds will be used to enhance the overall well-being of the County through various transportation, equipment and capital projects. The following is a list of the many projects that were either completed or ongoing within the fiscal year 2018: 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, 2017. This was the thirty-ninth 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 2018. This is the sixteenth 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 Bivins". The signature is written in a cursive, flowing style.

Ramona Bivins
Chief Financial Officer



CLAYTON COUNTY, GEORGIA
PRINCIPAL OFFICIALS AND CONSULTANTS
JUNE 30, 2018

BOARD OF COMMISSIONERS

Jeffrey E. Turner, Chairman
Michael Edmondson, Vice Chairman
Sonna Singleton Gregory, Commissioner
Gail Hambrick, Commissioner
Felicia Franklin Warner, Commissioner

CHIEF FINANCIAL OFFICER

Ramona Bivins

CHIEF OPERATING OFFICER

Detrick Stanford

SHERIFF

Victor Hill

TAX COMMISSIONER

Terry Baskin

CLERK OF SUPERIOR COURT

Jacqueline Wills

CLERK OF STATE COURT

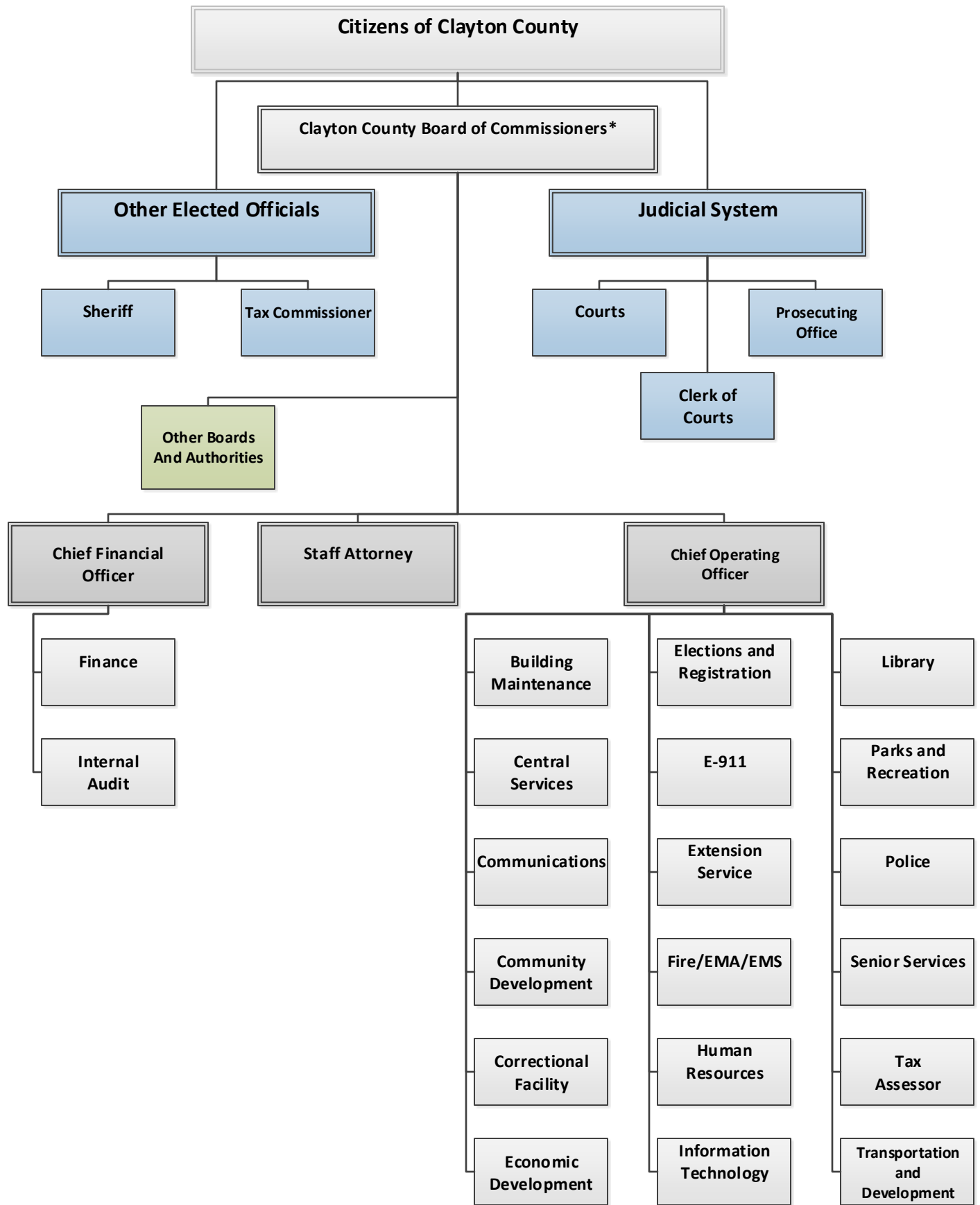
Tiki Brown

DISTRICT ATTORNEY

Tracy Graham Lawson

COUNTY AUDITORS

Mauldin & Jenkins, LLC



*Office of Youth Services & Office of Planning, Zoning, and Sustainability are subsidiary divisions of the Board of Commissioners



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, 2017

Christopher P. Morrell

Executive Director/CEO



FINANCIAL SECTION

This Section Contains:

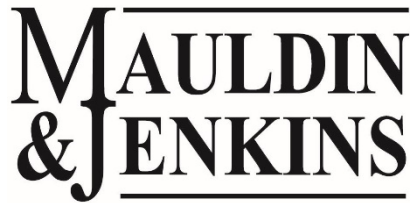
REPORT OF INDEPENDENT AUDITORS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

COMBINING, INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES



INDEPENDENT AUDITOR'S REPORT

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, 2018, 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 28%, 29%, and 14%, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information, or the Clayton County Board of Health, which represent 26%, -139%, and 78%, 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, 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. 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.

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, 2018, 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.E., Clayton County, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, as of July 1, 2017. This standard significantly changed the accounting for the County's net other post-employment benefits (OPEB) liability and the related disclosures. Our opinions are not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited Clayton County, Georgia's June 30, 2017 financial statements and we have expressed unmodified audit opinions on those audited financial statements in our report dated December 30, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions on pages 85 and 86 and the Schedule of Changes in the County's Total OPEB Liability and the Schedule of Contributions – OPEB on page 87 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.

Other Information

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 projects funded through special purpose local option sales tax proceeds, as required by the Official Code of Georgia (O.C.G.A.) 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 projects funded through 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 schedule of projects funded through special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 for the year ended June 30, 2017, which are not presented with the accompanying financial statements and we expressed unmodified 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. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County, Georgia's basic financial statements as a whole.

The summarized comparative information included in the combining and individual fund financial statements and schedules for the year ended June 30, 2017, is presented for purposes of additional analysis and is 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 2017 basic financial statements. This information has been subjected to the auditing procedures applied in the audit of those 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 2017 summarized comparative information included in the combining and individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2019, 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
April 11, 2019

CLAYTON COUNTY, GEORGIA

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, 2018. 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, 2018 by \$545.4 million.
- As of June 30, 2018, the County's governmental funds reported combined ending fund balances of \$328.7 million, an increase of \$35.3 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 \$93.7 million or 47.1% of total general fund expenditures.
- At the end of the current fiscal year, Clayton County's primary government has total bonded debt outstanding of \$74.0 million, of which \$14.5 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.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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

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

The County's statements include two discretely presented component units for which the County is financially responsible: the Solid Waste Management Authority ("Landfill Authority") and the Board of Health. The financial information for these component units are reported separately from the financial information presented for the primary government. The Combining Statement of Net Position and Combining Statement of Activities for component units can be found on pages 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 the total net pension liability and the deferred inflows and outflows related to the net pension liability be reported in the government-wide financial statements. In particular, the net pension liability is listed on the statement of net position and the amount is explained in the related note disclosures.

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

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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 32 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 25 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 88.

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 88.

The basic governmental fund statements can be found on pages 23 – 33 of this report.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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 157.

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 – 84 of this report.

Combining and Individual Fund Statements and schedules referred to earlier, which present more detailed views can be found on pages 88 – 171 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 172 – 218.

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 ended June 30, 2018, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$545.4 million.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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 129.1% 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, 2018 and 2017:

Clayton County's Net Position June 30, 2018 and June 30, 2017 (In thousands of dollars)

| | Primary Government | |
|----------------------------------|--------------------|------------|
| | 2018 | 2017 |
| Current and other assets | \$ 375,400 | \$ 330,579 |
| Capital assets | 735,205 | 734,890 |
| Total assets | 1,110,605 | 1,065,469 |
| Deferred outflows | 29,672 | 44,338 |
| Total deferred outflows | 29,672 | 44,338 |
| Long-term liabilities | 478,343 | 321,558 |
| Other liabilities | 56,421 | 46,090 |
| Total liabilities | 534,764 | 367,648 |
| Deferred inflows | 60,092 | 71,652 |
| Total deferred inflows | 60,092 | 71,652 |
| Net position: | | |
| Net investment in capital assets | 704,122 | 713,573 |
| Restricted | 227,485 | 226,267 |
| Unrestricted | (386,186) | (269,333) |
| Total net position | \$ 545,421 | \$ 670,507 |

Clayton County's net position also includes restricted net position of \$227.5 million (or 41.8% of net position) and unrestricted net position of -\$386.1 million (or approximately -70.8% of net position). Restricted net position represents resources subject to external restriction on how they may be used. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Clayton County (excluding component units) reported a negative balance only in the unrestricted category of net position.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

The County's total net position was reduced from \$670.5 million to \$545.4 million at the end of the current year. The reduction in 2018 was due primarily to an increase in non-current liabilities related to implementation of GASB No. 75 for OPEB. In total, non-current liabilities increased by \$156.8 million.

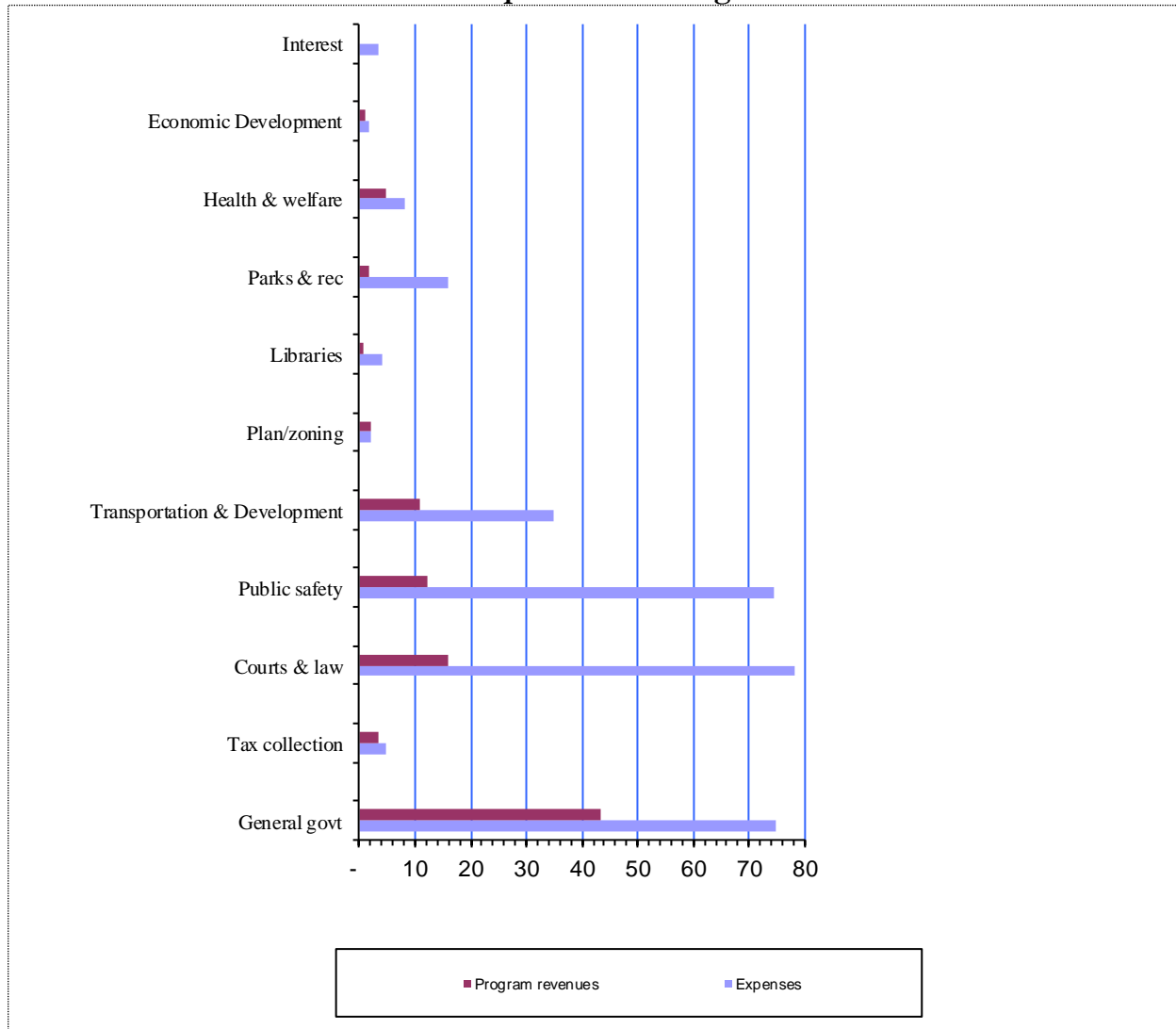
Clayton County's Changes in Net Position June 30, 2018 and June 30, 2017 (In thousands of dollars)

| | Governmental Activities | |
|--|-------------------------|-------------------|
| | 2018 | 2017 |
| Revenue: | | |
| Program revenues | | |
| Charges for services | \$ 79,162 | \$ 52,412 |
| Operating grants and contributions | 16,601 | 15,306 |
| Capital grants and contributions | 271 | 52 |
| General revenues | | |
| Property taxes | 135,297 | 124,114 |
| Other taxes | 108,228 | 100,015 |
| Earnings on investments | 472 | 21 |
| Total Revenues | <u>340,031</u> | <u>291,920</u> |
| Program Expenses | | |
| General government | 74,867 | 71,184 |
| Tax assessment and collection | 4,683 | 4,762 |
| Courts and law enforcement | 78,125 | 84,623 |
| Public Safety | 74,554 | 83,099 |
| Transportation and development | 35,021 | 33,850 |
| Planning and zoning | 2,021 | 2,016 |
| Libraries | 3,907 | 4,355 |
| Parks and recreation | 16,003 | 14,149 |
| Health and welfare | 8,132 | 7,380 |
| Economic development | 1,668 | 2,263 |
| Interest on long-term debt | 3,573 | 2,813 |
| Total expenses | <u>302,554</u> | <u>310,494</u> |
| Increase (decrease) before transfers, gains and special item | 37,477 | (18,574) |
| Special Item - Loss on Hospital Transfers | - | - |
| Gain on sale of assets | - | 8 |
| Increase (decrease) in net position | <u>37,477</u> | <u>(18,566)</u> |
| Net position, beginning of year (restated 2018) | <u>507,944</u> | <u>689,073</u> |
| Net position, end of year | <u>\$ 545,421</u> | <u>\$ 670,507</u> |

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

2018 Primary Government Expenses and Program Revenues



CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

The County had an overall decrease in expenses for 2018 of \$7.9 million or 2.6% as compared with the previous fiscal year, specific areas that experienced significant changes over the previous fiscal year are as follows:

- Courts and Law Enforcement had a decrease in expenses of \$6.4 million or 7.68% compared to the previous fiscal year. Changes in OPEB liabilities resulted in a decrease of \$2.3 million.
- Public Safety had a decrease in expenses of \$8.5 million or 10.28% in comparison to the previous fiscal year. Changes in OPEB liabilities resulted in a decrease of \$2.6 million.

2018 Primary Government Revenues by Source



Overall there was an increase in revenues of \$48.1 million or 16.5% in fiscal year 2018. Property tax revenue for the Clayton County government saw an increase of \$11.1 million over the previous fiscal year as a result of rising property values. Other taxes increased by \$8.1 million primarily because LOST tax collections increased by \$3.1 million and SPLOST tax collections increased by \$3.0 million with the increase in consumer spending. In addition, insurance premium taxes increased by \$0.8 million compared to the previous year. Charges for services increased by \$26.7 million compared to the previous year as a result of various increases in charges for services throughout the County. Operating grants and contributions saw an increase of \$1.2 million. Capital grants and contributions saw an increase of \$0.2 million compared to the previous year.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

GASB Statement No. 68 and 75 Expenses

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

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

Prior to GASB Statement 68 implementation in fiscal year 2016 and GASB Statement 75 in fiscal year 2018, GASB Statement No. 45 was in place. GASB Statement 45 required the financial reports of governments to provide a systematic, accrual basis measurement of annual OPEB cost. The following schedule displays the effect of GASB Statement 45 expenses as they appear in the Statement of Activities for fiscal year 2017 and includes the effect of implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* which has a similar effect.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

Primary Government Expenses by Functions/Programs For the Years Ended June 30, 2018 and 2017

| | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|-----------------------------|--|----------------------------|-------------------------------|---------------------------------------|--|----------------------------|-------------------------------|---------------------------------------|
| | Expense/ Statement of Activities | GASB 75 OPEB Expense | GASB 68 Pension Expense | Expenses Excluding GASB 75 & 68 | Expense/ Statement of Activities | GASB 45 OPEB Expense | GASB 68 Pension Expense | Expenses Excluding GASB 45 & 68 |
| Functions/Programs: | | | | | | | | |
| Governmental: | | | | | | | | |
| General Government | \$ 74,867,006 | \$ (4,104,505) | \$ 264,969 | \$ 78,706,542 | \$ 71,184,182 | \$ 3,050,865 | \$ 5,815,235 | \$ 62,318,082 |
| Tax Assessment/Collection | 4,683,589 | (208,420) | 30,040 | 4,861,969 | 4,761,542 | 154,917 | 659,292 | 3,947,333 |
| Courts and Law Enforcement | 78,124,859 | (2,349,771) | 406,828 | 80,067,802 | 84,623,355 | 1,746,566 | 8,928,614 | 73,948,175 |
| Public Safety | 74,554,176 | (2,554,826) | 505,463 | 76,603,539 | 83,098,610 | 1,898,982 | 11,093,337 | 70,106,291 |
| Transportation/Development | 35,020,532 | (285,737) | 26,313 | 35,279,956 | 33,849,750 | 212,386 | 577,487 | 33,059,877 |
| Planning and Zoning | 2,021,056 | (80,703) | 10,352 | 2,091,407 | 2,016,536 | 59,968 | 227,200 | 1,729,368 |
| Libraries | 3,906,804 | (147,910) | 18,349 | 4,036,365 | 4,355,161 | 109,940 | 402,705 | 3,842,516 |
| Parks and Recreation | 16,002,911 | (279,014) | 36,218 | 16,245,707 | 14,148,732 | 207,389 | 794,876 | 13,146,467 |
| Health and Welfare | 8,132,231 | (33,617) | 15,085 | 8,150,763 | 7,380,466 | 24,987 | 331,071 | 7,024,408 |
| Economic Development | 1,667,997 | - | - | 1,667,997 | 2,263,197 | - | - | 2,263,197 |
| Interest on Long-term Debt | 3,573,408 | - | - | 3,573,408 | 2,812,682 | - | - | 2,812,682 |
| Total Governmental Expenses | <u>\$ 302,554,569</u> | <u>\$ (10,044,503)</u> | <u>\$ 1,313,617</u> | <u>\$ 311,285,455</u> | <u>\$ 310,494,213</u> | <u>\$ 7,466,000</u> | <u>\$ 28,829,817</u> | <u>\$ 274,198,396</u> |

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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, 2018, Clayton County's governmental funds reported combined ending fund balances of \$328.7 million, an increase of \$35.4 million in comparison with the previous fiscal year. Approximately 28.9% or \$94.9 million of the total governmental fund balance is made up of assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance, \$233.8 million, is classified as restricted or non-spendable as it is not available for new spending.

The General Fund is the chief operating fund of the County. At June 30, 2018, the total of assigned and unassigned fund balance in the General Fund was \$92.7 million. The total fund balance for the General Fund was \$93.7 million. As a measure of the liquidity of the General Fund, it is useful to compare both assigned/unassigned fund balance and total fund balance to total fund expenditures. Assigned/unassigned fund balance represents 47.1% of total General Fund expenditures, while total General Fund total fund balance represents 47.6% of that same amount. The General Fund's total fund balance as a percentage of its expenditures for fiscal year 2017 was 32.6% which shows the County is now in a better financial position.

The fund balance of the County's General Fund increased during the current fiscal year by \$34.3 million. Total expenditures increased over the prior year by \$14.9 million. Revenues increased by \$45.6 million during the same period. Further detail is listed below. Overall, total revenues were higher than originally budgeted by \$40.8 million and expenditures were \$4.8 million higher than originally budgeted.

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

- Property tax revenues were up by \$12.2 million over the prior year. An increase in real property taxes comprised \$6.0 million of that increase as property values continue to rise.
- Other taxes and assessments increased by \$5.5 million due to increases in LOST collections of \$3.5 million as consumer spending is on an upswing. In addition, insurance premium taxes increased by \$0.8 million from the prior year.
- Intergovernmental revenues increased by \$27.2 million primarily due to the \$26.9 million received from the Georgia Department of Community Affairs in lieu of fuel tax revenues.
- General government expenses were \$13.6 million higher than fiscal year 2017 due to an increase in staff to meet the needs of an ERP conversion project. In addition, professional services were \$2.1 million higher for settlement of litigation and related legal fees.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

The Fire Fund has a fund balance of \$7.1 million, which represents \$4.0 million 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.

The fund balance for the Debt Service Fund held steady during the current fiscal year with a balance of \$0.2 million. The fund balance is reserved for the payment of debt service.

When compared with the previous fiscal year, the fund balance for the Other County Grants Fund at the end of fiscal year 2018 increased by \$2.1 million. This increase is due to an increase of \$3.1 million in revenue from Georgia Department of Transportation for road widening, paving and repair.

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, 2018, the remaining fund balance for these projects is \$54.9 million and can only be expended on the SPLOST projects or related debt. The revenue collection period for this SPLOST has ended, therefore \$18.0 million in road related capital outlay for the year netted against a \$6.5 million transfer in of road project related grant revenues from the Other County Grants Fund accounted for the majority of the decline in fund balance of \$12.6 million 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, covering a six-year span. The fund began receiving SPLOST collections in 2009. The fund balance at June 30, 2018 is \$56.9 million. The \$8.1 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 six 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, 2018 is \$80.8 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 \$5.4 million from the prior year to total \$29.0 million at June 30, 2018. The increase is primarily attributable to the \$2.7 million increase in fund balance related to the setup of the new URA Bond fund, a non-major capital project fund.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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, 2018, the Workers' Compensation Self-Insurance net position decreased from \$1.6 million to \$1.3 million in the current year. Total contributions and claims activity remained constant.

The Medical Self-Insurance Fund had a net position of \$3.2 million at June 30, 2018, compared to \$3.1 million at June 30, 2017. Insurance premium expenses decreased which accounts for the slight increase in fund balance.

General Fund Budgetary Highlights

Differences between the General Fund's original budget of \$200.1 million and the final amended budget of \$221.4 million amounting to a 10.6% increase. This increase in the budget can be summarized as follows:

- \$19.2 million increase for Other General Government for additional payments to various vendors, other government entities and repair and maintenance of County facilities. This total includes \$9.1 million related to the Fuel Tax Grant payable to cities, \$1.6 million for transfers to other funds, \$0.9 million vehicles, \$0.5 million for building repairs, and \$0.4 for IT equipment.
- \$3.3 million increase in Professional Services for litigation claims and settlements and related legal fees.

Significant variances between budget and actual revenues are as follows:

- Intergovernmental Revenue exceeded revised budget by \$17.9 resulting from the County receiving a grant from the State of Georgia to offset the loss of jet fuel tax revenue from the airport. The County collected an additional \$2.6 million in Property Taxes resulting from higher property values.
- Fines and Forfeiture revenues decreased by \$1.2 million resulting from lower court fines.
- Overall amended budget exceeded actual total revenues by \$16.6 million.

Capital Asset and Debt Administration

Capital assets – Clayton County's net investment in capital assets as of June 30, 2018, amounts to \$704.1 million. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, infrastructure assets, and construction in progress on buildings and systems.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

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

- Design and construction of a multi-purpose building at Flat Shoals Park. The project was funded by the 2009 SPLOST and completed during the fiscal year.
- Both Phase 2 and Phase 3 of the trails at International Park were completed during the fiscal year. This project 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, 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.
- There was a 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 61 and 62 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 \$74.0 million, of which \$14.5 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; 2017 Tax Allocation Refunding and Improvement Bond for the Urban Redevelopment Agency; and the 2015 Series A and B SPLOST bonds.

The County has several long-term capital lease agreements outstanding at year-end totaling \$3.3 million. These agreements extend through fiscal year 2022. No new leases were entered into during fiscal year 2018.

Additional information on the County's long-term debt can be found in Note III. J on pages 63 – 71 of this report.

CLAYTON COUNTY, GEORGIA

Management's Discussion and Analysis (Unaudited)

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clayton County at June 30, 2018 was 5.0%, which is a decrease from the 6.2% rate of a year ago. The State's average unemployment rate and the national rate were 3.9% and 4.0%, respectively, at the fiscal year-end.
- Some of the County's ten largest taxpayers are employers with businesses directly related to Hartsfield-Jackson Atlanta International Airport. The County's largest taxpayer is Delta Airlines.
- The General Fund gross millage rate and the Fire Fund gross millage rate remained the same for 2018; 21.84700 mills and 5 mills respectively. The LOST rebate of 5.251 mills remains the same for 2018. *The net millage* for fiscal year 2017 budget was 16.596, which is the same net millage of 16.596 for fiscal year 2018 budget.

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, 2018

| | Primary Government | |
|---|--------------------|----------------|
| | Governmental | Component |
| | Activities | Units |
| ASSETS | | |
| Cash and cash equivalents | \$ 306,031,678 | \$ 5,713,558 |
| Restricted cash | - | 3,579,256 |
| Investments | 26,248,335 | - |
| Accounts receivable | 3,983,073 | 172,069 |
| Grants receivable | 2,992,351 | - |
| Taxes receivable | 5,141,138 | - |
| Due from other governments | 380,182 | 751,067 |
| Due from individuals | 3,781 | - |
| Due from organizations | 24,336,222 | - |
| Inventory | 288,309 | 2,394 |
| Prepaid items | 1,157,502 | - |
| Property held for resale | 4,837,306 | - |
| Capital assets, non-depreciable | 136,929,761 | 6,315,775 |
| Capital assets, depreciable (net of accumulated depreciation) | 598,275,235 | 5,184,016 |
| Total assets | 1,110,604,873 | 21,718,135 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension | 23,641,010 | 1,929,156 |
| Charge on refunding | 2,069,598 | - |
| OPEB | 3,961,692 | - |
| Total deferred outflow of resources | 29,672,300 | 1,929,156 |
| LIABILITIES | | |
| Accounts payable | 15,291,505 | 147,097 |
| Accrued liabilities | 4,471,609 | 68,575 |
| Retainage payable | 851,610 | - |
| Customer deposits | 57,587 | 12,150 |
| Construction and performance bonds payable | 25,750 | - |
| Due to other governments | 10,652,700 | 322,097 |
| Due to organizations | 121,305 | - |
| Interest payable | 512,132 | 61,030 |
| Unearned revenue | 89,981 | - |
| Noncurrent liabilities: | | |
| Due within one year | 24,782,321 | 1,777,840 |
| Due in more than one year | 477,907,304 | 26,158,789 |
| Total liabilities | 534,763,804 | 28,547,578 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflows of resources- pension | 43,633,661 | 1,142,490 |
| Deferred inflows of resources- OPEB | 16,458,195 | - |
| Total deferred inflow of resources | 60,091,856 | 1,142,490 |
| NET POSITION | | |
| Net investment in capital assets | 704,121,552 | 1,307,117 |
| Restricted for: | | |
| Debt service | - | - |
| Capital projects | 202,010,542 | - |
| Tourism promotion | 2,216,795 | - |
| Public safety | 12,335,005 | - |
| Jail construction/staffing | 197,953 | - |
| Health and welfare programs | 627,186 | - |
| Law library materials | 47,410 | - |
| Technology | 938,140 | - |
| Street lights | 807,829 | - |
| Economic development | 6,685,005 | - |
| Grant programs | 1,620,704 | 1,119,044 |
| Unrestricted | (386,186,608) | (8,468,938) |
| Total net position | \$ 545,421,513 | \$ (6,042,777) |

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Functions/Programs | Expenses | Program Revenues | | |
|--------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary government: | | | | |
| Governmental activities | | | | |
| General government | \$ 74,867,006 | \$ 43,412,575 | \$ 85,167 | \$ 10,000 |
| Tax assessment collection | 4,683,589 | 3,548,865 | - | - |
| Courts and law enforcement | 78,124,859 | 13,875,375 | 2,058,990 | - |
| Public safety | 74,554,176 | 11,867,243 | 383,528 | 8,500 |
| Transportation and development | 35,020,532 | 1,487,054 | 9,224,240 | 224,834 |
| Planning and zoning | 2,021,056 | 333,387 | - | - |
| Libraries | 3,906,804 | 215,144 | 489,835 | 1,000 |
| Parks and recreation | 16,002,911 | 1,640,322 | 94,060 | 399 |
| Health and welfare | 8,132,231 | 580,413 | 4,264,795 | 25,869 |
| Economic development | 1,667,997 | 2,201,264 | - | - |
| Interest on long-term debt | 3,573,408 | - | - | - |
| Total governmental activities | <u>\$ 302,554,569</u> | <u>\$ 79,161,642</u> | <u>\$ 16,600,615</u> | <u>\$ 270,602</u> |
| Component units: | | | | |
| Landfill Authority | \$ 2,491,232 | \$ 1,121,407 | \$ 1,500,000 | \$ - |
| Board of Health | 9,385,202 | 3,498,578 | 7,916,083 | - |
| Total component units | <u>\$ 11,876,434</u> | <u>\$ 4,619,985</u> | <u>\$ 9,416,083</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.

| Net (Expenses) Revenues and Changes in Net Position | | |
|--|-------------------------|----------------------------|
| Primary Government | | |
| Governmental Activities | Total | Component Units |
| \$ (31,359,264) | \$ (31,359,264) | \$ - |
| (1,134,724) | (1,134,724) | - |
| (62,190,494) | (62,190,494) | - |
| (62,294,905) | (62,294,905) | - |
| (24,084,404) | (24,084,404) | - |
| (1,687,669) | (1,687,669) | - |
| (3,200,825) | (3,200,825) | - |
| (14,268,130) | (14,268,130) | - |
| (3,261,154) | (3,261,154) | - |
| 533,267 | 533,267 | - |
| (3,573,408) | (3,573,408) | - |
| <u>\$ (206,521,710)</u> | <u>\$ (206,521,710)</u> | <u>\$ -</u> |
| | | |
| \$ - | \$ - | \$ 130,175 |
| - | - | 2,029,459 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,159,634</u> |
| | | |
| \$ 135,296,668 | \$ 135,296,668 | \$ - |
| 38,946,585 | 38,946,585 | - |
| 47,905,824 | 47,905,824 | - |
| 12,234,755 | 12,234,755 | - |
| 2,534,249 | 2,534,249 | - |
| 2,218,069 | 2,218,069 | - |
| 1,677,163 | 1,677,163 | - |
| 1,791,110 | 1,791,110 | - |
| 779,720 | 779,720 | - |
| 141,172 | 141,172 | - |
| 473,279 | 473,279 | 3,697 |
| <u>243,998,594</u> | <u>243,998,594</u> | <u>3,697</u> |
| 37,476,884 | 37,476,884 | 2,163,331 |
| 507,944,629 | 507,944,629 | (8,206,108) |
| <u>\$ 545,421,513</u> | <u>\$ 545,421,513</u> | <u>\$ (6,042,777)</u> |

CLAYTON COUNTY, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2018

| ASSETS | General | Fire Fund | Other County Grants Fund | Debt Service Fund |
|---|-----------------------|---------------------|--------------------------|-------------------|
| Cash and cash equivalents | \$ 73,514,311 | \$ 7,355,530 | \$ 3,721,983 | \$ 47,538 |
| Investments | 6,178,635 | - | - | - |
| Accounts receivable | 3,888,137 | 3,268 | - | - |
| Grants receivable | - | - | 2,092,520 | - |
| Taxes receivable, net | 4,448,306 | 591,999 | - | 533 |
| Interfund receivables | 14,350,000 | - | - | - |
| Due from other governments | 80,023 | 292,650 | - | - |
| Due from individuals | 3,781 | - | - | - |
| Due from organizations | 17,743,922 | 53,531 | 495,546 | - |
| Inventory | 260,674 | 27,635 | - | - |
| Prepaid items | 750,375 | - | - | 386,385 |
| Property held for resale | - | - | - | - |
| Total assets | <u>\$ 121,218,164</u> | <u>\$ 8,324,613</u> | <u>\$ 6,310,049</u> | <u>\$ 434,456</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ 6,994,719 | \$ 116,057 | \$ 235,104 | \$ - |
| Accrued liabilities | 3,796,021 | 550,083 | 2,822 | - |
| Customer deposits | - | - | - | - |
| Construction/performance bonds payable | 25,750 | - | - | - |
| Interfund payables | - | - | - | 200,000 |
| Construction retainage payable | - | - | - | - |
| Unrealized grant revenue | - | - | 5,000 | - |
| Due to organizations | 106,500 | - | - | - |
| Due to other governments | 9,003,942 | - | - | - |
| Unearned revenues | 20,410 | - | 1,776 | - |
| Total liabilities | <u>19,947,342</u> | <u>666,140</u> | <u>244,702</u> | <u>200,000</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | 4,257,644 | 546,190 | - | 533 |
| Unavailable revenue - EMS | 3,297,733 | - | - | - |
| Total deferred inflows of resources | <u>7,555,377</u> | <u>546,190</u> | <u>-</u> | <u>533</u> |
| FUND BALANCES | | | | |
| Fund balances: | | | | |
| Nonspendable | | | | |
| Inventory | 260,674 | 27,635 | - | - |
| Prepaid items and property held for resale | 750,375 | - | - | 386,385 |
| Restricted for: | | | | |
| Capital projects | - | - | 3,874,616 | - |
| Tourism promotion | - | - | - | - |
| Public safety | - | 6,898,196 | - | - |
| Jail construction/staffing | - | - | - | - |
| Health and welfare programs | - | - | - | - |
| Law library materials | - | - | - | - |
| Technology | - | - | - | - |
| Street lights | - | - | - | - |
| Economic development | - | - | - | - |
| Grant programs | - | - | - | - |
| Assigned to: | | | | |
| Purchases on order | 3,714,848 | 186,452 | 2,190,731 | - |
| Litigation | 2,300,000 | - | - | - |
| Lieu of taxes | 50,829,234 | - | - | - |
| Unassigned | 35,860,314 | - | - | (152,462) |
| Total fund balances | <u>93,715,445</u> | <u>7,112,283</u> | <u>6,065,347</u> | <u>233,923</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 121,218,164</u> | <u>\$ 8,324,613</u> | <u>\$ 6,310,049</u> | <u>\$ 434,456</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 | Total |
|---|------------------------|------------------------|-----------------------------------|-----------------------|
| \$ 57,354,426 | \$ 57,744,683 | \$ 74,965,400 | \$ 23,231,545 | \$ 297,935,416 |
| - | - | 20,069,700 | - | 26,248,335 |
| 3,000 | - | - | 88,668 | 3,983,073 |
| - | - | - | 899,831 | 2,992,351 |
| - | - | - | 100,300 | 5,141,138 |
| - | - | - | - | 14,350,000 |
| - | - | - | 7,509 | 380,182 |
| - | - | - | - | 3,781 |
| - | 768,876 | 4,168,552 | 1,105,795 | 24,336,222 |
| - | - | - | - | 288,309 |
| - | - | - | 20,742 | 1,157,502 |
| - | - | - | 4,837,306 | 4,837,306 |
| <u>\$ 57,357,426</u> | <u>\$ 58,513,559</u> | <u>\$ 99,203,652</u> | <u>\$ 30,291,696</u> | <u>\$ 381,653,615</u> |

| | | | | |
|------------------|------------------|-------------------|------------------|-------------------|
| \$ 1,713,081 | \$ 1,395,849 | \$ 2,704,256 | \$ 976,681 | \$ 14,135,747 |
| - | - | - | 122,683 | 4,471,609 |
| - | - | - | 57,587 | 57,587 |
| - | - | - | - | 25,750 |
| - | 150,000 | 14,000,000 | - | 14,350,000 |
| 661,979 | 93,697 | 95,934 | - | 851,610 |
| - | - | - | 59,609 | 64,609 |
| - | - | - | 14,805 | 121,305 |
| - | - | 1,648,758 | - | 10,652,700 |
| - | - | - | 3,186 | 25,372 |
| <u>2,375,060</u> | <u>1,639,546</u> | <u>18,448,948</u> | <u>1,234,551</u> | <u>44,756,289</u> |

| | | | | |
|---|---|---|--------|-----------|
| - | - | - | 96,423 | 4,900,790 |
| - | - | - | - | 3,297,733 |
| - | - | - | 96,423 | 8,198,523 |

| | | | | |
|----------------------|----------------------|----------------------|----------------------|-----------------------|
| - | - | - | - | 288,309 |
| - | - | - | 4,858,048 | 5,994,808 |
| 54,982,366 | 56,874,013 | 80,754,704 | 5,524,843 | 202,010,542 |
| - | - | - | 2,216,795 | 2,216,795 |
| - | - | - | 5,436,809 | 12,335,005 |
| - | - | - | 197,953 | 197,953 |
| - | - | - | 627,186 | 627,186 |
| - | - | - | 47,410 | 47,410 |
| - | - | - | 938,140 | 938,140 |
| - | - | - | 807,829 | 807,829 |
| - | - | - | 6,685,005 | 6,685,005 |
| - | - | - | 1,620,704 | 1,620,704 |
| - | - | - | - | 6,092,031 |
| - | - | - | - | 2,300,000 |
| - | - | - | - | 50,829,234 |
| - | - | - | - | 35,707,852 |
| <u>54,982,366</u> | <u>56,874,013</u> | <u>80,754,704</u> | <u>28,960,722</u> | <u>328,698,803</u> |
| <u>\$ 57,357,426</u> | <u>\$ 58,513,559</u> | <u>\$ 99,203,652</u> | <u>\$ 30,291,696</u> | <u>\$ 381,653,615</u> |

CLAYTON COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2018

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 | \$ 328,698,803 |
| Capital assets | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | |
| Cost of the assets | 1,347,898,443 |
| Accumulated depreciation | (612,693,447) |
| 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. | 8,198,523 |
| Internal service funds | |
| Internal service funds are used by management to charge the costs of workers' compensation and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position. | 4,493,219 |
| 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 | (74,035,000) |
| Capital leases payable | (3,266,657) |
| Accrued interest payable | (512,131) |
| Deferred amounts on refinancing | 2,069,598 |
| Unamortized premium | (1,325,840) |
| Compensated absences | (9,164,055) |
| Net pension liability and related deferred inflows and outflows | (208,416,956) |
| Other post-employment benefits (OPEB) and related deferred inflows and outflows | (234,885,503) |
| Claims and judgments payable | (1,094,365) |
| Accrued landfill post-closure costs | (543,119) |
| | <u>\$ 545,421,513</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, 2018

| | General | Fire Fund | Other County Grants Fund | Debt Service Fund |
|---|----------------------|---------------------|--------------------------------|-------------------------|
| REVENUES: | | | | |
| Property taxes | \$ 110,839,896 | \$ 22,295,373 | \$ - | \$ - |
| Other taxes | 58,044,385 | 487,329 | - | - |
| Licenses and permits | 7,484,903 | - | - | - |
| Intergovernmental | 31,776,093 | - | 11,884,468 | - |
| Charges for services | 23,193,927 | 638,712 | - | - |
| Fines and forfeitures | 3,706,577 | - | - | - |
| Investment earnings | 67,345 | - | - | - |
| Other revenue | 993,109 | 31,265 | - | - |
| Gifts and donations | 18,899 | - | 1,000 | - |
| Total revenues | <u>236,125,134</u> | <u>23,452,679</u> | <u>11,885,468</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 60,597,722 | - | 62,125 | - |
| Tax assessment and collection | 3,770,251 | - | - | - |
| Courts and law enforcement | 68,555,245 | - | 2,120,078 | - |
| Public safety | 41,585,831 | 20,338,397 | 188,177 | - |
| Transportation and development | 3,911,846 | - | 170,774 | - |
| Planning and zoning | 1,914,127 | - | - | - |
| Libraries | 3,212,123 | - | 27,905 | - |
| Parks and recreation | 6,137,193 | - | 1,429 | - |
| Health and welfare | 3,211,652 | - | - | - |
| Economic development | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Debt service | 1,257,387 | - | - | 21,240,552 |
| Capital outlay | 3,030,781 | 312,173 | 326,064 | - |
| Total expenditures | <u>197,184,158</u> | <u>20,650,570</u> | <u>2,896,552</u> | <u>21,240,552</u> |
| Excess (deficiency) of revenues over expenditures | <u>38,940,976</u> | <u>2,802,109</u> | <u>8,988,916</u> | <u>(21,240,552)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds from sale of capital assets | 9,190 | - | - | - |
| Issuance of debt | - | - | - | - |
| Proceeds from insurance claims | 193,723 | - | - | - |
| Transfers in | 1,756,104 | 1,250,000 | 302,435 | 21,226,676 |
| Transfers out | (6,531,706) | - | (7,169,110) | - |
| Total other financing sources (uses) | <u>(4,572,689)</u> | <u>1,250,000</u> | <u>(6,866,675)</u> | <u>21,226,676</u> |
| Net change in fund balances | 34,368,287 | 4,052,109 | 2,122,241 | (13,876) |
| FUND BALANCES, beginning of year | <u>59,347,158</u> | <u>3,060,174</u> | <u>3,943,106</u> | <u>247,799</u> |
| FUND BALANCES, end of year | <u>\$ 93,715,445</u> | <u>\$ 7,112,283</u> | <u>\$ 6,065,347</u> | <u>\$ 233,923</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 |
|---|------------------------|------------------------|-----------------------------------|----------------|
| \$ - | \$ - | \$ - | \$ 3,358,904 | \$ 136,494,173 |
| - | - | 47,905,824 | 1,791,110 | 108,228,648 |
| - | - | - | - | 7,484,903 |
| - | 1,448,704 | - | 3,575,214 | 48,684,479 |
| - | - | - | 6,271,594 | 30,104,233 |
| - | - | - | 3,286,571 | 6,993,148 |
| 224,839 | 224,834 | 163,438 | 17,657 | 698,113 |
| - | - | - | 765,282 | 1,789,656 |
| - | - | - | 25,869 | 45,768 |
| 224,839 | 1,673,538 | 48,069,262 | 19,092,201 | 340,523,121 |
| - | 207,865 | 1,309,620 | 2,894,120 | 65,071,452 |
| - | - | - | - | 3,770,251 |
| - | - | - | 1,340,146 | 72,015,469 |
| - | - | 4,140 | 3,771,716 | 65,888,261 |
| 188,091 | 5,110,622 | 1,411,207 | - | 10,792,540 |
| - | - | - | - | 1,914,127 |
| - | - | - | - | 3,240,028 |
| 105,199 | 130,569 | 39,735 | 2,236,859 | 8,650,984 |
| - | - | - | 3,161,389 | 6,373,041 |
| - | - | - | 1,667,997 | 1,667,997 |
| - | - | 9,587,073 | - | 9,587,073 |
| - | - | 1,200 | 3,213,252 | 25,712,391 |
| 19,056,615 | 4,454,426 | 12,783,086 | 432,251 | 40,395,396 |
| 19,349,905 | 9,903,482 | 25,136,061 | 18,717,730 | 315,079,010 |
| (19,125,066) | (8,229,944) | 22,933,201 | 374,471 | 25,444,111 |
| - | - | - | 12,235 | 21,425 |
| - | - | - | 9,710,000 | 9,710,000 |
| - | - | - | - | 193,723 |
| 6,563,189 | 140,194 | 465,727 | 7,565,002 | 39,269,327 |
| - | - | (13,270,938) | (12,297,573) | (39,269,327) |
| 6,563,189 | 140,194 | (12,805,211) | 4,989,664 | 9,925,148 |
| (12,561,877) | (8,089,750) | 10,127,990 | 5,364,135 | 35,369,259 |
| 67,544,243 | 64,963,763 | 70,626,714 | 23,596,587 | 293,329,544 |
| \$ 54,982,366 | \$ 56,874,013 | \$ 80,754,704 | \$ 28,960,722 | \$ 328,698,803 |

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, 2018

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

| | | |
|--|----|------------|
| Net change in fund balances - total governmental funds | \$ | 35,369,259 |
|--|----|------------|

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 | 40,334,693 |
| Total depreciation | (39,954,251) |

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

(65,476)

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 | (9,710,000) |
| Principal repayments | 22,642,150 |
| Amortization of bond discount | (419,707) |
| Amortization of bond premium | 138,349 |
| Amortization of deferred loss | (365,223) |

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 | (992,536) |
| Accrued interest on debt | 143,414 |
| Landfill costs | (9,621) |
| Claims and judgments payable | 2,662,505 |
| Net pension liability and related deferred outflows and inflows | (1,313,168) |
| Other post-employment benefit (OPEB) obligation | (10,044,503) |

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

(685,391)

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 | (253,610) |
| | <u>\$ 37,476,884</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, 2018

| | Budget | | | Variance with | 2017 |
|---|----------------|----------------|----------------|------------------|----------------|
| | Original | Final | Actual | Final Budget | Actual |
| REVENUES: | | | | | |
| Property taxes | \$ 101,139,427 | \$ 103,486,018 | \$ 110,839,896 | \$ 7,353,878 | \$ 98,607,522 |
| Other taxes | 52,922,000 | 56,159,225 | 58,044,385 | 1,885,160 | 52,543,508 |
| Licenses and permits | 7,716,800 | 7,716,800 | 7,484,903 | (231,897) | 8,166,530 |
| Intergovernmental | 4,813,074 | 14,042,786 | 31,776,093 | 17,733,307 | 4,582,072 |
| Charges for services | 23,035,177 | 23,226,395 | 23,193,927 | (32,468) | 21,167,319 |
| Fines and forfeitures | 4,916,000 | 4,916,000 | 3,706,577 | (1,209,423) | 4,551,991 |
| Investment earnings | 17,000 | 17,000 | 67,345 | 50,345 | 10,576 |
| Other revenue | 784,400 | 706,315 | 993,109 | 286,794 | 875,661 |
| Gifts and donations | - | 8,500 | 18,899 | 10,399 | 13,984 |
| Total revenues | 195,343,878 | 210,279,039 | 236,125,134 | 25,846,095 | 190,519,163 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General government | 47,974,048 | 64,139,698 | 60,597,722 | 3,541,976 | 47,852,087 |
| Tax assessment and collection | 4,089,995 | 4,091,508 | 3,770,251 | 321,257 | 3,584,397 |
| Courts and law enforcement | 69,366,581 | 69,734,615 | 68,555,245 | 1,179,370 | 68,238,029 |
| Public safety | 45,593,594 | 45,749,814 | 41,585,831 | 4,163,983 | 41,310,528 |
| Transportation and development | 3,558,485 | 4,143,902 | 3,911,846 | 232,056 | 3,646,701 |
| Planning and zoning | 2,582,606 | 2,589,443 | 1,914,127 | 675,316 | 1,723,085 |
| Libraries | 3,730,558 | 3,875,406 | 3,212,123 | 663,283 | 3,525,427 |
| Parks and recreation | 6,849,970 | 6,811,884 | 6,137,193 | 674,691 | 5,941,182 |
| Health and welfare | 3,787,560 | 3,836,999 | 3,211,652 | 625,347 | 3,226,989 |
| Debt service | 1,257,329 | 1,257,387 | 1,257,387 | - | 1,212,336 |
| Capital outlay | 3,553,200 | 5,325,983 | 3,030,781 | 2,295,202 | 2,010,321 |
| Total expenditures | 192,343,926 | 211,556,639 | 197,184,158 | 14,372,481 | 182,271,082 |
| Excess (deficiency) of revenues over expenditures | 2,999,952 | (1,277,600) | 38,940,976 | 40,218,576 | 8,248,081 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Appropriation of fund balance | 1,300,000 | 6,371,625 | - | (6,371,625) | - |
| Proceeds from sale of capital assets | - | - | 9,190 | 9,190 | 28,855 |
| Proceeds from insurance claims | - | - | 193,723 | 193,723 | 56,683 |
| Transfers in | 910,500 | 1,756,105 | 1,756,104 | (1) | 1,041,000 |
| Transfers out | (5,210,452) | (6,850,130) | (6,531,706) | 318,424 | (5,065,338) |
| Total other financing sources (uses) | \$ (2,999,952) | \$ 1,277,600 | \$ (4,572,689) | \$ (5,850,289) | \$ (3,938,800) |
| Net change in fund balances | - | - | 34,368,287 | 34,368,287 | 4,309,281 |
| FUND BALANCES, beginning of year | 59,347,158 | 59,347,158 | 59,347,158 | - | 55,037,877 |
| Appropriation of fund balance | (1,300,000) | (6,371,625) | - | 6,371,625 | - |
| FUND BALANCES, end of year | \$ 58,047,158 | \$ 52,975,533 | \$ 93,715,445 | \$ 40,739,912 | \$ 59,347,158 |

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, 2018

| | Budget | | | Variance with | 2017 |
|---|---------------|----------------|---------------|------------------|---------------|
| | Original | Final | Actual | Final Budget | Actual |
| REVENUES: | | | | | |
| Tax revenues | | | | | |
| Real property | \$ 12,641,070 | \$ 12,641,070 | \$ 16,828,812 | \$ 4,187,742 | \$ 15,596,956 |
| Personal property | 2,944,948 | 2,944,948 | 2,236,510 | (708,438) | 2,198,128 |
| Public utility | 2,103,534 | 2,103,534 | 731,389 | (1,372,145) | 706,613 |
| Heavy equipment | - | - | 12,231 | 12,231 | 3,113 |
| Mobile home | 40,067 | 40,067 | 50,533 | 10,466 | 50,941 |
| Motor vehicle | 580,976 | 580,976 | 400,714 | (180,262) | 532,490 |
| Title ad valorem tax | 1,442,423 | 1,442,423 | 1,478,233 | 35,810 | 1,144,096 |
| Prior year | 380,639 | 380,639 | 556,951 | 176,312 | 286,871 |
| Other taxes: | | | | | |
| Railroad equipment | - | - | 6,723 | 6,723 | 5,516 |
| Intangible recording | 200,000 | 200,000 | 308,986 | 108,986 | 297,812 |
| Real estate transfer | - | - | 114,452 | 114,452 | 113,359 |
| Interest on delinquent taxes | 195,000.00 | 195,000.00 | 57,168 | (137,832) | 81,800 |
| Charges for services - fire inspection fees | 405,700 | 405,700 | 638,712 | 233,012 | 712,448 |
| Other revenue | 30,000 | 30,000 | 31,265 | 1,265 | 33,422 |
| Total revenues | 20,964,357 | 20,964,357 | 23,452,679 | 2,488,322 | 21,763,565 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Public safety: | | | | | |
| Salaries and wages | 13,422,991 | 12,981,096 | 12,829,671 | 151,425 | 12,511,125 |
| Pension contribution | 1,832,745 | 1,859,895 | 1,747,512 | 112,383 | 1,700,860 |
| FICA and Medicare insurance | 1,008,685 | 1,011,029 | 919,213 | 91,816 | 906,864 |
| Group health and life insurance | 2,215,291 | 1,818,030 | 1,728,524 | 89,506 | 1,934,455 |
| Workers' compensation insurance | 374,053 | 374,053 | 169,739 | 204,314 | 165,579 |
| Additional employer contribution | 108,938 | 108,938 | 108,938 | - | 108,938 |
| Medical service fees | 2,500 | 67,621 | 67,354 | 267 | 64,521 |
| Contract service fees | 102,184 | 344,743 | 284,176 | 60,567 | 67,085 |
| Rental | 93,400 | 98,313 | 84,657 | 13,656 | 79,557 |
| Materials and supplies | 232,977 | 330,772 | 268,754 | 62,018 | 282,109 |
| Gas and oil | 275,000 | 275,000 | 206,552 | 68,448 | 179,346 |
| Bank charges | 1,500 | 1,500 | - | 1,500 | - |
| Minor equipment | 21,755 | 41,255 | 36,653 | 4,602 | 201,949 |
| Postage | 100 | 100 | - | 100 | - |
| Utilities | 294,000 | 306,562 | 261,873 | 44,689 | 249,544 |
| Telephone, telegraph | 123,938 | 123,938 | 51,797 | 72,141 | 93,973 |
| Sanitation | 13,300 | 13,300 | 6,430 | 6,870 | 8,981 |
| Advertising | 3,000 | 3,000 | 2,320 | 680 | 2,925 |
| Dues and subscriptions | 23,160 | 23,645 | 19,318 | 4,327 | 12,351 |
| Training, travel, meetings | 14,985 | 14,985 | 9,180 | 5,805 | 10,985 |
| Uniform allowance | 161,655 | 167,655 | 163,511 | 4,144 | 159,557 |
| Repair and maintenance | 568,858 | 1,038,145 | 818,658 | 219,487 | 658,787 |
| Tax commission | 298,499 | 553,845 | 553,567 | 278 | 548,081 |
| Debt service | 100,000 | 300 | - | 300 | - |
| Capital outlay | 7,900 | 3,111,956 | 312,173 | 2,799,783 | 74,194 |
| Total expenditures | 21,301,414 | 24,669,676 | 20,650,570 | 4,019,106 | 20,021,766 |
| Excess (deficiency) of revenues over expenditures | \$ (337,057) | \$ (3,705,319) | \$ 2,802,109 | \$ 6,507,428 | \$ 1,741,799 |

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FIRE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | Budget | | Actual | Variance with Final Budget | 2017 Actual |
|---|---------------------|-------------------|---------------------|----------------------------------|---------------------|
| | Original | Final | | | |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Appropriations of fund balance | 337,057 | 2,455,319 | - | (2,455,319) | - |
| Transfers in | - | 1,250,000.00 | 1,250,000 | - | - |
| Transfers out | - | - | - | - | (106,255) |
| Total other financing sources (uses) | 337,057 | 3,705,319 | 1,250,000 | (2,455,319) | (106,255) |
| Net change in fund balances | - | - | 4,052,109 | 4,052,109 | 1,635,544 |
| FUND BALANCES, beginning of year | 3,060,174 | 3,060,174 | 3,060,174 | - | 1,424,630 |
| Appropriations of fund balance | (337,057) | (2,455,319) | - | 2,455,319 | - |
| FUND BALANCES, end of year | <u>\$ 2,723,117</u> | <u>\$ 604,855</u> | <u>\$ 7,112,283</u> | <u>\$ 6,507,428</u> | <u>\$ 3,060,174</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, 2018

| | Budget | | Actual | Variance with Final Budget | 2017 Actual |
|-------------------------------------|----------|---------------|---------------|----------------------------------|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Intergovernmental | \$ - | \$ 16,298,504 | \$ 11,884,468 | \$ (4,414,036) | \$ 8,792,072 |
| Gifts and donations | - | 1,000 | 1,000 | - | 25,561 |
| Total revenues | - | 16,299,504 | 11,885,468 | (4,414,036) | 8,817,633 |
| EXPENDITURES: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 5,000 | 4,808 | 192 | 27,026 |
| Employee benefits and payroll taxes | - | - | - | - | 4,109 |
| Contract service fees | - | 50,322 | 30,574 | 19,748 | 23,339 |
| Rental | - | 30,000 | 19,842 | 10,158 | - |
| Materials and supplies | - | 2,155 | 225 | 1,930 | 47 |
| Utilities | - | 10,000 | 2,488 | 7,512 | - |
| Training, travel, meetings | - | 3,960 | 960 | 3,000 | 2,230 |
| Dues and subscriptions | - | 4,040 | 1,840 | 2,200 | 1,553 |
| Repair and maintenance | - | 4,500 | 1,388 | 3,112 | - |
| General assistance | 150,000 | 149,818 | - | 149,818 | - |
| Total general government | 150,000 | 259,795 | 62,125 | 197,670 | 58,304 |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 1,226,827 | 1,005,731 | 221,096 | 905,417 |
| Employee benefits and payroll taxes | - | 384,441 | 325,083 | 59,358 | 295,737 |
| Contractual services | - | 826,188 | 646,741 | 179,447 | 793,766 |
| Rental | - | 19,772 | 18,726 | 1,046 | 18,962 |
| Materials and supplies | - | 134,347 | 58,699 | 75,648 | 44,256 |
| Minor equipment | - | 16,500 | - | 16,500 | - |
| Telephone, telegraph | - | 3,780 | 3,780 | - | 3,885 |
| Postage | - | 20,368 | 20,368 | - | 20,610 |
| Dues and subscriptions | - | 3,100 | 440 | 2,660 | 330 |
| Travel, training, meetings | - | 68,841 | 40,510 | 28,331 | 15,617 |
| General assistance | 258,220 | 60,106 | - | 60,106 | - |
| Capital outlay | - | 60,000 | - | 60,000 | - |
| Total courts and law enforcement | 258,220 | 2,824,270 | 2,120,078 | 704,192 | 2,098,580 |
| Public safety: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 75,442 | 75,442 | - | 125,331 |
| Employee benefits and payroll taxes | - | - | - | - | 41,361 |
| Contractual services | - | 4,496 | 4,496 | - | 9,489 |
| Materials and supplies | - | 5,320 | 5,320 | - | 13,187 |
| Minor equipment | - | 125,015 | 96,199 | 28,816 | 208,819 |
| Travel, training, meetings | - | 50,106 | - | 50,106 | 500 |
| Uniform allowance | - | 6,720 | 6,720 | - | 4,538 |
| General assistance | 87,827 | 2,076 | - | 2,076 | - |
| Capital outlay | - | 292,917 | 289,291 | 3,626 | 98,025 |
| Total public safety | 87,827 | 562,092 | 477,468 | 84,624 | 501,250 |

(Continued)

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, 2018

| | Budget | | | Variance with | 2017 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Original | Final | Actual | Final Budget | Actual |
| EXPENDITURES (Continued): | | | | | |
| Transportation and development: | | | | | |
| Current: | | | | | |
| Contractual services | \$ - | \$ 3,797 | \$ 3,797 | \$ - | \$ - |
| Repair and maintenance | - | 4,041,593 | 166,977 | 3,874,616 | - |
| Total transportation and development | - | 4,045,390 | 170,774 | 3,874,616 | - |
| Parks and recreation: | | | | | |
| Current: | | | | | |
| Materials and supplies | - | 1,627 | 1,429 | 198 | 1,709 |
| Minor equipment | - | 13,963 | - | 13,963 | - |
| Repair and maintenance | - | 24,056 | - | 24,056 | - |
| General assistance | 45,000 | 78,623 | - | 78,623 | - |
| Capital outlay | - | 65,040 | 36,773 | 28,267 | 152,659 |
| Total parks and recreation | 45,000 | 183,309 | 38,202 | 145,107 | 154,368 |
| Libraries: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | - | - | - | 14,878 |
| Employee benefits and payroll taxes | - | - | - | - | 1,152 |
| Office supplies | - | 1,000 | 1,000 | - | 20,994 |
| Minor equipment | - | 39,300 | 26,905 | 12,395 | 13,844 |
| General assistance | 30,000 | 30,000 | - | 30,000 | - |
| Total libraries | 30,000 | 70,300 | 27,905 | 42,395 | 50,868 |
| Total expenditures | 571,047 | 7,945,156 | 2,896,552 | 5,048,604 | 2,863,370 |
| Excess (deficiency) of revenues over expenditures | (571,047) | 8,354,348 | 8,988,916 | 634,568 | 5,954,263 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Appropriation of fund balance | - | 2,032,409 | - | (2,032,409) | - |
| Transfers in | 571,047 | 571,647 | 302,435 | (269,212) | 286,786 |
| Transfers out | - | (10,958,404) | (7,169,110) | 3,789,294 | (5,718,488) |
| Total other financing sources (uses) | 571,047 | (8,354,348) | (6,866,675) | 1,487,673 | (5,431,702) |
| Net change in fund balance | - | - | 2,122,241 | 2,122,241 | 522,561 |
| FUND BALANCES, beginning of year | 3,943,106 | 3,943,106 | 3,943,106 | - | 3,420,545 |
| Appropriation of fund balance | - | (2,032,409) | - | 2,032,409 | - |
| FUND BALANCES, end of year | <u>\$ 3,943,106</u> | <u>\$ 1,910,697</u> | <u>\$ 6,065,347</u> | <u>\$ 4,154,650</u> | <u>\$ 3,943,106</u> |

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2018

| | Governmental Activities - Internal Service Funds |
|--|---|
| Assets | |
| Current assets: | |
| Cash and cash equivalents | \$ 8,096,262 |
| Total current assets | <u>8,096,262</u> |
| Total assets | <u>8,096,262</u> |
| Liabilities | |
| Current liabilities: | |
| Accounts payable | 1,155,758 |
| Accrued liabilities | <u>1,860,753</u> |
| Total current liabilities | <u>3,016,511</u> |
| Long-term liabilities, non-current portion of accrued claims payable | <u>586,532</u> |
| Total liabilities | <u>3,603,043</u> |
| Net Position | |
| Unrestricted | <u>4,493,219</u> |
| Total net position | <u>\$ 4,493,219</u> |

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

CLAYTON COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | Governmental Activities - Internal Service Funds |
|--|---|
| Operating revenues: | |
| Charges to other funds | \$ 14,830,896 |
| Employee contributions | 6,530,298 |
| Other revenue | 30 |
| Total operating revenues | <u>21,361,224</u> |
| Operating expenses: | |
| Claims expense | 8,654,784 |
| Insurance premiums | 12,304,201 |
| Management fees | 571,500 |
| Other expenses | 84,349 |
| Total operating expenses | <u>21,614,834</u> |
| Change in net position | (253,610) |
| Net position, beginning of year | <u>4,746,829</u> |
| Net position, end of year | <u><u>\$ 4,493,219</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, 2018

| | Governmental Activities - Internal Service Funds |
|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Cash received from insurance carrier | \$ 30 |
| Cash received from employees | 6,530,298 |
| Cash received from interfund services provided | 14,830,896 |
| Cash paid for insurance claims | (8,519,275) |
| Cash paid to suppliers for goods and services | (12,934,943) |
| Net cash used in operating activities | <u>(92,994)</u> |
| Net decrease in cash and cash equivalents | (92,994) |
| Cash and cash equivalents, beginning of year | <u>8,189,256</u> |
| Cash and cash equivalents, end of year | <u><u>\$ 8,096,262</u></u> |
| Reconciliation of operating loss to net cash used in operating activities: | |
| Operating loss | \$ (253,610) |
| Adjustments to reconcile operating loss to net cash used in operating activities: | |
| Increase in accounts payable | 25,107 |
| Increase in accrued expenses | <u>135,509</u> |
| Net cash used in operating activities | <u><u>\$ (92,994)</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, 2018

| | Pension Trust Fund | Agency Funds |
|---------------------------------|-------------------------------|-------------------------|
| Assets | | |
| Cash and cash equivalents | \$ 7,928,444 | \$ 15,888,793 |
| Investments: | | |
| Mutual funds: | | |
| Equity funds | 299,102,688 | - |
| Fixed income funds | 123,044,650 | - |
| Accounts receivable | 840,608 | - |
| Prepaid expenses | 15,378 | - |
| Total assets | <u>430,931,768</u> | <u>15,888,793</u> |
| Liabilities | | |
| Accounts payable | 311,024 | - |
| Due to others | - | 4,602,451 |
| Due to other governments | - | 11,286,288 |
| Due to litigants | - | 54 |
| Total liabilities | <u>311,024</u> | <u>15,888,793</u> |
| Net Position | | |
| Restricted for pension benefits | 430,620,744 | - |
| Total net position | <u>\$ 430,620,744</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, 2018

| | <u>Pension Trust Fund</u> |
|--|-------------------------------|
| Additions: | |
| Contributions: | |
| Employers | |
| Clayton County | \$ 14,518,737 |
| Clayton County Water Authority | 2,943,069 |
| Plan members | |
| Clayton County | 4,528,831 |
| Clayton County Water Authority | 1,532,143 |
| Total contributions | <u>23,522,780</u> |
| Investment income: | |
| Net appreciation in fair value of plan investments | 27,089,820 |
| Dividends | 5,232,024 |
| Total investment income | <u>32,321,844</u> |
| Less investment expense | <u>1,050,318</u> |
| Net investment income | <u>31,271,526</u> |
| Total additions | <u>54,794,306</u> |
| Deductions: | |
| Benefits | 36,826,100 |
| Administrative expenses | 486,251 |
| Total deductions | <u>37,312,351</u> |
| Change in net position | 17,481,955 |
| Net Position | |
| Beginning of year | <u>413,138,789</u> |
| End of year | <u>\$ 430,620,744</u> |

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

CLAYTON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2018

| ASSETS | Landfill Authority | Board of Health | Total |
|--|-------------------------------|----------------------------|-----------------------|
| Cash and cash equivalents | \$ 522,934 | \$ 5,190,624 | \$ 5,713,558 |
| Restricted cash | 3,579,256 | - | 3,579,256 |
| Accounts receivable | 12,972 | 159,097 | 172,069 |
| Due from other governments | 6,944 | 744,123 | 751,067 |
| Due from organizations | - | - | - |
| Inventory | 2,394 | - | 2,394 |
| Capital assets, nondepreciable | 6,315,775 | - | 6,315,775 |
| Capital assets, depreciable (net of accumulated depreciation) | 4,996,666 | 187,350 | 5,184,016 |
| Total assets | 15,436,941 | 6,281,194 | 21,718,135 |
| DEFERRED OUTFLOWS OF RESOURCES | - | 1,929,156 | 1,929,156 |
| LIABILITIES | | | |
| Accounts payable | 9,686 | 137,411 | 147,097 |
| Accrued liabilities | 68,575 | - | 68,575 |
| Customer deposits | 12,150 | - | 12,150 |
| Due to other governments | - | 322,097 | 322,097 |
| Interest payable | 61,030 | - | 61,030 |
| Noncurrent liabilities: | | | |
| Due within one year | 1,739,922 | 37,918 | 1,777,840 |
| Due in more than one year | 12,823,584 | 13,335,205 | 26,158,789 |
| Total liabilities | 14,714,947 | 13,832,631 | 28,547,578 |
| DEFERRED INFLOWS OF RESOURCES | - | 1,142,490 | 1,142,490 |
| NET POSITION | | | |
| Net investment in capital assets | 1,119,767 | 187,350 | 1,307,117 |
| Restricted for: | | | |
| Grant programs | - | 1,119,044 | 1,119,044 |
| Unrestricted (deficit) | (397,773) | (8,071,165) | (8,468,938) |
| Total net position | \$ 721,994 | \$ (6,764,771) | \$ (6,042,777) |

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, 2018

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | |
|---------------------------|----------------------|-------------------------|----------------------|----------------------|
| | | <u>Charges for</u> | <u>Operating</u> | <u>Capital</u> |
| Component Units | | Services | Grants and | Grants and |
| | | | Contributions | Contributions |
| Landfill Authority | \$ 2,491,232 | \$ 1,121,407 | \$ 1,500,000 | \$ - |
| Board of Health | 9,385,202 | 3,498,578 | 7,916,083 | - |
| Total component units | <u>\$ 11,876,434</u> | <u>\$ 4,619,985</u> | <u>\$ 9,416,083</u> | <u>\$ -</u> |

General revenues:

Unrestricted investment earnings

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 | Board of Health | Total |
| \$ 130,175 | \$ - | \$ 130,175 |
| - | 2,029,459 | 2,029,459 |
| 130,175 | 2,029,459 | 2,159,634 |
| 3,697 | - | 3,697 |
| 3,697 | - | 3,697 |
| 133,872 | 2,029,459 | 2,163,331 |
| 588,122 | (8,794,230) | (8,206,108) |
| \$ 721,994 | \$ (6,764,771) | \$ (6,042,777) |



Notes to Financial Statements

CLAYTON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Development Authority – The Development Authority of Clayton County (the "Development Authority") was created to develop and promote trade, commerce, industries, and employment opportunities for the public good and general welfare of the state. The County's Board of Commissioners appoints the Development Authority's seven-member Board. The debt of the Development Authority is being repaid with funding from the County. The Development Authority issues separate financial statements with a December 31 calendar year-end. These statements can be obtained from the Development Authority of Clayton County, Jonesboro Historical Courthouse, 121 South McDonough Street, Jonesboro, GA 30236.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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 monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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).

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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 acquisition value at the date of donation. In the case of the initial capitalization of general infrastructure items (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Capital Assets

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.

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, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 and total OPEB 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 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 and total OPEB 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 these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also has deferred inflows and deferred outflows related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service life of plan members. Experience losses result from periodic studies by the County's actuary, which adjust the total OPEB liability for actual experience for certain trend information that was previously assumed. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five -year period. Additionally, any contributions made by the County to the pension and OPEB plan before year-end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Pension/OPEB

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

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:

- **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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Equity (Continued)

- **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.

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, 2018, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Tax Abatement Agreements

During the year ended June 30, 2017, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of June 30, 2018, the County did not have any such agreements, either entered into by the County or by other governments that exceeded the quantitative threshold for disclosure.

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.
- 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.

NOTES TO FINANCIAL STATEMENTS

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data (Continued)

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, 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, 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

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government

Total deposits of the County as of June 30, 2018, are summarized as follows:

| | |
|--|-----------------------|
| Balance per Statement of Net Position: | |
| Cash - primary government | \$ 306,031,678 |
| Investments - primary government | 26,248,335 |
| Balance per Fiduciary Statement of Net Position: | |
| Cash - Pension Trust Fund | 7,928,444 |
| Cash - Agency Funds | 15,888,793 |
| Investments - Pension Trust Fund | 422,147,338 |
| | <u>\$ 778,244,588</u> |
| | |
| Cash held with financial institutions | \$ 329,734,533 |
| Georgia Fund 1 | 114,382 |
| Certificates of deposit | 26,248,335 |
| Investments held in Pension Trust Fund | 422,147,338 |
| Total Governmental Activities Cash | <u>\$ 778,244,588</u> |

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. Four different banks hold these certificates of deposit with a carrying amount of \$26,248,335. The County's certificates of deposit have varying maturity dates. In addition to the certificates of deposit listed below the County also has \$30,019,023 invested in certificates of deposit with a three month maturity which are classified as cash.

A schedule of the County's investments and duration at June 30, 2018, is as follows:

| Investment | Carrying Amount | Duration |
|-------------------------|----------------------|---------------|
| Certificates of Deposit | \$ 55,900 | Six Months |
| Certificates of Deposit | 3,344,176 | Six Months |
| Certificates of Deposit | 2,778,559 | Six Months |
| Certificates of Deposit | 20,069,700 | Twelve months |
| | <u>\$ 26,248,335</u> | |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Continued)

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The only investments held by the primary government as of June 30, 2018, were certificates of deposit and Georgia Fund 1. Certificates of deposits are considered nonparticipating interest earning investment contracts and are valued at cost; therefore, they are not included in the fair value hierarchy.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its investment in the Georgia Fund 1 within the fair value hierarchy. The Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer and has an AA+ credit rating at year-end. The investment in the pool is stated at fair market value. The weighted average maturity at June 30, 2018, was ten days.

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, 2018, the County's investments are insured by Federal Depository Insurance or collateralized with securities held by the County or by its agent in the County's name.

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

Public Employees Retirement System

The County's Pension Trust Fund has separate deposits and investments that are held and managed by the Clayton County Public Employees Retirement System (the "Plan"). At June 30, 2018, the carrying amount of its deposits was \$7,928,444. A portion of the deposits at June 30, 2018, \$519,160 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

The fair value of Plan investments at June 30, 2018, was \$429,566,622 of which \$7,409,285 was classified as cash equivalents due to the short-term nature of the investments.

Investments of the Plan at June 30, 2018, are as follows:

| | Fair Value | % |
|-------------------------------------|-----------------------|-------------|
| Mutual Funds | | |
| Invested in fixed income securities | \$ 123,044,650 | 29% |
| Invested in equities | 249,328,377 | 59% |
| Invested in international equities | 49,774,311 | 12% |
| Total | <u>\$ 422,147,338</u> | <u>100%</u> |

Rate of Return. For the year ended June 30, 2018, the estimated annual money-weighted rate of return on the Plan's investments, net of pension plan investment expense, was 7.99%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. GASB 67 requires that the inputs to the internal rate of return calculation used to determine the annual money-weighted rate of return should be determined at least monthly. The detail necessary to provide this calculation was not available; therefore an estimate has been provided assuming mid-year cash flows.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Plan invests in bond mutual funds or bond index funds. This practice mitigates most of the interest rate risk associated with these types of investments because this allows the Plan to terminate its investment within 24 to 48 hours without penalty. At June 30, 2018, \$221,228,403 of Plan assets were held in mutual funds and therefore not exposed to interest rate risk. Separately managed accounts held \$200,918,935 in investments.

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, 2018, the Plan's investments were managed by Transamerica or one of five separate investment managers. The Pension Board on a quarterly basis reviews manager performances. At June 30, 2018, 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.

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, 2018, Plan investments were held in mutual funds only. Therefore no concentration of credit risk exists.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Employees Retirement System (Continued)

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, 2018, \$49,774,311 or 11.79% of the Plan's investment assets were invested in mutual funds with only international equity holdings.

Fair Value Measurements. The plan has the following recurring fair value measurements, broken into the fair value hierarchy, as of June 30, 2018:

| Investment | Level 1 | Level 2 | Level 3 | Fair Value |
|--|-----------------------|-----------------------|-------------|----------------|
| Investments by Fair Value Level | | | | |
| Mutual Funds | | | | |
| Fixed Income | \$ 123,044,650 | \$ - | \$ - | \$ 123,044,650 |
| Equities | 48,409,442 | 200,918,935 | - | 249,328,377 |
| Total Investments by fair value level | <u>\$ 171,454,092</u> | <u>\$ 200,918,935</u> | <u>\$ -</u> | 372,373,027 |

investments Measured at Net Asset Value (NAV)

| | |
|--------------------------------------|--------------------------|
| Emerging markets opportunities funds | 49,774,311 |
| Total investments measured at NAV | <u>49,774,311</u> |
| Total investments at fair value | <u>\$ 422,147,338.00</u> |

B. Accounts Receivable

Primary Government

Accounts receivable of the primary government totals \$3,983,173, which is net of an allowance of \$1,656,339. This includes the following: \$5,525,092 related to emergency medical services billing, with an allowance of \$1,656,339; rents receivable related to an apartment complex owned by the Development Authority of \$29,309; Development Authority service fees receivable of \$59,359 and \$25,752 of miscellaneous receivables.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Accounts Receivable (Continued)

Component Units

Accounts receivable of \$12,972 for the Landfill Authority represent charges to customers after credit has been extended. No allowance has been established for the receivables in the Landfill Authority. Accounts receivable of \$159,097 for the Board of Health for patient and medical services.

C. Due from Organizations

At June 30, 2018, amounts included in due from organizations were as follows:

| | |
|--|----------------------|
| Due from the Georgia Department of Revenue | |
| Local option sales tax | \$ 3,369,360 |
| Special local option sales tax | 4,168,552 |
| Due from the Georgia Department of Community Affairs | 13,474,920 |
| Due from other organizations | 3,323,390 |
| Total due from organizations | <u>\$ 24,336,222</u> |

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

D. Property Taxes

Property taxes were levied on September 15, 2017, and were payable on or before November 15, 2017. 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, 2018. 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 2017 for the County were as follows (one mill equals \$1 per thousand dollars of assessed value):

| | | |
|-------------------|---------------|-------|
| County Operations | 16.596 | mills |
| Fire District | <u>5.000</u> | mills |
| Total | <u>21.596</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, 2018, is as follows:

| <u>Tax Year</u> | |
|-----------------------------------|----------------------------|
| 2017 | \$ 1,817,393 |
| 2016 | 682,564 |
| 2015 | 1,443,215 |
| 2014 | 1,046,717 |
| 2013 | 834,961 |
| Prior | 1,804,852 |
| Not on digest | <u>(18,722)</u> |
| | 7,610,980 |
| Allowance for uncollectible taxes | <u>(2,469,842)</u> |
| Net taxes receivable | <u><u>\$ 5,141,138</u></u> |

An allowance of \$2,469,842 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, 2018, the County was due \$ 2,992,351 from various grantors. The County also deferred \$64,609 in revenue recognition in connection with grant resources received but not considered earned since all grant eligibility requirements have not been met.

F. Interfund Receivables and Payables

At June 30, 2018, interfund receivables and payables were as follows:

| <u>Payable Fund</u> | <u>Receivable Fund</u> <u>General</u> <u>Fund</u> |
|---------------------|---|
| Major Funds: | |
| 2009 SPLOST Fund | \$ 150,000 |
| 2015 SPLOST Fund | 14,000,000 |
| Debt Service Fund | 200,000 |
| | <u><u>\$ 14,350,000</u></u> |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Interfund Receivables and Payables (Continued)

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.

G. Interfund Transfers

Interfund transfers for the year ended June 30, 2018, consisted of the following amounts:

| Transfers In | Transfers Out | | | | Total |
|------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| | Major Funds | | Other | Nonmajor | |
| | General | 2015 SPLOST | County Grants | Governmental Funds | |
| Major Funds: | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 1,756,104 | \$ 1,756,104 |
| Fire Fund | 1,250,000 | | | | 1,250,000 |
| Other County Grants Fund | 302,435 | - | - | | 302,435 |
| Debt Service Fund | 1,327,050 | 13,270,938 | - | 6,628,688 | 21,226,676 |
| Roads and Recreation Projects Fund | - | - | 6,563,189 | - | 6,563,189 |
| 2009 SPLOST Fund | - | - | 140,194 | - | 140,194 |
| 2015 SPLOST Fund | - | - | 465,727 | - | 465,727 |
| Nonmajor Funds: | | | | | |
| Nonmajor Governmental Funds | 3,652,221 | - | - | 3,912,781 | 7,565,002 |
| | <u>\$ 6,531,706</u> | <u>\$ 13,270,938</u> | <u>\$ 7,169,110</u> | <u>\$ 12,297,573</u> | <u>\$ 39,269,327</u> |

Transfers out of the General Fund were used to cover the County's portion of matching funds for various grant-related programs, 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 out of 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, 2009 SPLOST Fund and 2015 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, 2018, and its blended component unit, the Development Authority of Clayton County for the year ended December 31, 2017.

| | Beginning Balance | Additions | Disposals | Ending Balance |
|--|-----------------------|---------------------|--------------------|-----------------------|
| Governmental Activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 131,137,190 | \$ 4,833,786 | \$ (365,097) | \$ 135,605,879 |
| Construction in progress | 787,199 | 536,683 | - | 1,323,882 |
| Total capital assets, not being depreciated | <u>131,924,389</u> | <u>5,370,469</u> | <u>(365,097)</u> | <u>136,929,761</u> |
| Capital assets, being depreciated: | | | | |
| Land improvements | 9,662,464 | - | (35,722) | 9,626,742 |
| Buildings | 301,838,484 | 1,769,420 | (49,782) | 303,558,122 |
| Roads, sidewalks, and bridges | 748,519,426 | 15,099,226 | (214,006) | 763,404,646 |
| Machinery and equipment | 123,130,338 | 18,095,578 | (6,846,744) | 134,379,172 |
| Total capital assets, being depreciated | <u>1,183,150,712</u> | <u>34,964,224</u> | <u>(7,146,254)</u> | <u>1,210,968,682</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | (7,663,494) | (162,228) | 32,205 | (7,793,517) |
| Buildings | (97,213,917) | (7,322,676) | 40,715 | (104,495,878) |
| Roads, sidewalks, and bridges | (374,959,945) | (20,501,503) | 86,156 | (395,375,292) |
| Machinery and equipment | (100,347,715) | (11,967,844) | 7,286,799 | (105,028,760) |
| Total accumulated depreciation | <u>(580,185,071)</u> | <u>(39,954,251)</u> | <u>7,445,875</u> | <u>(612,693,447)</u> |
| Total capital assets, being depreciated, net | <u>602,965,641</u> | <u>(4,990,027)</u> | <u>299,621</u> | <u>598,275,235</u> |
| Governmental activities capital assets, net | <u>\$ 734,890,030</u> | <u>\$ 380,442</u> | <u>\$ (65,476)</u> | <u>\$ 735,204,996</u> |

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

| | |
|----------------------------|----------------------|
| Governmental activities: | |
| General government | \$ 8,888,297 |
| Tax assessment | 187,595 |
| Courts and law enforcement | 3,027,328 |
| Public safety | 1,816,725 |
| Transportation/development | 21,738,493 |
| Libraries | 294,873 |
| Parks and recreations | 2,861,638 |
| Health and welfare | <u>1,139,302</u> |
| Total depreciation expense | <u>\$ 39,954,251</u> |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Capital Assets (Continued)

Discretely Presented Component Units

Activity for the Landfill Authority for the year ended June 30, 2018, was as follows:

| | Beginning Balance | Additions | Disposals | Ending Balance |
|--|----------------------|---------------------|------------------|----------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 6,315,775 | \$ - | \$ - | \$ 6,315,775 |
| Total capital assets, not being depreciated | <u>6,315,775</u> | <u>-</u> | <u>-</u> | <u>6,315,775</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 375,630 | - | (4,183) | 379,813 |
| Roads, sidewalks, and bridges | 315,855 | - | - | 315,855 |
| Land improvements | 6,913,748 | - | (15,089) | 6,928,837 |
| Machinery and equipment | 10,016,362 | - | (81,855) | 10,098,217 |
| Total capital assets, being depreciated | <u>17,621,595</u> | <u>-</u> | <u>(101,127)</u> | <u>17,722,722</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (360,520) | (13,469) | 4,481 | (378,470) |
| Roads, sidewalks, and bridges | (315,500) | (356) | - | (315,856) |
| Land improvements | (5,286,445) | (257,094) | 14,621 | (5,558,160) |
| Machinery and equipment | (5,894,002) | (497,543) | 82,025 | (6,473,570) |
| Total accumulated depreciation | <u>(11,856,467)</u> | <u>(768,462)</u> | <u>101,127</u> | <u>(12,726,056)</u> |
| Total capital assets, being depreciated, net | <u>5,765,128</u> | <u>(768,462)</u> | <u>-</u> | <u>4,996,666</u> |
| Landfill Authority capital assets, net | <u>\$ 12,080,903</u> | <u>\$ (768,462)</u> | <u>\$ -</u> | <u>\$ 11,312,441</u> |

The beginning balance of accumulated depreciation has been adjusted to correct for over depreciation of several capital assets in prior years. The result was a decrease in accumulated depreciation of \$418,781.

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, 2017, no sales of properties took place. The properties held for sale are valued at the lower of aggregate cost or net realizable value of \$4,837,306.

NOTES TO FINANCIAL STATEMENTS

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, 2018 is \$0.

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 (the "Ellenwood TAD"). 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 – 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 TAD from businesses located within certain identified tax parcels (the "LOST Revenues"), the income derived from investment thereof, and certain reserves. During fiscal year 2018, these bonds were paid off with proceeds from the 2017 URA Bonds.

2008 Tourism Authority Bond Issue: \$560,000 maturing from 2010 through 2029, with interest at 5%. The outstanding balance at June 30, 2018 is \$0.

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. During fiscal year 2018, these bonds were paid off by the County with excess cash.

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, 2018, is \$10,380,000.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

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, 2018, management believes the County was in compliance with all covenants provided in this issue.

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

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

The URA's source of revenues to pay for the principal and interest of the 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, 2018, management believes the County was in compliance with all covenants provided in this issue.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

1. Primary Government Revenue Bonds Payable (Continued)

2015 Development Authority of Clayton County Revenue Refunding Bond Issue: \$18,945,000 maturing from 2016 through 2023, with interest rates ranging from 1.79% to 2.77%. The outstanding balance at June 30, 2018, is \$14,510,000.

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

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

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, 2017, management believes the Development Authority was in compliance with all covenants provided in this issue.

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

The revenue bonds payable debt service requirements as of June 30, 2018, excluding the Development Authority bonds, are as follows:

| | Principal | Interest | Total |
|-------------|----------------------|---------------------|----------------------|
| 2019 | \$ 1,330,000 | \$ 752,588 | \$ 2,082,588 |
| 2020 | 1,385,000 | 696,906 | 2,081,906 |
| 2021 | 1,430,000 | 656,413 | 2,086,413 |
| 2022 | 1,480,000 | 605,575 | 2,085,575 |
| 2023 | 1,545,000 | 543,294 | 2,088,294 |
| 2024 - 2028 | 8,770,000 | 1,679,963 | 10,449,963 |
| 2029 - 2033 | 3,410,000 | 341,275 | 3,751,275 |
| 2034 - 2038 | 740,000 | 10,175 | 750,175 |
| | <u>\$ 20,090,000</u> | <u>\$ 5,286,189</u> | <u>\$ 25,376,189</u> |

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:

| | Development Authority | | |
|--------------|-----------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| December 31, | | | |
| 2018 | \$ 2,290,000 | \$ 334,357 | \$ 2,624,357 |
| 2019 | 2,340,000 | 281,704 | 2,621,704 |
| 2020 | 2,390,000 | 227,862 | 2,617,862 |
| 2021 | 2,440,000 | 172,831 | 2,612,831 |
| 2022 | 2,495,000 | 116,561 | 2,611,561 |
| 2023 | 2,555,000 | 59,010 | 2,614,010 |
| | <u>\$ 14,510,000</u> | <u>\$ 1,192,325</u> | <u>\$ 15,702,325</u> |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

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, 2018, is \$39,435,000.

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, 2018, are as follows:

| | Principal | Interest | Total |
|----------|----------------------|---------------------|----------------------|
| June 30, | | | |
| 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>\$ 39,435,000</u> | <u>\$ 1,582,156</u> | <u>\$ 41,017,156</u> |

5. Component Unit Revenue Bonds Payable

Landfill Authority

In August 2015, the Landfill Authority issued \$8,965,000 of *Solid Waste Management Authority Refunding Bonds series 2015B* (interest rate 2.04%). Proceeds of these bonds were used for a current refunding of the Solid Waste Management Authority Refunding Bonds Series 2006B. This refunding resulted in a reduction of debt service payments of approximately \$1,174,000. At June 30, 2018, the outstanding balance of the Series 2015B bonds was \$7,180,000.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

6. Debt Service for Discretely Presented Component Unit Bonds Payable

| | Landfill Authority | | |
|-------------|---------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| June 30, | | | |
| 2019 | \$ 835,000 | \$ 146,472 | \$ 981,472 |
| 2020 | 850,000 | 129,438 | 979,438 |
| 2021 | 870,000 | 112,098 | 982,098 |
| 2022 | 885,000 | 94,350 | 979,350 |
| 2023 | 905,000 | 76,296 | 981,296 |
| 2024 - 2026 | 2,835,000 | 116,280 | 2,951,280 |
| | <u>\$ 7,180,000</u> | <u>\$ 674,934</u> | <u>\$ 7,854,934</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 semi-annually with interest at 2.7288% and 2.6527%, respectively.

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

| | |
|-------------------------------|--------------|
| Machinery and equipment | \$ 1,823,454 |
| Less accumulated depreciation | (1,823,454) |
| Total | <u>\$ -</u> |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

7. Capital Leases (Continued)

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

| | |
|---|----------------------------|
| 2019 | \$ 1,303,229 |
| 2020 | 1,352,531 |
| 2021 | 697,309 |
| 2022 | 63,079 |
| Total minimum lease payments | <u>3,416,148</u> |
| Less amount representing interest | <u>(149,491)</u> |
| Present value of minimum lease payments | <u><u>\$ 3,266,657</u></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:

| | |
|---|----------------------------|
| 2019 | \$ 904,922 |
| 2020 | 913,622 |
| 2021 | 797,995 |
| 2022 | 686,071 |
| Total minimum lease payments | <u>3,302,610</u> |
| Less amount representing interest | <u>(290,339)</u> |
| Present value of minimum lease payments | <u><u>\$ 3,012,271</u></u> |

8. Landfill Closure and Post-closure 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 Post-closure 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 post-closure care costs, recorded in the entity-wide statement of net position, is \$543,120 at June 30, 2018. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

8. Landfill Closure and Post-closure Costs (Continued)

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 post-closure costs at \$6,266,183. The estimated total current cost of the landfill closure and post-closure 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, 2018. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws, and regulations. The County recorded a liability of \$4,371,235 based on 3,437,172 cubic yards of capacity used since the site was opened. This represents 69.76% of the estimated total capacity at June 30, 2018. The estimated remaining landfill life is approximately 79 years.

9. Changes in Long-Term Liabilities

Primary Government

Long-term liability activity for the County's year ended June 30, 2018, and the Development Authority's year ended December 31, 2017, was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|--|-----------------------|----------------------|-------------------------|-----------------------|------------------------|
| Governmental activities: | | | | | |
| Capital lease agreements | \$ 4,413,807 | \$ - | \$ (1,147,150) | \$ 3,266,657 | \$ 1,224,030 |
| Total capital leases | <u>4,413,807</u> | <u>-</u> | <u>(1,147,150)</u> | <u>3,266,657</u> | <u>1,224,030</u> |
| General obligation bonds | 51,700,000 | - | (12,265,000) | 39,435,000 | 12,695,000 |
| Revenue bonds | 34,120,000 | 9,710,000 | (9,230,000) | 34,600,000 | 3,620,000 |
| Plus premium on issuance of bonds | 1,464,189 | - | (138,349) | 1,325,840 | 138,349 |
| Less discount on issuance | (419,706) | - | 419,706 | - | - |
| Total revenue bonds | <u>35,164,483</u> | <u>9,710,000</u> | <u>(8,948,643)</u> | <u>35,925,840</u> | <u>3,758,349</u> |
| Landfill closure and post-closure costs | 533,498 | 9,622 | - | 543,120 | 38,792 |
| Compensated absences | 8,171,517 | 5,653,310 | (4,660,774) | 9,164,053 | 4,871,242 |
| Claims/judgments payable | 3,756,870 | - | (2,662,505) | 1,094,365 | 334,155 |
| Workers compensation claims liability | 1,598,776 | 973,969 | (934,460) | 1,638,285 | 1,051,753 |
| Medical claims liability | 713,000 | 7,681,015 | (7,585,015) | 809,000 | 809,000 |
| Net pension liability | 177,355,171 | 53,168,190 | (42,099,056) | 188,424,305 | - |
| Total OPEB liability | <u>228,379,000</u> | <u>16,758,000</u> | <u>(22,748,000)</u> | <u>222,389,000</u> | <u>-</u> |
| | <u>\$ 511,786,122</u> | <u>\$ 93,954,106</u> | <u>\$ (103,050,603)</u> | <u>\$ 502,689,625</u> | <u>\$ 24,782,321</u> |

NOTES TO FINANCIAL STATEMENTS

NOTE III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Long-Term Debt (Continued)

9. Changes in Long-Term Liabilities

Primary Government (Continued)

The schedule above includes the long-term debt activity of the Development Authority as of and for the year ended December 31, 2017, as it is considered a blended component unit of the County.

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

Component Units

Long-term liability activity for the year ended June 30, 2018, was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|----------------------------|----------------------|-------------------|-----------------------|----------------------|------------------------|
| Landfill Authority: | | | | | |
| Revenue Bonds | \$ 8,005,000 | \$ - | \$ (825,000) | \$ 7,180,000 | \$ 835,000 |
| Capital lease | 3,808,132 | - | (795,861) | 3,012,271 | 904,922 |
| Closure/post-closure costs | 4,261,594 | 109,641 | - | 4,371,235 | - |
| Total Landfill Authority | <u>\$ 16,074,726</u> | <u>\$ 109,641</u> | <u>\$ (1,620,861)</u> | <u>\$ 14,563,506</u> | <u>\$ 1,739,922</u> |

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 |
|------|-----------------------|
| 2019 | <u>\$ 31,945</u> |
| | <u>\$ 31,945</u> |

Governmental activities rent expense for the primary government equaled \$952,117 for the year ended June 30, 2018. Rent expense for the Landfill Authority (discretely presented component unit) was \$1,828 for the year ended June 30, 2018.

NOTES TO FINANCIAL STATEMENTS

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 \$3,571,993 for the period of July 1, 2017 to June 30, 2018. 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 \$1,638,285 for the administration of claims adjustment costs and additional costs of claims, incurred prior to but paid subsequent to June 30, 2018, has been accrued and is included in the governmental activities on the statement of net position.

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 70% for the lifestyles option and 70% for the standard option of the employee's medical and dental premiums and approximately 70% of dependent medical and dental premiums. The employee's portion of the medical and dental costs is withheld from the employee and transferred to the Self-Insurance Fund each pay period. Interfund charges are treated as charges for services from the departments to the Medical Self-Insurance Fund.

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

The Clayton County BOC Self-Funded Medical Plan has an unlimited lifetime maximum per participant. The Kaiser Permanente HMO has an unlimited lifetime limit for each participant. This fund charged other funds of the County \$13,872,771 and employees \$6,530,298 to operate during the year.

Specific medical and prescription drug claims in the Clayton County BOC Self-Funded Medical Plan exceeding \$175,000 with an unlimited individual lifetime maximum per participant per plan year. A liability of \$809,000 for the estimated cost of claims, including adjustment costs, incurred prior to but paid subsequent to June 30, 2018, 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)

2. Medical Self-Insurance Fund (Continued)

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, 2016 | \$ 1,638,875 | \$ 673,000 |
| Incurred claims | 987,787 | 7,973,287 |
| Claim payments | (1,027,886) | (7,933,287) |
| Unpaid claims at June 30, 2017 | 1,598,776 | 713,000 |
| Incurred claims | 973,969 | 7,681,015 |
| Claim payments | (934,460) | (7,585,015) |
| Unpaid claims at June 30, 2018 | <u>\$ 1,638,285</u> | <u>\$ 809,000</u> |

The total unpaid claims of \$2,447,285 are presented as accrued claims liability on the statement of net position of proprietary funds. Of the total accrued claims liability, \$1,051,753 represents the current portion of the workers' compensation claims and \$809,000 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 \$1,094,365 in the governmental activities column of the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

B. Commitments and Contingencies (Continued)

3. Guarantee of Debt

The County has guaranteed, as of August 28, 2015, \$18,945,000, Series 2015A and Series 2015B Development Authority of Clayton County bonds. The County and the Development Authority entered into an intergovernmental agreement whereby the County will provide the funds necessary to pay principal and interest for the debt to the extent the Development Authority is unable to meet its obligation. The County has agreed to levy an ad valorem property tax on all taxable property located within the County as may be necessary to make the required principal and interest payments. The County paid \$360,133 in interest on behalf of the Development Authority during fiscal year 2018 under this agreement. The outstanding balance of these bonds at June 30, 2018 is \$14,510,000.

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, 2018, totaled \$25,198,054.

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

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 47-20-0 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 seven years of participation (five years of participation for sworn safety personnel hired prior to June 1, 2001), or age 55 and 25 years of credited service for any employee hired prior to January 1, 2016. For employees hired on or after January 1, 2016, a member may retire and received normal retirement benefits at age 62 with ten years of credited service or age 60 with 35 years of credited service. Public Safety members hired on or after January 1, 2016, can retire at the earlier of age 60 with ten years of service or age 55 with 25 years of service. For employees hired before January 1, 2016, early retirement is available at the earlier of age 50 and 25 years of credited service or age 55 and 15 years of credited service. For employees hired on or after January 1, 2016, early retirement is available at age 60 with 15 years of service or age 55 with 25 years of service. For Public safety members early retirement is available at age 55 with 15 years of service or age 50 with 25 years of service. Additionally the Plan has provisions for disability retirement, late retirement, and deferred vested benefits.

Normal retirement benefits paid to members equal 2.5% of the member's average monthly salary multiplied by years of credited service up to 32 years. For members hired after January 1, 2016, the multiplier is 2%. Average monthly compensation is based on the 36 highest consecutive completed whole or partial months of service during the final 60 months of service. For members hired on or after January 1, 2016, average monthly compensation is based on the final 60 months of service. For early retirement, if a member has 25 years of credited service, the benefit is reduced .5% for each month the member's age is less than 55. If the participant has less than 25 years of credited service, the benefit is reduced .5% for each month the member's age is less than 60.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

3. Contributions

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

Employers are required to contribute at an actuarially determined rate. On the basis of the present valuation, a normal contribution rate of 11.59% of active participants' compensation is payable leaving a balance of 4.09% to be paid by the employers. In the previous valuation, the normal contribution rate was 11.63% of active participants' compensation, leaving a balance of 4.13% to be paid by employers.

The employers also make a contribution toward the liquidation of the unfunded accrued liability. The 10.18% additional contribution made by the employers will liquidate the unfunded accrued liability within 30 years. This compares to a 9.87% 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 \$14,518,737 for the year ended June 30, 2018. County member contributions totaled \$4,528,831 for the year ended June 30, 2018.

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

At June 30, 2018, the County reported a liability for its proportionate share of the net pension liability in the amount of \$188,424,305. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. 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, 2018. At June 30, 2018, the County's proportion was 83.57%, which was a decrease of .46% from its proportion measured as of June 30, 2017.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

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

For the year ended June 30, 2018, the County recognized pension expense of \$16,802,163. At June 30, 2018, 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 | \$ 13,336,406 | \$ - |
| Changes of assumptions | 5,126,064 | 42,824,592 |
| Net difference between projected and actual earnings on pension plan investments | 5,178,540 | - |
| Changes in proportion | - | 809,069 |
| Total | <u>\$ 23,641,010</u> | <u>\$ 43,633,661</u> |

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

| | |
|----------------------|------------------------|
| Year ending June 30, | |
| 2019 | \$ (2,084,240) |
| 2020 | (5,139,215) |
| 2021 | (14,036,434) |
| 2022 | 308,044 |
| 2023 | 959,194 |
| Total | <u>\$ (19,992,651)</u> |

Actuarial Assumptions: The total pension liability as of June 30, 2018, was determined by an actuarial valuation as of July 1, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 3.00% |
| Salary increases | 3.00% per annum through June 20,2023; 4.00% per annum thereafter |
| Investment rate of return | 8.00% |

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

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

Mortality rates for healthy annuitants are based on the RP-2014 blue collar mortality table rolled back to 2010, with a load of 7.75% with fully generational mortality improvements based on the Buck Modified MP-2017 projection scale. For healthy non-annuitants, mortality rates are based on the RP-2014 blue collar mortality table rolled back to 2010, with fully generational mortality improvements based on the Buck Modified MP-2017 projection scale. For disabled participants, mortality is based on the RP-2014 Blue collar mortality table rolled back to 2010 and projected with fully generational mortality improvements based on the Buck Modified MP-2017 projection scale.

The actuarial assumptions used in the July 1, 2018 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, 2018, are: Domestic Equities 12.90%, International Equities 5.36%, Fixed Income - 0.33%, and Money Market 1.43%.

Discount rate: The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate is based on a projection of the County's current membership based on actuarial assumptions. Contributions are assumed to be made in accordance with County ordinance with additional contributions being made, if necessary, to meet the minimum funding statutes under Georgia state law. Contributions expected to be made by future new members are included to the extent contributions under Clayton County's ordinance are expected to exceed the normal cost for new members. Based on these assumptions, the pension plan's fiduciary net position was projected to be sufficient to cover future benefit payments for current members. Therefore, the long-term expected rate of return of 8.00% on pension plan investment was applied to all projected benefit payments.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

D. Clayton County Public Employees Retirement System (Continued)

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

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

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.00%, 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 (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

| | 1% Decrease 7.00% | Current Discount Rate 8.00% | 1% Increase 9.00% |
|-----------------------|----------------------|-----------------------------------|----------------------|
| Net Pension Liability | \$ 239,238,386 | \$ 188,424,305 | \$ 123,892,665 |

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

E. Other Post-employment 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 30% of the blended active and retiree premiums, through their required contribution of \$180 per month before age 65 and \$82 per month after age 65. Early retirees contributed 39% of the blended active and retiree premiums, through their required contribution of \$233 per month before age 65 and \$108 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. A separate post-employment benefit plan report is not available.

Plan Membership. Membership of the Plan consisted of the following at June 30, 2017, the date of the latest actuarial valuation:

| | |
|--|--------------|
| Active participants | 2,031 |
| Retirees and beneficiaries currently receiving benefits | 1,283 |
| Total | <u>3,314</u> |

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Post-employment Benefits

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, 2018, the County contributed an estimated \$3,538,000 to the plan for current year benefits, and no additional amount to pre-fund benefits.

Total OPEB Liability of the County Effective July 1, 2017, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, which significantly changed the County's accounting for OPEB amounts. The information disclosed below is presented in accordance with this new standard.

The County's total OPEB liability was measured as of June 30, 2018, and was determined by an actuarial valuation as of June 30, 2017 with the actuary using standard techniques to roll forward the liability to the measurement date.

Actuarial assumptions. The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------|--|
| Discount Rate: | 3.13% |
| Healthcare Cost Trend Rate: | 7.00% - 5.00%, Ultimate Trend in 2022 (Pre-Medicare) |
| Salary increase: | 2.00% to 4.00%, including inflation |
| Participation rate: | 80% |

Mortality rates for healthy annuitants and non-annuitants were based on the Headcount- Weighted RPH-2014 Blue Collar Mortality Table rolled back to 2010 using MP-2014, with a 7.75% load, and projected on a fully generational basis with a Buck Modified MP-2017 projection scale.

Discount rate. The discount rate used to measure the total OPEB liability was 3.13%. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 3.13% which was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2017.

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Post-employment Benefits (Continued)

Changes in the Total OPEB Liability of the County. The changes in the total OPEB liability of the County for the year ended June 30, 2018, were as follows:

| | Total OPEB Liability |
|------------------------------|---------------------------------|
| Balance at 6/30/2017 | \$ 228,379,000 |
| Changes for the year: | |
| Service costs | 10,369,000 |
| Interest | 6,422,000 |
| Experience differences | (2,546,000) |
| Assumptions changes | (16,697,000) |
| Benefit payments | (3,538,000) |
| Net changes | (5,990,000) |
| Balance at 6/30/2018 | \$ 222,389,000 |

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

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (3.13%) than the current discount rate:

| | 1% Decrease (2.13%) | Current Discount Rate (3.13%) | 1% Increase (4.13%) |
|--------------------|------------------------|-------------------------------------|------------------------|
| Net OPEB Liability | \$ 265,328,000 | \$ 222,389,000 | \$ 188,993,000 |

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6% decreasing to 4%) or 1-percentage-point higher (8% decreasing to 6%) than the current healthcare cost trend rates:

| | 1% Decrease (6% decreasing to 4%) | Healthcare Trend Rate (7% decreasing to 5%) | 1% Increase (8% decreasing to 6%) |
|--------------------|---|--|---|
| Net OPEB Liability | \$ 214,263,000 | \$ 22,389,000 | \$ 232,787,000 |

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

E. Other Post-employment Benefits (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2018, and the current sharing pattern of costs between employer and inactive employees.

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

For the year ended June 30, 2018, the County recognized OPEB expense of \$14,006,195. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Changes in assumptions | \$ - | \$ 14,280,647 |
| Experience differences | - | 2,177,548 |
| Employer contributions, subsequent to measurement date | 3,961,692 | - |
| Total | <u>\$ 3,961,692</u> | <u>\$ 16,458,195</u> |

County contributions subsequent to measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in years ending June 30, 2019. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | |
|----------------------|----------------|
| Year ending June 30, | |
| 2019 | \$ (2,784,000) |
| 2020 | (2,784,000) |
| 2021 | (2,784,000) |
| 2022 | (2,784,000) |
| 2023 | (2,784,000) |
| 2024 | (2,538,195) |

NOTES TO FINANCIAL STATEMENTS

NOTE IV. OTHER INFORMATION (CONTINUED)

F. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County does not purchase primary coverage and assumes the risk for the retention amount of the purchased excess commercial insurance for all risks of loss. The County is self-insured 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.

G. Hotel/Motel Lodging Tax

During the year ended June 30, 2018, the County levied an 8% lodging tax. The Official Code of Georgia Annotated (O.C.G.A.) 48-13-51 requires that all lodging taxes levied in excess of 4% be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. Management represents that the \$1,791,110 of lodging tax received during the year ended June 30, 2018, was used for the promotion of tourism. Expenditures for the promotion of tourism totaled \$1,262,958.

H. 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, 2018, were \$303,538. Membership in the ARC is required by the O.C.G.A. 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. O.C.G.A. 50-9-30.1 provides that the member governments are liable for any debts or obligations of their ARC. Separate financial statements of the ARC may be obtained from ARC, 40 Courtland Street North East, Atlanta, Georgia 30303.

I. 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

NOTE IV. OTHER INFORMATION (CONTINUED)

J. Change in Accounting Principle

The County has determined that restatement to beginning net position of governmental activities is required to recognize the change in account principle for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, as of July 1, 2017. This restatement is as follows:

| | Governmental Activities |
|---|----------------------------|
| Net position, as previously reported | \$ 670,506,629 |
| Adjustment to remove the net OPEB obligation in accordance with GASB Statement No. 75 | 62,279,000 |
| Adjustment needed to record the total OPEB liability in accordance with GASB Statement No 75 | (228,379,000) |
| Adjustment needed to record OPEB deferred outflows of resources for contributions made subsequent to the measurement date in accordance with GASB Statement No. 75 | 3,538,000 |
| Net position, as restated | \$ 507,944,629 |

K. Prior Period Restatement

During the current year, the County determined that several assets of the Landfill Authority had been over depreciated in prior years and, therefore, a restatement of beginning net position of the Landfill Authority was required. The restatement is as follows:

| | Landfill Authority |
|---|-----------------------|
| Net position July 1, 2017, as previously reported | \$ 169,341 |
| Correction of overdepreciation | 418,781 |
| Net position July 1, 2017, as restated | \$ 588,122 |



Required Supplementary Information

**CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION**

CLAYTON COUNTY PUBLIC EMPLOYEES RETIREMENT SYSTEM

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|----------------|----------------|----------------|----------------|
| County's proportion of the net pension liability | 83.57 % | 84.03 % | 84.49 % | 84.75 % |
| County's proportionate share of the net pension liability | \$ 188,424,305 | \$ 177,355,171 | \$ 194,920,519 | \$ 227,550,318 |
| County's covered-employee payroll during the measurement period | \$ 100,009,226 | \$ 95,143,209 | \$ 95,665,634 | \$ 100,574,193 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 188.41 % | 186.41 % | 203.75 % | 226.25 % |
| Plan fiduciary net position as a percentage of the total pension liability | 66.19 % | 66.19 % | 61.87 % | 59.09 % |

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

| | 2018 | 2017 | 2016 | 2015 |
|--|----------------|---------------|---------------|----------------|
| Contractually required contribution | \$ 14,343,787 | \$ 14,173,625 | \$ 13,996,694 | \$ 13,805,519 |
| Contributions in relation to the contractually required contribution | 14,343,787 | 14,173,625 | 13,996,694 | 13,805,519 |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 100,009,226 | \$ 95,143,209 | \$ 95,665,634 | \$ 100,574,193 |
| Contributions as a percentage of covered-employee payroll | 14.34% | 14.90% | 14.63% | 13.73% |

Notes to the Schedule of Contributions:

- A. For new member hired after January 1, 2016, assumed rates of retirement and termination were implemented to correspond with the new vesting and retirement eligibility
- 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, 2018 is based on the July 1, 2017 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, 2017 - June 30, 2018 |
| Administrative expenses | 0.325% of payroll |
| Inflation | 3.00% per annum |
| Salary increases | 3.00% per annum through 6/30/2023, 4% per annum thereafter. |
| Investment rate of return | 8.00%, net of pension plan investment expenses |
| Retirement and termination rate | As specified in the Actuarial Report for Clayton County Public Employees Retirement System for the plan year July 1, 2017 - June 30, 2018 |
| Mortality | <p>Healthy participants: The RP-2014 blue collar mortality table rolled back to 2010, with a load of 7.75% and projected with fully generational mortality improvements based on the Buck Modified MP-2017 projection scale.</p> <p>Disabled participants: The RP-2014 Blue collar mortality table rolled back to 2010 and projected with fully generational mortality improvements based on the Buck Modified MP-2017 projection scale.</p> |

Note to the Schedule:

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

**CLAYTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION**

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

| | <u>2018</u> |
|--|------------------------------|
| Total OPEB liability | |
| Service cost | \$ 10,369,000 |
| Interest | 6,422,000 |
| Differences between expected and actual experience | (2,546,000) |
| Changes of assumptions | (16,697,000) |
| Benefit payments | <u>(3,538,000)</u> |
| Net change in total OPEB liability | (5,990,000) |
| Total OPEB liability - beginning | <u>228,379,000</u> |
| Total OPEB liability - ending (a) | <u><u>\$ 222,389,000</u></u> |
| Covered-employee payroll | \$ 106,698,126 |
| County's total OPEB liability as a percentage of covered-employee payroll | 208% |

Notes to the Schedule:

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



Combining and Individual Fund Statements and Schedules

CLAYTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section includes the following statements and schedules:

Nonmajor Governmental Funds

Combining financial statements for each governmental fund type

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

Budgetary Comparison Schedules

Budgetary comparison schedule of General Fund revenues

Budgetary comparison schedule of General Fund expenditures

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

Budgetary comparison 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 Unit – Landfill Authority

Comparative financial statements for the Landfill Authority



Nonmajor Governmental Funds

CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Federal Narcotics Fund

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

State Narcotics Fund

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

Jail Construction and Staffing Fund

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

Juvenile Support Services

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

Drug Abuse Treatment and Education

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

Alternative Dispute Resolution Fund

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

Victim Assistance Fund

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

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS (CONTINUED)

Domestic Seminars Fund

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

State Court Technology Fee Collection Fund

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

Collaborative Authority Fund

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

Aging Grant Fund

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

Housing and Urban Development (HUD) Grant Fund

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

Law Library Fund

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

Street Lights Fund

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

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.

**CLAYTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS (CONTINUED)

Mountain View Tax Allocation District Fund

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

Northwest Clayton Tax Allocation District Fund

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

Development Authority of Clayton County

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

CLAYTON COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

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

The County uses the following Capital Projects Funds:

Villages of Ellenwood Fund

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

2017 URA Bond Fund

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

CLAYTON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018

| | Special Revenue Funds | Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|-----------------------------|------------------------------|---|
| Assets | | | |
| Cash and cash equivalents | \$ 17,706,702 | \$ 5,524,843 | \$ 23,231,545 |
| Accounts receivable | 88,668 | - | 88,668 |
| Grants receivable | 899,831 | - | 899,831 |
| Taxes receivable, net | 100,300 | - | 100,300 |
| Due from other governments | 7,509 | - | 7,509 |
| Due from organizations | 1,105,795 | - | 1,105,795 |
| Prepaid items | 20,742 | - | 20,742 |
| Property held for resale | 4,837,306 | - | 4,837,306 |
| Total assets | <u>\$ 24,766,853</u> | <u>\$ 5,524,843</u> | <u>\$ 30,291,696</u> |
| Liabilities, Deferred Inflows of Resources and Fund Balance | | | |
| Liabilities | | | |
| Accounts payable | \$ 976,681 | \$ - | \$ 976,681 |
| Accrued liabilities | 122,683 | - | 122,683 |
| Customer deposits | 57,587 | - | 57,587 |
| Unrealized grant income | 59,609 | - | 59,609 |
| Due to other organizations | 14,805 | - | 14,805 |
| Unearned revenues | 3,186 | - | 3,186 |
| Total liabilities | <u>1,234,551</u> | <u>-</u> | <u>1,234,551</u> |
| Deferred Inflows of Resources | | | |
| Unavailable revenue - property taxes | 96,423 | - | 96,423 |
| Total deferred inflows of resources | <u>96,423</u> | <u>-</u> | <u>96,423</u> |
| Fund Balance | | | |
| Nonspendable | 4,858,048 | - | 4,858,048 |
| Restricted for: | | | |
| Capital projects | - | 5,524,843 | 5,524,843 |
| Tourism promotion | 2,216,795 | - | 2,216,795 |
| Public safety | 5,436,809 | - | 5,436,809 |
| Jail construction/staffing | 197,953 | - | 197,953 |
| Health and welfare programs | 627,186 | - | 627,186 |
| Law library materials | 47,410 | - | 47,410 |
| Technology | 938,140 | - | 938,140 |
| Street lights | 807,829 | - | 807,829 |
| Economic development | 6,685,005 | - | 6,685,005 |
| Grant programs | 1,620,704 | - | 1,620,704 |
| Total fund balance | <u>23,435,879</u> | <u>5,524,843</u> | <u>28,960,722</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 24,766,853</u> | <u>\$ 5,524,843</u> | <u>\$ 30,291,696</u> |

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | Special Revenue Funds | Capital Projects Fund | Total Nonmajor Governmental Funds |
|---|-----------------------------|-----------------------------|---|
| Revenues: | | | |
| Property taxes | \$ 3,358,904 | \$ - | \$ 3,358,904 |
| Other taxes | 1,791,110 | - | 1,791,110 |
| Intergovernmental | 3,575,214 | - | 3,575,214 |
| Charges for services | 6,271,594 | - | 6,271,594 |
| Fines and forfeitures | 3,286,571 | - | 3,286,571 |
| Investment earnings | 1,044 | 16,613 | 17,657 |
| Other revenue | 765,282 | - | 765,282 |
| Gifts and donations | 25,869 | - | 25,869 |
| Total revenues | <u>19,075,588</u> | <u>16,613</u> | <u>19,092,201</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | 2,894,120 | - | 2,894,120 |
| Courts and law enforcement | 1,340,146 | - | 1,340,146 |
| Public safety | 3,771,716 | - | 3,771,716 |
| Parks and recreation | 2,236,859 | - | 2,236,859 |
| Health and welfare | 3,161,389 | - | 3,161,389 |
| Economic development | 1,667,997 | - | 1,667,997 |
| Debt service | 2,910,531 | 302,721 | 3,213,252 |
| Capital outlay | 432,251 | - | 432,251 |
| Total expenditures | <u>18,415,009</u> | <u>302,721</u> | <u>18,717,730</u> |
| Excess (deficiency) of revenues over expenditures | <u>660,579</u> | <u>(286,108)</u> | <u>374,471</u> |
| Other Financing (Sources) Uses: | | | |
| Issuance of bonds | - | 9,710,000 | 9,710,000 |
| Proceeds from sale of capital assets | 12,235 | - | 12,235 |
| Transfers in | 3,332,543 | 4,232,459 | 7,565,002 |
| Transfers out | (1,315,375) | (10,982,198) | (12,297,573) |
| Total other financing sources, net | <u>2,029,403</u> | <u>2,960,261</u> | <u>4,989,664</u> |
| Net change in fund balances | 2,689,982 | 2,674,153 | 5,364,135 |
| Fund Balance, beginning of year | <u>20,745,897</u> | <u>2,850,690</u> | <u>23,596,587</u> |
| Fund Balance, end of year | <u>\$ 23,435,879</u> | <u>\$ 5,524,843</u> | <u>\$ 28,960,722</u> |

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2018

| ASSETS | Hotel/ Motel Tax | Tourism Authority | Emergency Telephone System | Federal Narcotics | State Narcotics | Jail Construction and Staffing |
|---|------------------------|----------------------|----------------------------------|----------------------|---------------------|--------------------------------------|
| Cash and cash equivalents | \$ 1,172,608 | \$ 1,123,657 | \$ 1,967,392 | \$ 1,028,515 | \$ 2,022,271 | \$ 159,940 |
| Accounts receivable | - | - | - | - | - | - |
| Grants receivable | - | - | - | - | - | - |
| Taxes receivable, net | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from organizations | 95 | 5,649 | 593,284 | 237 | - | 38,013 |
| Prepaid items | - | - | - | - | - | - |
| Property held for resale | - | - | - | - | - | - |
| Total assets | <u>\$ 1,172,703</u> | <u>\$ 1,129,306</u> | <u>\$ 2,560,676</u> | <u>\$ 1,028,752</u> | <u>\$ 2,022,271</u> | <u>\$ 197,953</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 1,381 | \$ 76,948 | \$ 49,649 | \$ 6,583 | \$ 24,014 | \$ - |
| Accrued liabilities | 6,885 | - | 82,531 | - | 4,001 | - |
| Customer deposits | - | - | - | - | - | - |
| Interfund payables | - | - | - | - | - | - |
| Unrealized grant income | - | - | - | - | - | - |
| Due to organizations | - | - | - | - | 8,112 | - |
| Unearned revenue | - | - | - | - | - | - |
| Total liabilities | <u>8,266</u> | <u>76,948</u> | <u>132,180</u> | <u>6,583</u> | <u>36,127</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable - prepaid | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Tourism promotion | 1,164,437 | 1,052,358 | - | - | - | - |
| Public safety | - | - | 2,428,496 | 1,022,169 | 1,986,144 | - |
| Jail construction/staffing | - | - | - | - | - | 197,953 |
| Health and welfare programs | - | - | - | - | - | - |
| Law library materials | - | - | - | - | - | - |
| Technology | - | - | - | - | - | - |
| Street lights | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Grant programs | - | - | - | - | - | - |
| Assigned to encumbrances | - | - | - | - | - | - |
| Total fund balance | <u>1,164,437</u> | <u>1,052,358</u> | <u>2,428,496</u> | <u>1,022,169</u> | <u>1,986,144</u> | <u>197,953</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 1,172,703</u> | <u>\$ 1,129,306</u> | <u>\$ 2,560,676</u> | <u>\$ 1,028,752</u> | <u>\$ 2,022,271</u> | <u>\$ 197,953</u> |

(Continued)

| Juvenile Support Services | Drug Abuse Treatment and Education | Alternative Dispute Resolution | Victims Assistance | Domestic Seminars | State Court Technology Fee Collection Fund | Collaborative Authority |
|---------------------------------|--|--------------------------------------|-----------------------|----------------------|---|----------------------------|
| \$ 20,784 | \$ 250,102 | \$ 292,649 | \$ 18,433 | \$ 25,419 | \$ 943,628 | \$ 25,450 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 1,493 | - | 19,952 | - | - | 12,125 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 20,784</u> | <u>\$ 251,595</u> | <u>\$ 292,649</u> | <u>\$ 38,385</u> | <u>\$ 25,419</u> | <u>\$ 943,628</u> | <u>\$ 37,575</u> |
| | | | | | | |
| \$ 721 | \$ 9,371 | \$ 472 | \$ 59 | \$ - | \$ 5,488 | \$ 417 |
| - | - | 4,602 | 16,886 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 350 | - | 6,343 | - | - |
| - | - | - | - | - | - | - |
| <u>721</u> | <u>9,371</u> | <u>5,424</u> | <u>16,945</u> | <u>6,343</u> | <u>5,488</u> | <u>417</u> |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 20,063 | 242,224 | 287,225 | 21,440 | 19,076 | - | 37,158 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 938,140 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>20,063</u> | <u>242,224</u> | <u>287,225</u> | <u>21,440</u> | <u>19,076</u> | <u>938,140</u> | <u>37,158</u> |
| <u>\$ 20,784</u> | <u>\$ 251,595</u> | <u>\$ 292,649</u> | <u>\$ 38,385</u> | <u>\$ 25,419</u> | <u>\$ 943,628</u> | <u>\$ 37,575</u> |

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS JUNE 30, 2018

| ASSETS | Aging Grant | HUD Grant | Law Library | Street Lights | Ellenwood Tax Allocation District | Central Clayton Tax Allocation District |
|---|-------------------|---------------------|------------------|---------------------|---|--|
| Cash and cash equivalents | \$ 436,637 | \$ 507,444 | \$ 58,604 | \$ 907,077 | \$ 88,359 | \$ 3,656,229 |
| Accounts receivable | - | - | - | - | - | - |
| Grants receivable | - | 899,831 | - | - | - | - |
| Taxes receivable, net | - | - | - | 100,300 | - | - |
| Due from other governments | - | - | - | 7,509 | - | - |
| Due from organizations | 97,316 | 336,737 | 894 | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| Property held for resale | - | - | - | - | - | - |
| Total assets | <u>\$ 533,953</u> | <u>\$ 1,744,012</u> | <u>\$ 59,498</u> | <u>\$ 1,014,886</u> | <u>\$ 88,359</u> | <u>\$ 3,656,229</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 112,770 | \$ 484,148 | \$ 10,460 | \$ 105,218 | \$ - | \$ - |
| Accrued liabilities | 734 | - | 1,628 | 5,416 | - | - |
| Customer deposits | - | - | - | - | - | - |
| Unrealized grant income | - | 59,609 | - | - | - | - |
| Due to other organizations | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Total liabilities | <u>113,504</u> | <u>543,757</u> | <u>12,088</u> | <u>110,634</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - property taxes | - | - | - | 96,423 | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>96,423</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Nonspendable - prepaid items, property held for resale | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Tourism promotion | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Jail construction/staffing | - | - | - | - | - | - |
| Health and welfare programs | - | - | - | - | - | - |
| Law library materials | - | - | 47,410 | - | - | - |
| Technology | - | - | - | - | - | - |
| Street lights | - | - | - | 807,829 | - | - |
| Economic development | - | - | - | - | 88,359 | 3,656,229 |
| Grant programs | 420,449 | 1,200,255 | - | - | - | - |
| Total fund balance | <u>420,449</u> | <u>1,200,255</u> | <u>47,410</u> | <u>807,829</u> | <u>88,359</u> | <u>3,656,229</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 533,953</u> | <u>\$ 1,744,012</u> | <u>\$ 59,498</u> | <u>\$ 1,014,886</u> | <u>\$ 88,359</u> | <u>\$ 3,656,229</u> |

| Forest Park Tax Allocation District | Mountain View Tax Allocation District | Northwest Clayton Tax Allocation District | Development Authority | Total |
|--|--|--|--------------------------|----------------------|
| \$ 248,182 | \$ 1,320,618 | \$ 33,735 | \$ 1,398,969 | \$ 17,706,702 |
| - | - | - | 88,668 | 88,668 |
| - | - | - | - | 899,831 |
| - | - | - | - | 100,300 |
| - | - | - | - | 7,509 |
| - | - | - | - | 1,105,795 |
| - | - | - | 20,742 | 20,742 |
| - | - | - | 4,837,306 | 4,837,306 |
| <u>\$ 248,182</u> | <u>\$ 1,320,618</u> | <u>\$ 33,735</u> | <u>\$ 6,345,685</u> | <u>\$ 24,766,853</u> |

| | | | | |
|------|----------|------|-----------|------------|
| \$ - | \$ 1,470 | \$ - | \$ 87,512 | \$ 976,681 |
| - | - | - | - | 122,683 |
| - | - | - | 57,587 | 57,587 |
| - | - | - | - | 59,609 |
| - | - | - | - | 14,805 |
| - | - | - | 3,186 | 3,186 |

| | | | | |
|---|-------|---|---------|-----------|
| - | 1,470 | - | 148,285 | 1,234,551 |
|---|-------|---|---------|-----------|

| | | | | |
|---|---|---|---|--------|
| - | - | - | - | 96,423 |
|---|---|---|---|--------|

| | | | | |
|---|---|---|---|--------|
| - | - | - | - | 96,423 |
|---|---|---|---|--------|

| | | | | |
|---------|-----------|--------|-----------|-----------|
| - | - | - | 4,858,048 | 4,858,048 |
| - | - | - | - | 2,216,795 |
| - | - | - | - | 5,436,809 |
| - | - | - | - | 197,953 |
| - | - | - | - | 627,186 |
| - | - | - | - | 47,410 |
| - | - | - | - | 938,140 |
| - | - | - | - | 807,829 |
| 248,182 | 1,319,148 | 33,735 | 1,339,352 | 6,685,005 |
| - | - | - | - | 1,620,704 |

| | | | | |
|----------------|------------------|---------------|------------------|-------------------|
| <u>248,182</u> | <u>1,319,148</u> | <u>33,735</u> | <u>6,197,400</u> | <u>23,435,879</u> |
|----------------|------------------|---------------|------------------|-------------------|

| | | | | |
|-------------------|---------------------|------------------|---------------------|----------------------|
| <u>\$ 248,182</u> | <u>\$ 1,320,618</u> | <u>\$ 33,735</u> | <u>\$ 6,345,685</u> | <u>\$ 24,766,853</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, 2018

| | Hotel/ Motel Tax | Tourism Authority | Emergency Telephone System | Federal Narcotics | State Narcotics | Jail Construction and Staffing |
|--|------------------------|----------------------|----------------------------------|----------------------|--------------------|--------------------------------------|
| REVENUES | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes | 662,700 | 1,128,410 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | 3,590,755 | - | - | - |
| Fines and forfeitures | - | - | - | 1,055,096 | 1,006,357 | 739,066 |
| Investment earnings | - | - | 598 | 116 | - | - |
| Other revenue | - | 18,958 | 6,478 | - | - | - |
| Total revenues | 662,700 | 1,147,368 | 3,597,831 | 1,055,212 | 1,006,357 | 739,066 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | 347,654 | 915,304 | - | - | 90,000 | - |
| Courts and law enforcement | - | - | - | 79,259 | 117,871 | - |
| Public safety | - | - | 3,468,299 | 182,647 | 120,770 | - |
| Transportation and development | - | - | - | - | - | - |
| Parks and recreation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Debt service | - | 10,000 | - | - | - | - |
| Capital outlay | - | - | - | 114,754 | 7,492 | - |
| Total expenditures | 347,654 | 925,304 | 3,468,299 | 376,660 | 336,133 | - |
| Excess (deficiency) of revenues over expenditures | 315,046 | 222,064 | 129,532 | 678,552 | 670,224 | 739,066 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from sale of capital assets | - | - | - | - | 12,235 | - |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | (404,875) | - | - | - | (872,500) |
| Total other financing sources (uses) | - | (404,875) | - | - | 12,235 | (872,500) |
| Net change in fund balances | 315,046 | (182,811) | 129,532 | 678,552 | 682,459 | (133,434) |
| FUND BALANCES, beginning of year | 849,391 | 1,235,169 | 2,298,964 | 343,617 | 1,303,685 | 331,387 |
| FUND BALANCES, end of year | \$ 1,164,437 | \$ 1,052,358 | \$ 2,428,496 | \$ 1,022,169 | \$ 1,986,144 | \$ 197,953 |

| Juvenile Support Services | Drug Abuse Treatment and Education | Alternative Dispute Resolution | Victims Assistance | Domestic Seminars | State Court Technology Fee Collection Fund | Collaborative Authority |
|---------------------------|------------------------------------|--------------------------------|--------------------|-------------------|--|-------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 48,500 |
| 11,007 | - | 281,882 | - | - | 109,576 | - |
| - | 112,961 | - | 373,091 | - | - | - |
| - | - | - | - | - | - | - |
| - | 30,192 | 4,335 | - | 3,540 | - | - |
| 11,007 | 143,153 | 286,217 | 373,091 | 3,540 | 109,576 | 48,500 |
| - | 42,502 | - | - | - | - | - |
| 5,665 | 46,911 | 180,642 | 554,449 | 5,321 | 158,595 | 52,698 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 40,000 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 148,129 | - |
| 5,665 | 129,413 | 180,642 | 554,449 | 5,321 | 306,724 | 52,698 |
| 5,342 | 13,740 | 105,575 | (181,358) | (1,781) | (197,148) | (4,198) |
| - | - | - | - | - | - | - |
| - | - | - | 194,824 | - | - | 4,200 |
| - | - | - | - | - | - | - |
| - | - | - | 194,824 | - | - | 4,200 |
| 5,342 | 13,740 | 105,575 | 13,466 | (1,781) | (197,148) | 2 |
| 14,721 | 228,484 | 181,650 | 7,974 | 20,857 | 1,135,288 | 37,156 |
| \$ 20,063 | \$ 242,224 | \$ 287,225 | \$ 21,440 | \$ 19,076 | \$ 938,140 | \$ 37,158 |

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, 2018

| | Aging Grant | HUD Grant | Law Library | Street Lights | Ellenwood Tax Allocation District | Central Clayton Tax Allocation District |
|--|----------------|--------------|----------------|------------------|---|--|
| REVENUES | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 1,764,685 | \$ - | \$ 970,236 |
| Other taxes | - | - | - | - | - | - |
| Intergovernmental | 719,393 | 2,807,321 | - | - | - | - |
| Charges for services | 2,214 | - | 74,896 | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment earnings | - | - | - | - | 55 | - |
| Other revenue | - | 687,367 | 14,412 | - | - | - |
| Gifts and donations | 25,869 | - | - | - | - | - |
| Total revenues | 747,476 | 3,494,688 | 89,308 | 1,764,685 | 55 | 970,236 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | - | - | - | 1,490,337 | 181 | - |
| Courts and law enforcement | - | - | 138,735 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Parks and recreation | - | 2,236,859 | - | - | - | - |
| Health and welfare | 1,120,451 | 2,000,938 | - | - | - | - |
| Economic development | - | - | - | - | - | - |
| Debt service | - | - | - | - | 1,000 | - |
| Capital outlay | 13,699 | 148,177 | - | - | - | - |
| Total expenditures | 1,134,150 | 4,385,974 | 138,735 | 1,490,337 | 1,181 | - |
| Excess (deficiency) of revenues over expenditures | (386,674) | (891,286) | (49,427) | 274,348 | (1,126) | 970,236 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from sale of capital assets | - | - | - | - | - | - |
| Transfers in | 523,387 | - | - | - | 5,000 | - |
| Transfers out | - | - | - | (38,000) | - | - |
| Total other financing sources (uses) | 523,387 | - | - | (38,000) | 5,000 | - |
| Net change in fund balances | 136,713 | (891,286) | (49,427) | 236,348 | 3,874 | 970,236 |
| FUND BALANCES, beginning of year | 283,736 | 2,091,541 | 96,837 | 571,481 | 84,485 | 2,685,993 |
| FUND BALANCES, end of year | \$ 420,449 | \$ 1,200,255 | \$ 47,410 | \$ 807,829 | \$ 88,359 | \$ 3,656,229 |

| Forest Park Tax Allocation District | Mountain View Tax Allocation District | Northwest Clayton Tax Allocation District | Development Authority | Total |
|--|--|--|--------------------------|---------------|
| \$ 237,420 | \$ 353,854 | \$ 32,709 | \$ - | \$ 3,358,904 |
| - | - | - | - | 1,791,110 |
| - | - | - | - | 3,575,214 |
| - | - | - | 2,201,264 | 6,271,594 |
| - | - | - | - | 3,286,571 |
| - | - | - | 275 | 1,044 |
| - | - | - | - | 765,282 |
| - | - | - | - | 25,869 |
| 237,420 | 353,854 | 32,709 | 2,201,539 | 19,075,588 |
| - | 8,142 | - | - | 2,894,120 |
| - | - | - | - | 1,340,146 |
| - | - | - | - | 3,771,716 |
| - | - | - | - | 2,236,859 |
| - | - | - | - | 3,161,389 |
| - | - | - | 1,667,997 | 1,667,997 |
| - | - | - | 2,899,531 | 2,910,531 |
| - | - | - | - | 432,251 |
| - | 8,142 | - | 4,567,528 | 18,415,009 |
| 237,420 | 345,712 | 32,709 | (2,365,989) | 660,579 |
| - | - | - | - | 12,235 |
| - | - | - | 2,605,132 | 3,332,543 |
| - | - | - | - | (1,315,375) |
| - | - | - | 2,605,132 | 2,029,403 |
| 237,420 | 345,712 | 32,709 | 239,143 | 2,689,982 |
| 10,762 | 973,436 | 1,026 | 5,958,257 | 20,745,897 |
| \$ 248,182 | \$ 1,319,148 | \$ 33,735 | \$ 6,197,400 | \$ 23,435,879 |

CLAYTON COUNTY, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS JUNE 30, 2018

| ASSETS | URA Bonds Fund | Villages of Ellenwood Fund | Total |
|-------------------------------------|----------------------|----------------------------------|--------------|
| Cash and cash equivalents | \$ 5,524,843 | \$ - | \$ 5,524,843 |
| Total assets | \$ 5,524,843 | \$ - | \$ 5,524,843 |
| LIABILITIES AND FUND BALANCES | | | |
| FUND BALANCES | | | |
| Restricted for capital projects | 5,524,843 | - | 5,524,843 |
| Total fund balance | 5,524,843 | - | 5,524,843 |
| Total liabilities and fund balances | \$ 5,524,843 | \$ - | \$ 5,524,843 |

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | URA Bonds Fund | Villages of Ellenwood Fund | Total |
|---|----------------------|----------------------------------|--------------|
| REVENUES | | | |
| Investment earnings | \$ 593 | \$ 16,020 | \$ 16,613 |
| Total revenues | 593 | 16,020 | 16,613 |
| EXPENDITURES | | | |
| Debt service | 302,447 | 274 | 302,721 |
| Total expenditures | 302,447 | 274 | 302,721 |
| Excess (deficiency) of revenues over expenditures | (301,854) | 15,746 | (286,108) |
| OTHER FINANCING SOURCES (USES) | | | |
| Proceeds from issuance of bonds | 9,710,000 | - | 9,710,000 |
| Transfers in | 24,478 | 4,207,981 | 4,232,459 |
| Transfers out | (3,907,781) | (7,074,417) | (10,982,198) |
| Total other financing sources (uses) | 5,826,697 | (2,866,436) | 2,960,261 |
| Net change in fund balances | 5,524,843 | (2,850,690) | 2,674,153 |
| FUND BALANCES, beginning of year | - | 2,850,690 | 2,850,690 |
| FUND BALANCES, end of year | \$ 5,524,843 | \$ - | \$ 5,524,843 |

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Project | Original Estimated Cost | Current Estimated Cost | Prior Year Expenditures | Current Year Expenditures | Cumulative Expenditures |
|--|-------------------------------|------------------------------|----------------------------|------------------------------|----------------------------|
| 2004 Issue | | | | | |
| Capital outlay to acquire, construct, renovate, furnish, and equip gymnasiums, swimming pools and other related parks and recreation facilities and senior citizen facilities. | \$ 40,000,000 | \$ 60,000,000 | \$ 40,636,289 | \$ 1,339,657 | \$ 41,975,946 |
| 2004 Issue | | | | | |
| Costs associated with the implementation of a five-year road/street/sidewalk infrastructure improvement program. | 200,000,000 | 215,443,906 | 167,670,309 | 11,447,059 | 179,117,368 |
| 2009 Issue | | | | | |
| Capital outlay to fund a new juvenile justice center, public safety facilities, vehicles, and equipment, parks and recreation facilities and equipment; new libraries and renovations and improvements to existing libraries; information technology improvements; a new fueling center, road, bridge, and transportation improvements, vehicles, and equipment for Clayton County. | 232,065,000 | 205,791,914 | 140,819,998 | 8,314,586 | 149,134,584 |
| City of Lake City | 6,400,000 | 6,400,000 | 5,377,268 | - | 5,377,268 |
| City of Jonesboro | 8,120,000 | 8,120,000 | 5,377,268 | - | 5,377,268 |
| City of Morrow | 9,860,000 | 9,860,000 | 8,706,050 | - | 8,706,050 |
| City of College Park | 2,900,000 | 2,900,000 | 2,560,603 | - | 2,560,603 |
| City of Lovejoy | 3,335,000 | 3,335,000 | 2,944,694 | - | 2,944,694 |
| City of Riverdale | 17,401,464 | 17,401,464 | 14,339,380 | - | 14,339,380 |
| City of Forest Park | 59,700,000 | 59,700,000 | 25,093,912 | - | 25,093,912 |
| 2015 Issue | | | | | |
| Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center; a trade center and small business incubator; welcome to Clayton signage at county line borders; park land and greenway acquisition and development; countywide dog parks; building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, Full TV Station remodel for CCTV23, VIP Complex at International Park; new county information technology center; acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control/ video surveillance system, modernization of public safety and public service fleet; and transportation and development projects. | 217,955,180 | 217,955,180 | 65,692,014 * | 15,083,262 | 80,775,276 |
| Repayment of interest on debt | - | - | 3,057,756 | 1,005,938 | 4,063,694 |
| City of Lake City | 2,749,774 | 2,749,774 | 1,105,501 | 483,849 | 1,589,350 |
| City of Jonesboro | 4,955,039 | 4,955,039 | 1,992,092 | 871,886 | 2,863,978 |
| City of Morrow | 6,751,921 | 6,751,921 | 2,714,498 | 1,188,064 | 3,902,562 |
| City of College Park | 1,334,050 | 1,334,050 | 536,332 | 234,739 | 771,071 |
| City of Lovejoy | 6,151,921 | 6,151,921 | 2,464,498 | 1,088,064 | 3,552,562 |
| City of Riverdale | 12,972,461 | 12,972,461 | 5,172,927 | 2,309,576 | 7,482,503 |
| City of Forest Park | 19,384,548 | 19,384,548 | 7,793,237 | 3,410,895 | 11,204,132 |
| Total Expenditures | \$ 852,036,358 | \$ 861,207,178 | \$ 504,054,626 | \$ 46,777,575 | \$ 550,832,201 |

(Continued)

CLAYTON COUNTY, GEORGIA

SCHEDULE OF PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Project | Original Estimated Cost | Current Estimated Cost | Prior Year Expenditures | Current Year Expenditures | Cumulative Expenditures |
|---------|-------------------------------|------------------------------|----------------------------|------------------------------|----------------------------|
|---------|-------------------------------|------------------------------|----------------------------|------------------------------|----------------------------|

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

| | |
|---|----------------------|
| Total 2004 Issue expenditures from above | \$ 12,786,716 |
| Funds transferred in from Other County Grants Fund used for SPLOST projects | 6,563,189 |
| Expenditures per the Roads and Recreation Projects Fund | <u>\$ 19,349,905</u> |
| Total 2009 Issue expenditures from above | \$ 8,314,586 |
| Funds transferred in from Other County Grants Fund used for SPLOST projects | 140,194 |
| Reimbursement from other governments for SPLOST projects | 1,448,702 |
| Expenditures per the 2009 SPLOST Fund | <u>\$ 9,903,482</u> |
| Total 2015 Issue expenditures from above | \$ 25,676,273 |
| Funds transferred in from Other County Grants Fund used for SPLOST projects | 465,727 |
| Transfer for Bond Principal | 12,264,999 |
| Expenditures per the 2015 SPLOST Fund | <u>\$ 38,406,999</u> |



Budgetary Comparison Schedules

GENERAL FUND

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance With Budget | 2017 Actual |
|--|--------------------|-----------------|----------------|-------------------------|----------------|
| Revenues: | | | | | |
| Property Taxes: | | | | | |
| Real property taxes | \$ 64,525,984 | \$ 66,872,575 | \$ 69,038,256 | \$ 2,165,681 | \$ 62,964,653 |
| Personal property taxes | 15,498,615 | 15,498,615 | 16,359,795 | 861,180 | 15,721,604 |
| Public utility taxes | 10,634,062 | 10,634,062 | 12,785,382 | 2,151,320 | 11,165,366 |
| Heavy equipment taxes | 8,571 | 8,571 | 42,200 | 33,629 | 13,220 |
| Mobile home taxes | 168,293 | 168,293 | 169,233 | 940 | 170,271 |
| Motor vehicle taxes | 2,528,487 | 2,528,487 | 1,636,767 | (891,720) | 2,064,607 |
| Title ad valorem taxes | 5,864,538 | 5,864,538 | 6,755,831 | 891,293 | 5,502,691 |
| Timber taxes | 3,703 | 3,703 | - | (3,703) | - |
| Prior year tax | 1,907,174 | 1,907,174 | 4,052,432 | 2,145,258 | 1,005,110 |
| Total Property Taxes | 101,139,427 | 103,486,018 | 110,839,896 | 7,353,878 | 98,607,522 |
| Other Taxes: | | | | | |
| Railroad equipment tax | 22,000 | 22,000 | 35,051 | 13,051 | 27,509 |
| Insurance premium tax | 11,500,000 | 11,500,000 | 12,234,755 | 734,755 | 11,411,418 |
| Financial institution gross receipt tax | 175,000 | 175,000 | 141,172 | (33,828) | 192,278 |
| Intangible recording tax | 850,000 | 850,000 | 1,368,177 | 518,177 | 1,029,067 |
| Local option sales tax | 36,000,000 | 39,237,225 | 38,946,585 | (290,640) | 35,366,170 |
| Interest on delinquent taxes | 400,000 | 400,000 | 249,890 | (150,110) | 311,186 |
| Penalties on delinquent taxes | 750,000 | 750,000 | 812,378 | 62,378 | 657,356 |
| Reimbursement - cost of collecting delinquent taxes | 450,000 | 450,000 | 1,115,860 | 665,860 | 586,131 |
| Alcoholic beverage sales tax | 475,000 | 475,000 | 515,888 | 40,888 | 558,420 |
| Alcoholic beverage excise tax | 1,750,000 | 1,750,000 | 1,702,182 | (47,818) | 1,716,072 |
| Real estate transfer tax | 350,000 | 350,000 | 665,268 | 315,268 | 428,035 |
| Energy excise tax | 200,000 | 200,000 | 257,179 | 57,179 | 259,866 |
| Total Other Taxes | 52,922,000 | 56,159,225 | 58,044,385 | 1,885,160 | 52,543,508 |
| Total Taxes | 154,061,427 | 159,645,243 | 168,884,281 | 9,239,038 | 151,151,030 |
| Licenses and Permits: | | | | | |
| Business licenses | 5,000,000 | 5,000,000 | 4,691,462 | (308,538) | 4,793,200 |
| Marriage licenses | 73,000 | 73,000 | 61,227 | (11,773) | 79,688 |
| Alcoholic business licenses | 1,013,000 | 1,013,000 | 836,503 | (176,497) | 862,595 |
| Building permits | 1,100,000 | 1,100,000 | 1,255,498 | 155,498 | 1,748,906 |
| Electrical permits | 150,000 | 150,000 | 204,431 | 54,431 | 228,444 |
| Plumbing permits | 100,000 | 100,000 | 149,283 | 49,283 | 157,661 |
| HVAC permits | 120,000 | 120,000 | 127,958 | 7,958 | 136,506 |
| House moving permits | 300 | 300 | 120 | (180) | - |
| Miscellaneous permits | 50,000 | 50,000 | 27,462 | (22,538) | 17,957 |
| Mobile home registration permits | 8,500 | 8,500 | 8,484 | (16) | 8,454 |
| Mobile home moving permits | - | - | - | - | 135 |
| Pistol permits | 102,000 | 102,000 | 122,475 | 20,475 | 132,984 |
| Total Licenses and Permits | 7,716,800 | 7,716,800 | 7,484,903 | (231,897) | 8,166,530 |
| Intergovernmental Revenues: | | | | | |
| Federal reimbursement - narcotics unit | 85,000 | 85,000 | 113,618 | 28,618 | 195,105 |
| State reimbursement - judicial staff | 325,934 | 325,934 | 311,485 | (14,449) | 316,384 |
| State reimbursement - library staff | 301,479 | 301,479 | 336,490 | 35,011 | 304,230 |
| State reimbursement - other salaries | - | 110,173 | 134,906 | 24,733 | 157,837 |
| Georgia State inmate housing | 1,661,000 | 1,661,000 | 1,618,886 | (42,114) | 1,707,496 |
| Library material income | - | 69,449 | 69,448 | (1) | 65,466 |
| Library maintenance income | - | 45,416 | 45,415 | (1) | 49,687 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| Revenues (continued): | Original Budget | Final Budget | 2018 Actual | Variance With Budget | 2017 Actual |
|---|--------------------|-----------------|----------------|-------------------------|----------------|
| Intergovernmental Revenues (continued): | | | | | |
| Social Security Adm. - incentive pay | \$ 18,000 | \$ 18,000 | \$ 19,800 | \$ 1,800 | \$ 22,300 |
| Clayton County self-insurance contributions | 1,877,661 | 1,908,349 | 1,730,999 | (177,350) | 1,562,730 |
| Clayton cities/county contract revenue | 84,000 | 86,730 | 120,196 | 33,466 | 71,416 |
| Clayton County Water Authority contract revenue | 80,000 | 80,000 | 12,510 | (67,490) | 104,580 |
| Clayton County Development Authority contract revenue | 350,000 | 350,000 | 286,474 | (63,526) | - |
| Community Service Authority revenue | 26,000 | 26,000 | 26,026 | 26 | 24,295 |
| Department of Family/Children Services contract revenue | 4,000 | 4,000 | - | (4,000) | 546 |
| Department of Community Affairs | - | 8,971,256 | 26,949,840 | 17,978,584 | - |
| Total Intergovernmental Revenues | 4,813,074 | 14,042,786 | 31,776,093 | 17,733,307 | 4,582,072 |
| Charges for Services: | | | | | |
| Cable TV franchise fees | 2,250,000 | 2,250,000 | 2,274,743 | 24,743 | 2,348,604 |
| Commissions on taxes | 2,450,000 | 2,450,000 | 3,042,844 | 592,844 | 2,620,203 |
| Court filing and recording fees | 1,709,000 | 1,709,000 | 1,794,520 | 85,520 | 1,774,011 |
| Court supervision fees | 900,000 | 900,000 | 708,632 | (191,368) | 874,072 |
| Emergency medical service fees | 6,200,000 | 6,200,000 | 5,479,694 | (720,306) | 3,877,443 |
| Emergency 911 fees | - | - | - | - | 2,100 |
| Qualifying fees | 11,500 | 11,500 | 17,325 | 5,825 | 28,187 |
| Mapping fees | 15,500 | 186,555 | 540,085 | 353,530 | 12,416 |
| Photocopy revenue | 330,000 | 330,000 | 349,039 | 19,039 | 335,955 |
| Rabies control fees | 64,000 | 64,000 | 22,501 | (41,499) | 36,775 |
| Recreation program fees | 2,287,000 | 2,287,000 | 1,667,514 | (619,486) | 2,094,846 |
| Recreation concession revenue | 16,000 | 16,000 | 13,680 | (2,320) | 16,757 |
| Registrar fees | 700 | 700 | - | (700) | 573 |
| Re-zoning application fees | 16,000 | 16,000 | 24,150 | 8,150 | 9,300 |
| Tag mailing and handling fees | 30,000 | 30,000 | 32,151 | 2,151 | 32,785 |
| Tag and title transfer fees | 310,000 | 310,000 | 329,173 | 19,173 | 327,488 |
| Traffic sign fees | 2,200 | 2,200 | - | (2,200) | 2,286 |
| Rental income | 3,210,277 | 3,210,277 | 3,286,661 | 76,384 | 3,331,972 |
| Housing code enforcement income | 210,000 | 210,000 | 146,630 | (63,370) | 332,694 |
| Vehicle emission testing administration | 175,000 | 175,000 | 200,000 | 25,000 | - |
| Refuse control fees | 87,000 | 87,000 | 108,647 | 21,647 | 100,713 |
| Telephone commission income | 285,000 | 300,668 | 291,805 | (8,863) | 300,672 |
| Variance application fees | 21,000 | 21,000 | 18,312 | (2,688) | 22,066 |
| Sign approval fees | 22,000 | 22,000 | 25,775 | 3,775 | 26,475 |
| Site plan review fees | 39,000 | 39,000 | 43,512 | 4,512 | 39,363 |
| Beach revenue | 29,000 | 29,000 | 33,236 | 4,236 | 43,347 |
| Tennis center revenue | 2,500 | 2,500 | 5,657 | 3,157 | 5,048 |
| Sheriff service fees | 1,700,000 | 1,700,000 | 1,902,853 | 202,853 | 1,840,643 |
| Inmate medical expense reimbursement | 32,000 | 36,495 | 35,887 | (608) | 25,418 |
| Inmate housing reimbursement | 89,000 | 89,000 | 51,117 | (37,883) | 55,722 |
| Pretrial intervention | 311,500 | 311,500 | 341,485 | 29,985 | 384,540 |
| Miscellaneous | 230,000 | 230,000 | 406,299 | 176,299 | 264,845 |
| Total Charges for Services | 23,035,177 | 23,226,395 | 23,193,927 | (32,468) | 21,167,319 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance With Budget | 2017 Actual |
|-------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Revenues (continued): | | | | | |
| Fines and Forfeitures: | | | | | |
| Court fines | \$ 3,553,000 | \$ 3,553,000 | \$ 2,368,485 | \$ (1,184,515) | \$ 3,079,638 |
| Bond forfeitures | 250,000 | 250,000 | 302,728 | 52,728 | 323,561 |
| Condemnations | - | - | 5,460 | 5,460 | 4,618 |
| Library fines | 108,000 | 108,000 | 86,563 | (21,437) | 93,382 |
| False alarm fines | 55,000 | 55,000 | 44,470 | (10,530) | 40,036 |
| Automated traffic fines | 950,000 | 950,000 | 898,871 | (51,129) | 1,010,756 |
| Total Fines and Forfeitures | 4,916,000 | 4,916,000 | 3,706,577 | (1,209,423) | 4,551,991 |
| Interest and Dividends | 17,000 | 17,000 | 67,345 | 50,345 | 10,576 |
| Other Revenues: | | | | | |
| Miscellaneous revenue | 784,400 | 706,315 | 993,109 | 286,794 | 875,661 |
| Total Other Revenues | 784,400 | 706,315 | 993,109 | 286,794 | 875,661 |
| Gifts and donations | - | 8,500 | 18,899 | 10,399 | 13,984 |
| Total revenues | <u>\$ 195,343,878</u> | <u>\$ 210,279,039</u> | <u>\$ 236,125,134</u> | <u>\$ 25,846,095</u> | <u>\$ 190,519,163</u> |

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|--------------|--------------|---------------|--------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures: | | | | | |
| General government: | | | | | |
| Commissioners: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,359,466 | \$ 1,328,054 | \$ 1,246,771 | \$ 81,283 | \$ 1,643,573 |
| Pension contribution | 157,349 | 176,759 | 170,777 | 5,982 | 225,029 |
| FICA and Medicare insurance | 85,546 | 96,381 | 89,682 | 6,699 | 119,155 |
| Group health and life insurance | 106,015 | 132,279 | 115,240 | 17,039 | 183,334 |
| Workers' compensation insurance | 2,187 | 2,550 | 1,242 | 1,308 | 1,431 |
| Board member fees | 35,000 | 15,000 | 14,100 | 900 | 7,100 |
| Contract service fees | 47,500 | 65,410 | 54,365 | 11,045 | 39,775 |
| Rental | 11,736 | 13,262 | 11,825 | 1,437 | 10,470 |
| Materials and supplies | 55,778 | 56,172 | 48,537 | 7,635 | 50,045 |
| Minor equipment | 5,029 | 5,480 | 899 | 4,581 | 12,169 |
| Dues and subscriptions | 52,462 | 51,015 | 42,685 | 8,330 | 42,210 |
| Training, travel, and meetings | 86,689 | 78,542 | 73,437 | 5,105 | 81,227 |
| Uniform allowance | 2,393 | 4,948 | 3,859 | 1,089 | 5,266 |
| Repair and maintenance | 5,549 | 2,962 | - | 2,962 | 549 |
| Advertising | 8,500 | 21,647 | 17,447 | 4,200 | 7,403 |
| Total Commissioners | 2,021,199 | 2,050,461 | 1,890,866 | 159,595 | 2,428,736 |
| Finance: | | | | | |
| Current: | | | | | |
| Salaries and wages | 2,509,667 | 2,503,903 | 2,296,010 | 207,893 | 2,010,924 |
| Pension contribution | 321,792 | 330,191 | 307,547 | 22,644 | 271,290 |
| FICA and Medicare insurance | 185,234 | 178,750 | 165,772 | 12,978 | 147,376 |
| Group health and life insurance | 310,230 | 297,593 | 261,812 | 35,781 | 222,632 |
| Workers' compensation insurance | 4,610 | 4,452 | 2,021 | 2,431 | 1,771 |
| Contract service fees | 1,298 | 1,337 | 1,337 | - | 1,298 |
| Rental | 24,175 | 35,563 | 32,628 | 2,935 | 14,864 |
| Material and supplies | 81,728 | 81,230 | 66,622 | 14,608 | 60,168 |
| Dues and subscriptions | 5,835 | 10,766 | 10,550 | 216 | 3,850 |
| Travel, training, and meetings | 39,782 | 39,728 | 18,824 | 20,904 | 12,571 |
| Uniform allowance | 400 | 4,900 | 2,711 | 2,189 | - |
| Minor equipment | 24,434 | 14,184 | 5,616 | 8,568 | 3,444 |
| Repair and maintenance | 5,000 | 4,695 | 2,124 | 2,571 | 3,066 |
| Postage | 569,393 | 590,693 | 526,754 | 63,939 | 515,836 |
| Redistribution - other | (149,000) | (149,000) | (153,830) | 4,830 | (153,225) |
| Total Finance | 3,934,578 | 3,948,985 | 3,546,498 | 402,487 | 3,115,865 |
| Central Services - Risk Management: | | | | | |
| Current: | | | | | |
| Salaries and wages | 232,074 | 234,395 | 234,394 | 1 | 219,700 |
| Pension contribution | 32,255 | 32,581 | 32,581 | - | 30,538 |
| FICA and Medicare insurance | 17,753 | 17,753 | 16,562 | 1,191 | 16,001 |
| Group health and life insurance | 32,672 | 45,472 | 41,201 | 4,271 | 33,007 |
| Workers' compensation insurance | 440 | 840 | 737 | 103 | 194 |
| Contract service fees | 40,950 | 40,950 | 40,550 | 400 | 34,550 |
| Rental | 5,516 | 5,833 | 4,571 | 1,262 | 4,957 |
| Materials and supplies | 3,900 | 3,712 | 3,262 | 450 | 3,649 |
| Dues and subscriptions | 1,530 | 1,530 | 1,125 | 405 | 1,170 |
| Travel, training, and meetings | 6,117 | 6,117 | 5,601 | 516 | 4,200 |
| Total Central Services - Risk Management | 373,207 | 389,183 | 380,584 | 8,599 | 347,966 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|----------------|----------------|----------------|----------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| General government (Continued): | | | | | |
| Information Technology - Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 3,266,477 | \$ 3,376,734 | \$ 3,278,075 | \$ 98,659 | \$ 3,086,181 |
| Pension contribution | 433,157 | 459,248 | 447,473 | 11,775 | 419,741 |
| FICA and Medicare insurance | 241,931 | 253,152 | 237,119 | 16,033 | 224,437 |
| Group health and life insurance | 457,412 | 471,698 | 355,148 | 116,550 | 402,364 |
| Workers' compensation insurance | 6,011 | 6,290 | 2,957 | 3,333 | 2,812 |
| Contract service fees | 1,251,864 | 1,454,173 | 1,308,749 | 145,424 | 900,363 |
| Rental | 10,000 | 10,014 | 7,706 | 2,308 | 6,596 |
| Materials and supplies | 99,142 | 225,024 | 208,188 | 16,836 | 134,552 |
| Telephone, telegraph | 179,235 | 121,235 | 111,667 | 9,568 | 111,894 |
| Dues and subscriptions | 3,643 | 3,643 | 358 | 3,285 | 2,503 |
| Training, travel, and meetings | 16,190 | 24,675 | 20,334 | 4,341 | 14,799 |
| Uniform allowance | 8,716 | 17,947 | 17,939 | 8 | 8,946 |
| Minor equipment | 312,846 | 426,319 | 354,360 | 71,959 | 318,811 |
| Repair and maintenance | 513,278 | 418,126 | 395,972 | 22,154 | 434,616 |
| Capital outlay | 112,918 | 495,869 | 209,885 | 285,984 | 112,880 |
| Total Information Technology - Administration | 6,912,820 | 7,764,147 | 6,955,930 | 808,217 | 6,181,495 |
| Information Technology - Geographical Info Systems: | | | | | |
| Current: | | | | | |
| Salaries and wages | 242,897 | 161,012 | 111,923 | 49,089 | 79,223 |
| Pension contribution | 35,956 | 22,379 | 15,557 | 6,822 | 11,012 |
| FICA and Medicare insurance | 19,788 | 12,315 | 7,963 | 4,352 | 5,963 |
| Group health and life insurance | 49,560 | 38,138 | 14,558 | 23,580 | 4,778 |
| Workers' compensation insurance | 492 | 307 | 108 | 199 | 73 |
| Contract service fees | 28,450 | 23,950 | 21,370 | 2,580 | 15,770 |
| Materials and supplies | 4,000 | 4,000 | 369 | 3,631 | 392 |
| Dues and subscriptions | 160 | 160 | 120 | 40 | - |
| Training, travel, and meetings | - | - | - | - | 2,815 |
| Minor equipment | - | 4,500 | 3,995 | 505 | - |
| Total Information Technology - Geographical Info Systems | 381,303 | 266,761 | 175,963 | 90,798 | 120,026 |
| Information Technology - Archives and Records Mgmt: | | | | | |
| Current: | | | | | |
| Salaries and wages | 129,476 | 141,976 | 136,778 | 5,198 | 121,650 |
| Pension contribution | 17,995 | 17,995 | 17,307 | 688 | 16,910 |
| FICA and Medicare insurance | 9,904 | 9,904 | 9,880 | 24 | 8,960 |
| Group health and life insurance | 13,443 | 16,744 | 16,744 | - | 14,434 |
| Workers' compensation insurance | 247 | 247 | 138 | 109 | 108 |
| Contract service fees | 6,860 | 6,860 | 4,362 | 2,498 | 2,752 |
| Rental | 2,627 | 2,868 | 2,867 | 1 | 2,442 |
| Materials and supplies | 7,500 | 7,500 | 862 | 6,638 | 3,018 |
| Dues and subscriptions | 125 | 125 | - | 125 | 40 |
| Training, travel, and meetings | 2,650 | 2,650 | 450 | 2,200 | - |
| Uniform allowance | 200 | 200 | - | 200 | - |
| Minor equipment | - | - | - | - | 2,830 |
| Total Information Tech - Archives and Records Mgmt | 191,027 | 207,069 | 189,388 | 17,681 | 173,144 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|------------|------------|---------------|------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| General government (Continued): | | | | | |
| Human Resources - Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 783,259 | \$ 798,559 | \$ 754,961 | \$ 43,598 | \$ 702,239 |
| Pension contribution | 104,973 | 104,973 | 99,415 | 5,558 | 94,010 |
| FICA and Medicare insurance | 59,923 | 55,483 | 53,527 | 1,956 | 49,854 |
| Group health and life insurance | 171,361 | 154,001 | 110,775 | 43,226 | 146,051 |
| Workers' compensation insurance | 1,487 | 1,487 | 681 | 806 | 560 |
| Board member fee | 20,600 | 20,600 | 17,300 | 3,300 | 17,100 |
| Medical service fee | 30,000 | 56,500 | 56,486 | 14 | 41,221 |
| Consulting fee | 282,000 | 262,000 | 35,800 | 226,200 | - |
| Contract service fees | 749 | 749 | - | 749 | - |
| Rental | 13,212 | 13,212 | 12,231 | 981 | 12,886 |
| Materials and supplies | 19,000 | 22,213 | 21,704 | 509 | 13,538 |
| Minor equipment | - | - | (525) | 525 | 525 |
| Advertising | 1,000 | 1,000 | 40 | 960 | 40 |
| Dues and subscriptions | 950 | 950 | 896 | 54 | 877 |
| Training, travel, and meetings | 4,600 | 4,600 | 116 | 4,484 | 630 |
| Total Human Resources - Administration | 1,493,114 | 1,496,327 | 1,163,407 | 332,920 | 1,079,531 |
| Central Services: | | | | | |
| Current: | | | | | |
| Salaries and wages | 1,219,466 | 1,094,633 | 977,558 | 117,075 | 841,396 |
| Pension contribution | 130,671 | 153,397 | 133,307 | 20,090 | 113,629 |
| FICA and Medicare insurance | 75,441 | 72,948 | 69,715 | 3,233 | 61,115 |
| Group health and life insurance | 157,349 | 157,113 | 135,955 | 21,158 | 122,453 |
| Workers' compensation insurance | 5,880 | 2,491 | 2,179 | 312 | 2,249 |
| Contract service fees | - | 14,250 | 9,891 | 4,359 | - |
| Rental | 35,796 | 35,800 | 30,298 | 5,502 | 23,195 |
| Materials and supplies | 57,054 | 112,627 | 4,333 | 108,294 | 63,322 |
| Minor equipment | - | 3,242 | 3,223 | 19 | 6,602 |
| Dues and subscriptions | 3,615 | 3,700 | 2,951 | 749 | 3,166 |
| Training, travel, and meetings | 9,367 | 9,831 | 8,875 | 956 | 6,663 |
| Promotional | 700 | 942 | 562 | 380 | 931 |
| Uniform allowance | 1,550 | 2,278 | 977 | 1,301 | 1,259 |
| Wrecker service | - | - | - | - | 250 |
| Repair and maintenance | 214,512 | 279,268 | 266,280 | 12,988 | 285,645 |
| Redistribution - printing | (165,000) | (165,000) | (116,343) | (48,657) | (158,144) |
| Total Central Services | 1,746,401 | 1,777,520 | 1,529,761 | 247,759 | 1,373,731 |
| Professional Services: | | | | | |
| Current: | | | | | |
| Audit fees | 215,000 | 161,900 | 161,900 | - | 161,200 |
| Legal fees | 2,868,124 | 3,172,214 | 3,172,057 | 157 | 2,632,859 |
| Medical service fees | 180,000 | 164,678 | 164,677 | 1 | 152,010 |
| Contract services fees | 866,900 | 898,322 | 898,321 | 1 | 933,904 |
| Materials and supplies | 7,000 | 4,898 | 4,897 | 1 | 6,597 |
| Court reporter fees | 14,000 | 3,177 | 3,177 | - | 14,412 |
| Witness fees | - | 10,730 | 10,730 | - | - |
| Advertising | 72,000 | 117,477 | 117,476 | 1 | 52,167 |
| Litigation claims and ins settlements | - | 2,786,934 | 2,786,934 | - | 1,209,105 |
| Pauper funeral expense | 40,000 | 65,275 | 65,275 | - | 40,815 |
| Debt service | - | 58 | 58 | - | 57 |
| Total Professional Services | 4,263,024 | 7,385,663 | 7,385,502 | 161 | 5,203,126 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|---------------|---------------|---------------|---------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| General government (Continued): | | | | | |
| Refuse Control: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,296,506 | \$ 1,269,605 | \$ 1,126,313 | \$ 143,292 | \$ 1,077,627 |
| Pension contribution | 167,203 | 173,272 | 149,347 | 23,925 | 142,622 |
| FICA and Medicare insurance | 93,749 | 96,704 | 81,165 | 15,539 | 79,057 |
| Group health and life insurance | 214,854 | 225,556 | 137,303 | 88,253 | 137,803 |
| Workers' compensation insurance | 47,272 | 47,106 | 20,009 | 27,097 | 18,515 |
| Rental | 1,452 | 1,573 | 1,573 | - | 1,452 |
| Materials and supplies | 114,398 | 114,598 | 111,786 | 2,812 | 114,873 |
| Bank charges | - | 6,328 | 6,327 | 1 | - |
| Sanitation | 122,000 | 122,000 | 109,649 | 12,351 | 113,270 |
| Uniform allowance | 6,000 | 6,692 | 5,821 | 871 | 3,791 |
| Minor equipment | 5,750 | 5,743 | 5,231 | 512 | - |
| Repair and maintenance | 5,700 | 5,700 | 887 | 4,813 | 5,214 |
| Capital outlay | 15,800 | 15,807 | 15,807 | - | - |
| Total Refuse Control | 2,090,684 | 2,090,684 | 1,771,218 | 319,466 | 1,694,224 |
| Registrar: | | | | | |
| Current: | | | | | |
| Salaries and wages | 635,857 | 599,857 | 519,374 | 80,483 | 636,696 |
| Pension contribution | 40,300 | 40,300 | 35,223 | 5,077 | 37,306 |
| FICA and Medicare insurance | 48,643 | 48,443 | 32,570 | 15,873 | 42,736 |
| Group health and life insurance | 57,908 | 46,140 | 29,584 | 16,556 | 40,515 |
| Workers' compensation insurance | 1,570 | 1,570 | 545 | 1,025 | 908 |
| Board member fee | 3,000 | 4,200 | 4,200 | - | 3,000 |
| Contract service fees | 27,798 | 74,828 | 74,231 | 597 | 89,576 |
| Rental | 11,370 | 9,700 | 5,114 | 4,586 | 10,541 |
| Materials and supplies | 32,326 | 32,813 | 22,810 | 10,003 | 17,618 |
| Promotional | - | - | - | - | 177 |
| Minor equipment | 1,000 | 2,670 | - | 2,670 | 3,673 |
| Advertising | 3,674 | 7,720 | 5,757 | 1,963 | 907 |
| Dues and subscriptions | 505 | 1,117 | 1,117 | - | 1,437 |
| Training, travel, and meetings | 6,870 | 9,763 | 8,639 | 1,124 | 5,718 |
| Repair and maintenance | 6,000 | 6,000 | - | 6,000 | - |
| Total Registrar | 876,821 | 885,121 | 739,164 | 145,957 | 890,808 |
| County Garage: | | | | | |
| Current: | | | | | |
| Salaries and wages | 733,828 | 495,220 | 493,471 | 1,749 | 641,449 |
| Pension contribution | 95,298 | 60,536 | 60,536 | - | 80,782 |
| FICA and Medicare insurance | 56,138 | 34,918 | 34,917 | 1 | 46,095 |
| Group health and life insurance | 153,349 | 81,791 | 77,947 | 3,844 | 113,074 |
| Workers' compensation insurance | 17,242 | 15,002 | 6,691 | 8,311 | 8,276 |
| Contract service fees | 25,000 | 27,000 | 23,589 | 3,411 | 22,431 |
| Rental | 4,691 | 5,481 | 4,868 | 613 | 4,634 |
| Materials and supplies | 13,600 | 7,580 | 5,770 | 1,810 | 9,233 |
| Gas and oil | 2,894,800 | 2,537,358 | 2,490,719 | 46,639 | 2,037,616 |
| Minor equipment | 3,200 | 35,200 | 27,689 | 7,511 | 4,346 |
| Dues and subscriptions | 1,500 | 7,500 | 7,215 | 285 | 1,500 |
| Rubber tire disposal | 1,000 | 2,280 | 2,189 | 91 | 1,900 |
| Training, travel, and meetings | - | - | - | - | 498 |
| Advertising | 3,000 | 150 | 150 | - | - |
| Uniform allowance | 5,800 | 7,800 | 5,993 | 1,807 | 5,657 |
| Wrecker service | 20,000 | 23,000 | 21,915 | 1,085 | 18,740 |
| Repair and maintenance | 1,760,000 | 2,447,630 | 2,216,449 | 231,181 | 2,273,714 |
| Redistribution - oil and gas | (250,000) | (250,000) | (273,310) | 23,310 | (227,040) |
| Redistribution - garage maintenance | (600,000) | (600,000) | (643,254) | 43,254 | (624,594) |
| Capital outlay | - | - | - | - | 34,999 |
| Total County Garage | 4,938,446 | 4,938,446 | 4,563,544 | 374,902 | 4,453,310 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| General government (Continued): | | | | | |
| Building and Maintenance: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,105,633 | \$ 1,063,597 | \$ 1,014,922 | \$ 48,675 | \$ 1,042,948 |
| Pension contribution | 151,827 | 151,827 | 139,157 | 12,670 | 143,448 |
| FICA and Medicare insurance | 84,581 | 84,581 | 71,919 | 12,662 | 75,474 |
| Group health and life insurance | 175,702 | 175,238 | 155,802 | 19,436 | 153,820 |
| Workers' compensation insurance | 25,159 | 25,159 | 10,602 | 14,557 | 11,105 |
| Contract service fees | 388,990 | 381,360 | 331,359 | 50,001 | 388,338 |
| Rental | 14,916 | 13,062 | 4,839 | 8,223 | 1,735 |
| Materials and supplies | 9,500 | 9,505 | 7,736 | 1,769 | 9,433 |
| Minor equipment | 10,000 | 2,370 | 1,556 | 814 | 9,621 |
| Training, travel, and meetings | 2,000 | 14,000 | 13,390 | 610 | 917 |
| Uniform allowance | 8,400 | 11,600 | 9,835 | 1,765 | 7,963 |
| Repair and maintenance | 717,000 | 921,457 | 660,818 | 260,639 | 731,133 |
| Capital outlay | 10,000 | 23,888 | 23,458 | 430 | - |
| Total Building and Maintenance | 2,703,708 | 2,877,644 | 2,445,393 | 432,251 | 2,575,935 |
| Extension University of Georgia: | | | | | |
| Current: | | | | | |
| Salaries and wages | 162,232 | 162,232 | 119,365 | 42,867 | 132,883 |
| Pension contribution | 19,678 | 19,678 | 12,492 | 7,186 | 16,050 |
| FICA and Medicare insurance | 12,411 | 12,411 | 8,823 | 3,588 | 9,765 |
| Group health and life insurance | 15,397 | 15,397 | 7,267 | 8,130 | 15,966 |
| Workers' compensation insurance | 253 | 253 | 80 | 173 | 104 |
| Contract service fees | 13,220 | 13,220 | 5,515 | 7,705 | 4,550 |
| Rental | 3,000 | 3,000 | 2,704 | 296 | 2,576 |
| Materials and supplies | 14,692 | 13,468 | 10,769 | 2,699 | 10,126 |
| Minor equipment | - | 1,550 | 1,483 | 67 | 1,380 |
| Dues and subscriptions | 618 | 1,218 | 659 | 559 | 558 |
| Training, travel, and meetings | 11,385 | 10,785 | 7,065 | 3,720 | 4,929 |
| Uniform allowance | 900 | 900 | 717 | 183 | 884 |
| General assistance | 36,775 | 36,775 | 22,516 | 14,259 | 31,967 |
| Total Extension University of Georgia | 290,561 | 290,887 | 199,455 | 91,432 | 231,738 |
| Other General Government: | | | | | |
| Current: | | | | | |
| Group health and life insurance | 65,000 | 99,636 | 99,374 | 262 | 28,914 |
| Georgia state unemployment insurance | 150,000 | 74,546 | 74,546 | - | 35,038 |
| Additional employer contribution | 400,000 | 400,000 | 400,000 | - | 400,000 |
| ARC fees | 285,000 | 303,538 | 303,538 | - | 359,195 |
| Contract service fees | 494,000 | 900,479 | 800,478 | 100,001 | 630,117 |
| Rental | 10,500 | 11,375 | 11,375 | - | 10,500 |
| Materials and supplies | - | 355 | 355 | - | 6,288 |
| Bank charges | - | 200 | 43 | 157 | - |
| Utilities | 4,050,000 | 3,930,440 | 3,930,439 | 1 | 4,216,051 |
| Sanitation | 2,414,301 | 1,659,301 | 1,512,171 | 147,130 | 2,045,307 |
| Telephone, telegraph | 1,425,000 | 1,520,878 | 1,520,878 | - | 1,496,246 |
| Performance bond | 1,150,000 | 1,224,172 | 1,224,172 | - | 1,239,607 |
| Landfill post-closure care and monitoring | 100,000 | 100,000 | 78,684 | 21,316 | 96,650 |
| Claims expense | 5,515,000 | 5,796,214 | 5,692,821 | 103,393 | 5,055,332 |
| Minor equipment | 280,090 | 25,716 | 25,716 | - | 2,199 |
| Training, travel, and meetings | - | - | - | - | 329 |
| Repair and maintenance | 1,184,444 | 1,803,453 | 1,782,714 | 20,739 | 1,598,935 |
| Litigation claims and settlements | - | 480,238 | 480,238 | - | 5,037 |
| General assistance | 815,125 | 817,625 | 817,625 | - | 801,691 |
| Payment to others | 10,000 | 9,158,256 | 9,155,090 | 3,166 | 102,952 |
| Redistribution - personnel | (2,452,587) | - | - | - | - |
| Debt Service | 1,257,329 | 1,257,329 | 1,257,329 | - | 1,212,279 |
| Capital outlay | 2,915,556 | 3,953,176 | 2,325,370 | 1,627,806 | 1,600,894 |
| Total Other General Government | 20,068,758 | 33,516,927 | 31,492,956 | 2,023,971 | 20,943,561 |
| Total General Government | \$ 52,285,651 | \$ 69,885,825 | \$ 64,429,629 | \$ 5,456,196 | \$ 50,813,196 |

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| General government (Continued): | | | | | |
| Current expenditures | \$ 47,974,048 | \$ 64,139,698 | \$ 60,597,722 | \$ 3,541,976 | \$ 47,852,087 |
| Debt service | 1,257,329 | 1,257,387 | 1,257,387 | - | 1,212,336 |
| Capital outlay | 3,054,274 | 4,488,740 | 2,574,520 | 1,914,220 | 1,748,773 |
| Total General Government | <u>\$ 52,285,651</u> | <u>\$ 69,885,825</u> | <u>\$ 64,429,629</u> | <u>\$ 5,456,196</u> | <u>\$ 50,813,196</u> |
| Tax Assessment and Collection: | | | | | |
| Tax Commissioner: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,311,166 | \$ 1,311,166 | \$ 1,245,619 | \$ 65,547 | \$ 1,246,517 |
| Pension contribution | 169,227 | 169,227 | 167,144 | 2,083 | 165,067 |
| FICA and Medicare insurance | 100,302 | 100,302 | 88,692 | 11,610 | 90,431 |
| Group health and life insurance | 194,851 | 194,851 | 192,698 | 2,153 | 198,220 |
| Workers' compensation insurance | 2,491 | 2,491 | 1,077 | 1,414 | 1,115 |
| Contract service fees | - | 150 | 130 | 20 | 310 |
| Rental | 54,575 | 67,575 | 67,401 | 174 | 63,250 |
| Materials and supplies | 70,241 | 53,553 | 31,621 | 21,932 | 62,345 |
| Dues and subscriptions | 1,150 | 1,150 | 1,126 | 24 | 918 |
| Training, travel, and meetings | 1,650 | 6,491 | 4,735 | 1,756 | 4,297 |
| Other minor equipment | 759 | 969 | 210 | 759 | 4,369 |
| Total Tax Commissioner | <u>1,906,412</u> | <u>1,907,925</u> | <u>1,800,453</u> | <u>107,472</u> | <u>1,836,839</u> |
| Tax Assessor: | | | | | |
| Current: | | | | | |
| Salaries and wages | 1,433,833 | 1,386,717 | 1,305,132 | 81,585 | 1,169,802 |
| Pension contribution | 192,860 | 198,139 | 181,411 | 16,728 | 162,602 |
| FICA and Medicare insurance | 106,152 | 109,059 | 91,733 | 17,326 | 83,764 |
| Group health and life insurance | 295,367 | 268,117 | 229,089 | 39,028 | 230,337 |
| Workers' compensation insurance | 18,346 | 16,815 | 9,826 | 6,989 | 7,711 |
| Board member fee | 19,200 | 19,200 | 19,200 | - | 19,200 |
| Contract service fees | 15,572 | 15,572 | 8,050 | 7,522 | 5,430 |
| Rental | 7,407 | 7,425 | 7,425 | - | 7,186 |
| Materials and supplies | 24,750 | 26,614 | 23,906 | 2,708 | 19,667 |
| Postage | - | 38,877 | 38,877 | - | - |
| Uniform allowance | 250 | 400 | - | 400 | 448 |
| Minor equipment | 25,000 | 42,200 | 6,385 | 35,815 | - |
| Dues and subscriptions | 22,846 | 22,846 | 18,423 | 4,423 | 21,110 |
| Training, travel and meetings | 22,000 | 31,602 | 30,341 | 1,261 | 20,301 |
| Capital outlay | <u>6,469</u> | <u>6,469</u> | <u>-</u> | <u>6,469</u> | <u>-</u> |
| Total Tax Assessor | <u>2,190,052</u> | <u>2,190,052</u> | <u>1,969,798</u> | <u>220,254</u> | <u>1,747,558</u> |
| Total Tax Assessment and Collection | <u>\$ 4,096,464</u> | <u>\$ 4,097,977</u> | <u>\$ 3,770,251</u> | <u>\$ 327,726</u> | <u>\$ 3,584,397</u> |
| Current expenditures | 4,089,995 | 4,091,508 | 3,770,251 | 321,257 | 3,584,397 |
| Capital outlay | 6,469 | 6,469 | - | 6,469 | - |
| Total Tax Assessment and Collection | <u>\$ 4,096,464</u> | <u>\$ 4,097,977</u> | <u>\$ 3,770,251</u> | <u>\$ 327,726</u> | <u>\$ 3,584,397</u> |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|--------------|--------------|---------------|---------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Courts and Law Enforcement: | | | | | |
| Superior Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,830,940 | \$ 1,660,788 | \$ 1,638,632 | \$ 22,156 | \$ 1,246,405 |
| Pension contribution | 148,572 | 175,197 | 153,936 | 21,261 | 117,896 |
| FICA and Medicare insurance | 119,078 | 104,836 | 103,017 | 1,819 | 80,947 |
| Group health and life insurance | 262,129 | 236,482 | 174,375 | 62,107 | 158,927 |
| Workers' compensation insurance | 2,493 | 2,493 | 1,605 | 888 | 947 |
| Contract service fees | 275,000 | 289,266 | 263,879 | 25,387 | 294,784 |
| Rental | 17,730 | 21,162 | 19,016 | 2,146 | 16,113 |
| Board member fees | - | - | - | - | - |
| Materials and supplies | 26,165 | 49,122 | 40,713 | 8,409 | 31,406 |
| Court reporter fees | 5,000 | 190,000 | 173,498 | 16,502 | 289,269 |
| Emeritus and pro-tem fees | 23,000 | 23,000 | 18,131 | 4,869 | 25,514 |
| Bailiff fees | 244,907 | 271,907 | 268,080 | 3,827 | 205,284 |
| Dues and subscriptions | 6,981 | 7,501 | 6,098 | 1,403 | 5,921 |
| Training, travel, and meetings | 9,500 | 20,882 | 14,485 | 6,397 | 10,830 |
| Uniform allowance | 2,093 | 2,093 | 2,017 | 76 | 3,563 |
| Minor equipment | - | 12,645 | 8,821 | 3,824 | 1,089 |
| Capital outlay | 28,993 | 250 | - | 250 | 25,529 |
| Total Superior Court | 3,002,581 | 3,067,624 | 2,886,303 | 181,321 | 2,514,424 |
| Indigent Defense Court Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | 46,000 | 46,921 | 46,460 | 461 | 46,172 |
| Pension contribution | 6,394 | 6,458 | 6,458 | - | 6,418 |
| FICA and Medicare insurance | 3,519 | 3,539 | 3,538 | 1 | 3,519 |
| Group health and life insurance | 630 | 630 | 383 | 247 | 617 |
| Workers' compensation insurance | 87 | 87 | 41 | 46 | 41 |
| Contract service fees | 7,000 | 6,210 | - | 6,210 | - |
| Materials and supplies | 2,500 | 2,500 | 1,740 | 760 | 1,421 |
| Indigent defense fees | 2,715,000 | 2,654,500 | 2,356,494 | 298,006 | 2,406,750 |
| Minor equipment | - | 790 | 604 | 186 | - |
| Total Indigent Def Ct Admin | 2,781,130 | 2,721,635 | 2,415,718 | 305,917 | 2,464,938 |
| Public Defenders Office, Clayton Circuit: | | | | | |
| Current: | | | | | |
| Rental | 71,323 | 71,323 | 70,214 | 1,109 | 64,941 |
| Materials and supplies | 5,000 | 3,219 | 2,887 | 332 | 5,376 |
| Electric utilities | 2,500 | 1,983 | 1,699 | 284 | 2,602 |
| Court books and records | 5,508 | 1,035 | 144 | 891 | 3,070 |
| Court reporter fees | 3,500 | 5,300 | 4,183 | 1,117 | 5,143 |
| Dues and subscriptions | 454 | 454 | 254 | 200 | - |
| Indigent defense fees | 2,004,000 | 2,009,000 | 2,008,892 | 108 | 1,801,149 |
| Minor equipment | - | - | - | - | - |
| Repair and maintenance | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total Public Defenders Office | 2,092,285 | 2,092,314 | 2,088,273 | 4,041 | 1,882,281 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|--------------|--------------|---------------|--------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Courts and Law Enforcement (Continued): | | | | | |
| State Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,334,225 | \$ 1,334,225 | \$ 1,327,361 | \$ 6,864 | \$ 1,263,812 |
| Pension contribution | 131,451 | 131,451 | 120,316 | 11,135 | 121,809 |
| FICA and Medicare insurance | 94,109 | 94,109 | 91,574 | 2,535 | 85,886 |
| Group health and life insurance | 162,035 | 162,035 | 115,612 | 46,423 | 127,730 |
| Workers' compensation insurance | 2,537 | 2,537 | 1,263 | 1,274 | 1,160 |
| Contract service fees | - | - | (101) | 101 | 101 |
| Rental | 9,305 | 10,204 | 6,460 | 3,744 | 8,341 |
| Materials and supplies | 8,000 | 16,965 | 15,546 | 1,419 | 9,156 |
| Minor equipment | 4,000 | 1,741 | 1,617 | 124 | - |
| Court reporter fees | 239,000 | 218,270 | 215,050 | 3,220 | 239,523 |
| Emeritus and pro-tem fees | 31,077 | 33,452 | 33,451 | 1 | 51,588 |
| Bailiff fees | 77,000 | 85,830 | 82,480 | 3,350 | 131,280 |
| Dues and subscriptions | 7,602 | 7,002 | 4,492 | 2,510 | 5,871 |
| Training, travel, and meetings | 11,000 | 13,000 | 12,809 | 191 | 6,934 |
| Advertising | - | - | - | - | 20 |
| Uniform allowance | - | 1,420 | 1,416 | 4 | 1,372 |
| Total State Court | 2,111,341 | 2,112,241 | 2,029,346 | 82,895 | 2,054,583 |
| Clerk of State Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | 908,801 | 908,801 | 904,419 | 4,382 | 902,908 |
| Pension contribution | 122,763 | 122,763 | 122,520 | 243 | 122,765 |
| FICA and Medicare insurance | 69,521 | 69,521 | 62,798 | 6,723 | 64,402 |
| Group health and life insurance | 192,668 | 192,668 | 182,463 | 10,205 | 186,219 |
| Workers' compensation insurance | 1,731 | 1,731 | 796 | 935 | 815 |
| Rental | 15,112 | 17,458 | 16,781 | 677 | 15,718 |
| Materials and supplies | 13,400 | 12,227 | 11,365 | 862 | 11,773 |
| Dues and subscriptions | 1,792 | 1,392 | 712 | 680 | 1,321 |
| Training, travel, and meetings | 3,500 | 3,500 | 1,382 | 2,118 | 3,101 |
| Total Clerk of State Court | 1,329,288 | 1,330,061 | 1,303,236 | 26,825 | 1,309,022 |
| Magistrate Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | 773,229 | 759,072 | 742,862 | 16,210 | 804,293 |
| Pension contribution | 89,849 | 91,850 | 91,849 | 1 | 99,600 |
| FICA and Medicare insurance | 59,012 | 59,012 | 54,761 | 4,251 | 59,692 |
| Group health and life insurance | 47,287 | 49,551 | 49,550 | 1 | 53,050 |
| Workers' compensation insurance | 1,468 | 1,468 | 667 | 801 | 621 |
| Contract service fees | 19,421 | 20,551 | 20,403 | 148 | 16,136 |
| Rental | 4,284 | 4,641 | 4,640 | 1 | 4,283 |
| Court books and records | 15,900 | 22,900 | 16,519 | 6,381 | 21,920 |
| Materials and supplies | 14,000 | 13,721 | 10,081 | 3,640 | 12,973 |
| Court reporter fees | 20,000 | 20,000 | 16,994 | 3,006 | 16,610 |
| Emeritus and pro-tem fees | 20,000 | 36,000 | 33,400 | 2,600 | 28,975 |
| Bailiff fees | 46,000 | 39,000 | 37,600 | 1,400 | 48,800 |
| Dues and subscriptions | 4,618 | 11,418 | 10,013 | 1,405 | 8,124 |
| Uniform allowance | 1,750 | 2,099 | 557 | 1,542 | 490 |
| Training, travel, and meetings | 17,635 | 6,735 | 6,157 | 578 | 5,119 |
| Minor equipment | - | 3,500 | 1,677 | 1,823 | 605 |
| Total Magistrate Court | 1,134,453 | 1,141,518 | 1,097,730 | 43,788 | 1,181,291 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|---|------------------|------------|------------|---------------|------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Courts and Law Enforcement (Continued): | | | | | |
| State Court Probation | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 719,390 | \$ 719,390 | \$ 683,965 | \$ 35,425 | \$ 681,504 |
| Pension contribution | 99,985 | 99,985 | 95,071 | 4,914 | 94,730 |
| FICA and Medicare insurance | 55,032 | 55,032 | 48,345 | 6,687 | 49,057 |
| Group health and life insurance | 118,087 | 113,887 | 109,461 | 4,426 | 120,671 |
| Workers' compensation insurance | 1,369 | 5,369 | 5,101 | 268 | 609 |
| Contract service fees | 900 | 900 | 214 | 686 | 1,198 |
| Rental | 1,674 | 1,724 | 1,718 | 6 | 1,674 |
| Materials and supplies | 11,800 | 10,588 | 8,346 | 2,242 | 4,340 |
| Dues and subscriptions | 175 | 192 | 192 | - | 235 |
| Uniform allowance | 750 | 495 | - | 495 | - |
| Training, travel, and meetings | 1,200 | 2,800 | 2,759 | 41 | - |
| Total State Court Probation | 1,010,362 | 1,010,362 | 955,172 | 55,190 | 954,018 |
| Juvenile Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | 2,972,684 | 3,031,854 | 3,002,904 | 28,950 | 2,879,510 |
| Pension contribution | 365,464 | 365,464 | 359,411 | 6,053 | 350,125 |
| FICA and Medicare insurance | 222,225 | 222,225 | 213,652 | 8,573 | 207,262 |
| Group health and life insurance | 371,950 | 337,555 | 326,297 | 11,258 | 350,796 |
| Workers' compensation insurance | 5,562 | 5,562 | 2,649 | 2,913 | 2,547 |
| Contract service fees | 54,120 | 47,970 | 38,152 | 9,818 | 30,040 |
| Rental | 7,140 | 7,340 | 7,297 | 43 | 7,134 |
| Court books and records | 10,885 | 11,666 | 11,201 | 465 | 11,263 |
| Materials and supplies | 37,698 | 40,977 | 37,183 | 3,794 | 39,370 |
| Minor equipment | - | 3,476 | 3,505 | (29) | 5,100 |
| Repair and maintenance | 19 | 588 | 480 | 108 | 317 |
| Telephone, telegraph | 25,040 | 27,039 | 27,039 | - | 25,336 |
| Court reporter fees | 500 | 567 | 566 | 1 | - |
| Emeritus and pro-tem fees | 8,000 | 39,200 | 25,100 | 14,100 | 7,377 |
| Indigent defense fees | 210,000 | 213,998 | 213,998 | - | 203,758 |
| Witness fees | 1,600 | 1,600 | 100 | 1,500 | 325 |
| Bailiff fees | 40,000 | 40,000 | 34,720 | 5,280 | 38,960 |
| Dues and subscriptions | 3,593 | 3,593 | 2,414 | 1,179 | 2,979 |
| Training, travel, and meetings | 30,000 | 44,452 | 35,818 | 8,634 | 33,544 |
| Uniform allowance | - | 314 | 314 | - | - |
| General assistance | 50,000 | - | - | - | - |
| Total Juvenile Court | 4,416,480 | 4,445,440 | 4,342,800 | 102,640 | 4,195,743 |
| Probate Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | 862,555 | 841,072 | 806,618 | 34,454 | 763,222 |
| Pension contribution | 90,940 | 106,012 | 102,526 | 3,486 | 84,056 |
| FICA and Medicare insurance | 60,381 | 62,197 | 59,000 | 3,197 | 56,296 |
| Group health and life insurance | 86,530 | 95,083 | 66,300 | 28,783 | 60,746 |
| Workers' compensation insurance | 1,501 | 1,707 | 728 | 979 | 664 |
| Contract service fees | 15,000 | 635 | 466 | 169 | 19,500 |
| Rental | 4,776 | 4,776 | 4,756 | 20 | 4,569 |
| Court books and records | 3,000 | 2,347 | 2,271 | 76 | 1,163 |
| Materials and supplies | 14,900 | 13,930 | 13,522 | 408 | 14,688 |
| Minor equipment | - | 4,539 | 4,253 | 286 | - |
| Emeritus and pro-tem fees | 4,000 | 2,500 | 2,288 | 212 | 3,107 |
| Indigent defense fees | 23,000 | 35,905 | 35,604 | 301 | 14,880 |
| Bailiff fees | 13,000 | 10,000 | 8,798 | 1,202 | 10,400 |
| Dues and subscriptions | 3,270 | 2,270 | 1,471 | 799 | 1,326 |
| Training, travel and meetings | 14,100 | 14,100 | 13,264 | 836 | 9,811 |
| Total Probate Court | 1,196,953 | 1,197,073 | 1,121,865 | 75,208 | 1,044,428 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|------------------|--------------|--------------|---------------|--------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Courts and Law Enforcement (Continued): | | | | | |
| Clerk of Superior/Magistrate Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,329,208 | \$ 1,389,017 | \$ 1,389,016 | \$ 1 | \$ 1,264,013 |
| Pension contribution | 184,598 | 191,967 | 191,966 | 1 | 175,274 |
| FICA and Medicare insurance | 101,601 | 101,601 | 98,448 | 3,153 | 90,561 |
| Group health and life insurance | 259,151 | 246,330 | 223,342 | 22,988 | 237,839 |
| Workers' compensation insurance | 2,532 | 2,532 | 1,295 | 1,237 | 1,107 |
| Board member fees | 57,000 | 57,335 | 32,575 | 24,760 | 34,000 |
| Rental | 25,243 | 28,003 | 27,475 | 528 | 24,861 |
| Court books and records | 3,500 | 126 | 126 | - | 280 |
| Materials and supplies | 32,700 | 34,582 | 33,886 | 696 | 34,085 |
| Jury script fees | 530,000 | 658,498 | 658,497 | 1 | 557,775 |
| Dues and subscriptions | 985 | 1,300 | 1,300 | - | 950 |
| Training, travel, and meetings | 3,700 | 3,800 | 3,170 | 630 | 5,232 |
| Redistribution - photocopy | (55,000) | (55,000) | (6,034) | (48,966) | (60,198) |
| Capital outlay | 7,500 | - | - | - | - |
| Total Clerk of Sup/Mag Court | 2,482,718 | 2,660,091 | 2,655,062 | 5,029 | 2,365,779 |
| Solicitor of State Court: | | | | | |
| Current: | | | | | |
| Salaries and wages | 1,704,493 | 1,703,443 | 1,657,369 | 46,074 | 1,698,180 |
| Pension contribution | 225,962 | 225,962 | 217,433 | 8,529 | 223,946 |
| FICA and Medicare insurance | 130,397 | 130,397 | 119,448 | 10,949 | 123,005 |
| Group health and life insurance | 202,493 | 202,493 | 166,283 | 36,210 | 189,762 |
| Workers' compensation insurance | 3,065 | 5,065 | 5,006 | 59 | 1,426 |
| Medical service fees | 1,050 | 1,050 | 800 | 250 | 1,250 |
| Contract service fees | 90,000 | 87,997 | 83,916 | 4,081 | 96,236 |
| Rental | 6,612 | 6,615 | 6,614 | 1 | 7,029 |
| Materials and supplies | 22,474 | 19,695 | 16,131 | 3,564 | 15,480 |
| Minor equipment | 2,304 | 7,244 | 6,951 | 293 | 1,785 |
| Court books and records | - | 23 | 22 | 1 | - |
| Court reporter fees | 12,000 | 7,800 | 2,195 | 5,605 | 1,437 |
| Emeritus and pro-tem fees | 2,320 | 497 | 97 | 400 | 200 |
| Witness fees | 40,000 | 37,000 | 24,487 | 12,513 | 33,678 |
| Dues and subscriptions | 9,930 | 9,930 | 5,722 | 4,208 | 8,081 |
| Training, travel, and meetings | 8,500 | 16,550 | 13,742 | 2,808 | 7,309 |
| Uniform allowance | 222 | 342 | 120 | 222 | 222 |
| Repair and maintenance | - | - | - | - | 28 |
| Total Solicitor of State Court | 2,461,822 | 2,462,103 | 2,326,336 | 135,767 | 2,409,054 |
| District Attorney: | | | | | |
| Current: | | | | | |
| Salaries and wages | 3,212,978 | 3,260,919 | 3,238,900 | 22,019 | 3,018,614 |
| Pension contribution | 421,206 | 429,820 | 429,820 | - | 408,644 |
| FICA and Medicare insurance | 240,552 | 234,496 | 234,496 | - | 224,386 |
| Group health and life insurance | 351,498 | 358,021 | 358,014 | 7 | 339,596 |
| Workers' compensation insurance | 7,199 | 17,209 | 17,208 | 1 | 2,362 |
| Contract service fees | 42,100 | 50,091 | 50,081 | 10 | 60,243 |
| Rental | 19,100 | 13,923 | 13,198 | 725 | 12,107 |
| Court reporter fees | 6,000 | 6,445 | 6,371 | 74 | 11,583 |
| Court books and records | 19,550 | 9,373 | 9,372 | 1 | 14,289 |
| Materials and supplies | 43,483 | 51,138 | 47,524 | 3,614 | 48,578 |
| Minor equipment | 21,820 | 17,620 | 12,998 | 4,622 | 12,755 |
| Witness fees | 60,000 | 37,416 | 37,416 | - | 29,223 |
| Advertising fees | 3,800 | 1,570 | 1,570 | - | 4,510 |
| Dues and subscriptions | 12,350 | 17,100 | 17,099 | 1 | 16,135 |
| Training, travel, and meetings | 29,975 | 44,604 | 44,604 | - | 29,649 |
| Uniform allowance | 13,844 | 11,524 | 9,622 | 1,902 | 14,667 |
| Total District Attorney | 4,505,455 | 4,561,269 | 4,528,293 | 32,976 | 4,247,341 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Courts and Law Enforcement (Continued): | | | | | |
| State Adult Probation: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 4,308 | \$ 3,709 | \$ 3,708 | \$ 1 | \$ 3,722 |
| Pension contribution | 83 | - | - | - | - |
| FICA and Medicare insurance | 330 | 284 | 284 | - | 287 |
| Office equipment rental | 3,097 | 2,932 | 2,932 | - | 2,706 |
| Materials and supplies | 3,800 | 4,828 | 4,828 | - | 3,210 |
| Total State Adult Probation | 11,618 | 11,753 | 11,752 | 1 | 9,925 |
| Clayton County Prison: | | | | | |
| Current: | | | | | |
| Salaries and wages | 2,891,775 | 2,938,643 | 2,917,476 | 21,167 | 3,061,949 |
| Pension contribution | 401,831 | 403,013 | 403,013 | - | 423,082 |
| FICA and Medicare insurance | 221,223 | 210,223 | 210,160 | 63 | 223,075 |
| Group health and life insurance | 393,502 | 384,999 | 358,420 | 26,579 | 393,910 |
| Workers' compensation insurance | 72,715 | 33,283 | 33,015 | 268 | 37,090 |
| Contract service fees | 230,494 | 230,494 | 229,512 | 982 | 220,023 |
| Rental | 1,452 | 1,739 | 1,739 | - | 1,452 |
| Materials and supplies | 405,067 | 493,315 | 486,691 | 6,624 | 408,634 |
| Minor equipment | 53,500 | 44,768 | 33,812 | 10,956 | 10,371 |
| Postage | 200 | 200 | 103 | 97 | 204 |
| Utilities | 380,000 | 423,423 | 423,337 | 86 | 378,318 |
| Dues and subscriptions | 1,000 | 1,282 | 1,282 | - | 603 |
| Training, travel, and meetings | 4,041 | 4,041 | 2,867 | 1,174 | 2,732 |
| Uniform allowance | 14,250 | 15,469 | 15,346 | 123 | 13,869 |
| Repair and maintenance | 53,000 | 42,919 | 24,896 | 18,023 | 50,864 |
| Redistribution - other expenses | (88,059) | (88,059) | (88,059) | - | (88,059) |
| Capital outlay | 114,000 | 71,300 | 67,638 | 3,662 | 32,264 |
| Total Clayton County Prison | 5,149,991 | 5,211,052 | 5,121,248 | 89,804 | 5,170,381 |
| Sheriff: | | | | | |
| Current: | | | | | |
| Salaries and wages | 18,624,129 | 19,800,712 | 19,800,710 | 2 | 19,089,309 |
| Pension contribution | 2,372,999 | 2,190,970 | 2,190,969 | 1 | 2,219,312 |
| FICA and Medicare insurance | 1,401,663 | 1,430,199 | 1,430,198 | 1 | 1,388,829 |
| Group health and life insurance | 2,850,937 | 2,297,860 | 2,297,859 | 1 | 2,610,037 |
| Workers' compensation insurance | 452,550 | 221,363 | 221,362 | 1 | 213,076 |
| Medical service fees | 6,700,000 | 6,487,167 | 6,491,417 | (4,250) | 7,346,722 |
| Contract service fees | 574,934 | 529,981 | 529,980 | 1 | 793,025 |
| Rental | 38,667 | 31,092 | 30,290 | 802 | 32,268 |
| Court books and records | 2,000 | - | - | - | - |
| Materials and supplies | 2,320,915 | 2,288,452 | 2,243,750 | 44,702 | 2,323,041 |
| Crime prev and investigation supplies | 5,286 | 4,583 | 4,583 | - | 7,029 |
| Minor equipment | 15,496 | 13,061 | 13,060 | 1 | 26,853 |
| Library books and materials | 7,500 | - | - | - | 6,752 |
| Telephone, telegraph | 100,000 | 67,829 | 67,828 | 1 | 81,879 |
| Advertising | 5,400 | 3,275 | 2,660 | 615 | 5,650 |
| Dues and subscriptions | 3,223 | 2,181 | 2,180 | 1 | 2,125 |
| Prisoner transport | 100,000 | 160,731 | 160,731 | - | 119,679 |
| Training, travel, and meetings | 35,905 | 45,190 | 45,189 | 1 | 34,935 |
| Uniform allowance | 190,000 | 206,983 | 206,983 | - | 191,993 |
| Repair and maintenance | - | - | - | - | 100 |
| Capital outlay | - | 32,990 | 32,990 | - | - |
| Total Sheriff | 35,801,604 | 35,814,619 | 35,772,739 | 41,880 | 36,492,614 |
| Total Courts and Law Enforcement | \$ 69,488,081 | \$ 69,839,155 | \$ 68,655,873 | \$ 1,183,282 | \$ 68,295,822 |
| | | | | | |
| Current expenditures | \$ 69,366,581 | \$ 69,734,615 | \$ 68,555,245 | \$ 1,179,370 | \$ 68,238,029 |
| Capital outlay | 121,500 | 104,540 | 100,628 | 3,912 | 57,793 |
| Total Courts and Law Enforcement | \$ 69,488,081 | \$ 69,839,155 | \$ 68,655,873 | \$ 1,183,282 | \$ 68,295,822 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|---|------------------|---------------|---------------|---------------|---------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Public Safety: | | | | | |
| County Police: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 21,485,949 | \$ 23,210,900 | \$ 21,748,439 | \$ 1,462,461 | \$ 19,927,327 |
| Pension contribution | 2,894,109 | 3,114,988 | 2,853,982 | 261,006 | 2,639,036 |
| FICA and Medicare insurance | 1,610,387 | 1,732,857 | 1,556,387 | 176,470 | 1,445,255 |
| Group health and life insurance | 3,860,757 | 3,808,289 | 2,766,135 | 1,042,154 | 2,956,150 |
| Workers' compensation insurance | 560,111 | 401,392 | 271,251 | 130,141 | 238,135 |
| Board member fees | 1,200 | 1,200 | 750 | 450 | 1,250 |
| Medical service fees | 372,462 | 225,342 | 209,086 | 16,256 | 126,184 |
| Contract service fees | 337,752 | 274,457 | 197,910 | 76,547 | 110,095 |
| Rental | 55,767 | 98,033 | 83,060 | 14,973 | 67,622 |
| Materials and supplies | 326,395 | 480,957 | 446,065 | 34,892 | 263,940 |
| Crime prevention/investigation supplies | 39,000 | 31,853 | 23,614 | 8,239 | 37,779 |
| Minor equipment | 50,000 | 47,866 | 38,655 | 9,211 | 178,146 |
| Telephone, telegraph | 246,370 | 270,152 | 262,978 | 7,174 | 200,560 |
| Dues and subscriptions | 13,000 | 19,000 | 16,665 | 2,335 | 15,957 |
| Training, travel, and meetings | 62,764 | 106,683 | 79,247 | 27,436 | 55,132 |
| Advertising | 3,000 | 3,000 | 997 | 2,003 | 2,075 |
| Uniform allowance | 305,000 | 402,075 | 400,337 | 1,738 | 349,826 |
| Repair and maintenance | 66,248 | 159,685 | 49,115 | 110,570 | 103,615 |
| Wrecker service | 2,000 | 1,998 | 215 | 1,783 | 1,630 |
| Capital outlay | 40,000 | 125,772 | 125,272 | 500 | 50,949 |
| Total County Police | 32,332,271 | 34,516,499 | 31,130,160 | 3,386,339 | 28,770,663 |
| Narcotics Unit: | | | | | |
| Current: | | | | | |
| Salaries and wages | 1,403,756 | - | - | - | 996,110 |
| Pension contribution | 195,112 | - | - | - | 132,556 |
| FICA and Medicare insurance | 107,393 | - | - | - | 73,122 |
| Group health and life insurance | 215,268 | - | - | - | 127,934 |
| Workers' compensation insurance | 35,945 | - | - | - | 14,360 |
| Contract service fees | 2,352 | 2,352 | 736 | 1,616 | 2,930 |
| Rental | 85,872 | 84,201 | 4,884 | 79,317 | 3,735 |
| Materials and supplies | 3,000 | 5,209 | 4,822 | 387 | 10,606 |
| Telephone, telegraph | 16,960 | 15,960 | 14,154 | 1,806 | 11,950 |
| Dues and subscriptions | 2,250 | 2,250 | 1,980 | 270 | - |
| Training, travel, and meetings | 3,000 | 4,000 | 3,212 | 788 | 2,213 |
| Capital outlay | - | - | - | - | 303 |
| Total Narcotics Unit | 2,070,908 | 113,972 | 29,788 | 84,184 | 1,375,819 |
| EMS Rescue - Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | 6,758,619 | 6,862,411 | 6,788,371 | 74,040 | 7,014,846 |
| Pension contribution | 929,014 | 929,014 | 909,763 | 19,251 | 948,750 |
| FICA and Medicare insurance | 514,372 | 514,372 | 484,863 | 29,509 | 506,143 |
| Group health and life insurance | 1,129,317 | 964,054 | 964,053 | 1 | 1,158,549 |
| Workers' compensation insurance | 216,038 | 148,805 | 105,962 | 42,843 | 101,424 |
| Contract service fees | 504,410 | 616,860 | 596,035 | 20,825 | 530,392 |
| Rental | 20,580 | 26,120 | 20,247 | 5,873 | 22,172 |
| Materials and supplies | 417,598 | 442,005 | 343,912 | 98,093 | 407,101 |
| Minor equipment | 2,600 | 2,800 | 2,552 | 248 | 15,405 |
| Dues and subscriptions | 30,750 | 14,250 | 13,470 | 780 | 18,935 |
| Training, travel and meetings | 5,320 | 5,320 | 4,860 | 460 | 1,564 |
| Advertising | - | 322 | 234 | 88 | - |
| Uniform allowance | 67,500 | 84,000 | 83,960 | 40 | 65,492 |
| Repair and maintenance | 14,000 | 14,015 | 13,751 | 264 | 12,363 |
| Capital outlay | - | 27,721 | - | 27,721 | 38,579 |
| Total EMS Rescue - Administration | 10,610,118 | 10,652,069 | 10,332,033 | 320,036 | 10,841,715 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Public Safety (Continued): | | | | | |
| Central Communications: | | | | | |
| Current: | | | | | |
| Salaries and wages | 241,244 | 241,244 | 85,914 | 155,330 | 216,080 |
| Pension contribution | 33,531 | 33,531 | 11,942 | 21,589 | 30,001 |
| FICA and Medicare insurance | 18,343 | 16,843 | 6,014 | 10,829 | 15,475 |
| Group health and life insurance | 29,310 | 29,310 | 15,909 | 13,401 | 29,246 |
| Workers' compensation insurance | 458 | 458 | 65 | 393 | 214 |
| Materials and supplies | 129 | 1,629 | 1,274 | 355 | 168 |
| Dues and subscriptions | 991 | 991 | 715 | 276 | 968 |
| Total Central Communications | 324,006 | 324,006 | 121,833 | 202,173 | 292,152 |
| Emergency Management: | | | | | |
| Current: | | | | | |
| Salaries and wages | 191,592 | 191,921 | 42,196 | 149,725 | 73,115 |
| Pension contribution | 26,629 | 26,629 | 16,306 | 10,323 | 11,641 |
| FICA and Medicare insurance | 14,656 | 14,656 | 8,337 | 6,319 | 6,039 |
| Group health and life insurance | 44,334 | 44,005 | 21,973 | 22,032 | 20,640 |
| Workers' compensation insurance | 1,705 | 1,705 | 750 | 955 | (220) |
| Contract service fees | 10,625 | 10,625 | 5,428 | 5,197 | 3,058 |
| Rental | 3,000 | 3,470 | 1,537 | 1,933 | 4,165 |
| Materials and supplies | 2,000 | 2,000 | 712 | 1,288 | 1,997 |
| Dues and subscriptions | 200 | 200 | 50 | 150 | 75 |
| Training, travel, and meetings | 1,550 | 1,550 | - | 1,550 | (500) |
| Capital outlay | - | - | - | - | 37,596 |
| Total Emergency Management | 296,291 | 296,761 | 97,289 | 199,472 | 157,606 |
| Total Public Safety | <u>\$ 45,633,594</u> | <u>\$ 45,903,307</u> | <u>\$ 41,711,103</u> | <u>\$ 4,192,204</u> | <u>\$ 41,437,955</u> |
| Current expenditures | \$ 45,593,594 | \$ 45,749,814 | \$ 41,585,831 | \$ 4,163,983 | \$ 41,310,528 |
| Capital outlay | 40,000 | 153,493 | 125,272 | 28,221 | 127,427 |
| Total Public Safety | <u>\$ 45,633,594</u> | <u>\$ 45,903,307</u> | <u>\$ 41,711,103</u> | <u>\$ 4,192,204</u> | <u>\$ 41,437,955</u> |
| Transportation and Development: | | | | | |
| Transportation/Development - Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 315,079 | \$ 2,225,093 | \$ 2,225,092 | \$ 1 | \$ 1,813,526 |
| Pension contribution | 669,232 | 308,532 | 308,532 | - | 250,970 |
| FICA and Medicare insurance | 368,337 | 148,099 | 148,098 | 1 | 122,187 |
| Group health and life insurance | 1,159,513 | 621,685 | 621,685 | - | 654,542 |
| Workers' compensation insurance | 216,814 | 70,879 | 70,879 | - | 71,766 |
| Contract service fees | 244,500 | 126,519 | 78,579 | 47,940 | 196,027 |
| Rental | 18,260 | 14,812 | 14,066 | 746 | 13,433 |
| Materials and supplies | 38,175 | 34,272 | 31,226 | 3,046 | 26,826 |
| Electric utilities | 300,000 | 297,932 | 297,932 | - | 332,913 |
| Minor equipment | - | 28,832 | 28,831 | 1 | - |
| Dues and subscriptions | 2,000 | 1,303 | 1,302 | 1 | 1,734 |
| Training, travel, and meetings | 8,000 | 2,644 | 2,644 | - | 7,775 |
| Uniform allowance | 29,850 | 22,841 | 18,686 | 4,155 | 19,302 |
| Repair and maintenance | 188,725 | 240,459 | 64,294 | 176,165 | 135,700 |
| Capital outlay | 200,000 | 289,401 | 1,624 | 287,777 | - |
| Total Transportation/Development Administration | 3,758,485 | 4,433,303 | 3,913,470 | 519,833 | 3,646,701 |
| Total Transportation and Development | <u>\$ 3,758,485</u> | <u>\$ 4,433,303</u> | <u>\$ 3,913,470</u> | <u>\$ 519,833</u> | <u>\$ 3,646,701</u> |
| Current expenditures | \$ 3,558,485 | \$ 4,143,902 | \$ 3,911,846 | \$ 232,056 | \$ 3,646,701 |
| Capital outlay | 200,000 | 289,401 | 1,624 | 287,777 | - |
| Total Transportation and Development | <u>\$ 3,758,485</u> | <u>\$ 4,433,303</u> | <u>\$ 3,913,470</u> | <u>\$ 519,833</u> | <u>\$ 3,646,701</u> |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Planning and Zoning: | | | | | |
| Community Development - Administration | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 1,358,971 | \$ 1,196,239 | \$ 902,554 | \$ 293,685 | \$ 856,480 |
| Pension contribution | 155,198 | 178,956 | 125,375 | 53,581 | 118,954 |
| FICA and Medicare insurance | 85,423 | 98,498 | 64,279 | 34,219 | 62,305 |
| Group health and life insurance | 234,321 | 268,585 | 122,767 | 145,818 | 131,592 |
| Workers' compensation insurance | 15,165 | 15,490 | 3,663 | 11,827 | 5,000 |
| Board member fees | 1,800 | 1,800 | 1,600 | 200 | 1,750 |
| Contract service fees | 50,235 | 56,635 | 37,263 | 19,372 | 17,023 |
| Rental | 5,184 | 5,184 | 4,957 | 227 | 5,173 |
| Materials and supplies | 16,880 | 17,317 | 15,263 | 2,054 | 11,928 |
| Bank charges | 18,200 | 104,510 | 102,749 | 1,761 | 179,925 |
| Minor equipment | 2,000 | - | - | - | 1,108 |
| Dues and subscriptions | 1,287 | 3,287 | 2,759 | 528 | 501 |
| Training, travel, and meetings | 8,339 | 13,339 | 9,428 | 3,911 | 10,356 |
| Uniform allowance | 3,300 | 3,300 | 2,999 | 301 | 2,745 |
| Total Community Development - Administration | 1,956,303 | 1,963,140 | 1,395,656 | 567,484 | 1,404,840 |
| Community Development - Planning: | | | | | |
| Current: | | | | | |
| Salaries and wages | 355,737 | 267,667 | 224,030 | 43,637 | 93,718 |
| Pension contribution | 14,805 | 37,205 | 31,210 | 5,995 | 13,027 |
| FICA and Medicare insurance | 8,148 | 20,476 | 16,029 | 4,447 | 6,922 |
| Group health and life insurance | 10,071 | 46,627 | 30,309 | 16,318 | 8,853 |
| Workers' compensation insurance | 2,120 | 2,426 | 879 | 1,547 | 715 |
| Contract service fees | 205,000 | 205,000 | 175,829 | 29,171 | 170,399 |
| Rental | 19,676 | 20,334 | 20,333 | 1 | 20,647 |
| Materials and supplies | 4,271 | 10,018 | 8,213 | 1,805 | 263 |
| Minor equipment | 1,200 | 8,072 | 5,412 | 2,660 | 1,124 |
| Dues and subscriptions | 1,275 | 617 | 590 | 27 | 790 |
| Training, travel and meetings | 4,000 | 7,000 | 4,786 | 2,214 | 1,787 |
| Uniform allowance | - | 861 | 851 | 10 | - |
| Total Community Development - Planning | 626,303 | 626,303 | 518,471 | 107,832 | 318,245 |
| Total Planning and Zoning | \$ 2,582,606 | \$ 2,589,443 | \$ 1,914,127 | \$ 675,316 | \$ 1,723,085 |
| Libraries: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 2,191,162 | \$ 2,199,866 | \$ 1,979,090 | \$ 220,776 | \$ 2,031,149 |
| Pension contribution | 232,292 | 232,687 | 199,325 | 33,362 | 206,327 |
| FICA and Medicare insurance | 159,764 | 160,260 | 127,885 | 32,375 | 138,110 |
| Group health and life insurance | 385,503 | 386,920 | 269,426 | 117,494 | 308,355 |
| Workers' compensation insurance | 3,931 | 3,931 | 2,370 | 1,561 | 2,498 |
| Contract service fees | 22,023 | 85,896 | 44,099 | 41,797 | 93,939 |
| Rental | 24,939 | 24,939 | 23,724 | 1,215 | 24,541 |
| Library books and materials | 295,000 | 308,819 | 196,135 | 112,684 | 335,896 |
| Materials and supplies | 51,964 | 81,979 | 64,915 | 17,064 | 46,393 |
| Minor equipment | - | - | - | - | 30,050 |
| Utilities | 246,678 | 235,125 | 202,442 | 32,683 | 217,793 |
| Telephone, telegraph | 6,925 | 8,510 | 5,545 | 2,965 | 6,642 |
| Colloquiums | 1,682 | 1,682 | - | 1,682 | 1,182 |
| Dues and subscriptions | 90,000 | 115,619 | 86,635 | 28,984 | 74,122 |
| Training, travel, and meetings | 18,695 | 28,845 | 10,232 | 18,613 | 8,180 |
| Repair and maintenance | - | 298 | 297 | 1 | 228 |
| Casualty and other losses | - | 30 | 3 | 27 | 22 |
| Total Libraries | \$ 3,730,558 | \$ 3,875,406 | \$ 3,212,123 | \$ 663,283 | \$ 3,525,427 |
| Total Libraries | \$ 3,730,558 | \$ 3,875,406 | \$ 3,212,123 | \$ 663,283 | \$ 3,525,427 |
| Current expenditures | \$ 3,730,558 | \$ 3,875,406 | \$ 3,212,123 | \$ 663,283 | \$ 3,525,427 |
| Total Libraries | \$ 3,730,558 | \$ 3,875,406 | \$ 3,212,123 | \$ 663,283 | \$ 3,525,427 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 | Variance With | 2017 |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|
| | Original | Final | Actual | Budget | Actual |
| Expenditures (Continued): | | | | | |
| Parks and Recreation: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ 4,170,560 | \$ 4,042,200 | \$ 3,792,900 | \$ 249,300 | \$ 3,671,376 |
| Pension contribution | 393,498 | 401,334 | 354,214 | 47,120 | 327,661 |
| FICA and Medicare insurance | 324,264 | 322,429 | 274,312 | 48,117 | 268,097 |
| Group health and life insurance | 616,176 | 533,681 | 424,596 | 109,085 | 458,048 |
| Workers' compensation insurance | 81,776 | 80,668 | 35,659 | 45,009 | 34,500 |
| Contract service fees | 250,036 | 309,657 | 289,472 | 20,185 | 264,053 |
| Rental | 51,145 | 67,950 | 66,161 | 1,789 | 67,100 |
| Beach entertainment and merchandise | 26,169 | 18,630 | 10,275 | 8,355 | 25,657 |
| Materials and supplies | 305,294 | 398,820 | 333,721 | 65,099 | 317,315 |
| Bank charges | 35,819 | 39,412 | 39,411 | 1 | 35,856 |
| Minor equipment | 7,800 | 67,140 | 47,190 | 19,950 | 32,777 |
| Advertising | 5,550 | 3,221 | 2,380 | 841 | 5,129 |
| Dues and subscriptions | 10,150 | 6,995 | 6,975 | 20 | 7,094 |
| Recreation program costs | 293,667 | 249,115 | 223,075 | 26,040 | 193,960 |
| Training, travel, and meetings | 20,990 | 19,210 | 18,278 | 932 | 14,148 |
| Uniform allowance | 17,700 | 13,690 | 10,507 | 3,183 | 23,524 |
| Repair and maintenance | 239,376 | 236,576 | 206,968 | 29,608 | 194,651 |
| Casualty and other losses | - | 1,156 | 1,099 | 57 | 236 |
| Capital outlay | 67,071 | 219,454 | 193,819 | 25,635 | 37,331 |
| Total Parks and Recreation | \$ 6,917,041 | \$ 7,031,338 | \$ 6,331,012 | \$ 700,326 | \$ 5,978,513 |
| Current expenditures | \$ 6,849,970 | \$ 6,811,884 | \$ 6,137,193 | \$ 674,691 | \$ 5,941,182 |
| Capital outlay | 67,071 | 219,454 | 193,819 | 25,635 | 37,331 |
| Total Parks and Recreation | \$ 6,917,041 | \$ 7,031,338 | \$ 6,331,012 | \$ 700,326 | \$ 5,978,513 |
| Health and Welfare: | | | | | |
| Department of Human Resources: | | | | | |
| Current: | | | | | |
| General assistance | 1,067,000 | 1,067,000 | 1,067,000 | - | 1,065,000 |
| Total Department of Human Resources | 1,067,000 | 1,067,000 | 1,067,000 | - | 1,065,000 |
| Family and Children's Services: | | | | | |
| Capital outlay | 63,886 | 63,886 | 34,918 | 28,968 | 8,053 |
| Total Family and Children's Services | 63,886 | 63,886 | 34,918 | 28,968 | 8,053 |
| Senior Services: | | | | | |
| Current: | | | | | |
| Salaries and wages | 1,519,218 | 1,459,689 | 1,199,912 | 259,777 | 1,204,974 |
| Pension contribution | 125,718 | 125,827 | 105,506 | 20,321 | 102,033 |
| FICA and Medicare insurance | 116,218 | 116,218 | 86,560 | 29,658 | 87,715 |
| Group health and life insurance | 235,981 | 235,981 | 129,851 | 106,130 | 147,566 |
| Workers' compensation insurance | 19,890 | 19,890 | 10,354 | 9,536 | 8,450 |
| Contract service fees | 443,310 | 480,052 | 395,298 | 84,754 | 409,165 |
| Rental | 36,166 | 43,433 | 40,479 | 2,954 | 31,028 |
| Materials and supplies | 54,548 | 128,931 | 93,254 | 35,677 | 50,335 |
| Minor equipment | 2,300 | 21,248 | 8,076 | 13,172 | 17,474 |
| Advertising | 13,559 | 27,487 | 16,138 | 11,349 | 8,842 |
| Dues and subscriptions | 1,510 | 3,072 | 1,801 | 1,271 | 519 |
| Recreation program costs | 116,956 | 40,066 | 24,445 | 15,621 | 59,034 |
| Training, travel and meetings | 5,967 | 9,639 | 4,941 | 4,698 | 12,418 |
| Promotional expense | - | 13,590 | 10,924 | 2,666 | 8,725 |
| Uniform allowance | 7,447 | 10,740 | 3,814 | 6,926 | 5,958 |
| Bank charges | 7,272 | 12,331 | 11,185 | 1,146 | - |
| Repair and maintenance | 14,500 | 21,805 | 2,114 | 19,691 | 7,743 |
| Casualty and other losses | - | - | - | - | 10 |
| Capital outlay | - | - | - | - | 30,944 |
| Total Senior Services | 2,720,560 | 2,769,999 | 2,144,652 | 625,347 | 2,192,933 |
| Total Health and Welfare | \$ 3,851,446 | \$ 3,900,885 | \$ 3,246,570 | \$ 654,315 | \$ 3,265,986 |

(Continued)

CLAYTON COUNTY, GEORGIA

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Budgeted Amounts | | 2018 Actual | Variance With Budget | 2017 Actual |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | Original | Final | | | |
| Expenditures (Continued): | | | | | |
| Health and Welfare (Continued) | | | | | |
| Current expenditures | \$ 3,787,560 | \$ 3,836,999 | \$ 3,211,652 | \$ 625,347 | \$ 3,226,989 |
| Capital outlay | 63,886 | 63,886 | 34,918 | 28,968 | 38,997 |
| Total Health and Welfare | <u>\$ 3,851,446</u> | <u>\$ 3,900,885</u> | <u>\$ 3,246,570</u> | <u>\$ 654,315</u> | <u>\$ 3,265,986</u> |
| Total Expenditures | <u>\$ 192,343,926</u> | <u>\$ 211,556,639</u> | <u>\$ 197,184,158</u> | <u>\$ 14,372,481</u> | <u>\$ 182,271,082</u> |
| Current expenditures | \$ 187,533,397 | \$ 204,973,269 | \$ 192,895,990 | \$ 12,077,279 | \$ 179,048,425 |
| Debt service | 1,257,329 | 1,257,387 | 1,257,387 | - | 1,212,336 |
| Capital outlay | 3,553,200 | 5,325,983 | 3,030,781 | 2,295,202 | 2,010,321 |
| Total Expenditures | <u>\$ 192,343,926</u> | <u>\$ 211,556,639</u> | <u>\$ 197,184,158</u> | <u>\$ 14,372,481</u> | <u>\$ 182,271,082</u> |



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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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-------------------|---------------------|-------------------|-------------------|
| Revenues: | | | | | |
| Other taxes: | | | | | |
| Hotel/motel tax | \$ 615,000 | \$ 615,000 | \$ 662,700 | \$ 47,700 | \$ 625,929 |
| Other revenue | - | - | - | - | 2,004 |
| Total revenues | <u>615,000</u> | <u>615,000</u> | <u>662,700</u> | <u>47,700</u> | <u>627,933</u> |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Salaries and wages | 331,563 | 330,856 | 189,740 | 141,116 | 280,256 |
| Pension contribution | 45,530 | 45,986 | 26,374 | 19,612 | 38,956 |
| Payroll taxes | 25,060 | 25,311 | 13,987 | 11,324 | 20,873 |
| Group health insurance | 34,438 | 34,326 | 15,037 | 19,289 | 20,530 |
| Worker's compensation insurance | 782 | 782 | 234 | 548 | 321 |
| Contractual services | 50,000 | 44,574 | 4,573 | 40,001 | 4,430 |
| Rental | 5,142 | 5,254 | 2,891 | 2,363 | 2,965 |
| Office supplies | 7,100 | 7,600 | 4,301 | 3,299 | 4,442 |
| Program supplies | 4,000 | 2,650 | 71 | 2,579 | - |
| Telephone, telegraph | 1,560 | 1,990 | 1,565 | 425 | 1,712 |
| Dues and subscriptions | 37,855 | 37,855 | 35,161 | 2,694 | 35,362 |
| Training, travel, and meetings | 25,900 | 20,396 | 18,695 | 1,701 | 30,322 |
| Advertising | 19,250 | 29,250 | 29,036 | 214 | 32,325 |
| Promotional | 10,000 | 10,000 | 4,738 | 5,262 | 9,350 |
| Other minor equipment | - | 1,350 | 1,251 | 99 | - |
| General assistance | 50,000 | 50,000 | - | 50,000 | - |
| Total expenditures | <u>648,180</u> | <u>648,180</u> | <u>347,654</u> | <u>300,526</u> | <u>481,844</u> |
| Excess (deficiency) of revenues over expenditures | <u>(33,180)</u> | <u>(33,180)</u> | <u>315,046</u> | <u>348,226</u> | <u>146,089</u> |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | <u>33,180</u> | <u>33,180</u> | <u>-</u> | <u>(33,180)</u> | <u>-</u> |
| Total other financing sources | <u>33,180</u> | <u>33,180</u> | <u>-</u> | <u>(33,180)</u> | <u>-</u> |
| Net change in fund balance | - | - | 315,046 | 315,046 | 146,089 |
| Fund Balance, beginning of year | 849,391 | 849,391 | 849,391 | - | 703,302 |
| Appropriation of fund balance | <u>(33,180)</u> | <u>(33,180)</u> | <u>-</u> | <u>33,180</u> | <u>-</u> |
| Fund Balance, end of year | <u>\$ 816,211</u> | <u>\$ 816,211</u> | <u>\$ 1,164,437</u> | <u>\$ 348,226</u> | <u>\$ 849,391</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | | |
| Other taxes: | | | | | |
| Hotel/motel tax | \$ 734,500 | \$ 871,304 | \$ 1,128,410 | \$ 257,106 | \$ 1,065,771 |
| Other revenue | 44,750 | 44,750 | 18,958 | (25,792) | 45,819 |
| Total revenues | <u>779,250</u> | <u>916,054</u> | <u>1,147,368</u> | <u>231,314</u> | <u>1,111,590</u> |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Board member fees | 3,500 | - | - | - | - |
| Contractual service | 625,000 | 791,719 | 791,719 | - | 605,303 |
| Rental | - | 19,240 | 19,240 | - | - |
| Supplies | - | - | - | - | 2,685 |
| Utilities | 13,000 | 11,547 | 11,547 | - | 11,400 |
| Advertising | 25,000 | 25,448 | 25,448 | - | 23,385 |
| Promotional | 3,000 | 2,350 | 2,350 | - | 3,900 |
| General assistance | 65,000 | 65,000 | 65,000 | - | 65,000 |
| Debt service | - | 10,000 | 10,000 | - | - |
| Total expenditures | <u>734,500</u> | <u>925,304</u> | <u>925,304</u> | <u>-</u> | <u>711,673</u> |
| Excess (deficiency) of revenues over expenditures | <u>44,750</u> | <u>(9,250)</u> | <u>222,064</u> | <u>231,314</u> | <u>399,917</u> |
| Other Financing Sources (Uses:) | | | | | |
| Appropriation of fund balance | - | 439,000 | - | (439,000) | - |
| Transfers out | (44,750) | (429,750) | (404,875) | 24,875 | (46,000) |
| Total other financing sources (uses) | <u>(44,750)</u> | <u>9,250</u> | <u>(404,875)</u> | <u>(414,125)</u> | <u>(46,000)</u> |
| Net change in fund balance | - | - | (182,811) | (182,811) | 353,917 |
| Fund Balance, beginning of year | <u>1,235,169</u> | <u>1,235,169</u> | <u>1,235,169</u> | <u>-</u> | <u>881,252</u> |
| Appropriation of fund balance | - | (439,000) | - | (439,000) | - |
| Fund Balance, end of year | <u>\$ 1,235,169</u> | <u>\$ 796,169</u> | <u>\$ 1,052,358</u> | <u>\$ (621,811)</u> | <u>\$ 1,235,169</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | | |
| Charges for services - E911 fees | \$ 4,024,981 | \$ 4,024,981 | \$ 3,590,755 | \$ (434,226) | \$ 3,632,478 |
| Other taxes | - | - | 598 | 598 | - |
| Other revenue | - | - | 6,478 | 6,478 | 2,385 |
| Intergovernmental | - | - | - | - | 100,000 |
| Total revenues | <u>4,024,981</u> | <u>4,024,981</u> | <u>3,597,831</u> | <u>(427,150)</u> | <u>3,734,863</u> |
| Expenditures: | | | | | |
| Public safety: | | | | | |
| Current: | | | | | |
| Salaries and wages | 2,481,074 | 2,508,663 | 1,999,258 | 509,405 | 2,091,680 |
| Pension contribution | 327,712 | 330,567 | 225,765 | 104,802 | 243,951 |
| Payroll taxes | 187,902 | 189,458 | 145,194 | 44,264 | 153,056 |
| Group health and life insurance | 436,531 | 404,531 | 217,133 | 187,398 | 253,500 |
| Workers' compensation insurance | 4,668 | 4,668 | 1,753 | 2,915 | 1,961 |
| Other contractual services | 220,000 | 536,819 | 419,381 | 117,438 | 274,953 |
| Office equipment rental | 5,333 | 6,233 | 4,026 | 2,207 | 4,784 |
| Janitorial supplies | - | 467 | 389 | 78 | - |
| Office supplies | 18,000 | 27,200 | 17,667 | 9,533 | 15,980 |
| Photocopy machine supplies | 250 | 250 | - | 250 | 243 |
| Telephone, telegraph | 296,400 | 338,605 | 189,528 | 149,077 | 172,840 |
| Training, travel, and meetings | 12,420 | 12,330 | 5,362 | 6,968 | 21,308 |
| Dues and subscriptions | - | 311 | 307 | 4 | - |
| Uniform allowance | 8,000 | 8,000 | 6,177 | 1,823 | 8,662 |
| Repair and maintenance - equipment | 21,085 | 21,085 | 6,180 | 14,905 | 28,190 |
| Other minor equipment | 2,000 | 257,183 | 230,179 | 27,004 | 1,748 |
| Capital outlay | 350,000 | 350,000 | - | 350,000 | 473,713 |
| Total expenditures | <u>4,371,375</u> | <u>4,996,370</u> | <u>3,468,299</u> | <u>1,528,071</u> | <u>3,746,569</u> |
| Excess (deficiency) of revenues over expenditures | <u>(346,394)</u> | <u>(971,389)</u> | <u>129,532</u> | <u>1,100,921</u> | <u>(11,706)</u> |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | 346,394 | 971,389 | - | (971,389) | - |
| Transfers in | - | - | - | - | 638,623 |
| Total other financing sources | <u>346,394</u> | <u>971,389</u> | <u>-</u> | <u>(971,389)</u> | <u>638,623</u> |
| Net change in fund balance | - | - | 129,532 | 129,532 | 626,917 |
| Fund Balance, beginning of year | 2,298,964 | 2,298,964 | 2,298,964 | - | 1,672,047 |
| Appropriation of fund balance | <u>(346,394)</u> | <u>(971,389)</u> | <u>-</u> | <u>971,389</u> | <u>-</u> |
| Fund Balance, end of year | \$ 1,952,570 | \$ 1,327,575 | \$ 2,428,496 | \$ 1,100,921 | \$ 2,298,964 |

CLAYTON COUNTY, GEORGIA

FEDERAL NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-----------------|----------------|------------|----------------|
| Revenues: | | | | | |
| Fines and forfeitures | | | | | |
| Condemnation of monies | \$ - | \$ 633,191 | \$ 1,055,096 | \$ 421,905 | \$ 282,681 |
| Investment earnings | - | - | 116 | 116 | 46 |
| Total revenues | - | 633,191 | 1,055,212 | 422,021 | 282,727 |
| Expenditures: | | | | | |
| Public safety: | | | | | |
| County police: | | | | | |
| Current: | | | | | |
| Office supplies | 15,000 | 7,500 | 1,418 | 6,082 | - |
| Training, travel, and meetings | 15,000 | 22,500 | 17,859 | 4,641 | - |
| Minor equipment | 15,000 | - | - | - | - |
| Total county police | 45,000 | 30,000 | 19,277 | 10,723 | - |
| Narcotics unit: | | | | | |
| Current: | | | | | |
| Building lease and rental | 85,000 | 79,849 | 79,847 | 2 | 78,209 |
| Materials and supplies | 42,000 | 70,057 | 70,055 | 2 | 63,670 |
| Training, travel and meetings | 3,000 | 13,468 | 13,468 | - | 2,897 |
| Total narcotics unit | 130,000 | 163,374 | 163,370 | 4 | 144,776 |
| Total public safety | 175,000 | 193,374 | 182,647 | 10,727 | 144,776 |
| Courts and law enforcement: | | | | | |
| District attorney | | | | | - |
| Salaries and wages | - | 30,000 | - | 30,000 | - |
| Other contractual services | - | 93,540 | 64,480 | 29,060 | - |
| Office supplies | - | 5,115 | 2,844 | 2,271 | - |
| Witness fee | - | 200 | 114 | 86 | - |
| Training, travel, and meetings | - | 10,549 | (5,136) | 15,685 | - |
| Dues and subscriptions | - | 10,000 | 4,995 | 5,005 | - |
| Uniform allowance | - | 13,262 | 8,262 | 5,000 | - |
| Other minor equipment | - | 6,200 | 3,700 | 2,500 | - |
| Total district attorney | - | 168,866 | 79,259 | 89,607 | - |
| Sheriff: | | | | | |
| Current: | | | | | |
| Capital outlay | - | 445,951 | 114,754 | 331,197 | 200,069 |
| Total sheriff | - | 445,951 | 114,754 | 331,197 | 200,069 |
| Total expenditures | 175,000 | 808,191 | 376,660 | 431,531 | 344,845 |
| Excess (deficiency) of revenues over expenditures | (175,000) | (175,000) | 678,552 | 853,552 | (62,118) |
| Other Financing Sources: | | | | | |
| Appropriation from fund balance | 175,000 | 175,000 | - | (175,000) | - |
| Total other financing sources | 175,000 | 175,000 | - | (175,000) | - |
| Net change in fund balance | - | - | 678,552 | 678,552 | (62,118) |
| Fund Balance, beginning of year | 343,617 | 343,617 | 343,617 | - | 405,735 |
| Appropriation of fund balance | (175,000) | (175,000) | - | 175,000 | - |
| Fund Balance, end of year | \$ 168,617 | \$ 168,617 | \$ 1,022,169 | \$ 853,552 | \$ 343,617 |

CLAYTON COUNTY, GEORGIA

STATE NARCOTICS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
| Revenues: | | | | | |
| Fines and forfeitures | \$ - | \$ 292,873 | \$ 1,006,357 | \$ 713,484 | \$ 663,456 |
| Total revenues | - | 292,873 | 1,006,357 | 713,484 | 663,456 |
| Expenditures: | | | | | |
| General government | | | | | |
| Current: | | | | | |
| General assistance | 90,000 | 90,000 | 90,000 | - | 90,000 |
| Total general government | 90,000 | 90,000 | 90,000 | - | 90,000 |
| Courts and law enforcement: | | | | | |
| District attorney: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 109,431 | 109,430 | 1 | - |
| Payroll taxes | - | 8,427 | 8,427 | - | - |
| Workers' compensation insurance | - | 15 | 14 | 1 | - |
| Total district attorney | - | 117,873 | 117,871 | 2 | - |
| Total courts and law enforcement | - | 117,873 | 117,871 | 2 | - |
| Public safety: | | | | | |
| County police: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | - | - | - | 77,795 |
| Payroll taxes | - | - | - | - | 5,988 |
| Workers' compensation insurance | - | - | - | - | 19 |
| Office supplies | - | 90,000 | 11,762 | 78,238 | - |
| Uniform allowance | - | 17,809 | 11,036 | 6,773 | - |
| Wrecker service | 500 | 500 | 308 | 192 | - |
| Total county police | 500 | 108,309 | 23,106 | 85,203 | 83,802 |
| Narcotics unit: | | | | | |
| Current: | | | | | |
| Other contractual services | 65,000 | 65,000 | 9,000 | 56,000 | 65,000 |
| Materials and supplies | 70,910 | 74,372 | 41,472 | 32,900 | 33,247 |
| Training, travel and meetings | - | 20,291 | 20,290 | 1 | 2,156 |
| Minor equipment | 31,675 | 26,069 | 22,401 | 3,668 | 112,841 |
| Repairs and maintenance | 6,915 | 6,915 | 4,501 | 2,414 | 7,165 |
| Wrecker service | - | - | - | - | 50 |
| Capital outlay | - | 70,606 | 7,492 | 63,114 | - |
| Total narcotics unit | 174,500 | 263,253 | 105,156 | 158,097 | 220,459 |
| Total public safety | 175,000 | 371,562 | 128,262 | 243,300 | 304,261 |
| Total expenditures | 265,000 | 579,435 | 336,133 | 243,302 | 394,261 |
| Excess (deficiency) of revenues over expenditures | (265,000) | (286,562) | 670,224 | 956,786 | 269,195 |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | 265,000 | 286,562 | - | (286,562) | - |
| Sale of capital assets | - | - | 12,235 | 12,235 | 18,301 |
| Total other financing sources | 265,000 | 286,562 | 12,235 | (274,327) | 18,301 |
| Net change in fund balance | - | - | 682,459 | 682,459 | 287,496 |
| Fund Balance, beginning of year | 1,303,685 | 1,303,685 | 1,303,685 | - | 1,016,189 |
| Appropriation of fund balance | (265,000) | (286,562) | - | 286,562 | - |
| Fund Balance, end of year | <u>\$ 1,038,685</u> | <u>\$ 1,017,123</u> | <u>\$ 1,986,144</u> | <u>\$ 969,021</u> | <u>\$ 1,303,685</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--------------------------------------|--------------------|-----------------|----------------|--------------|----------------|
| Revenues: | | | | | |
| Fines and forfeitures | \$ 872,500 | \$ 872,500 | \$ 739,066 | \$ (133,434) | \$ 822,167 |
| Other revenue | - | - | - | - | - |
| Total revenues | 872,500 | 872,500 | 739,066 | (133,434) | 822,167 |
| Expenditures: | | | | | |
| General government | | | | | |
| Capital outlay | - | - | - | - | - |
| Total expenditures | - | - | - | - | - |
| Excess of revenues over expenditures | 872,500 | 872,500 | 739,066 | (133,434) | 822,167 |
| Other Financing Uses: | | | | | |
| Transfers out | (872,500) | (872,500) | (872,500) | - | (1,003,000) |
| Total other financing uses | (872,500) | (872,500) | (872,500) | - | (1,003,000) |
| Net change in fund balance | - | - | (133,434) | (133,434) | (180,833) |
| Fund Balance, beginning of year | 331,387 | 331,387 | 331,387 | - | 512,220 |
| Fund Balance, end of year | \$ 331,387 | \$ 331,387 | \$ 197,953 | \$ (133,434) | \$ 331,387 |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|----------|----------------|
| Revenues: | | | | | |
| Charges for services: | | | | | |
| Court supervision fee | \$ 9,500 | \$ 9,500 | \$ 11,007 | \$ 1,507 | \$ 10,051 |
| Total revenues | 9,500 | 9,500 | 11,007 | 1,507 | 10,051 |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Contract services | 7,500 | 7,500 | 5,665 | 1,835 | 6,680 |
| Rental | 2,000 | 2,000 | - | 2,000 | - |
| Total courts and law enforcement | 9,500 | 9,500 | 5,665 | 3,835 | 6,680 |
| Total expenditures | 9,500 | 9,500 | 5,665 | 3,835 | 6,680 |
| Net change in fund balance | - | - | 5,342 | 5,342 | 3,371 |
| Fund Balance, beginning of year | 14,721 | 14,721 | 14,721 | - | 11,350 |
| Fund Balance, end of year | \$ 14,721 | \$ 14,721 | \$ 20,063 | \$ 5,342 | \$ 14,721 |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-------------------|-------------------|------------------|-------------------|
| Revenues: | | | | | |
| Fines and forfeitures | \$ 114,200 | \$ 114,200 | \$ 112,961 | \$ (1,239) | \$ 124,925 |
| Other revenues | 30,000 | 30,000 | 30,192 | 192 | 20,261 |
| Total revenues | 144,200 | 144,200 | 143,153 | (1,047) | 145,186 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Contract services | 8,000 | 8,000 | 2,502 | 5,498 | 53,299 |
| Materials and supplies | - | - | - | - | 2,144 |
| Dues and subscriptions | - | - | - | - | 60 |
| Training, travel, and meetings | - | - | - | - | 187 |
| General assistance | 40,000 | 40,000 | 40,000 | - | 40,000 |
| Total general government | 48,000 | 48,000 | 42,502 | 5,498 | 95,690 |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Contract services | 49,974 | 43,355 | 36,908 | 6,447 | - |
| Food and dietary | - | 4,200 | 3,371 | 829 | - |
| Office supplies | 2,000 | 2,172 | 281 | 1,891 | - |
| Dues and subscriptions | 110 | 110 | 109 | 1 | - |
| Training, travel, and meetings | 4,116 | 6,912 | 6,242 | 670 | - |
| Total courts and law enforcement | 56,200 | 56,749 | 46,911 | 9,838 | - |
| Health and welfare: | | | | | |
| Current: | | | | | |
| General assistance | 40,000 | 40,000 | 40,000 | - | - |
| Total health and welfare | 40,000 | 40,000 | 40,000 | - | - |
| Total expenditures | 144,200 | 144,749 | 129,413 | 15,336 | 95,690 |
| Excess (deficiency) of revenues over expenditures | - | (549) | 13,740 | 14,289 | 49,496 |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | - | 549 | - | 549 | - |
| Total other financing sources | - | 549 | - | 549 | - |
| Net change in fund balance | - | - | 13,740 | 13,740 | 49,496 |
| Fund Balance, beginning of year | 228,484 | 228,484 | 228,484 | - | 178,988 |
| Appropriation of fund balance | - | (549) | - | 549 | - |
| Fund Balance, end of year | <u>\$ 228,484</u> | <u>\$ 227,935</u> | <u>\$ 242,224</u> | <u>\$ 14,289</u> | <u>\$ 228,484</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | | |
| Charges for services: | | | | | |
| Court filing and recording fees | \$ 220,593 | \$ 220,593 | \$ 281,882 | \$ 61,289 | \$ 259,166 |
| Other revenues | 1,562 | 1,562 | 4,335 | 2,773 | 9,176 |
| Total revenues | <u>222,155</u> | <u>222,155</u> | <u>286,217</u> | <u>64,062</u> | <u>268,342</u> |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Salaries and wages | 129,943 | 129,665 | 111,707 | 17,958 | 116,248 |
| Pension contribution | 17,843 | 18,022 | 15,527 | 2,495 | 16,158 |
| Payroll taxes | 9,821 | 9,920 | 7,935 | 1,985 | 8,287 |
| Group health and life insurance | 22,677 | 22,677 | 18,633 | 4,044 | 22,503 |
| Workers' compensation insurance | 244 | 244 | 99 | 145 | 113 |
| Contractual services | 1,750 | 1,750 | 250 | 1,500 | 2,855 |
| Office equipment rental | 1,452 | 1,452 | 1,452 | - | 1,452 |
| Office supplies | 3,000 | 3,000 | 1,726 | 1,274 | 1,605 |
| Mediation fees | 30,000 | 30,000 | 20,850 | 9,150 | 31,790 |
| Dues and subscriptions | 225 | 225 | 225 | - | 190 |
| Postage | 2,200 | 2,200 | 1,217 | 983 | 2,176 |
| Telephone | 1,000 | 1,000 | 328 | 672 | 540 |
| Training, travel, and meetings | 2,000 | 2,000 | 693 | 1,307 | 433 |
| Total expenditures | <u>222,155</u> | <u>222,155</u> | <u>180,642</u> | <u>41,513</u> | <u>204,350</u> |
| Net change in fund balance | - | - | 105,575 | 105,575 | 63,992 |
| Fund Balance, beginning of year | <u>181,650</u> | <u>181,650</u> | <u>181,650</u> | <u>-</u> | <u>117,658</u> |
| Fund Balance, end of year | <u>\$ 181,650</u> | <u>\$ 181,650</u> | <u>\$ 287,225</u> | <u>\$ 105,575</u> | <u>\$ 181,650</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|-------------|----------------|
| Revenues: | | | | | |
| Fines and forfeitures | \$ 449,710 | \$ 449,710 | \$ 373,091 | \$ (76,619) | \$ 405,880 |
| Total revenues | 449,710 | 449,710 | 373,091 | (76,619) | 405,880 |
| Expenditures: | | | | | |
| Solicitor general: | | | | | |
| Current: | | | | | |
| Salaries and wages | 245,064 | 245,739 | 245,739 | - | 244,074 |
| Pension contribution | 33,818 | 34,158 | 34,158 | - | 33,926 |
| Payroll taxes | 18,614 | 17,599 | 17,551 | 48 | 17,685 |
| Group health and life insurance | 36,266 | 36,266 | 35,232 | 1,034 | 37,482 |
| Workers' compensation insurance | 439 | 439 | 204 | 235 | 203 |
| Total solicitor general | 334,201 | 334,201 | 332,884 | 1,317 | 333,370 |
| District attorney: | | | | | |
| Current: | | | | | |
| Salaries and wages | 162,363 | 162,451 | 150,362 | 12,089 | 140,522 |
| Pension contribution | 20,071 | 20,271 | 19,151 | 1,120 | 17,715 |
| Payroll taxes | 12,195 | 12,305 | 10,585 | 1,720 | 10,063 |
| Group health and life insurance | 36,417 | 34,612 | 27,473 | 7,139 | 26,236 |
| Workers' compensation insurance | 287 | 287 | 126 | 161 | 106 |
| Materials and supplies | 12,000 | 43,407 | 11,934 | 31,473 | 10,530 |
| Training, travel, and meetings | 2,000 | 37,000 | 1,934 | 35,066 | 1,200 |
| Total district attorney | 245,333 | 310,333 | 221,565 | 88,768 | 206,372 |
| Total courts and law enforcement | 579,534 | 644,534 | 554,449 | 90,085 | 539,742 |
| Total expenditures | 579,534 | 644,534 | 554,449 | 90,085 | 539,742 |
| Deficiency of revenues over expenditures | (129,824) | (194,824) | (181,358) | 13,466 | (133,862) |
| Other Financing Sources : | | | | | |
| Transfers in | 129,824 | 194,824 | 194,824 | - | 140,000 |
| Total other financing sources | 129,824 | 194,824 | 194,824 | - | 140,000 |
| Net change in fund balance | - | - | 13,466 | 13,466 | 6,138 |
| Fund Balance, beginning of year | 7,974 | 7,974 | 7,974 | - | 1,836 |
| Fund Balance, end of year | \$ 7,974 | \$ 7,974 | \$ 21,440 | \$ 13,466 | \$ 7,974 |

CLAYTON COUNTY, GEORGIA

DOMESTIC SEMINARS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|------------------|------------------|-------------------|------------------|
| Revenues: | | | | | |
| Other revenues | \$ 11,500 | \$ 11,500 | \$ 3,540 | \$ (7,960) | \$ 14,929 |
| Total revenues | 11,500 | 11,500 | 3,540 | (7,960) | 14,929 |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Other contractual services | 9,000 | 9,000 | 5,251 | 3,749 | 6,000 |
| Office supplies | 2,500 | 2,500 | 70 | 2,430 | 490 |
| Total expenditures | 11,500 | 11,500 | 5,321 | 6,179 | 6,490 |
| Net change in fund balance | - | - | (1,781) | (1,781) | 8,439 |
| Fund Balance, beginning of year | 20,857 | 20,857 | 20,857 | - | 12,418 |
| Fund Balance, end of year | <u>\$ 20,857</u> | <u>\$ 20,857</u> | <u>\$ 19,076</u> | <u>\$ (1,781)</u> | <u>\$ 20,857</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|---------------------|-------------------|-------------------|--------------------|---------------------|
| Revenues: | | | | | |
| Charges for services: | | | | | |
| Technology fee | \$ 163,312 | \$ 163,312 | \$ 109,576 | \$ (53,736) | \$ 136,265 |
| Total revenues | <u>163,312</u> | <u>163,312</u> | <u>109,576</u> | <u>(53,736)</u> | <u>136,265</u> |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Contract service fees | 36,500 | 36,501 | 35,115 | 1,386 | 42,564 |
| Equipment rental | 1,710 | 1,710 | - | 1,710 | 1,710 |
| Materials and supplies | 38,290 | 46,328 | 34,587 | 11,741 | 30,769 |
| Telephone, telegraph | 18,000 | 18,000 | 15,135 | 2,865 | 10,951 |
| Training, travel, and meetings | 7,700 | - | - | - | - |
| Minor equipment | 39,900 | 85,264 | 72,401 | 12,863 | 43,840 |
| Repair and maintenance | 2,212 | 2,212 | 1,357 | 855 | 2,409 |
| Capital outlay | <u>19,000</u> | <u>151,544</u> | <u>148,129</u> | <u>3,415</u> | <u>28,225</u> |
| Total expenditures | <u>163,312</u> | <u>341,559</u> | <u>306,724</u> | <u>34,835</u> | <u>160,468</u> |
| Deficiency of revenues over expenditures | <u>-</u> | <u>(178,247)</u> | <u>(197,148)</u> | <u>(18,901)</u> | <u>(24,203)</u> |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | - | 178,247 | - | (178,247) | - |
| Total other financing sources | <u>-</u> | <u>178,247</u> | <u>-</u> | <u>(178,247)</u> | <u>-</u> |
| Net change in fund balance | - | - | (197,148) | (197,148) | (24,203) |
| Fund Balance, beginning of year | 1,135,288 | 1,135,288 | 1,135,288 | - | 1,159,491 |
| Appropriation of fund balance | <u>-</u> | <u>(178,247)</u> | <u>-</u> | <u>178,247</u> | <u>-</u> |
| Fund Balance, end of year | <u>\$ 1,135,288</u> | <u>\$ 957,041</u> | <u>\$ 938,140</u> | <u>\$ (18,901)</u> | <u>\$ 1,135,288</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-----------------|----------------|----------|----------------|
| Revenues: | | | | | |
| Intergovernmental | \$ - | \$ 48,500 | \$ 48,500 | \$ - | \$ 58,250 |
| Total revenues | - | 48,500 | 48,500 | - | 58,250 |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Contract services | - | 48,501 | 48,500 | 1 | 47,000 |
| Utilities | - | 1,029 | 1,029 | - | 1,143 |
| Telephone, telegraph | - | 3,170 | 3,169 | 1 | 3,940 |
| General assistance | 12,500 | 8,300 | - | 8,300 | - |
| Total expenditures | 12,500 | 61,000 | 52,698 | 8,302 | 52,083 |
| Excess (deficiency) of revenues over expenditures | (12,500) | (12,500) | (4,198) | 8,302 | 6,167 |
| Other Financing Sources: | | | | | |
| Transfers in | 12,500 | 12,500 | 4,200 | (8,300) | 5,083 |
| Total other financing sources | 12,500 | 12,500 | 4,200 | (8,300) | 5,083 |
| Net change in fund balance | - | - | 2 | 2 | 11,250 |
| Fund Balance, beginning of year | 37,156 | 37,156 | 37,156 | - | 25,906 |
| Fund Balance, end of year | \$ 37,156 | \$ 37,156 | \$ 37,158 | \$ 2 | \$ 37,156 |

CLAYTON COUNTY, GEORGIA

AGING GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|-------------|----------------|
| Revenues: | | | | | |
| Intergovernmental | \$ - | \$ 751,711 | \$ 719,393 | \$ (32,318) | \$ 755,650 |
| Charges for services | - | - | 2,214 | 2,214 | 1,769 |
| Gifts and donations | - | 14,000 | 25,869 | 11,869 | 10,381 |
| Total revenues | - | 765,711 | 747,476 | (18,235) | 767,800 |
| Expenditures: | | | | | |
| Health and welfare: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 499,668 | 462,792 | 36,876 | 475,964 |
| Pension contribution | - | 45,158 | 45,095 | 63 | 45,416 |
| Payroll taxes | - | 38,422 | 33,867 | 4,555 | 35,171 |
| Group health and life insurance | - | 60,399 | 47,073 | 13,326 | 52,753 |
| Workers' compensation insurance | - | 5,882 | 3,684 | 2,198 | 2,203 |
| Contractual services | - | 379,722 | 305,638 | 74,084 | 353,020 |
| Equipment rental | - | 2,710 | 851 | 1,859 | 2,554 |
| Materials and supplies | - | 228,465 | 196,121 | 32,344 | 168,766 |
| Postage | - | - | - | - | 118 |
| Advertising | - | 1,160 | 695 | 465 | - |
| Minor equipment | - | 4,000 | 1,130 | 2,870 | 3,996 |
| Telephone, telegraph | - | 13,912 | 13,657 | 255 | 16,527 |
| Dues and subscriptions | - | 950 | 906 | 44 | 867 |
| Training, travel, and meetings | - | 12,774 | 7,772 | 5,002 | 9,110 |
| Uniform allowance | - | 2,747 | 1,080 | 1,667 | 190 |
| Repair and maintenance | - | 148 | 48 | 100 | 687 |
| Redistribution | - | 146 | 42 | 104 | 62 |
| General assistance | 524,298 | 20,000 | - | 20,000 | - |
| Capital outlay | - | 13,746 | 13,699 | 47 | 1,395 |
| Total expenditures | 524,298 | 1,330,009 | 1,134,150 | 195,859 | 1,168,799 |
| Deficiency of revenues over expenditures | (524,298) | (564,298) | (386,674) | 177,624 | (400,999) |
| Other Financing Sources: | | | | | |
| Transfers in | 524,298 | 564,298 | 523,387 | (40,911) | 498,493 |
| Total other financing sources | 524,298 | 564,298 | 523,387 | (40,911) | 498,493 |
| Net change in fund balance | - | - | 136,713 | 136,713 | 97,494 |
| Fund Balance, beginning of year | 283,736 | 283,736 | 283,736 | - | 186,242 |
| Fund Balance, end of year | \$ 283,736 | \$ 283,736 | \$ 420,449 | \$ 136,713 | \$ 283,736 |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-----------------|----------------|----------------|----------------|
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| U.S. Dept. of Housing and Urban Development | \$ 3,249,145 | \$ 6,717,310 | \$ 2,807,321 | \$ (3,909,989) | \$ 2,952,556 |
| Other revenues | - | 1,755,744 | 687,367 | (1,068,377) | 1,704,298 |
| Total revenues | 3,249,145 | 8,473,054 | 3,494,688 | (4,978,366) | 4,656,854 |
| Expenditures: | | | | | |
| Parks and recreation: | | | | | |
| CDBG program: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 395,218 | 375,054 | 20,164 | 368,851 |
| Pension contributions | - | 46,146 | 43,719 | 2,427 | 40,289 |
| Payroll taxes | - | 35,120 | 27,177 | 7,943 | 26,874 |
| Group health and life insurance | - | 42,140 | 29,721 | 12,419 | 49,249 |
| Workers' compensation insurance | - | 971 | 971 | - | 1,111 |
| Contractual services | - | 159,395 | 63,573 | 95,822 | 53,350 |
| Building lease and rental | - | 81,437 | 81,437 | - | 31,538 |
| Materials and supplies | - | 10,521 | 6,625 | 3,896 | 8,474 |
| Utilities | - | 9,315 | 9,110 | 205 | 7,354 |
| Telephone, telegraph | - | 7,905 | 3,636 | 4,269 | 3,798 |
| Postage | - | 500 | - | 500 | - |
| Dues and subscriptions | - | 43 | 43 | - | - |
| Training, travel, and meetings | - | 5,095 | 2,802 | 2,293 | 4,158 |
| Advertising | - | 14,460 | 6,969 | 7,491 | 12,748 |
| Minor equipment | - | 21,111 | 1,314 | 19,797 | 30,806 |
| Repair and maintenance | - | 141,674 | 101,349 | 40,325 | 17,732 |
| General assistance | 2,310,122 | 2,910,881 | 1,483,359 | 1,427,522 | 1,480,148 |
| Capital outlay | - | 222,935 | 148,177 | 74,758 | 113,778 |
| Total parks and recreation | 2,310,122 | 4,104,867 | 2,385,036 | 1,719,831 | 2,250,258 |
| Health and welfare: | | | | | |
| HOME program: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 99,038 | 36,010 | 63,028 | 27,972 |
| Pension contribution | - | 13,465 | 5,005 | 8,460 | 3,888 |
| Payroll taxes | - | 7,053 | 2,821 | 4,232 | 2,109 |
| Group health and life insurance | - | 8,237 | 5,165 | 3,072 | 969 |
| Workers' compensation insurance | - | 234 | 29 | 205 | 52 |
| Contractual services | - | 14,296 | - | 14,296 | 4,000 |
| Building lease and rental | - | 127,375 | 81,181 | 46,194 | 16,813 |
| Office supplies | - | 1,160 | 160 | 1,000 | 20 |
| Training, travel, and meetings | - | 2,000 | - | 2,000 | - |
| Minor equipment | - | 2,450 | - | 2,450 | - |
| General assistance | 737,989 | 1,054,756 | 186,290 | 868,466 | 495,508 |
| Total HOME program | 737,989 | 1,330,064 | 316,661 | 1,013,403 | 551,331 |

(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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>2018 Actual</u> | <u>Variance</u> | <u>2017 Actual</u> |
|---|----------------------------|-------------------------|------------------------|-----------------------|------------------------|
| Emergency shelter program: | | | | | |
| Current: | | | | | |
| Salaries and wages | \$ - | \$ 10,145 | \$ 10,145 | \$ - | \$ 9,396 |
| Contractual services | | 1,331 | - | 1,331 | - |
| Pension contributions | - | 1,473 | 1,473 | - | 1,306 |
| Payroll taxes | - | 918 | 918 | - | 684 |
| Group health and life insurance | - | 1,580 | 1,580 | - | 1,364 |
| Workers' compensation insurance | - | - | - | - | 10 |
| Building lease and rental | - | 18,182 | 4,081 | 14,101 | 6,474 |
| Utilities | - | 600 | - | 600 | - |
| General assistance | 201,034 | 282,276 | 207,094 | 75,182 | 175,387 |
| Total emergency shelter program | <u>201,034</u> | <u>316,505</u> | <u>225,291</u> | <u>91,214</u> | <u>194,621</u> |
| Neighborhood stabilization program: | | | | | |
| Current: | | | | | |
| Salaries and wages | - | 35,241 | 35,243 | (2) | 74,041 |
| Pension contributions | - | 7,445 | 7,445 | - | 10,292 |
| Payroll taxes | - | 2,640 | 2,640 | - | 5,425 |
| Group health and life insurance | - | 6,692 | 6,692 | - | 7,315 |
| Workers' compensation insurance | - | 104 | 53 | 51 | 100 |
| Consulting fees | - | - | - | - | 24,680 |
| Contractual services | - | 20 | - | 20 | - |
| Equipment rental | - | 2,580 | 2,580 | - | 2,767 |
| Building lease and rental | - | 1,270 | - | 1,270 | 14,570 |
| Materials and supplies | - | 649 | 644 | 5 | 1,607 |
| Telephone, telegraph | - | 2,696 | - | 2,696 | 304 |
| Postage | - | 274 | 269 | 5 | 474 |
| Dues and subscriptions | - | 745 | - | 745 | 255 |
| Training, travel, and meetings | - | 800 | - | 800 | 200 |
| Advertising | - | 1,200 | - | 1,200 | - |
| Minor equipment | - | 3,043 | - | 3,043 | - |
| Utilities | - | 900 | - | 900 | - |
| General assistance | - | 1,624,498 | 1,403,420 | 221,078 | 1,029,779 |
| Total neighborhood stabilization program | - | 1,690,797 | 1,458,986 | 231,811 | 1,171,809 |
| Total health and welfare | 939,023 | 3,337,366 | 2,000,938 | 1,336,428 | 1,917,761 |
| Total expenditures | <u>3,249,145</u> | <u>7,442,233</u> | <u>4,385,974</u> | <u>3,056,259</u> | <u>4,168,019</u> |
| Excess (deficiency) of revenues over expenditures | - | 1,030,821 | (891,286) | (1,922,107) | 488,835 |
| Other Financing Uses: | | | | | |
| Appropriation of fund balance | - | (1,030,821) | - | 1,030,821 | - |
| Total other financing uses | - | (1,030,821) | - | 1,030,821 | - |
| Net change in fund balance | - | - | (891,286) | (891,286) | 488,835 |
| Fund Balance, beginning of year | 2,091,541 | 2,091,541 | 2,091,541 | - | 1,602,706 |
| Appropriation of fund balance | - | 1,030,821 | - | (1,030,821) | - |
| Fund Balance, end of year | <u>\$ 2,091,541</u> | <u>\$ 3,122,362</u> | <u>\$ 1,200,255</u> | <u>\$ (1,922,107)</u> | <u>\$ 2,091,541</u> |

CLAYTON COUNTY, GEORGIA

LAW LIBRARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|------------------|------------------|--------------------|------------------|
| Revenues: | | | | | |
| Charges for services | \$ 113,709 | \$ 113,709 | \$ 74,896 | \$ (38,813) | \$ 86,200 |
| Other revenues | 11,545 | 13,581 | 14,412 | 831 | 11,851 |
| Total revenues | 125,254 | 127,290 | 89,308 | (37,982) | 98,051 |
| Expenditures: | | | | | |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Salaries and wages | 33,635 | 32,811 | 32,811 | - | 30,647 |
| Pension contribution | 4,515 | 4,561 | 4,561 | - | 4,260 |
| Payroll taxes | 2,573 | 2,198 | 2,198 | - | 2,327 |
| Group health and life insurance | 97 | 7,663 | 7,663 | - | 440 |
| Workers' compensation insurance | 64 | 29 | 29 | - | 29 |
| Contractual services | 12,000 | - | - | - | - |
| Equipment rental | 1,675 | 1,583 | 1,583 | - | 1,674 |
| Materials and supplies | 2,300 | 1,026 | 1,024 | 2 | 795 |
| Court records | 395 | - | - | - | - |
| Telephone, telegraph | 8,000 | 11,672 | 11,671 | 1 | 6,637 |
| Dues and subscriptions | 60,000 | 77,196 | 77,195 | 1 | 70,122 |
| Minor computer equipment | - | - | - | - | - |
| Total expenditures | 125,254 | 138,739 | 138,735 | 4 | 116,931 |
| Deficiency of revenues over expenditures | - | (11,449) | (49,427) | (37,978) | (18,880) |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | - | 11,449 | - | (11,449) | - |
| Net change in fund balance | - | - | (49,427) | (49,427) | (18,880) |
| Fund Balance, beginning of year | 96,837 | 96,837 | 96,837 | - | 115,717 |
| Appropriation of fund balance | - | (11,449) | - | 11,449 | - |
| Fund Balance, end of year | <u>\$ 96,837</u> | <u>\$ 85,388</u> | <u>\$ 47,410</u> | <u>\$ (37,978)</u> | <u>\$ 96,837</u> |

CLAYTON COUNTY, GEORGIA

STREET LIGHTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|------------|----------------|
| Revenues: | | | | | |
| Property taxes: | | | | | |
| Special tax levy - current year | \$ 1,701,566 | \$ 1,701,566 | \$ 1,764,685 | \$ 63,119 | \$ 1,723,789 |
| Total revenues | 1,701,566 | 1,701,566 | 1,764,685 | 63,119 | 1,723,789 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Salaries and wages | 131,048 | 130,774 | 116,993 | 13,781 | 80,415 |
| Pension contributions | 17,999 | 18,176 | 16,262 | 1,914 | 11,148 |
| Payroll taxes | 9,907 | 10,004 | 8,465 | 1,539 | 5,859 |
| Group health and life insurance | 28,073 | 26,473 | 14,408 | 12,065 | 13,638 |
| Workers' compensation insurance | 899 | 2,499 | 2,418 | 81 | 379 |
| Contractual services | 2,280 | 280 | - | 280 | - |
| Materials and supplies | 8,250 | 8,220 | 3,687 | 4,533 | 2,428 |
| Utilities | 1,438,188 | 1,438,188 | 1,301,965 | 136,223 | 1,372,340 |
| Dues and subscriptions | 22,852 | 24,852 | 24,849 | 3 | 22,719 |
| Training, travel, and meetings | 1,600 | 1,600 | 387 | 1,213 | 476 |
| Repair and maintenance | 2,000 | 2,000 | 507 | 1,493 | 2,112 |
| Uniform allowance | 470 | 500 | 396 | 104 | 253 |
| Total expenditures | 1,663,566 | 1,663,566 | 1,490,337 | 173,229 | 1,511,767 |
| Excess of revenues over expenditures | 38,000 | 38,000 | 274,348 | 236,348 | 212,022 |
| Other Financing Uses: | | | | | |
| Transfers out | (38,000) | (38,000) | (38,000) | - | (38,000) |
| Total other financing uses | (38,000) | (38,000) | (38,000) | - | (38,000) |
| Net change in fund balance | - | - | 236,348 | 236,348 | 174,022 |
| Fund Balance, beginning of year | 571,481 | 571,481 | 571,481 | - | 397,459 |
| Fund Balance, end of year | \$ 571,481 | \$ 571,481 | \$ 807,829 | \$ 236,348 | \$ 571,481 |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | |
| Property taxes: | | | | | |
| Real property taxes | \$ 475,000 | \$ 475,000 | \$ - | \$ (475,000) | \$ 488,857 |
| Other taxes: | | | | | |
| Local option sales tax | 118,613 | 118,613 | - | (118,613) | 431,299 |
| Investment earnings | - | - | 55 | 55 | 17 |
| Total revenues | <u>593,613</u> | <u>593,613</u> | <u>55</u> | <u>(593,558)</u> | <u>920,173</u> |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Bank charges | - | 182 | 181 | 1 | 202 |
| Debt service | <u>10,000</u> | <u>14,818</u> | <u>1,000</u> | <u>13,818</u> | <u>5,950</u> |
| Total expenditures | <u>10,000</u> | <u>15,000</u> | <u>1,181</u> | <u>13,819</u> | <u>6,152</u> |
| Excess (deficiency) of revenues over expenditures | <u>583,613</u> | <u>578,613</u> | <u>(1,126)</u> | <u>(579,739)</u> | <u>914,021</u> |
| Other Financing Sources (Uses): | | | | | |
| Transfers in | - | 5,000 | 5,000 | - | 30,000 |
| Transfers out | <u>(583,613)</u> | <u>(583,613)</u> | <u>-</u> | <u>583,613</u> | <u>(880,115)</u> |
| Total other financing sources (uses) | <u>(583,613)</u> | <u>(578,613)</u> | <u>5,000</u> | <u>583,613</u> | <u>(850,115)</u> |
| Net change in fund balance | - | - | 3,874 | 3,874 | 63,906 |
| Fund Balance, beginning of year | <u>84,485</u> | <u>84,485</u> | <u>84,485</u> | <u>-</u> | <u>20,579</u> |
| Fund Balance, end of year | <u>\$ 84,485</u> | <u>\$ 84,485</u> | <u>\$ 88,359</u> | <u>\$ 3,874</u> | <u>\$ 84,485</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|
| Revenues: | | | | | |
| Property taxes | \$ 500,000 | \$ 500,000 | \$ 970,236 | \$ 470,236 | \$ 986,338 |
| Total revenues | 500,000 | 500,000 | 970,236 | 470,236 | 986,338 |
| Expenditures: | | | | | |
| General government: | | | | | |
| General assistance | 500,000 | 500,000 | - | 500,000 | - |
| Total general government | 500,000 | 500,000 | - | 500,000 | - |
| Net change in fund balance | - | - | 970,236 | 970,236 | 986,338 |
| Fund Balance, beginning of year | 2,685,993 | 2,685,993 | 2,685,993 | - | 1,699,655 |
| Fund Balance, end of year | <u>\$ 2,685,993</u> | <u>\$ 2,685,993</u> | <u>\$ 3,656,229</u> | <u>\$ 970,236</u> | <u>\$ 2,685,993</u> |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>2018 Actual</u> | <u>Variance</u> | <u>2017 Actual</u> |
|--|----------------------------|-------------------------|------------------------|-------------------|------------------------|
| Revenues: | | | | | |
| Property taxes | \$ 250,000 | \$ 250,000 | \$ 237,420 | \$ (12,580) | \$ 246,832 |
| Total revenues | <u>250,000</u> | <u>250,000</u> | <u>237,420</u> | <u>(12,580)</u> | <u>246,832</u> |
| Expenditures: | | | | | |
| Intergovernmental | <u>250,000</u> | <u>250,000</u> | <u>-</u> | <u>250,000</u> | <u>236,070</u> |
| Total intergovernmental | <u>250,000</u> | <u>250,000</u> | <u>-</u> | <u>250,000</u> | <u>236,070</u> |
| Net change in fund balance | - | - | 237,420 | 237,420 | 10,762 |
| Fund Balance, beginning of year | <u>10,762</u> | <u>10,762</u> | <u>10,762</u> | <u>-</u> | <u>-</u> |
| Fund Balance, end of year | <u>\$ 10,762</u> | <u>\$ 10,762</u> | <u>\$ 248,182</u> | <u>\$ 237,420</u> | <u>\$ 10,762</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-------------------|---------------------|-------------------|-------------------|
| Revenues: | | | | | |
| Property taxes | \$ 200,000 | \$ 200,000 | \$ 353,854 | \$ 153,854 | \$ 332,901 |
| Total revenues | 200,000 | 200,000 | 353,854 | 153,854 | 332,901 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Contractual services | 200,000 | 200,000 | 8,142 | 191,858 | 21,822 |
| Total general government | 200,000 | 200,000 | 8,142 | 191,858 | 21,822 |
| Net change in fund balance | - | - | 345,712 | 345,712 | 311,079 |
| Fund Balance, beginning of year | 973,436 | 973,436 | 973,436 | - | 662,357 |
| Fund Balance, end of year | <u>\$ 973,436</u> | <u>\$ 973,436</u> | <u>\$ 1,319,148</u> | <u>\$ 345,712</u> | <u>\$ 973,436</u> |

CLAYTON COUNTY, GEORGIA

NORTHWEST CLAYTON CORRIDOR TAX ALLOCATION DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---------------------------------|--------------------|-----------------|------------------|------------------|-----------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ 32,709 | \$ 32,709 | \$ 1,026 |
| Total revenues | - | - | 32,709 | 32,709 | 1,026 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Capital outlay | - | - | - | - | - |
| Total general government | - | - | - | - | - |
| Net change in fund balance | - | - | 32,709 | 32,709 | 1,026 |
| Fund Balance, beginning of year | 1,026 | 1,026 | 1,026 | - | - |
| Fund Balance, end of year | <u>\$ 1,026</u> | <u>\$ 1,026</u> | <u>\$ 33,735</u> | <u>\$ 32,709</u> | <u>\$ 1,026</u> |



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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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|-------------|----------------|
| Revenues: | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes: | | | | | |
| Interest on delinquent taxes | - | - | - | - | - |
| Total revenues | - | - | - | - | - |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal retirement | 13,242,000 | 19,261,000 | 19,250,000 | 11,000 | 12,775,000 |
| Interest | 1,452,301 | 1,986,551 | 1,986,552 | (1) | 2,259,045 |
| Fiscal agent fees | 532,050 | 4,000 | 4,000 | - | 825 |
| Total expenditures | 15,226,351 | 21,251,551 | 21,240,552 | 10,999 | 15,034,870 |
| Deficiency of revenues over expenditures | (15,226,351) | (21,251,551) | (21,240,552) | 10,999 | (15,034,870) |
| Other Financing Sources: | | | | | |
| Transfers in | 15,226,351 | 21,251,551 | 21,226,676 | (24,875) | 14,774,643 |
| Total other financing sources | 15,226,351 | 21,251,551 | 21,226,676 | (24,875) | 14,774,643 |
| Net change in fund balance | - | - | (13,876) | (13,876) | (260,227) |
| Fund Balance, beginning of year | 247,799 | 247,799 | 247,799 | - | 508,026 |
| Fund Balance, end of year | \$ 247,799 | \$ 247,799 | \$ 233,923 | \$ (13,876) | \$ 247,799 |

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|---------------------|-------------------|----------------|---------------------|---------------------|
| Revenues: | | | | | |
| Investment earnings | \$ - | \$ 16,021 | \$ 16,020 | \$ (1) | \$ 10,264 |
| Total revenues | - | 16,021 | 16,020 | (1) | 10,264 |
| Expenditures: | | | | | |
| Debt service | - | 274 | 274 | - | - |
| Total expenditures | - | 274 | 274 | - | - |
| Excess of revenues over expenditures | - | 15,747 | 15,746 | (1) | 10,264 |
| Other Financing Sources (Uses): | | | | | |
| Appropriation of fund balance | - | 2,267,076 | - | (2,267,076) | - |
| Transfers in | 583,613 | 4,791,594 | 4,207,981 | (583,613) | 880,115 |
| Transfers out | (583,613) | (7,074,417) | (7,074,417) | - | (609,875) |
| Total other financing sources (uses) | - | (15,747) | (2,866,436) | (2,850,689) | 270,240 |
| Net change in fund balance | - | - | (2,850,690) | (2,850,690) | 280,504 |
| Fund Balance, beginning of year | 2,850,690 | 2,850,690 | 2,850,690 | - | 2,570,186 |
| Appropriation of fund balance | - | (2,267,076) | - | 2,267,076 | - |
| Fund Balance, end of year | <u>\$ 2,850,690</u> | <u>\$ 583,614</u> | <u>\$ -</u> | <u>\$ (583,614)</u> | <u>\$ 2,850,690</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | |
| Investment income | \$ - | \$ - | \$ 224,839 | \$ 224,839 | \$ - |
| Total revenues | - | - | 224,839 | 224,839 | - |
| Expenditures: | | | | | |
| Transportation and development: | | | | | |
| Current: | | | | | |
| Salaries and wages | 350,000 | 350,000 | - | 350,000 | 92,625 |
| Pension contributions | - | - | - | - | 12,875 |
| Payroll taxes | - | - | - | - | 7,086 |
| Contractual services | - | 377,318 | 188,091 | 189,227 | 610,530 |
| Court reporter fees | - | 2,500 | - | 2,500 | - |
| Capital outlay | 1,800,000 | 53,759,871 | 17,963,795 | 35,796,076 | 12,242,377 |
| Total transportation and development | 2,150,000 | 54,489,689 | 18,151,886 | 36,337,803 | 12,965,493 |
| Parks and recreation: | | | | | |
| Current: | | | | | |
| Contractual services | - | - | - | - | 26,939 |
| Other contract service fees | - | 147,109 | 105,199 | 41,910 | 207,145 |
| Office supplies | - | 230 | - | 230 | - |
| Minor equipment | - | 473 | - | 473 | - |
| Capital outlay | - | 16,823,106 | 1,092,820 | 15,730,286 | 196,492 |
| Total parks and recreation | - | 16,970,918 | 1,198,019 | 15,772,899 | 430,576 |
| Total expenditures | 2,150,000 | 71,460,607 | 19,349,905 | 52,110,702 | 13,396,069 |
| Deficiency of revenues over expenditures | (2,150,000) | (71,460,607) | (19,125,066) | 52,335,541 | (13,396,069) |
| Other Financing Sources: | | | | | |
| Appropriation of fund balance | 2,150,000 | 61,288,340 | - | (61,288,340) | - |
| Transfers in | - | 10,172,267 | 6,563,189 | (3,609,078) | 3,837,770 |
| Total other financing sources | 2,150,000 | 71,460,607 | 6,563,189 | (64,897,418) | 3,837,770 |
| Net change in fund balance | - | - | (12,561,877) | (12,561,877) | (9,558,299) |
| Fund Balance, beginning of year | 67,544,243 | 67,544,243 | 67,544,243 | - | 77,102,542 |
| Appropriation of fund balance | (2,150,000) | (61,288,340) | - | 61,288,340 | - |
| Fund Balance, end of year | <u>\$ 65,394,243</u> | <u>\$ 6,255,903</u> | <u>\$ 54,982,366</u> | <u>\$ 48,726,463</u> | <u>\$ 67,544,243</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--------------------------------------|--------------------|-----------------|----------------|------------|----------------|
| Revenues: | | | | | |
| Intergovernmental | \$ - | \$ 1,448,709 | \$ 1,448,704 | \$ (5) | \$ 875,031 |
| Investment income | - | - | 224,834 | 224,834 | - |
| Total revenues | - | 1,448,709 | 1,673,538 | 224,829 | 875,031 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Contract service fees | - | 481,691 | 207,865 | 273,826 | 236,941 |
| Postage | - | - | - | - | 37 |
| Capital outlay | - | 3,983,833 | - | 3,983,833 | 8,818 |
| Total general government | - | 4,465,524 | 207,865 | 4,257,659 | 245,796 |
| Courts and law enforcement: | | | | | |
| Current: | | | | | |
| Capital outlay | - | 2,213,568 | 125,874 | 2,087,694 | - |
| Total courts and law enforcement | - | 2,213,568 | 125,874 | 2,087,694 | - |
| Public safety: | | | | | |
| Current: | | | | | |
| Office supplies | - | - | - | - | 10,060 |
| Minor equipment | - | - | - | - | 107,087 |
| Debt service | - | - | - | - | 316,778 |
| Capital outlay | - | 2,065,766 | 209,302 | 1,856,464 | 1,278,458 |
| Total public safety | - | 2,065,766 | 209,302 | 1,856,464 | 1,712,383 |
| Transportation and development: | | | | | |
| Administration: | | | | | |
| Current: | | | | | |
| Salaries and wages | 4,000,000 | 3,717,817 | 1,314,070 | 2,403,747 | 1,619,537 |
| Pension contributions | - | 181,656 | 181,656 | - | 225,116 |
| Payroll taxes | - | 100,527 | 100,526 | 1 | 123,895 |
| Contract service fees | - | 3,315,988 | 2,480,831 | 835,157 | 2,212,360 |
| Rental | - | 11,100 | - | 11,100 | 1,104 |
| Safety supplies | - | 2,355 | - | 2,355 | 12,645 |
| Office supplies | - | 3,572 | - | 3,572 | 90,773 |
| Advertising | - | 350 | - | 350 | - |
| Minor equipment | - | 8,013 | 736 | 7,277 | 4,775 |
| Repair and maintenance | - | 4,258,528 | 1,032,803 | 3,225,725 | 5,212,729 |
| Capital outlay | - | 12,202,961 | 915,314 | 11,287,647 | 1,019,530 |
| Total administration | 4,000,000 | 23,802,867 | 6,025,936 | 17,776,931 | 10,522,464 |
| Total transportation and development | 4,000,000 | 23,802,867 | 6,025,936 | 17,776,931 | 10,522,464 |

(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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures (continued): | | | | | |
| Libraries: | | | | | |
| Current: | | | | | |
| Computer supplies | \$ - | \$ 3,414 | \$ - | \$ 3,414 | \$ - |
| Contract services | - | 1,628 | - | 1,628 | - |
| Minor equipment | - | 20,333 | - | 20,333 | - |
| Capital outlay | - | 5,910,803 | 350,994 | 5,559,809 | 387,130 |
| Total libraries | - | 5,936,178 | 350,994 | 5,585,184 | 387,130 |
| Parks and recreation: | | | | | |
| Current: | | | | | |
| Contract service fees | - | 10,629 | 8,685 | 1,944 | 3,840 |
| Repair and maintenance | - | 127,474 | 121,884 | 5,590 | 58,827 |
| Capital outlay | - | 3,007,700 | 2,452,036 | 555,664 | 924,526 |
| Total parks and recreation | - | 3,145,803 | 2,582,605 | 563,198 | 987,193 |
| Health and welfare: | | | | | |
| Capital outlay | - | 10,853,796 | 400,906 | 10,452,890 | - |
| Total Health and welfare | - | 10,853,796 | 400,906 | 10,452,890 | - |
| Total expenditures | 4,000,000 | 52,483,502 | 9,903,482 | 42,580,020 | 13,854,966 |
| Deficiency of revenues over expenditures | (4,000,000) | (51,034,793) | (8,229,944) | 42,804,849 | (12,979,935) |
| Other Financing Sources: | | | | | |
| Transfers in | - | 190,107 | 140,194 | (49,913) | 1,784,528 |
| Appropriation of fund balance | 4,000,000 | 50,844,686 | - | (50,844,686) | - |
| Total other financing sources | 4,000,000 | 51,034,793 | 140,194 | (50,894,599) | 1,784,528 |
| Net change in fund balance | - | - | (8,089,750) | (8,089,750) | (11,195,407) |
| Fund Balance, beginning of year | 64,963,763 | 64,963,763 | 64,963,763 | - | 76,159,170 |
| Appropriation of fund balance | (4,000,000) | (50,844,686) | - | 50,844,686 | - |
| Fund Balance, end of year | <u>\$ 60,963,763</u> | <u>\$ 14,119,077</u> | <u>\$ 56,874,013</u> | <u>\$ 42,754,936</u> | <u>\$ 64,963,763</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|---|--------------------|-----------------|----------------|--------------|----------------|
| Revenues: | | | | | |
| Other taxes | \$ 45,129,360 | \$ 45,129,360 | \$ 47,905,824 | \$ 2,776,464 | \$ 44,850,838 |
| Investment income | - | - | 163,438 | 163,438 | - |
| Total revenues | 45,129,360 | 45,129,360 | 48,069,262 | 2,939,902 | 44,850,838 |
| Expenditures: | | | | | |
| General government: | | | | | |
| Current: | | | | | |
| Contract service fees | - | 2,201,489 | 1,210,740 | 990,749 | 1,214,385 |
| Other supplies | - | 9,000 | 5,492 | 3,508 | 139,306 |
| Minor equipment | - | 226,956 | 91,917 | 135,039 | 208,243 |
| Repair and maintenance | - | 1,472 | 1,471 | 1 | 423,895 |
| Capital outlay | 22,860,792 | 34,265,183 | 8,521,035 | 25,744,148 | 6,351,157 |
| Total general government | 22,860,792 | 36,704,100 | 9,830,655 | 26,873,445 | 8,336,986 |
| Tax assessment and collection: | | | | | |
| Capital outlay | - | 2,683,012 | 881,405 | 1,801,607 | 413,676 |
| Total tax assessment and collection | - | 2,683,012 | 881,405 | 1,801,607 | 413,676 |
| Courts and law enforcement: | | | | | |
| Capital outlay | - | 1,893,757 | - | 1,893,757 | - |
| Total courts and law enforcement | - | 1,893,757 | - | 1,893,757 | - |
| Public safety: | | | | | |
| Contract service fees | - | 4,140 | 4,140 | - | 13,383 |
| Capital outlay | - | 1,310,042 | 930,762 | 379,280 | 239,475 |
| Total public safety | - | 1,314,182 | 934,902 | 379,280 | 252,858 |
| Transportation and development: | | | | | |
| Contract service fees | - | 815,247 | 655,094 | 160,153 | - |
| Other supplies | - | 117,195 | 109,171 | 8,024 | - |
| Repair and maintenance | - | 11,336,119 | 646,942 | 10,689,177 | - |
| Capital outlay | - | 10,417,928 | 2,449,884 | 7,968,044 | - |
| Total transportation and development | - | 22,686,489 | 3,861,091 | 18,825,398 | - |
| Park and recreation: | | | | | |
| Repair and maintenance | - | 190,000 | 39,735 | 150,265 | - |
| Capital outlay | - | 4,000,000 | - | 4,000,000 | - |
| Total transportation and development | - | 4,190,000 | 39,735 | 4,150,265 | - |
| Health and welfare: | | | | | |
| Debt service | - | 371,807 | 1,200 | 370,607 | - |
| Total health and welfare | - | 371,807 | 1,200 | 370,607 | - |
| Intergovernmental | 8,997,630 | 9,587,074 | 9,587,073 | 1 | 8,938,500 |
| Total expenditures | 31,858,422 | 79,430,421 | 25,136,061 | 54,294,360 | 17,942,020 |
| Excess (deficiency) of revenues over expenditures | 13,270,938 | (34,301,061) | 22,933,201 | 57,234,262 | 26,908,818 |

(Continued)

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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

Other Financing Sources (Uses):

| | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Transfers in | - | 596,030 | 465,727 | (130,303) | 96,190 |
| Transfers out | (13,270,938) | (13,270,938) | (13,270,938) | - | (13,078,718) |
| Appropriation of fund balance | - | 46,975,969 | - | (46,975,969) | - |
| Total other financing sources (uses) | <u>(13,270,938)</u> | <u>34,301,061</u> | <u>(12,805,211)</u> | <u>(47,106,272)</u> | <u>(12,982,528)</u> |
| Net change in fund balance | - | - | 10,127,990 | 10,127,990 | 13,926,290 |
| Fund Balance, beginning of year | 70,626,714 | 70,626,714 | 70,626,714 | - | 56,700,424 |
| Appropriation of fund balance | <u>-</u> | <u>(46,975,969)</u> | <u>-</u> | <u>46,975,969</u> | <u>-</u> |
| Fund Balance, end of year | <u>\$ 70,626,714</u> | <u>\$ 23,650,745</u> | <u>\$ 80,754,704</u> | <u>\$ 57,103,959</u> | <u>\$ 70,626,714</u> |

CLAYTON COUNTY, GEORGIA

2017 URA BOND FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Original Budget | Final Budget | 2018 Actual | Variance | 2017 Actual |
|--|--------------------|-----------------|----------------|--------------|----------------|
| Revenues: | | | | | |
| Investment income | \$ - | \$ 524 | \$ 593 | \$ 69 | \$ - |
| Total revenues | - | 524 | 593 | 69 | - |
| Expenditures: | | | | | |
| Health and welfare: | | | | | |
| Debt service | \$ - | \$ 302,646 | \$ 302,447 | \$ 199 | \$ - |
| Capital outlay | - | 5,524,575 | - | 5,524,575 | - |
| Total health and welfare | - | 5,827,221 | 302,447 | 5,524,774 | - |
| Total expenditures | - | 5,827,221 | 302,447 | 5,524,774 | - |
| Deficiency of revenues over expenditures | - | (5,826,697) | (301,854) | 5,524,774 | - |
| Other Financing Sources (Uses): | | | | | |
| Issuance of bonds | | 9,710,000 | 9,710,000 | | |
| Transfers in | - | 24,478 | 24,478 | - | - |
| Transfers out | - | (3,907,781) | (3,907,781) | - | - |
| Total other financing sources (uses) | - | 5,826,697 | 5,826,697 | - | - |
| Net change in fund balance | - | - | 5,524,843 | 5,524,774 | - |
| Fund Balance, beginning of year | - | - | - | - | 56,700,424 |
| Fund Balance, end of year | \$ - | \$ - | \$ 5,524,843 | \$ 5,524,774 | \$ 56,700,424 |



Internal Service Funds

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS

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

The County uses the following internal service funds:

Workers' Compensation Self-Insurance Fund

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

Medical Group Self-Insurance Fund

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

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

JUNE 30, 2018
(With comparative actual totals for the fiscal year ended June 30, 2017)

| | Workers' Compensation Fund | Medical Group Self-Insurance Fund | Totals | |
|---------------------------------------|----------------------------------|---|---------------------|---------------------|
| | | | 2018 | 2017 |
| Assets | | | | |
| Cash and cash equivalents | \$ 3,033,379 | \$ 5,062,883 | \$ 8,096,262 | \$ 8,189,256 |
| Total assets | <u>\$ 3,033,379</u> | <u>\$ 5,062,883</u> | <u>\$ 8,096,262</u> | <u>\$ 8,189,256</u> |
| Liabilities and Net Position | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 65,649 | \$ 1,090,109 | \$ 1,155,758 | \$ 1,130,651 |
| Accrued claims liability - current | 1,051,753 | 809,000 | 1,860,753 | 1,765,192 |
| Accrued claims liability - noncurrent | <u>586,532</u> | <u>-</u> | <u>586,532</u> | <u>546,584</u> |
| Total liabilities | <u>1,703,934</u> | <u>1,899,109</u> | <u>3,603,043</u> | <u>3,442,427</u> |
| Net Position | | | | |
| Unrestricted | <u>1,329,445</u> | <u>3,163,774</u> | <u>4,493,219</u> | <u>4,746,829</u> |
| Total liabilities and net position | <u>\$ 3,033,379</u> | <u>\$ 5,062,883</u> | <u>\$ 8,096,262</u> | <u>\$ 8,189,256</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, 2018 (With comparative actual totals for the fiscal year ended June 30, 2017)

| | Workers' Compensation Fund | Medical Group Self-Insurance Fund | Totals | |
|--|----------------------------------|---|---------------|---------------|
| | | | 2018 | 2017 |
| Operating revenues | | | | |
| Charges to other funds | \$ 958,125 | \$ 13,872,771 | \$ 14,830,896 | \$ 16,394,250 |
| Employee contributions | - | 6,530,298 | 6,530,298 | 5,231,702 |
| Other revenue | - | 30 | 30 | 10,000 |
| Total operating revenues | 958,125 | 20,403,099 | 21,361,224 | 21,635,952 |
| Operating expenses | | | | |
| Claims expense | 973,768 | 7,681,016 | 8,654,784 | 8,961,074 |
| Insurance premiums | 179,000 | 12,125,201 | 12,304,201 | 11,426,626 |
| Management fees | 120,620 | 450,880 | 571,500 | 467,121 |
| Other expenses | 1,884 | 82,465 | 84,349 | 112,029 |
| Total operating expenses | 1,275,272 | 20,339,562 | 21,614,834 | 20,966,850 |
| Net income (loss) | (317,147) | 63,537 | (253,610) | 669,102 |
| Net position, beginning of year | 1,646,592 | 3,100,237 | 4,746,829 | 4,077,727 |
| Net position, end of year | \$ 1,329,445 | \$ 3,163,774 | \$ 4,493,219 | \$ 4,746,829 |

CLAYTON COUNTY, GEORGIA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(With comparative actual totals for the fiscal year ended June 30, 2017)

| | Workers' Compensation Fund | Medical Group Self-Insurance Fund | Totals | |
|---|----------------------------------|---|--------------|--------------|
| | | | 2018 | 2017 |
| Cash flows from operating activities | | | | |
| Cash received from insurance carrier | \$ - | \$ 30 | \$ 30 | \$ - |
| Cash received from employees | - | 6,530,298 | 6,530,298 | 5,231,702 |
| Cash received from interfund services provided | 958,125 | 13,872,771 | 14,830,896 | 16,610,733 |
| Cash paid for insurance claims | (934,259) | (7,585,016) | (8,519,275) | (8,951,173) |
| Cash paid to suppliers for goods and services | (288,950) | (12,645,993) | (12,934,943) | (11,931,096) |
| Net cash provided by (used in) operating activities | (265,084) | 172,090 | (92,994) | 960,166 |
| Net increase (decrease) in cash and cash equivalents | (265,084) | 172,090 | (92,994) | 960,166 |
| Cash and cash equivalents, beginning of year | 3,298,463 | 4,890,793 | 8,189,256 | 7,229,090 |
| Cash and cash equivalents, end of year | \$ 3,033,379 | \$ 5,062,883 | \$ 8,096,262 | \$ 8,189,256 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities | | | | |
| Operating income (loss) | \$ (317,147) | \$ 63,537 | \$ (253,610) | \$ 669,102 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities | | | | |
| Decrease in due from organizations | - | - | - | 216,483 |
| Decrease in prepaid expenses | - | - | - | 190,495 |
| Increase (decrease) in accounts payable | 12,554 | 12,553 | 25,107 | (115,815) |
| Increase (decrease) in claims payable | 39,509 | 96,000 | 135,509 | (99) |
| Net cash provided by (used) in operating activities | \$ (265,084) | \$ 172,090 | \$ (92,994) | \$ 960,166 |



Agency Funds

CLAYTON COUNTY, GEORGIA

AGENCY FUNDS

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

The County uses the following 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, 2018

| | <u>Tax Commissioner</u> | <u>Magistrate and Superior Court</u> | <u>Sheriff</u> | <u>State Court</u> |
|-----------------------------|-----------------------------|--|---------------------|------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 10,889,605 | \$ 1,763,704 | \$ 2,807,481 | \$ 219,656 |
| Accounts receivable - taxes | <u>1,520,552</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 12,410,157</u> | <u>\$ 1,763,704</u> | <u>\$ 2,807,481</u> | <u>\$ 219,656</u> |
| Liabilities | | | | |
| Due to other governments | \$ 10,889,605 | \$ 321,992 | \$ - | \$ 74,602 |
| Due to litigants | - | 54 | - | - |
| Due to others | - | 1,441,658 | 2,807,481 | 145,054 |
| Uncollectable taxes | <u>1,520,552</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>\$ 12,410,157</u> | <u>\$ 1,763,704</u> | <u>\$ 2,807,481</u> | <u>\$ 219,656</u> |

| Juvenile Court | Probate Court | Total |
|---------------------------|--------------------------|----------------------|
| \$ 6,130 | \$ 202,217 | \$ 15,888,793 |
| - | - | 1,520,552 |
| <u>\$ 6,130</u> | <u>\$ 202,217</u> | <u>\$ 17,409,345</u> |
| \$ 89 | \$ - | \$ 11,286,288 |
| - | - | 54 |
| 6,041 | 202,217 | 4,602,451 |
| - | - | 1,520,552 |
| <u>\$ 6,130</u> | <u>\$ 202,217</u> | <u>\$ 17,409,345</u> |

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | <u>Balance July 1, 2017</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance June 30, 2018</u> |
|---|---------------------------------|-----------------------|-----------------------|----------------------------------|
| <u>Tax Commissioner</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 12,988,454 | \$ 192,479,774 | \$ 194,578,623 | \$ 10,889,605 |
| Accounts receivable | 4,209,309 | 9,488,822 | 12,177,579 | 1,520,552 |
| Total assets | <u>\$ 17,197,763</u> | <u>\$ 201,968,596</u> | <u>\$ 206,756,202</u> | <u>\$ 12,410,157</u> |
| Liabilities | | | | |
| Due to other governments | \$ 12,988,454 | \$ 192,479,774 | \$ 194,578,623 | \$ 10,889,605 |
| Uncollectable taxes | 4,209,309 | 9,488,822 | 12,177,579 | 1,520,552 |
| Total liabilities | <u>\$ 17,197,763</u> | <u>\$ 201,968,596</u> | <u>\$ 206,756,202</u> | <u>\$ 12,410,157</u> |
| <u>Magistrate and Superior Court</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 1,389,923 | \$ 6,456,633 | \$ 6,082,852 | \$ 1,763,704 |
| Total assets | <u>\$ 1,389,923</u> | <u>\$ 6,456,633</u> | <u>\$ 6,082,852</u> | <u>\$ 1,763,704</u> |
| Liabilities | | | | |
| Due to other governments | \$ 313,203 | \$ 3,619,657 | \$ 3,610,868 | \$ 321,992 |
| Due to litigants | 248,267 | - | 248,213 | 54 |
| Due to others | 828,453 | 2,836,976 | 2,223,771 | 1,441,658 |
| Total liabilities | <u>\$ 1,389,923</u> | <u>\$ 6,456,633</u> | <u>\$ 6,082,852</u> | <u>\$ 1,763,704</u> |

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | <u>Balance July 1, 2017</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance June 30, 2018</u> |
|------------------------------|---------------------------------|---------------------|----------------------|----------------------------------|
| <u>Sheriff</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 3,277,341 | \$ 9,941,450 | \$ 10,411,310 | \$ 2,807,481 |
| Total assets | <u>\$ 3,277,341</u> | <u>\$ 9,941,450</u> | <u>\$ 10,411,310</u> | <u>\$ 2,807,481</u> |
| Liabilities | | | | |
| Due to others | \$ 3,277,341 | \$ 9,941,450 | \$ 10,411,310 | \$ 2,807,481 |
| Total liabilities | <u>\$ 3,277,341</u> | <u>\$ 9,941,450</u> | <u>\$ 10,411,310</u> | <u>\$ 2,807,481</u> |
| <u>State Court</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 573,436 | \$ 1,092,239 | \$ 1,446,019 | \$ 219,656 |
| Total assets | <u>\$ 573,436</u> | <u>\$ 1,092,239</u> | <u>\$ 1,446,019</u> | <u>\$ 219,656</u> |
| Liabilities | | | | |
| Due to other governments | \$ 93,192 | \$ 797,309 | \$ 815,899 | \$ 74,602 |
| Due to others | 480,244 | 294,930 | 630,120 | 145,054 |
| Total liabilities | <u>\$ 573,436</u> | <u>\$ 1,092,239</u> | <u>\$ 1,446,019</u> | <u>\$ 219,656</u> |
| <u>Juvenile Court</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 2,488 | \$ 9,638 | \$ 5,996 | \$ 6,130 |
| Total assets | <u>\$ 2,488</u> | <u>\$ 9,638</u> | <u>\$ 5,996</u> | <u>\$ 6,130</u> |
| Liabilities | | | | |
| Due to other governments | \$ 71 | \$ 71 | \$ 53 | \$ 89 |
| Due to others | 2,417 | 9,567 | 5,943 | 6,041 |
| Total liabilities | <u>\$ 2,488</u> | <u>\$ 9,638</u> | <u>\$ 5,996</u> | <u>\$ 6,130</u> |

CLAYTON COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | Balance July 1, 2017 | Increases | Decreases | Balance June 30, 2018 |
|---|-------------------------|-----------------------|-----------------------|--------------------------|
| <u>Probate Court</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 88,584 | \$ 780,575 | \$ 666,942 | \$ 202,217 |
| Total assets | <u>\$ 88,584</u> | <u>\$ 780,575</u> | <u>\$ 666,942</u> | <u>\$ 202,217</u> |
| Liabilities | | | | |
| Due to others | \$ 88,584 | \$ 780,575 | \$ 666,942 | \$ 202,217 |
| Total liabilities | <u>\$ 88,584</u> | <u>\$ 780,575</u> | <u>\$ 666,942</u> | <u>\$ 202,217</u> |
| <u>Totals - All Agency Funds</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 18,320,226 | \$ 210,760,309 | \$ 213,191,742 | \$ 15,888,793 |
| | 4,209,309 | 9,488,822 | 12,177,579 | 1,520,552 |
| Total assets | <u>\$ 22,529,535</u> | <u>\$ 220,249,131</u> | <u>\$ 225,369,321</u> | <u>\$ 17,409,345</u> |
| Liabilities | | | | |
| Due to other governments | \$ 13,394,920 | \$ 196,896,811 | \$ 199,005,443 | \$ 11,286,288 |
| Due to litigants | 248,267 | - | 248,213 | 54 |
| Due to others | 4,677,039 | 13,863,498 | 13,938,086 | 4,602,451 |
| | 4,209,309 | 9,488,822 | 12,177,579 | 1,520,552 |
| Total liabilities | <u>\$ 22,529,535</u> | <u>\$ 220,249,131</u> | <u>\$ 225,369,321</u> | <u>\$ 17,409,345</u> |



Discretely Presented Component Units

CLAYTON COUNTY, GEORGIA

DISCRETELY PRESENTED COMPONENT UNIT

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

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

Landfill Authority

To account for the sanitation operations of the County.

CLAYTON COUNTY, GEORGIA

STATEMENTS OF NET POSITION DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY JUNE 30, 2018 AND 2017

| | 2018 | 2017 |
|--|------------|--------------|
| Assets | | |
| Cash and cash equivalents | \$ 522,934 | \$ 1,169,711 |
| Restricted cash | 3,579,256 | 3,579,957 |
| Accounts receivable | 12,972 | 19,553 |
| Due from other governments | 6,944 | 9,654 |
| Due from organizations | - | 2,241 |
| Inventory | 2,394 | 1,423 |
| Capital assets - nondepreciable | 6,315,775 | 6,315,775 |
| Capital assets - depreciable, net of accumulated depreciation | 4,996,666 | 4,927,562 |
| Total assets | 15,436,941 | 16,025,876 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable | 9,686 | 33,827 |
| Accrued liabilities | 68,575 | 86,571 |
| Customer deposits | 12,150 | 12,150 |
| Interest payable | 61,030 | 68,042 |
| Noncurrent liabilities | | |
| Due within one year | 1,739,922 | 1,721,822 |
| Due in more than one year | 12,823,584 | 14,352,904 |
| Total liabilities | 14,714,947 | 16,275,316 |
| Net Position | | |
| Net investment in capital assets | 1,119,767 | (151,015) |
| Unrestricted | (397,773) | 739,137 |
| Total net position | \$ 721,994 | \$ 588,122 |

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, 2018 AND 2017

| | 2018 | 2017 |
|--|-------------|-------------|
| Operating revenues | | |
| Charges for services | \$ 750,346 | \$ 811,542 |
| Other operating revenue | 371,061 | 433,196 |
| Total operating revenues | 1,121,407 | 1,244,738 |
| Operating expenses | | |
| Salaries and wages | 509,055 | 611,742 |
| Employee benefits | 214,386 | 250,173 |
| Contractual services | 219,679 | 170,319 |
| Amortization expense | - | 379 |
| Materials and supplies | 33,895 | 83,791 |
| Public utilities expense | 71,875 | 19,111 |
| Repair and maintenance | 281,547 | 664,085 |
| State of Georgia permits | 25,441 | 39,466 |
| Other services and charges | 109,641 | 93,476 |
| Depreciation | 768,462 | 501,001 |
| Total operating expenses | 2,233,981 | 2,433,543 |
| Operating loss | (1,112,574) | (1,188,805) |
| Nonoperating revenues (expenses) | | |
| Intergovernmental revenue | 1,500,000 | 2,045,307 |
| Interest income | 3,697 | 1,453 |
| Interest expense | (257,251) | (294,827) |
| Total nonoperating revenues, net | 1,246,446 | 1,751,933 |
| Change in net position | 133,872 | 563,128 |
| Net position, beginning of year as restated | 588,122 | 24,994 |
| Net position, end of year | \$ 721,994 | \$ 588,122 |

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017

| | 2018 | 2017 |
|---|--------------|--------------|
| CASH FLOWS FROM OPERATING | | |
| ACTIVITIES | | |
| Cash received from customers | \$ 1,132,939 | \$ 1,406,107 |
| Cash paid to employees | (741,437) | (867,951) |
| Cash paid to suppliers for goods and services | (657,553) | (1,094,064) |
| Net cash used in operating activities | (266,051) | (555,908) |
| CASH FLOWS FROM NONCAPITAL | | |
| FINANCING ACTIVITIES | | |
| Intergovernmental revenue | 1,500,000 | 2,045,307 |
| Net cash provided by noncapital financing activities | 1,500,000 | 2,045,307 |
| CASH FLOWS FROM CAPITAL AND | | |
| RELATED FINANCING ACTIVITIES | | |
| Payments on revenue bonds | (825,000) | (805,000) |
| Payments on capital lease | (795,861) | (766,928) |
| Purchase of capital assets | - | (24,250) |
| Interest paid | (264,263) | (301,670) |
| Net cash used in capital and related financing activities | (1,885,124) | (1,897,848) |
| CASH FLOWS FROM INVESTING | | |
| ACTIVITIES | | |
| Interest on investments | 3,697 | 1,453 |
| Net cash provided by investing activities | 3,697 | 1,453 |
| Net decrease in cash and cash equivalents | (647,478) | (406,996) |
| Cash and cash equivalents, beginning of year | 4,749,668 | 5,156,664 |
| Cash and cash equivalents, end of year | \$ 4,102,190 | \$ 4,749,668 |
| Per Statement of Net Position: | | |
| Cash and cash equivalents | \$ 522,934 | \$ 1,169,711 |
| Restricted cash | 3,579,256 | 3,579,957 |
| | \$ 4,102,190 | \$ 4,749,668 |

(Continued)

CLAYTON COUNTY, GEORGIA

STATEMENTS OF CASH FLOWS DISCRETELY PRESENTED COMPONENT UNIT - LANDFILL AUTHORITY FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017

| | 2018 | 2017 |
|--|---------------------|---------------------|
| Reconciliation of operating loss to net cash | | |
| used in operating activities | | |
| Operating loss | \$ (1,112,574) | \$ (1,607,586) |
| Adjustments to reconcile operating loss to net cash | | |
| used in operating activities: | | |
| Depreciation expense | 768,462 | 919,782 |
| Decrease in accounts receivable | 6,581 | 164,574 |
| Decrease (increase) in due from other governments | 2,710 | (964) |
| Decrease (increase) in due from organizations | 2,241 | (2,241) |
| Increase in inventory | (971) | (1,038) |
| Decrease in accounts payable | (24,141) | (115,875) |
| Decrease in accrued liabilities | (17,996) | (6,036) |
| Increase in landfill closure/post-closure care accrual | 109,637 | 93,476 |
| Net cash used in operating activities | <u>\$ (266,051)</u> | <u>\$ (555,908)</u> |



Statistical Section

CLAYTON COUNTY, GEORGIA

STATISTICAL SECTION (unaudited)

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

CONTENTS

Page

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time 173 – 184

Revenue Capacity

These schedules contain information to help the reader access the County's most significant revenue source, the property tax..... 185 – 200

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 201 – 205

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 206 and 207

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 208 – 218

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 | | | |
|---------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|
| | 2009 | 2010 | 2011 | 2012 |
| Primary Government | | | | |
| Governmental activities: | | | | |
| Net investment in capital assets | \$ 753,274,788 | \$ 735,121,802 | \$ 723,771,626 | \$ 721,578,555 |
| Restricted | 165,868,588 | 195,512,647 | 213,142,962 | 221,217,988 |
| Unrestricted | 17,814,762 | 9,678,363 | 421,214 | 17,740,857 |
| Total governmental net position | <u>\$ 936,958,138</u> | <u>\$ 940,312,812</u> | <u>\$ 937,335,802</u> | <u>\$ 960,537,400</u> |
| Business-type activities | | | | |
| C-Tran Public Transit:* | | | | |
| Net investment in capital assets | \$ 3,034,571 | \$ 2,641,377 | \$ - | \$ - |
| Restricted | - | - | - | - |
| Unrestricted | 1,993,435 | 4,756,431 | - | - |
| Total business-type net position | <u>\$ 5,028,006</u> | <u>\$ 7,397,808</u> | <u>\$ -</u> | <u>\$ -</u> |
| Primary government: | | | | |
| Net investment in capital assets | \$ 756,309,359 | \$ 737,763,179 | \$ 723,771,626 | \$ 721,578,555 |
| Restricted | 165,868,588 | 195,512,647 | 213,142,962 | 221,217,988 |
| Unrestricted | 19,808,197 | 14,434,794 | 421,214 | 17,740,857 |
| Total primary government net position | <u>\$ 941,986,144</u> | <u>\$ 947,710,620</u> | <u>\$ 937,335,802</u> | <u>\$ 960,537,400</u> |
| Component Units | | | | |
| Landfill Authority: | | | | |
| Net investment in capital assets | \$ (2,140,272) | \$ 295,105 | \$ (28,166) | \$ (547,577) |
| Restricted | 505,500 | 505,500 | - | - |
| Unrestricted | 1,636,635 | (760,495) | 1,163,272 | 1,514,358 |
| Total net position | <u>\$ 1,863</u> | <u>\$ 40,110</u> | <u>\$ 1,135,106</u> | <u>\$ 966,781</u> |
| Airport Authority:*** | | | | |
| Net investment in capital assets | \$ 18,340,342 | \$ 18,604,629 | \$ 18,603,856 | \$ 1,229,457 |
| Restricted | - | - | - | - |
| Unrestricted | (1,360,241) | (1,292,458) | (1,332,161) | 13,759,821 |
| Total net position | <u>\$ 16,980,101</u> | <u>\$ 17,312,171</u> | <u>\$ 17,271,695</u> | <u>\$ 14,989,278</u> |
| Development Authority:**** | | | | |
| Net investment in capital assets | \$ (2,175,096) | \$ (1,664,659) | \$ (1,664,659) | \$ (887,452) |
| Restricted | 664,962 | 724,831 | 214,831 | 191,651 |
| Unrestricted | (13,438,013) | (8,493,048) | (6,766,829) | (6,469,560) |
| Total net position (deficit) | <u>\$ (14,948,147)</u> | <u>\$ (9,432,876)</u> | <u>\$ (8,216,657)</u> | <u>\$ (7,165,361)</u> |
| Housing Authority:** | | | | |
| Net investment in capital assets | \$ 117,015 | \$ 159,616 | \$ 246,720 | \$ 242,294 |
| Restricted | - | - | - | - |
| Unrestricted | 5,421,186 | 5,371,544 | 5,441,293 | 5,374,487 |
| Total net position | <u>\$ 5,538,201</u> | <u>\$ 5,531,160</u> | <u>\$ 5,688,013</u> | <u>\$ 5,616,781</u> |
| Hospital Authority:** | | | | |
| Net investment in capital assets | \$ 12,564 | \$ 12,564 | \$ 12,564 | \$ 12,564 |
| Restricted | - | - | - | - |
| Unrestricted | 5,784 | 5,454 | 4,969 | 4,514 |
| Total net position | <u>\$ 18,348</u> | <u>\$ 18,018</u> | <u>\$ 17,533</u> | <u>\$ 17,078</u> |
| Board of Health: | | | | |
| Net investment in capital assets | \$ 390,764 | \$ 296,143 | \$ 362,838 | \$ 344,193 |
| Restricted | 248,927 | - | 541,075 | 367,807 |
| Unrestricted | 424,939 | 1,084,329 | 552,087 | 818,853 |
| Total net position | <u>\$ 1,064,630</u> | <u>\$ 1,380,472</u> | <u>\$ 1,456,000</u> | <u>\$ 1,530,853</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 both were no longer component units in fiscal year 2017.

*** 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.

| Fiscal Year | | | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| \$ 704,239,848 | \$ 711,745,427 | \$ 741,685,769 | \$ 691,454,980 | \$ 713,572,851 | \$ 704,121,552 |
| 231,045,459 | 233,959,382 | 243,428,519 | 227,602,181 | 226,267,264 | 227,486,301 |
| 14,681,815 | 6,729,181 | (267,261,847) | (229,984,474) | (269,333,486) | (386,186,455) |
| <u>\$ 949,967,122</u> | <u>\$ 952,433,990</u> | <u>\$ 717,852,441</u> | <u>\$ 689,072,687</u> | <u>\$ 670,506,629</u> | <u>\$ 545,421,398</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 704,239,848 | \$ 711,745,427 | \$ 741,685,769 | \$ 691,454,980 | \$ 713,572,851 | \$ 704,121,552 |
| 231,045,459 | 233,959,382 | 243,428,519 | 227,602,181 | 226,267,264 | 227,486,301 |
| 14,681,815 | 6,729,181 | (267,261,847) | (229,984,474) | (269,333,486) | (386,186,455) |
| <u>\$ 949,967,122</u> | <u>\$ 952,433,990</u> | <u>\$ 717,852,441</u> | <u>\$ 689,072,687</u> | <u>\$ 670,506,629</u> | <u>\$ 545,421,398</u> |
| \$ (741,554) | \$ (1,517,341) | \$ (1,512,421) | \$ (827,471) | \$ (151,015) | \$ 1,119,767 |
| - | - | - | - | - | - |
| 1,543,542 | 1,865,223 | 1,572,587 | 852,465 | 320,356 | (397,773) |
| <u>\$ 801,988</u> | <u>\$ 347,882</u> | <u>\$ 60,166</u> | <u>\$ 24,994</u> | <u>\$ 169,341</u> | <u>\$ 721,994</u> |
| \$ 1,229,457 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 13,685,723 | - | - | - | - | - |
| <u>\$ 14,915,180</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 1,224,054 | \$ 1,301,290 | \$ 1,478,912 | \$ 494,044 | \$ - | \$ - |
| 419,217 | 371,024 | 273,755 | 424,195 | - | - |
| 3,639,348 | 3,863,550 | 4,022,574 | 5,847,105 | - | - |
| <u>\$ 5,282,619</u> | <u>\$ 5,535,864</u> | <u>\$ 5,775,241</u> | <u>\$ 6,765,344</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 12,564 | \$ 12,564 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 3,857 | 3,115 | 2,340 | 1,545 | - | - |
| <u>\$ 16,421</u> | <u>\$ 15,679</u> | <u>\$ 2,340</u> | <u>\$ 1,545</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 354,441 | \$ 313,882 | \$ 254,841 | \$ 279,256 | \$ 240,731 | \$ 187,350 |
| 507,434 | 1,058,187 | 999,382 | 1,134,110 | 1,388,550 | 119,044 |
| 843,063 | 882,748 | (5,705,993) | (4,370,342) | (3,552,898) | (8,071,165) |
| <u>\$ 1,704,938</u> | <u>\$ 2,254,817</u> | <u>\$ (4,451,770)</u> | <u>\$ (2,956,976)</u> | <u>\$ (1,923,617)</u> | <u>\$ (7,764,771)</u> |

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - PRIMARY GOVERNMENT LAST TEN FISCAL YEARS

| | Fiscal Year | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Primary government Expenses | | | | | |
| Governmental activities: | | | | | |
| General Government | \$ 46,231,086 | 56,931,450 | 55,746,391 | 49,337,166 | 51,276,996 |
| Tax assessment collection | 4,346,128 | 3,825,418 | 3,585,267 | 3,643,037 | 3,763,963 |
| Courts and law enforcement | 67,608,918 | 69,147,468 | 69,958,065 | 69,082,286 | 72,627,265 |
| Public safety | 67,010,109 | 65,305,007 | 62,584,041 | 63,819,482 | 69,689,021 |
| Transportation and development | 41,036,532 | 26,471,707 | 34,634,470 | 28,703,440 | 35,917,073 |
| Planning and zoning | 2,142,016 | 1,822,164 | 1,494,068 | 1,440,658 | 1,558,566 |
| Libraries | 3,811,565 | 3,750,263 | 3,465,394 | 3,792,754 | 4,784,720 |
| Parks and recreation | 10,972,238 | 10,816,187 | 10,037,118 | 10,959,699 | 14,282,004 |
| Health and welfare | 3,640,722 | 9,742,442 | 13,527,957 | 9,970,630 | 11,784,503 |
| Economic development | - | - | - | - | 1,536,946 |
| Intergovernmental | 1,454,670 | 11,562,964 | 11,404,252 | 11,700,034 | - |
| Other general government | - | - | - | - | - |
| Interest on long-term debt | 2,208,501 | 2,791,294 | 1,722,851 | 2,117,677 | 3,678,309 |
| Total governmental activities expenses | 250,462,485 | 262,166,364 | 268,159,874 | 254,566,863 | 270,899,366 |
| Business-type activities: | | | | | |
| C-Tran public transit | 8,955,553 | 7,203,420 | 2,687,698 | - | - |
| Total business-type expenses | 8,955,553 | 7,203,420 | 2,687,698 | - | - |
| Total primary government expenses | <u>\$ 259,418,038</u> | <u>\$ 269,369,784</u> | <u>\$ 270,847,572</u> | <u>\$ 254,566,863</u> | <u>\$ 270,899,366</u> |
| Program revenues | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 11,756,607 | 13,783,987 | 12,094,292 | 11,965,461 | 14,398,940 |
| Tax assessment collection | 3,933,606 | 4,458,557 | 3,245,423 | 2,856,041 | 2,755,359 |
| Courts and law enforcement | 14,094,996 | 15,365,784 | 15,373,018 | 17,771,910 | 16,471,934 |
| Public safety | 10,321,719 | 10,170,320 | 10,014,353 | 9,493,606 | 8,089,156 |
| Transportation and development | 29,647 | 117,380 | 31,143 | 51,088 | 23,703 |
| Planning and zoning | 74,415 | - | 66,561 | - | - |
| Libraries | 130,311 | 146,375 | 202,762 | 204,909 | 216,122 |
| Parks and recreation | 2,330,219 | 2,296,305 | 2,475,853 | 2,414,929 | 2,212,699 |
| Health and welfare | 635,891 | 543,811 | 537,659 | 122,584 | 181,808 |
| Economic development | - | - | - | - | 1,547,997 |
| Operating grants & contributions | 7,113,537 | 16,629,839 | 22,664,904 | 17,197,928 | 16,804,612 |
| Capital grants & contribution | 4,582,442 | 929,209 | 592,935 | 146,417 | 228,144 |
| Total governmental program revenues | <u>\$ 55,003,390</u> | <u>\$ 64,441,567</u> | <u>\$ 67,298,903</u> | <u>\$ 62,224,873</u> | <u>\$ 62,930,474</u> |
| Business-type activities: | | | | | |
| Charges for services: | | | | | |
| C-Tran public transit | \$ 2,566,429 | \$ 1,616,374 | \$ 147,025 | \$ - | \$ - |
| Operating grants and contributions | 59,163 | 1,356,848 | 479,642 | - | - |
| Capital grants and contributions | - | - | - | - | - |
| Total business-type revenues | <u>2,625,592</u> | <u>2,973,222</u> | <u>626,667</u> | <u>-</u> | <u>-</u> |
| Total primary government revenues | <u>\$ 57,628,982</u> | <u>\$ 67,414,789</u> | <u>\$ 67,925,570</u> | <u>\$ 62,224,873</u> | <u>\$ 62,930,474</u> |
| Net (Expense) Revenue | | | | | |
| Governmental activities | \$ (195,459,095) | \$ (197,724,797) | \$ (200,860,971) | \$ (192,341,990) | \$ (207,968,892) |
| Business-type activities | (6,329,961) | (4,230,198) | (2,061,031) | - | - |
| Total primary government net expense | <u>\$ (201,789,056)</u> | <u>\$ (201,954,995)</u> | <u>\$ (202,922,002)</u> | <u>\$ (192,341,990)</u> | <u>\$ (207,968,892)</u> |
| General Revenues and Other Change in Net Position | | | | | |
| Governmental activities: | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 98,175,278 | \$ 108,861,498 | \$ 96,378,260 | \$ 117,547,632 | \$ 103,617,550 |
| Local option sales tax | 37,527,641 | 36,457,343 | 35,673,992 | 36,412,628 | 37,590,897 |
| Special purpose local option sales tax | 46,876,765 | 46,102,925 | 44,306,780 | 46,521,012 | 47,458,473 |
| Other taxes | 15,250,268 | 15,321,946 | 15,525,749 | 14,973,029 | 15,850,025 |
| Earnings on investments | 2,980,046 | 707,994 | 662,403 | 12,322 | 386,625 |
| Miscellaneous | - | 227,765 | - | - | - |
| Insurance claim refunds | 433,244 | - | - | - | - |
| Gain (loss) on sale of capital assets | 6,086 | - | - | 76,965 | 37,845 |
| Special item - receipt of assets from Airport Authority | - | - | - | - | - |
| Special item - loss on sale of Hospital | - | - | - | - | - |
| Transfers | (6,489,772) | (6,600,000) | 5,336,777 | - | (56,425) |
| Total governmental activities | 194,759,556 | 201,079,471 | 197,883,961 | 215,543,588 | 204,884,990 |
| Business-type activities: | | | | | |
| Transfers | 6,489,772 | 6,600,000 | (5,336,777) | - | - |
| Total business-type activities | 6,489,772 | 6,600,000 | (5,336,777) | - | - |
| Total primary government | <u>\$ 201,249,328</u> | <u>\$ 207,679,471</u> | <u>\$ 192,547,184</u> | <u>\$ 215,543,588</u> | <u>\$ 204,884,990</u> |
| Change In Net Position | | | | | |
| Governmental activities | (699,539) | 3,354,674 | (2,977,010) | 23,201,598 | (3,083,902) |
| Net position - beginning of year | 937,657,677 | 936,958,138 | - | 937,335,802 | 953,051,024 |
| Net position - end of year | <u>936,958,138</u> | <u>940,312,812</u> | <u>(2,977,010)</u> | <u>960,537,400</u> | <u>949,967,122</u> |
| Business-type activities | 159,811 | 2,369,802 | (7,397,808) | - | - |
| Net position - beginning of year | 4,868,195 | 5,028,006 | 7,397,808 | - | - |
| Net position - end of year | <u>5,028,006</u> | <u>7,397,808</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total primary government | (539,728) | 5,724,476 | (10,374,818) | 23,201,598 | (3,083,902) |
| Net position - beginning of year, as restated* | 942,525,872 | 941,986,144 | 947,710,620 | 937,335,802 | 953,051,024 |
| Net position - end of year | <u>\$ 941,986,144</u> | <u>\$ 947,710,620</u> | <u>\$ 937,335,802</u> | <u>\$ 960,537,400</u> | <u>\$ 949,967,122</u> |

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

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

| | Fiscal Year | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Component Units | | | | | |
| Expense | | | | | |
| Landfill authority | \$ 3,633,101 | \$ 2,703,163 | \$ 2,846,519 | \$ 3,386,370 | \$ 3,383,144 |
| Airport authority | 1,071,651 | 999,854 | 1,039,368 | 2,727,648 | 74,098 |
| Development authority** | 3,070,791 | 2,886,411 | 2,681,641 | 2,851,022 | - |
| Housing authority* | 7,718,380 | 3,269,435 | 3,083,837 | 3,185,420 | 6,516,729 |
| Hospital authority* | 1,576,170 | 2,100,231 | 2,052,097 | 1,962,999 | 1,949,512 |
| Board of health | 8,799,169 | 10,081,713 | 10,479,847 | 10,909,341 | 11,673,627 |
| Total Component Units | <u>\$ 25,869,262</u> | <u>\$ 22,040,807</u> | <u>\$ 22,183,309</u> | <u>\$ 25,022,800</u> | <u>\$ 23,597,110</u> |
| Program Revenue | | | | | |
| Landfill authority | | | | | |
| Charges for services | \$ 2,084,310 | \$ 2,097,883 | \$ 1,937,592 | \$ 1,777,039 | \$ 2,356,944 |
| Operating grants and contributions | - | - | 2,000,000 | 1,440,695 | 1,000,000 |
| Capital grants and contributions | 526,842 | 200,000 | - | - | - |
| Total landfill revenues | <u>\$ 2,611,152</u> | <u>\$ 2,297,883</u> | <u>\$ 3,937,592</u> | <u>\$ 3,217,734</u> | <u>\$ 3,356,944</u> |
| Airport authority | | | | | |
| Charges for services | \$ 882,944 | \$ 811,619 | \$ 896,039 | \$ 253,959 | \$ - |
| Operating grants and contributions | - | - | 102,853 | 191,272 | - |
| Capital grants and contributions | 101,369 | 350,078 | - | - | - |
| Total airport revenues | <u>\$ 984,313</u> | <u>\$ 1,161,697</u> | <u>\$ 998,892</u> | <u>\$ 445,231</u> | <u>\$ -</u> |
| Development Authority** | | | | | |
| Charges for services | \$ 1,669,618 | \$ 1,896,212 | \$ 1,695,335 | \$ 1,615,425 | \$ - |
| Operating grants and contributions | - | 2,148,547 | 2,202,100 | 2,286,392 | - |
| Capital grants and contributions | - | - | - | - | - |
| Total development authority revenues | <u>\$ 1,669,618</u> | <u>\$ 4,044,759</u> | <u>\$ 3,897,435</u> | <u>\$ 3,901,817</u> | <u>\$ -</u> |
| Housing Authority* | | | | | |
| Charges for services | \$ 2,979,394 | \$ 2,857,100 | \$ 2,873,404 | \$ 2,737,278 | \$ 3,978,539 |
| Operating grants and contributions | 4,764,541 | 341,097 | 350,000 | 367,630 | 479,856 |
| Capital grants and contributions | - | - | - | - | 1,880,000 |
| Total board of health revenues | <u>\$ 7,743,935</u> | <u>\$ 3,198,197</u> | <u>\$ 3,223,404</u> | <u>\$ 3,104,908</u> | <u>\$ 6,338,395</u> |
| Hospital Authority* | | | | | |
| Charges for services | \$ 1,575,825 | \$ 2,099,901 | \$ 2,051,612 | \$ 1,962,544 | \$ 1,948,855 |
| Operating grants and contributions | - | - | - | - | - |
| Capital grants and contributions | - | - | - | - | - |
| Total board of health revenues | <u>\$ 1,575,825</u> | <u>\$ 2,099,901</u> | <u>\$ 2,051,612</u> | <u>\$ 1,962,544</u> | <u>\$ 1,948,855</u> |
| Board of health | | | | | |
| Charges for services | \$ 2,186,065 | \$ 2,565,147 | \$ 2,661,235 | \$ 3,528,808 | \$ 4,267,225 |
| Operating grants and contributions | 7,088,389 | 7,832,408 | 7,894,140 | 7,455,386 | 7,580,487 |
| Capital grants and contributions | - | - | - | - | - |
| Total board of health revenues | <u>\$ 9,274,454</u> | <u>\$ 10,397,555</u> | <u>\$ 10,555,375</u> | <u>\$ 10,984,194</u> | <u>\$ 11,847,712</u> |
| Net (Expense) Revenue | | | | | |
| Landfill | \$ (1,021,949) | \$ (405,280) | \$ 1,091,073 | \$ (168,636) | \$ (26,200) |
| Airport | (87,338) | 161,843 | (40,476) | (2,282,417) | (74,098) |
| Development authority** | (1,401,173) | 1,158,348 | 1,215,794 | 1,050,795 | - |
| Housing authority* | 25,555 | (71,238) | 139,567 | (80,512) | (178,334) |
| Hospital authority* | (345) | (330) | (485) | (455) | (657) |
| Board of health | 475,285 | 315,842 | 75,528 | 74,853 | 174,085 |

(Continued)

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

CLAYTON COUNTY, GEORGIA

CHANGES IN NET POSITION - COMPONENT UNITS LAST TEN FISCAL YEARS

| | Fiscal Year | | | | |
|--|-------------------|------------------|------------------|-----------------|------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Component Units (Continued) | | | | | |
| General Revenues | | | | | |
| Landfill authority: | | | | | |
| Earnings on investments | \$ 22,044 | \$ 5,541 | \$ 3,923 | \$ 311 | \$ 1,320 |
| Miscellaneous | - | - | - | - | - |
| Gain (loss) on sale of capital assets | - | - | - | - | - |
| | <u>\$ 22,044</u> | <u>\$ 5,541</u> | <u>\$ 3,923</u> | <u>\$ 311</u> | <u>\$ 1,320</u> |
| Airport authority: | | | | | |
| Earnings on investments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Insurance claim refunds | - | - | - | - | - |
| Gain (loss) on sale of capital assets | - | - | - | - | - |
| Special item - transfer of funds to Clayton County | - | - | - | - | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Development authority:** | | | | | |
| Earnings on investments | \$ 12,437 | \$ 1,917 | \$ 425 | \$ 501 | \$ - |
| Gain (loss) on sale of capital assets | - | - | - | - | - |
| | <u>\$ 12,437</u> | <u>\$ 1,917</u> | <u>\$ 425</u> | <u>\$ 501</u> | <u>\$ -</u> |
| Housing authority:* | | | | | |
| Earnings on investments | \$ 161,821 | \$ 64,197 | \$ 17,286 | \$ 9,280 | \$ 11,933 |
| Miscellaneous | - | - | - | - | - |
| Gain on sale of capital assets | - | - | - | - | - |
| | <u>\$ 161,821</u> | <u>\$ 64,197</u> | <u>\$ 17,286</u> | <u>\$ 9,280</u> | <u>\$ 11,933</u> |
| Change In Assets | | | | | |
| Landfill | \$ (999,905) | \$ (399,739) | \$ 1,094,996 | \$ (168,325) | \$ (24,880) |
| Airport | (87,338) | 161,843 | (40,476) | (2,282,417) | (74,098) |
| Development authority** | (1,388,736) | 1,160,265 | 1,216,219 | 1,051,296 | - |
| Housing authority* | 187,376 | (7,041) | 156,853 | (71,232) | (166,401) |
| Hospital authority* | (345) | (330) | (485) | (455) | (657) |
| Board of health | 475,285 | 315,842 | 75,528 | 74,853 | 174,085 |

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

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

| Fiscal Year | | | | |
|------------------------|------------------|---------------------|------------------|------------------|
| 2014 | 2015 | 2016 | 2017 | 2018 |
| \$ 718 | \$ 717 | \$ 718 | \$ 1,453 | \$ 3,697 |
| - | - | - | - | - |
| 177,306 | - | - | - | - |
| <u>\$ 178,024</u> | <u>\$ 717</u> | <u>\$ 718</u> | <u>\$ 1,453</u> | <u>\$ 3,697</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| (14,915,180) | - | - | - | - |
| <u>\$ (14,915,180)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 8,266 | \$ 5,270 | \$ 8,285 | \$ - | \$ - |
| - | - | - | - | - |
| - | - | 2,045,051 | - | - |
| <u>\$ 8,266</u> | <u>\$ 5,270</u> | <u>\$ 2,053,336</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ (454,106) | \$ (287,717) | \$ (35,171) | \$ 144,347 | \$ 133,873 |
| (14,915,180) | - | - | - | - |
| - | - | - | - | - |
| 253,245 | 239,377 | 990,103 | - | - |
| (742) | (13,339) | (795) | - | - |
| <u>549,879</u> | <u>1,438,581</u> | <u>1,494,794</u> | <u>1,033,359</u> | <u>2,029,459</u> |

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

| | Fiscal Year | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| General Fund | | | | | |
| Reserved | \$ 2,164,681 | \$ 1,905,155 | \$ - | \$ - | \$ - |
| Unreserved | 25,680,384 | 26,948,928 | - | - | - |
| Nonspendable | - | - | 1,424,176 | 1,413,949 | 1,165,172 |
| Committed | - | - | - | - | - |
| Restricted | - | - | - | - | - |
| Assigned | - | - | 23,790,836 | 25,582,523 | 24,744,329 |
| Unassigned | - | - | 8,816,123 | 24,913,721 | 28,136,131 |
| Total general fund | <u>\$ 27,845,065</u> | <u>\$ 28,854,083</u> | <u>\$ 34,031,135</u> | <u>\$ 51,910,193</u> | <u>\$ 54,045,632</u> |
| All Other Governmental Funds | | | | | |
| Reserved | \$ 80,823,572 | \$ 19,348,415 | \$ - | \$ - | \$ - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 14,955,760 | 17,801,430 | - | - | - |
| Capital projects funds | 82,668,267 | 171,179,207 | - | - | - |
| Nonspendable | - | - | 35,507 | 41,719 | 4,296,317 |
| Committed | - | - | - | - | - |
| Restricted | - | - | 213,142,962 | 221,217,988 | 226,844,081 |
| Assigned | - | - | - | 2,423,998 | 3,143,028 |
| Unassigned | - | - | - | - | - |
| Total all other governmental funds | <u>\$ 178,447,599</u> | <u>\$ 208,329,052</u> | <u>\$ 213,178,469</u> | <u>\$ 223,683,705</u> | <u>\$ 234,283,426</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.

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

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

| | Fiscal Year | | | | |
|---|---------------|----------------|---------------|----------------|----------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Revenues | | | | | |
| Property taxes | \$ 98,318,726 | \$ 108,760,929 | \$ 96,048,417 | \$ 117,019,786 | \$ 103,109,934 |
| Other taxes | 98,021,997 | 97,958,326 | 96,228,697 | 97,906,669 | 100,899,395 |
| Licenses and permits | 4,957,135 | 4,478,302 | 5,084,930 | 5,500,905 | 6,460,322 |
| Intergovernmental | 12,136,848 | 20,954,951 | 23,010,571 | 20,340,608 | 17,204,300 |
| Charges for services | 26,306,892 | 26,506,330 | 25,011,329 | 24,341,202 | 25,503,844 |
| Fines and forfeitures | 8,257,729 | 7,979,563 | 7,572,869 | 6,569,877 | 7,145,599 |
| Interest and dividends | 2,980,046 | 1,373,668 | 1,117,726 | 21,744 | 386,625 |
| Other revenue | 2,468,411 | 3,744,601 | 6,026,269 | 5,364,871 | 6,339,034 |
| Gift and donations | 135,875 | 112,146 | 137,612 | 97,988 | 122,203 |
| Total revenues | 253,583,659 | 271,868,816 | 260,238,420 | 277,163,650 | 267,171,256 |
| Expenditures | | | | | |
| General government | 48,066,625 | 50,976,155 | 49,879,493 | 46,262,342 | 46,194,987 |
| Tax assessment and collection | 3,689,128 | 3,677,606 | 3,356,856 | 3,410,881 | 3,466,326 |
| Courts and law enforcement | 63,464,031 | 66,007,586 | 66,467,547 | 66,024,422 | 67,300,623 |
| Public safety | 63,048,211 | 61,278,785 | 57,435,567 | 58,885,191 | 59,181,273 |
| Transportation and development | 8,145,178 | 8,516,409 | 12,581,266 | 9,783,870 | 15,809,495 |
| Planning and zoning | 2,082,846 | 1,769,044 | 1,451,831 | 1,395,618 | 1,476,870 |
| Public transit system | - | - | - | - | - |
| Libraries | 3,514,726 | 3,468,962 | 3,402,516 | 3,423,366 | 4,408,367 |
| Parks and recreation | 9,513,759 | 8,654,621 | 7,426,986 | 8,564,135 | 8,352,947 |
| Health and welfare | 3,062,477 | 9,890,374 | 14,105,060 | 9,414,709 | 11,054,282 |
| Energy conservation | - | - | 179,024 | 282,261 | 448,456 |
| Economic development | - | - | - | - | 1,264,538 |
| Intergovernmental | 1,454,670 | 11,562,964 | 11,404,252 | 11,700,034 | 11,935,806 |
| Other general government | - | - | - | - | - |
| Capital outlay | 31,954,358 | 11,327,982 | 26,297,808 | 27,029,362 | 22,777,652 |
| Debt service: | | | | | |
| Principal | 5,243,406 | 4,315,366 | 4,792,836 | 1,881,553 | 3,689,330 |
| Interest | - | - | 1,873,564 | 1,972,629 | 2,293,321 |
| Bond issuance cost | - | - | - | - | - |
| Fiscal agent fees | - | - | - | - | - |
| Total expenditures | 243,239,415 | 241,445,854 | 260,654,606 | 250,030,373 | 259,654,273 |
| Excess (deficiency) of revenues over expenditures | 10,344,244 | 30,422,962 | (416,186) | 27,133,277 | 7,516,983 |
| Other Financing Sources (Uses): | | | | | |
| Transfers in | 13,494,446 | 7,295,685 | 15,207,130 | 6,090,141 | 8,496,109 |
| Transfers out | (16,404,193) | (13,895,685) | (9,870,353) | (6,090,141) | (8,552,534) |
| Sale of capital assets | 50,285 | - | 674,084 | 168,033 | 132,366 |
| Issuance of debt | 560,000 | - | - | - | 14,920,000 |
| Issuance of capital leases | - | 6,839,744 | 4,134,707 | 979,709 | 4,452 |
| Premium on debt issuance | - | - | - | - | 2,121,347 |
| Proceeds from insurance claims | 433,244 | 227,765 | 297,087 | 103,275 | 309,936 |
| Other | - | - | - | - | (17,129,898) |
| Payments to escrow agent | - | - | - | - | - |
| Total other financing sources (uses) | (1,866,218) | 467,509 | 10,442,655 | 1,251,017 | 301,778 |
| Special item - transfer of funds from Airport Authority | - | - | - | - | - |
| Net change in fund balances | \$ 8,478,026 | \$ 30,890,471 | \$ 10,026,469 | \$ 28,384,294 | \$ 7,818,761 |
| Debt service as a percentage of noncapital expenditures | 2.5% | 2.0% | 2.7% | 1.7% | 2.6% |

| Fiscal Year | | | | |
|----------------|----------------|-----------------|----------------|----------------|
| 2014 | 2015 | 2016 | 2017 | 2018 |
| \$ 103,510,912 | \$ 108,277,002 | \$ 118,270,131 | \$ 122,906,473 | \$ 136,494,173 |
| 89,963,526 | 93,020,101 | 96,142,718 | 100,015,832 | 108,228,648 |
| 6,113,316 | 5,797,618 | 7,916,993 | 8,166,530 | 7,488,841 |
| 19,574,444 | 14,343,603 | 15,501,979 | 18,815,631 | 48,684,479 |
| 27,476,010 | 28,198,203 | 28,373,449 | 28,002,886 | 30,104,233 |
| 8,120,495 | 8,098,132 | 7,749,789 | 6,851,100 | 6,993,148 |
| 114,871 | 56,159 | 48,298 | 21,348 | 697,520 |
| 3,006,499 | 2,340,274 | 2,670,634 | 3,040,917 | 1,789,757 |
| 281,434 | 357,764 | 95,041 | 49,926 | 45,768 |
| 258,161,507 | 260,488,856 | 276,769,032 | 287,870,643 | 340,526,567 |
| 49,681,015 | 59,280,475 | 52,910,370 | 53,052,686 | 65,071,452 |
| 3,519,089 | 3,544,414 | 3,608,921 | 3,584,397 | 3,770,251 |
| 66,394,810 | 68,590,110 | 69,100,290 | 71,388,638 | 72,083,108 |
| 60,011,391 | 63,581,390 | 64,079,531 | 65,987,461 | 65,888,269 |
| 12,764,347 | 19,220,143 | 20,302,804 | 13,872,751 | 10,792,540 |
| 1,404,051 | 1,389,134 | 1,694,073 | 1,723,085 | 1,914,127 |
| - | - | - | - | - |
| 3,262,368 | 3,453,637 | 3,622,655 | 3,576,295 | 3,240,028 |
| 7,773,042 | 9,519,399 | 8,181,103 | 8,376,122 | 8,650,984 |
| 9,106,840 | 16,088,977 | 9,051,209 | 6,313,549 | 6,376,918 |
| - | - | - | - | - |
| 1,169,597 | 1,366,331 | 1,699,814 | 1,991,811 | 1,667,997 |
| 10,825,514 | 10,019,915 | 8,602,297 | 9,174,570 | 9,587,073 |
| - | - | - | - | - |
| 25,039,932 | 72,739,316 | 27,739,306 | 19,546,916 | 40,327,758 |
| - | - | - | - | - |
| 6,134,067 | 8,940,090 | 19,477,089 | 25,738,910 | 25,712,066 |
| - | - | - | - | - |
| - | - | - | - | - |
| 257,086,063 | 337,733,331 | 290,069,462 | 284,327,191 | 315,082,571 |
| 1,075,444 | (77,244,475) | (13,300,430) | 3,543,452 | 25,443,996 |
| 15,997,042 | 11,599,063 | 21,381,987 | 26,545,789 | 39,269,327 |
| (15,997,042) | (11,599,063) | (21,381,987) | (26,545,789) | (39,269,327) |
| 145,754 | 72,893 | - | 47,156 | 21,425 |
| - | 75,000,000 | 18,945,000 | - | 9,710,000 |
| - | - | - | - | - |
| - | - | - | - | - |
| 212,435 | 93,464 | 55,188 | 56,683 | 193,723 |
| - | - | - | - | - |
| - | - | (17,387,801) | - | - |
| 358,189 | 75,166,357 | 1,612,387 | 103,839 | 9,925,148 |
| 13,685,722 | - | - | - | - |
| \$ 15,119,355 | \$ (2,078,118) | \$ (11,688,043) | \$ 3,647,291 | \$ 35,369,144 |
| 2.7% | 2.9% | 7.4% | 9.7% | 9.4% |

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY - OVERALL

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 5,995,707 | 14,989,267 | 800,435 | 2,001,087 | 285,638 | 714,096 |
| 2017 | 6,136,277 | 15,340,693 | 668,023 | 1,670,056 | 213,851 | 534,628 |
| 2018 | 6,447,694 | 16,119,234 | 722,279 | 1,805,698 | 158,451 | 396,128 |

CLAYTON COUNTY SCHOOL SYSTEM - MAINTENANCE AND OPERATIONS

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 5,995,707 | 14,989,267 | 800,435 | 2,001,087 | 285,638 | 714,096 |
| 2017 | 6,136,277 | 15,340,693 | 668,023 | 1,670,056 | 213,851 | 534,628 |
| 2018 | 6,447,694 | 16,119,234 | 722,279 | 1,805,698 | 158,451 | 396,128 |

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

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

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

(Continued)

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|------------------------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Total Direct Tax Rate | Ratio of Total Assessed Value to Total Actual Value |
| 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% |
| 7,081,780 | 17,704,450 | 914,286 | 6,167,494 | 35.007 | 40.00% |
| 7,018,151 | 17,545,377 | 988,283 | 6,029,867 | 35.691 | 40.00% |
| 7,328,424 | 18,321,060 | 986,926 | 6,341,498 | - | 40.00% |

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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% |
| 7,081,780 | 17,704,450 | 1,139,208 | 5,942,572 | 19.095 | 40.00% |
| 7,018,151 | 17,545,377 | 1,242,150 | 5,776,001 | 19.095 | 40.00% |
| 7,328,424 | 18,321,060 | 1,272,098 | 6,056,326 | 0.000 | 40.00% |

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

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY SCHOOL SYSTEM - DEBT SERVICE (SCHOOL BONDS)

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 5,995,707 | 14,989,267 | 800,435 | 2,001,087 | 285,638 | 714,096 |
| 2017 | 6,136,277 | 15,340,693 | 668,023 | 1,670,056 | 213,851 | 534,628 |
| 2018 | 6,447,694 | 16,119,234 | 722,279 | 1,805,698 | 158,451 | 396,128 |

STATE OF GEORGIA

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 5,995,707 | 14,989,267 | 800,435 | 2,001,087 | 285,638 | 714,096 |
| 2017 | 6,136,277 | 15,340,693 | 668,023 | 1,670,056 | 213,851 | 534,628 |
| 2018 | 6,447,694 | 16,119,234 | 722,279 | 1,805,698 | 158,451 | 396,128 |

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

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

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

(Continued)

| Total Property | | | | | |
|----------------|-------------------------------------|---------------------|--------------------|---------|---|
| Assessed Value | Estimated Actual Value ¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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% |
| 7,081,780 | 17,704,450 | 839,993 | 6,241,787 | 0.000 | 40.00% |
| 7,018,151 | 17,545,377 | 947,720 | 6,070,431 | 0.000 | 40.00% |
| 7,328,424 | 18,321,060 | 978,960 | 6,349,464 | 0.400 | 40.00% |

| Total Property | | | | | |
|----------------|-------------------------------------|---------------------|--------------------|---------|---|
| Assessed Value | Estimated Actual Value ¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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 | 0.200 | 40.00% |
| 6,847,916 | 17,119,791 | 1,339,173 | 5,508,744 | 0.100 | 40.00% |
| 7,081,780 | 17,704,450 | 1,359,463 | 5,722,316 | 0.050 | 40.00% |
| 7,018,151 | 17,545,377 | 1,505,849 | 5,512,302 | #REF! | 40.00% |
| 7,328,424 | 18,321,060 | 1,567,307 | 5,761,117 | 0.400 | 27.20% |

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

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - INCORPORATED

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 1,433,935 | 3,584,838 | 201,325 | 503,312 | 59,717 | 149,294 |
| 2017 | 1,390,482 | 3,476,206 | 216,100 | 540,249 | 44,814 | 112,036 |
| 2018 | 1,509,484 | 3,773,710 | 227,900 | 569,750 | 33,612 | 84,031 |

CLAYTON COUNTY MAINTENANCE AND OPERATIONS - UNINCORPORATED

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 4,561,772 | 11,404,430 | 599,110 | 1,497,775 | 225,921 | 564,802 |
| 2017 | 4,745,795 | 11,864,487 | 451,923 | 1,129,808 | 169,037 | 422,592 |
| 2018 | 4,938,209 | 12,345,524 | 494,379 | 1,235,948 | 124,839 | 312,098 |

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

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

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

(Continued)

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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 | 15.813 | 40.00% |
| 1,736,027 | 4,340,067 | 123,455 | 1,612,572 | 14.912 | 40.00% |
| 1,696,640 | 4,241,600 | 117,831 | 1,578,809 | 14.869 | 40.00% |
| 1,694,977 | 4,237,443 | 109,423 | 1,585,554 | 15.862 | 40.00% |
| 1,651,396 | 4,128,490 | 116,026 | 1,535,370 | 16.596 | 40.00% |
| 1,770,996 | 4,427,491 | 146,134 | 1,624,863 | 0.400 | 40.00% |

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 6,962,343 | 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 | 15.813 | 40.00% |
| 5,386,803 | 13,467,007 | 804,863 | 4,581,940 | 14.912 | 40.00% |
| 5,366,755 | 13,416,887 | 872,257 | 4,494,497 | 16.596 | 40.00% |
| 5,557,428 | 13,893,569 | 840,792 | 4,716,636 | 0.000 | 40.00% |

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

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY BONDS - INCORPORATED

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 1,433,935 | 3,584,838 | 201,325 | 503,312 | 59,717 | 149,294 |
| 2017 | 1,390,482 | 3,476,206 | 216,100 | 540,249 | 44,814 | 112,036 |
| 2018 | 1,509,484 | 3,773,710 | 227,900 | 569,750 | 33,612 | 84,031 |

CLAYTON COUNTY BONDS - UNINCORPORATED

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 4,561,772 | 11,404,430 | 599,110 | 1,497,775 | 225,921 | 564,802 |
| 2017 | 4,745,795 | 11,864,487 | 451,923 | 1,129,808 | 169,037 | 422,592 |
| 2018 | 4,938,209 | 12,345,524 | 494,379 | 1,235,948 | 124,839 | 312,098 |

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

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

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

(Continued)

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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% |
| 1,694,977 | 4,237,443 | 47,418 | 1,647,559 | 0.000 | 40.00% |
| 1,651,396 | 4,128,490 | 54,290 | 1,597,107 | 0.000 | 40.00% |
| 1,770,996 | 4,427,491 | 84,576 | 1,686,420 | 0.000 | 40.00% |

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 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% |
| 5,386,803 | 13,467,007 | 489,100 | 4,897,703 | 0.000 | 40.00% |
| 5,366,755 | 13,416,887 | 556,640 | 4,810,115 | 0.000 | 40.00% |
| 5,557,428 | 13,893,569 | 523,690 | 5,033,738 | 0.000 | 40.00% |

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

CLAYTON COUNTY, GEORGIA

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

CLAYTON COUNTY FIRE DISTRICT - MAINTENANCE AND OPERATIONS - UNINCORPORATED

| Fiscal Year | Real and Personal Property | | Privately Owned Public Utilities | | Motor Vehicles and Mobile Homes | |
|-------------|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ | Assessed Value | Estimated Actual Value ¹ |
| 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 |
| 2016 | 4,043,308 | 10,108,270 | 129,455 | 323,638 | 225,039 | 562,597 |
| 2017 | 4,390,527 | 10,976,318 | 135,358 | 338,394 | 171,563 | 428,907 |
| 2018 | 4,600,644 | 11,501,611 | 141,556 | 353,889 | 126,962 | 317,405 |

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

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

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

| Total Property | | | | | |
|-----------------------|---|----------------------------|---------------------------|----------------|--|
| Assessed Value | Estimated Actual Value¹ | Taxpayer Exemptions | Net Assessed Value | Millage | Ratio of Total Assessed Value to Total Actual Value |
| 6,071,750 | 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% |
| 4,397,802 | 10,994,505 | 618,267 | 3,779,535 | 5.000 | 40.00% |
| 4,697,448 | 11,743,619 | 675,509 | 4,021,939 | 5.000 | 40.00% |
| 4,869,162 | 12,172,904 | 655,797 | 4,213,364 | 0.000 | 40.00% |

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

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

Direct & Overlapping:

| Calendar Year | Clayton County Board of Commissioners | | |
|--------------------------|--|-------------------------------------|----------------------------------|
| | M & O Millage | Debt Service Millage | Total Direct Rate |
| 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 |
| 2015 | 15.862 | - | 15.862 |
| 2016 | 16.596 | - | 16.596 |
| 2017 | 16.596 | - | 16.596 |

Total Direct & Overlapping Rates by City:

| Calendar Year | City of College Park | City of Forest Park | City of Jonesboro |
|--------------------------|---------------------------------|--------------------------------|------------------------------|
| 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 |
| 2015 | 52.626 | 54.750 | 41.507 |
| 2016 | 53.310 | 55.434 | 42.191 |
| 2017 | 53.310 | 55.434 | 42.191 |

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

| Clayton County School Board | | | State of Georgia | Overlapping | Total Direct & Overlapping Rates |
|-----------------------------|----------------------------|----------------------------|------------------------|------------------|---|
| M & O Millage | Debt Service Millage | Total School Millage | | Fire District | |
| 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 |
| 19.095 | - | 19.095 | 0.050 | 5.000 | 40.007 |
| 19.095 | - | 19.095 | 0.000 | 5.000 | 40.691 |
| 19.095 | - | 19.095 | 0.000 | 5.000 | 40.691 |

| City of Morrow | City of Riverdale | City of Lake City | City of Lovejoy Fire District |
|-------------------|----------------------|----------------------|-------------------------------------|
| 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 |
| 49.507 | 49.987 | 47.507 | 5.000 |
| 50.331 | 50.671 | 48.191 | 5.000 |
| 50.331 | 50.671 | 48.191 | 5.000 |

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

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

CLAYTON COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS LAST TEN CALENDAR YEARS

| Fiscal Year Calendar year | 2018 2017 | | | 2017 2016 | | | 2016 2015 | | | 2015 2014 | | | 2014 2013 | | | 2013 2012 | | |
|------------------------------|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|
| 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 | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value |
| Delta Airlines, Inc. * | \$ 650,178,137 | 1 | 8.87% | \$ 572,942,016 | 1 | 8.16% | \$ 568,806,683 | 1 | 8.03% | \$ 563,972,106 | 1 | 8.24% | \$ 589,033,214 | 1 | 8.58% | \$ 641,579,854 | 1 | 9.20% |
| City of Atlanta | 205,607,466 | 3 | 2.81% | 54,607,985 | 5 | 0.78% | 56,245,013 | 3 | 0.79% | 51,764,494 | 4 | 0.76% | - | - | 0.00% | - | - | 0.00% |
| Atlantic Southeast | - | - | - | - | - | - | - | - | - | - | - | 0.00% | - | - | 0.00% | 67,607,697 | 3 | 0.97% |
| Georgia Power Co. | 176,978,982 | 2 | 2.41% | 175,680,856 | 2 | 2.50% | 157,719,063 | 2 | 2.23% | 135,967,251 | 3 | 1.99% | 140,279,975 | 2 | 2.04% | 131,769,857 | 2 | 1.89% |
| Air Tran Airways | - | - | - | - | - | - | - | - | - | 142,275,921 | 2 | 2.08% | 97,945,730 | 3 | 1.43% | 51,191,946 | 4 | 0.73% |
| ExpressJet Airlines | - | - | - | 32,973,116 | 8 | 0.47% | 36,451,743 | 7 | 0.51% | 45,665,578 | 5 | 0.67% | 52,203,423 | 4 | 0.76% | - | - | - |
| AMB Partners | 30,725,776 | 9 | 42.00% | 29,961,770 | 9 | 0.43% | 31,271,290 | 8 | 0.44% | 26,388,320 | 8 | 0.39% | 30,119,536 | 7 | 0.44% | 35,873,177 | 6 | 0.51% |
| Comair | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BellSouth | 73,187,850 | 4 | 1.00% | - | - | - | - | - | - | - | - | - | - | - | - | 27,397,162 | 8 | - |
| Atlanta Gas Light | 40,162,506 | 7 | 0.55% | 38,748,279 | 7 | 0.55% | 37,822,720 | 6 | 0 | 36,539,332 | 7 | 0.53% | 35,920,406 | 6 | 0.52% | 34,410,459 | 7 | 0.49% |
| JC Penney | - | - | - | - | - | - | 24,884,677 | 10 | 0.35% | 19,266,936 | 10 | 0.28% | 20,949,749 | 8 | 0.31% | 21,725,280 | 10 | 0.31% |
| Avis | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Alamo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Southlake Mall | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hertz | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LPF Atlanta Southpark | - | - | - | - | - | - | - | - | - | - | - | - | 16,524,200 | 10 | - | - | - | - |
| Inland Southeast | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fedex Ground | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clorox Company | 38,481,428 | 8 | 53.00% | 42,994,321 | 6 | 0.61% | 47,209,874 | 5 | 0.67% | 44,503,410 | 6 | 0.65% | 45,860,495 | 5 | 0.67% | 39,942,917 | 5 | 0.57% |
| Southwest Airlines | 65,502,844 | 6 | 89.00% | 78,830,942 | 3 | 1.12% | 48,645,141 | 4 | 0.69% | 21,524,748 | 9 | 0.31% | - | - | - | - | - | - |
| Spirit Airlines | 25,899,091 | 10 | 35.00% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Kroger | - | - | - | 26,390,486 | 10 | 0.38% | 25,558,704 | 9 | 0.36% | - | - | - | - | - | - | - | - | - |
| American Airlines | 76,825,552 | 5 | 1.05% | 57,083,507 | 4 | 0.81% | - | - | - | - | - | - | - | - | - | - | - | - |
| Highwoods Realty | - | - | - | - | - | - | - | - | - | - | - | - | 17,822,163 | 9 | - | 24,328,563 | 9 | - |
| Subtotal (10 largest) | 1,383,549,632 | | 15.82% | 1,110,213,278 | | 15.82% | 1,034,614,908 | | 14.61% | 1,087,868,096 | | 15.89% | 1,046,658,891 | | 14.75% | 1,075,826,912 | | 14.69% |
| Balance of all others | 5,944,874,405 | | 84.18% | 5,907,937,639 | | 84.18% | 6,047,164,950 | | 85.39% | 5,760,048,212 | | 84.11% | 5,817,441,508 | | 85.25% | 5,894,850,890 | | 85.31% |
| Total | \$7,328,424,037 | | 100.00% | \$7,018,150,917 | | 100.00% | \$7,081,779,858 | | 100.00% | \$6,847,916,308 | | 100.00% | \$6,864,100,399 | | 100.00% | \$6,970,677,802 | | 100.00% |

* 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.

| Fiscal Year Calendar Year | 2012 2011 | | | 2011 2010 | | | 2010 2009 | | | 2009 2008 | | | 2008 2007 | | | 2007 2006 | | |
|------------------------------|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|---------------------------|------|---|
| 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 | Taxable Assessed Value | Rank | Percentage of Total County Assessed Value |
| Delta Airlines, Inc. * | \$ 701,593,520 | 1 | 9.46% | \$ 755,108,253 | 1 | 9.37% | \$ 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 | 48,621,606 | 6 | 0.66% | 46,724,664 | 6 | 0.58% | 85,536,770 | 4 | 0.93% | 92,557,359 | 4 | 0.97% | 95,144,318 | 4 | 1.04% | 110,324,175 | 2 | 1.27% |
| Atlantic Southeast | 82,540,483 | 4 | 1.11% | 154,469,085 | 2 | 1.92% | 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. | 121,838,827 | 2 | 1.64% | 107,668,107 | 4 | 1.34% | 109,306,126 | 3 | 1.19% | 114,577,982 | 3 | 1.20% | 104,935,778 | 3 | 1.14% | 91,223,728 | 4 | 1.05% |
| Air Tran Airways | 99,902,245 | 3 | 1.35% | 123,290,871 | 3 | 1.53% | 133,586,841 | 2 | 1.46% | 156,916,487 | 2 | 1.65% | 87,898,869 | 5 | 0.96% | 77,601,947 | 5 | 0.90% |
| ExpressJet Airlines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| AMB Partners | 56,950,343 | 5 | 0.77% | 59,250,863 | 5 | 0.73% | 49,367,616 | 6 | 0.54% | 53,260,900 | 6 | 0.56% | 51,780,162 | 6 | 0.56% | 49,092,318 | 6 | 0.57% |
| Comair | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% | 41,807,123 | 7 | 0.48% |
| BellSouth | - | - | - | 29,774,643 | 9 | 0.37% | 32,442,908 | 8 | 0.35% | 36,017,587 | 8 | 0.38% | 44,624,511 | 7 | 0.49% | 41,556,772 | 8 | 0.48% |
| Atlanta Gas Light | 35,301,067 | 8 | 0.48% | 33,507,900 | 8 | 0.42% | 36,572,078 | 7 | 0.40% | 33,226,192 | 9 | 0.35% | 36,031,634 | 8 | 0.39% | 33,024,918 | 9 | 0.38% |
| JC Penney | 23,451,187 | 10 | 0.32% | - | - | - | - | - | - | - | - | - | - | - | - | 25,795,540 | 10 | 0.30% |
| Avis | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Alamo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Southlake Mall | 24,099,400 | 9 | 0.32% | 26,509,400 | 10 | 0.33% | 28,949,090 | 10 | 0.32% | 29,352,522 | 10 | 0.31% | 25,005,256 | 9 | 0.27% | - | - | - |
| Hertz | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LPF Atlanta Southpark | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inland Southeast | - | - | - | - | - | - | - | - | - | - | - | - | 24,188,400 | 10 | 0.26% | - | - | - |
| Fedex Ground | - | - | - | - | - | - | - | - | - | 43,144,568 | 7 | 0.45% | - | - | - | - | - | - |
| Clorox Company | 41,781,181 | 7 | 0.56% | - | - | - | 29,094,800 | 9 | 0.32% | - | - | - | - | - | - | - | - | - |
| Southwest Airlines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Kroger | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| American Airlines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Highwoods Realty | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal (10 largest) | 1,236,079,859 | | 16.67% | 1,336,303,786 | | 16.57% | 1,266,239,061 | | 13.83% | 1,701,481,433 | | 17.85% | 1,381,864,768 | | 15.07% | 1,293,674,983 | | 14.95% |
| Balance of all others | 6,180,628,039 | | 83.33% | 6,726,526,410 | | 83.43% | 7,890,610,570 | | 86.17% | 7,832,408,682 | | 82.15% | 7,788,411,358 | | 84.93% | 7,359,833,542 | | 85.05% |
| Total | <u>\$ 7,416,707,898</u> | | <u>100.00%</u> | <u>\$ 8,062,830,196</u> | | <u>100.00%</u> | <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> |

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 | |
| 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% | - |
| 2015 | 209,797 | 203,629 | 97.06% | - |
| 2016 | 218,812 | 214,693 | 98.12% | - |
| 2017 | 234,006 | 230,464 | 98.49% | - |

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 |
| 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% |
| 203,629 | 97.06% | 6,168 | 2.94% |
| 214,693 | 98.12% | 4,120 | 1.88% |
| 230,464 | 98.49% | 3,542 | 1.51% |

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** | |
| **** 2009 | - | - | - | - |
| **** 2010 | - | - | - | - |
| **** 2011 | - | - | - | - |
| **** 2012 | - | - | - | - |
| **** 2013 | - | - | - | - |
| **** 2014 | - | - | - | - |
| 2015 | 75,000,000 | 1.08% | 277 | |
| 2016 | 63,550,000 | 0.94% | 232 | |
| 2017 | 51,700,000 | 0.75% | 184 | |
| 2018 | 39,435,000 | 0.55% | 138 | |
| Component Units | | | | |
| Fiscal Year | Landfill Authority | Landfill Authority | Development Authority*** | Housing Authority*** |
| | Revenue Bonds | Capital Leases | Revenue Bonds | Notes Payable |
| 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 | 4,640,800 |
| 2013 | 11,025,566 | 6,713,547 | 20,725,000 | 4,567,221 |
| 2014 | 10,389,727 | 6,034,089 | N/A | 4,491,214 |
| 2015 | 9,723,892 | 5,343,751 | N/A | 5,207,539 |
| 2016 | 8,810,000 | 4,575,060 | N/A | 4,968,780 |
| 2017 | 8,005,000 | 3,808,132 | N/A | N/A |
| 2018 | 7,180,000 | 3,012,271 | N/A | 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

| Governmental Activities | | | | |
|--------------------------------|----------------------|---------------------------------|--|---------------------|
| Capital Leases | Revenue Bonds | Total Primary Government | Percentage of Personal Income** | Per Capita** |
| 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 |
| 5,794,917 | 35,045,000 | 104,389,917 | 1.55% | 380.89 |
| 4,413,809 | 35,164,483 | 91,278,292 | 1.33% | 325.03 |
| 3,266,657 | 34,600,000 | 77,301,657 | 1.08% | 271.09 |

| Housing Authority*** | Hospital Authority Revenue Anticipation Certificates | Total Government | Percentage of Personal Income** | Per Capita** |
|-----------------------------|---|-------------------------|--|---------------------|
| Revenue Bonds | | | | |
| 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 | 142,068,089 | 2.05% | 524.93 |
| - | N/A | 122,743,757 | 1.82% | 447.86 |
| N/A | N/A | 103,091,424 | 1.50% | 367.10 |
| N/A | N/A | 87,493,928 | 1.22% | 306.83 |

*** The Development Authority and Housing Authority information is presented on a Fiscal Year Ending December 31 basis. The Development and Housing Authorities became component units of Clayton County in fiscal years 2001 and 2005 respectively, and in 2013, the Development Authority became a blended component unit of the County. In fiscal year 2017 the Housing Authority and the Hospital Authority were no longer component units of the Clayton County. The information presented in these schedules is only for years in which these entities were component units of Clayton County.

**** The County had no outstanding General Obligation Bonds during the years 2005 through 2014.

(1) Information prior to FY2008 is not available

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

| | Fiscal Year | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2009 | 2010 | 2011 | 2012 |
| Debt limit | \$ 953,389,012 | \$ 915,685,000 | \$ 806,283,000 | \$ 741,670,800 |
| Total net debt applicable to limit | - | - | - | - |
| Legal debt margin | <u>\$ 953,389,012</u> | <u>\$ 915,685,000</u> | <u>\$ 806,283,000</u> | <u>\$ 741,670,800</u> |
| Total net debt applicable to the limit as a percentage of debt limit. | 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

Legal Debt Margin Calculation for Fiscal Year 2018

| | |
|--------------------------------------|-------------------------|
| Assessed Value* | \$ 7,328,424,037 |
| Debt Limit (10% of assessed value)** | 732,842,404 |
| Debt applicable to limit: | |
| General obligation bonds | - |
| Total net debt applicable to limit | - |
| Legal debt margin | <u>\$ 7,328,424,037</u> |

| <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 697,067,800 | \$ 686,410,000 | \$ 684,791,600 | \$ 708,178,000 | \$ 701,815,100 | \$ 732,842,404 |
| - | - | 75,000,000 | 63,550,000 | 51,700,000 | 39,435,000 |
| <u>\$ 697,067,800</u> | <u>\$ 686,410,000</u> | <u>\$ 609,791,600</u> | <u>\$ 644,628,000</u> | <u>\$ 650,115,100</u> | <u>\$ 693,407,404</u> |
| 0.00% | 0.00% | 10.95% | 8.97% | 7.37% | 5.38% |

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 | | | | | |
|-------------|----------------------------------|----------------|-----------------------|--------------|-----------|----------|--|----------------|-----------------------|------------|------------|----------|
| | Debt Service | | | | | | Debt Service | | | | | |
| | Tourism Revenues | Less: Expenses | Net Available Revenue | Principal | Interest | Coverage | Redevelopment Revenues | Less: Expenses | Net Available Revenue | Principal | Interest | Coverage |
| 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 |
| 2016 | 58,079 | - | 58,079 | 25,000 | 22,250 | 1.00 | 1,336,550 | - | 1,336,550 | 730,000 | 606,550 | 1.00 |
| 2017 | 45,819 | - | 45,819 | 25,000 | 21,000 | 1.00 | 1,330,050 | - | 1,330,050 | 760,000 | 570,050 | 1.00 |
| 2018 | 18,958 | - | 18,958 | 395,000 | 19,750 | 1.00 | 1,327,050 | - | 1,327,050 | 795,000 | 532,050 | 1.00 |

Component Units

| Fiscal Year | The Development Authority of Clayton County | | | | | | Clayton County Housing Authority | | | | | |
|-------------|---|--------------------------|-----------------------|-----------|-----------|----------|----------------------------------|--------------------------|-----------------------|-----------|----------|----------|
| | Debt Service | | | | | | Debt Service | | | | | |
| | Project Revenues | Less: Operating Expenses | Net Available Revenue | Principal | Interest | Coverage | Project Revenues | Less: Operating Expenses | Net Available Revenue | Principal | Interest | Coverage |
| 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 | 4,590,511 | 1,968,312 | 2,622,199 | 1,770,000 | 668,006 | 1.08 | 3,903,856 | 3,551,302 | 352,554 | 240,000 | 246,369 | 0.72 |
| 2016 | 2,318,746 | 3,098,630 | (779,884) | 2,190,000 | 403,426 | (0.30) | 444,365 | 713,398 | (269,033) | 282,461 | 246,369 | (0.51) |
| 2017 | N/A | N/A | N/A | N/A | N/A | N/A | - | - | - | - | - | - |
| 2018 | N/A | N/A | N/A | N/A | N/A | N/A | - | - | - | - | - | - |

The information for the Development Authority of Clayton County is presented on a calendar year basis. Data for the year ended December 31, 2015, was not available as of the release of this statement.

Clayton County Housing Authority is no longer a component unit of Clayton County, data shown for years where the Housing Authority was a component unit on Clayton County.

| Fiscal Year | Clayton County Landfill Authority | | | | | |
|-------------|-----------------------------------|--------------------------|-----------------------|-----------|----------|----------|
| | Debt Service | | | | | |
| | Landfill Operating Revenues | Less: Operating Expenses | Net Available Revenue | Principal | Interest | Coverage |
| 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 |
| 2016 | 3,112,158 | 3,747,196 | (635,038) | 365,000 | 304,380 | (0.96) |
| 2017 | 1,246,191 | 2,852,324 | (1,606,133) | 805,000 | 179,724 | (1.64) |

Source: Clayton County Finance Department

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

| Year | Population* | (in thousands) | Per Capita Personal Income | Retail Sales* (in thousands) | Per Capita Retail Sales* | Median Age* | School Enrollment** | Unemployment Rate*** |
|-------------|--------------------|-----------------------|-----------------------------------|---|---------------------------------|--------------------|----------------------------|-----------------------------|
| 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% |
| 2016 | 274,070 | 6,728,520 | 24,550 | 3,677,540 | 13,418 | 32.62 | 54,136 | 6.6% |
| 2017 | 280,830 | 6,857,750 | 24,420 | 3,817,350 | 13,593 | 32.65 | 54,345 | 6.2% |
| 2018 | 285,030 | 7,163,220 | 25,131 | 3,950,160 | 13,859 | 32.44 | 54,871 | 5.0% |

Source: * Woods & Poole Economics Data Pamphlet
 ** 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

| 2017 | | | |
|---------------------------------------|-----------|------|--|
| Employer ** | Employees | Rank | Percentage of Total County Employment*** |
| Clayton County Board of Education | 7,000 | 1 | 4.26% |
| Clayton County Board of Commissioners | 2,550 | 2 | 1.55% |
| Gate Gourmet Inc. | 1,200 | 3 | 0.73% |
| Southern Regional Medical Center | 1,100 | 4 | 0.67% |
| FedEx Ground | 800 | 5 | 0.49% |
| Fresh Express, Inc. | 800 | 6 | 0.49% |
| FedEx Ground | 700 | 7 | 0.43% |
| TOTO USA Inc. | 675 | 8 | 0.41% |
| Standard Parking Corporation | 562 | 9 | 0.34% |
| R + L Carriers, Inc | 530 | 10 | 0.32% |
| | 15,917 | | 9.68% |

| 2008 | | | |
|---------------------------------------|-----------|------|--|
| Employer ** | Employees | Rank | Percentage of Total County Employment*** |
| Clayton County Board of Education | 7,400 | 1 | 4.50% |
| Clayton County Board of Commissioners | 2,640 | 2 | 1.61% |
| Gate Gourmet Inc. | 1,710 | 3 | 1.04% |
| Southern Regional Medical Center | 1,200 | 4 | 0.73% |
| Fresh Express | 900 | 5 | 0.55% |
| Walmart Super Center | 825 | 6 | 0.50% |
| Fex Ex Ground | 800 | 7 | 0.49% |
| TOTO USA Inc | 700 | 8 | 0.43% |
| Clayton State University | 675 | 9 | 0.41% |
| Kroger | 579 | 10 | 0.35% |
| | 17,429 | | 10.60% |

* Based on data provided these are estimates.

Source:

** 2017 - Clayton County Office of Economic Development. 2008 - Clayton County Chamber of Commerce - through a general business survey.

*** Total employment in Clayton County - 1764,470 in 2017 and 149,841 in 2008. (Woods & Poole Economics Data Pamphlet 2008 and 2017).

CLAYTON COUNTY, GEORGIA

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

| Function | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| General Government: | | | | | | | | | | |
| Commissioners | 26 | 28 | 24 | 25 | 26 | 30 | 32 | 32 | 28 | 33 |
| Finance | 38 | 38 | 38 | 37 | 33 | 33 | 38 | 38 | 40 | 36 |
| Risk management | 12 | 12 | 13 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Computer center | 52 | 53 | 53 | 54 | 56 | 57 | 59 | 59 | 55 | 59 |
| Personnel | 11 | 11 | 11 | 16 | 16 | 16 | 16 | 16 | 15 | 13 |
| Central services | 18 | 18 | 14 | 14 | 18 | 18 | 19 | 19 | 18 | 21 |
| Registrar | 5 | 5 | 5 | 6 | 4 | 6 | 5 | 5 | 6 | 6 |
| Tax Assessment/Collection: | | | | | | | | | | |
| Tax commissioner | 31 | 31 | 32 | 31 | 31 | 31 | 31 | 21 | 31 | 29 |
| Tax assessors | 28 | 29 | 29 | 29 | 31 | 32 | 27 | 27 | 30 | 28 |
| Courts and Law Enforcement: | | | | | | | | | | |
| Superior court | 37 | 39 | 38 | 34 | 36 | 33 | 35 | 35 | 34 | 39 |
| State court | 13 | 12 | 15 | 16 | 16 | 31 | 37 | 37 | 35 | 36 |
| Magistrate court | 8 | 9 | 9 | 6 | 8 | 9 | 9 | 9 | 10 | 9 |
| Juvenile court | 60 | 60 | 55 | 59 | 56 | 59 | 58 | 58 | 60 | 58 |
| Probate court | 10 | 12 | 12 | 11 | 12 | 12 | 16 | 16 | 17 | 16 |
| Clerk of superior/magistrate court | 31 | 34 | 33 | 33 | 33 | 33 | 34 | 34 | 28 | 30 |
| Clerk of state court | 19 | 22 | 21 | 22 | 20 | 23 | 24 | 24 | 23 | 24 |
| Solicitor of state court | 32 | 37 | 36 | 36 | 34 | 38 | 38 | 38 | 35 | 34 |
| District attorney | 58 | 62 | 65 | 64 | 63 | 65 | 63 | 63 | 86 | 83 |
| State adult probation | 6 | 5 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | |
| Correctional facility | 50 | 51 | 54 | 54 | 53 | 55 | 55 | 55 | 55 | 51 |
| Sheriff | 314 | 331 | 334 | 350 | 365 | 327 | 343 | 343 | 315 | 313 |
| Public Safety: | | | | | | | | | | |
| County police | 341 | 347 | 333 | 365 | 358 | 374 | 394 | 394 | 369 | 380 |
| County Fire | 237 | 248 | 245 | 245 | 237 | 230 | 231 | 231 | 220 | 243 |
| Narcotics unit | 22 | 21 | 26 | 24 | 24 | 26 | 24 | 24 | - | - |
| E.M.S. Rescue | 98 | 104 | 107 | 107 | 103 | 107 | 103 | 103 | 110 | 118 |
| Central Communications | 44 | 48 | 46 | 46 | 52 | 43 | 34 | 34 | 37 | 34 |
| Electronic Technical Support Center | - | - | - | - | - | - | - | - | - | - |
| Emergency Management | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 |
| Animal Control | 12 | 12 | 10 | 12 | 12 | 12 | - | - | - | - |
| Transportation and Development: | | | | | | | | | | |
| Transportation/Development - Administration | 84 | 86 | 86 | 101 | 101 | 100 | 97 | 97 | 83 | 83 |
| Transportation/Development - Traffic Engineering | 25 | 24 | 24 | a | 1 | 1 | - | - | - | - |
| Planning and Zoning: | | | | | | | | | | |
| Community Development - Admin | 22 | 24 | 23 | 22 | 20 | 20 | 21 | 21 | 18 | 19 |
| Community Development - Planning | 5 | 5 | 2 | 3 | 2 | 2 | 1 | 1 | 4 | 5 |
| Public Transit System | - | - | - | - | - | - | - | - | - | - |
| Libraries | 46 | 47 | 44 | 46 | 44 | 44 | 46 | 46 | 39 | 46 |
| Parks and Recreation | 84 | 89 | 90 | 86 | 95 | 91 | 87 | 87 | 77 | 88 |
| Health and Welfare | 10 | 11 | 11 | 11 | 10 | 11 | 12 | 12 | 10 | 9 |
| Other General Government: | | | | | | | | | | |
| County Garage | 20 | 20 | 19 | 17 | 17 | 17 | 17 | 17 | 11 | 10 |
| Refuse Control | 42 | 41 | 40 | 37 | 37 | 33 | 39 | 39 | 36 | 38 |
| Building and Maintenance | 22 | 24 | 23 | 21 | 27 | 25 | 24 | 24 | 22 | 22 |
| Extension University of Georgia | 8 | 7 | 8 | 6 | 6 | 7 | 7 | 7 | 4 | 7 |
| Other General Government | 3 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | |
| Landfill | 17 | 15 | 15 | 14 | 14 | 15 | 15 | 15 | 12 | 11 |
| Airport | 4 | 4 | 3 | - | - | - | - | - | - | - |
| HUD (effective fiscal year 2012) | 4 | 4 | 3 | 12 | 9 | 8 | 7 | 7 | 8 | 9 |
| Total Clayton County Employees | 2,012 | 2,087 | 2,060 | 2,088 | 2,096 | 2,090 | 2,113 | 2,103 | 1,994 | 2,049 |

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 | 2008 | 2009 | 2010 | 2011 |
|---|------------|------------|------------|------------|
| General Government: | | | | |
| Commissioners: | | | | |
| Board of Commission meetings | 37 | 40 | 37 | 37 |
| Budget amendments approved | 105 | 80 | 78 | 80 |
| Finance: | | | | |
| Accounts payable check per employee | 11,752 | 11,899 | 11,942 | 12,112 |
| Accounts receivable invoices per employee | 2,772 | 2,789 | 2,843 | 2,850 |
| Risk management: | | | | |
| Medical insurance participants | 2,075 | 2,213 | 2,358 | 2,513 |
| Dental Insurance participants | 2,051 | 2,188 | 2,328 | 2,475 |
| Computer center: | | | | |
| Personal computers | 1,657 | 1,760 | 1,850 | 1,911 |
| Help desk calls | 3,651 | 5,481 | 7,846 | 8,238 |
| Personnel: | | | | |
| County positions | 2,187 | 2,190 | 2,201 | 2,200 |
| Applications processed | N/A | N/A | N/A | N/A |
| Central services: | | | | |
| Purchase orders | 5,866 | 5,925 | 5,984 | 6,044 |
| Registrar: | | | | |
| Registered voters | 123,415 | 123,588 | 147,075 | 144,779 |
| Tax Assessment/Collection: | | | | |
| Tax commissioner: | | | | |
| Yearly tax levy (in thousands) | \$ 167,518 | \$ 168,012 | \$ 105,265 | \$ 89,423 |
| Tax assessors: | | | | |
| Commercial parcels per appraiser | 2,305 | 2,307 | 2,250 | 2,311 |
| Residential parcels per appraiser | 11,395 | 11,419 | 11,101 | 11,121 |
| Personal property parcels per appraiser | 3,748 | 3,751 | 3,655 | 3,660 |
| Courts and Law Enforcement: | | | | |
| Superior court: | | | | |
| Criminal filings | 9,674 | 9,718 | 10,500 | 2,864 |
| Civil filing | 5,782 | 5,822 | 6,200 | 5,432 |
| State court: | | | | |
| Civil cases | 13,463 | 17,081 | 18,640 | 6,286 |
| Traffic cases | 25,530 | 28,083 | 28,932 | 21,823 |
| Criminal cases | 15,391 | 18,469 | 18,514 | 10,467 |
| Magistrate court: | | | | |
| Felony arrest warrants | 5,730 | 5,438 | 5,329 | 5,637 |
| Misdemeanor arrest warrants | 15,729 | 15,450 | 13,559 | 13,259 |
| Search warrants | 255 | 320 | 292 | 373 |
| Juvenile court: | | | | |
| Truancy and program referrals | N/A | N/A | N/A | N/A |
| Risk and clinical assessments | N/A | N/A | N/A | N/A |
| Probate court: | | | | |
| Marriage licenses | 1,487 | 1,385 | 1,385 | 1,607 |
| Firearms licenses | 2,305 | 3,260 | 3,260 | 3,041 |
| Death certificates | 11,992 | 11,267 | 1,126 | 1,121 |
| Clerk of superior/magistrate court: | | | | |
| Trade Names issued | N/A | N/A | N/A | N/A |
| Civil cases filed | 34,633 | 31,796 | 36,147 | 38,906 |
| Clerk of state court: | | | | |
| Civil cases | 12,890 | 12,039 | 8,043 | 8,200 |
| Criminal cases | 12,818 | 12,958 | 13,150 | 13,175 |
| Traffic cases | 26,670 | 27,000 | 26,105 | 21,823 |
| Solicitor of state court: | | | | |
| Domestic violence cases | N/A | N/A | N/A | N/A |
| Bad check cases | N/A | N/A | N/A | N/A |
| DUI cases | N/A | N/A | N/A | N/A |
| Traffic cases received | 26,134 | 26,213 | 25,529 | 21,824 |
| Criminal cases received | 19,818 | 19,728 | 15,391 | 10,252 |
| District attorney: | | | | |
| Felony counts filed | 6,147 | 5,886 | 7,624 | 8,768 |
| Felony counts disposed | 6,278 | 7,918 | 6,832 | 7,857 |
| Misdemeanor counts filed | 1,803 | 2,976 | 1,431 | 1,646 |
| Misdemeanor counts disposed | 1,729 | 1,720 | 2,803 | 3,223 |
| State adult probation: | | | | |
| Collection of restitution, fines, etc. | \$ 116,083 | \$ 120,500 | \$ 121,788 | \$ 122,800 |
| Offenders revoked for additional offenses | N/A | N/A | N/A | N/A |
| Correctional facility: | | | | |
| Average number of inmates | 216 | 216 | 220 | 232 |
| Total inmate man-hours | 280,472 | 284,308 | 275,003 | 279,000 |

Note: Indicators are not available prior to 2003.

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------|------------|-----------|-----------|-----------|------------|------------|
| 42 | 38 | 25 | 24 | 24 | 24 | 24 |
| 148 | 112 | 105 | 72 | 72 | 57 | 57 |
| 12,112 | 12,200 | 12,250 | 12,250 | 12,300 | 3,356 | 4,510 |
| 2,850 | 2,855 | 966 | 287 | 249 | 272 | 287 |
| 2,277 | 2,366 | 2,377 | 2,428 | 2,471 | 2,454 | 2,241 |
| 2,253 | 2,333 | 2,424 | 2,441 | 2,436 | 2,420 | 2,513 |
| 1,642 | 1,961 | 1,516 | 2,184 | 3,120 | 2,571 | 3,080 |
| 11,579 | 11,776 | 14,211 | 17,936 | 24,961 | 26,111 | 21,295 |
| 2,100 | 2,100 | 2,336 | 2,326 | 2,366 | 2,378 | 2,420 |
| N/A | N/A | N/A | N/A | 30,081 | 25,018 | 13,035 |
| 4,798 | 5,195 | 4,616 | 3,500 | 3,850 | 4,200 | 4,900 |
| 155,574 | 157,293 | 162,100 | 155,933 | 165,000 | 176,000 | 180,000 |
| \$ 86,868 | \$ 89,224 | \$ 86,663 | \$ 86,425 | \$ 97,829 | \$ 100,071 | \$ 105,243 |
| 2,300 | 2,222 | N/A | 200 | 400 | 400 | 390 |
| 11,100 | 11,964 | N/A | 2,000 | 2,150 | 2,150 | 2,450 |
| 3,660 | 3,327 | N/A | 82 | 65 | 65 | 73 |
| 3,211 | 3,768 | 3,852 | 3,459 | 3,438 | 3,323 | 1,817 |
| 5,272 | 4,968 | 5,569 | 5,685 | 3,774 | 6,130 | 2,704 |
| 5,040 | 5,376 | 4,439 | 2,559 | 3,192 | 1,697 | 1,046 |
| 38,385 | 38,640 | 46,979 | 34,500 | 36,276 | 6,412 | 4,805 |
| 11,039 | 11,648 | 13,093 | 9,914 | 13,632 | 15,869 | 11,046 |
| 4,773 | 5,785 | N/A | N/A | N/A | N/A | N/A |
| 12,343 | 13,125 | N/A | N/A | N/A | N/A | N/A |
| 401 | 421 | N/A | N/A | N/A | 538 | 593 |
| 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 |
| 1,214 | 856 | 696 | 1,131 | 1,311 | 1,311 | 1,246 |
| 2,171 | 1,876 | 2,371 | 2,764 | 3,599 | 3,599 | 3,705 |
| 1,655 | 1,387 | 1,188 | 1,240 | 127 | - | - |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 34,308 | 32,950 | 33,650 | 34,603 | 34,600 | 35,347 | 35,300 |
| 5,040 | 5,840 | 4,800 | 5,000 | 2,000 | 2,000 | 1,181 |
| 11,039 | 12,000 | 12,000 | 1,200 | 11,000 | 11,000 | 4,634 |
| 38,385 | 42,024 | 47,000 | 48,000 | 40,000 | 40,000 | 10,838 |
| 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 | N/A | N/A | N/A | N/A | N/A | N/A |
| 40,000 | 41,000 | 50,000 | 60,000 | 40,000 | 40,000 | 22,000 |
| 11,000 | 11,000 | 11,900 | 12,300 | 11,800 | 11,500 | 9,650 |
| 9,630 | 9,744 | 10,416 | 10,750 | 10,500 | 11,000 | 11,900 |
| 7,660 | 7,952 | 8,100 | 8,300 | 10,200 | 10,400 | 12,000 |
| 1,835 | 1,856 | 1,984 | 2,050 | 1,300 | 1,500 | 1,500 |
| 3,129 | 3,248 | 3,300 | 3,500 | 1,350 | 1,400 | 1,650 |
| \$ 521,350 | \$ 550,000 | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 234 | 233 | 235 | 238 | 232 | 232 | 234 |
| 285,503 | 279,530 | 260,762 | 260,000 | 250,500 | 300,000 | 245,550 |

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

| Function | 2008 | 2009 | 2010 | 2011 |
|---|-----------|---------|---------|---------|
| Courts and Law Enforcement (Continued): | | | | |
| Sheriff | | | | |
| Warrants served | 9,501 | 9,625 | 9,742 | 9,985 |
| Subpoenas Delivered | 9,428 | 11,114 | 11,415 | 11,556 |
| Total admitted to jail | 19,063 | 35,779 | 41,133 | 40,413 |
| Total number released | 28,956 | 33,021 | 38,578 | 38,613 |
| Total inmates to court | 25,786 | 28,755 | 29,843 | 36,102 |
| Public Safety: | | | | |
| County police | | | | |
| Calls dispatched | 129,466 | 141,669 | 142,000 | 206,000 |
| Incident reports | 40,877 | 37,333 | 32,047 | 38,000 |
| Traffic accident reports | 8,830 | 6,966 | 5,521 | 5,630 |
| Family violence reports | 2,475 | 2,439 | 2,206 | 2,450 |
| Average response times (minutes) | 19:18 | N/A | N/A | N/A |
| County Fire | | | | |
| Fire calls | 1,103 | 1,165 | 836 | 1,096 |
| Fire inspections performed | 2,192 | 2,200 | 3,221 | 3,221 |
| Average response times (minutes) | 5:00 | 5:00 | 7:02 | 7:26 |
| Narcotics unit | | | | |
| Total cases | 483 | 520 | 480 | 522 |
| Total arrests | 429 | 379 | 380 | 400 |
| E.M.S. Rescue | | | | |
| Total calls received | 18,535 | 18,701 | 18,842 | 20,713 |
| Number of patients transported | 12,963 | 13,210 | 13,291 | 13,577 |
| Average response times (minutes) | 7:35 | 7:35 | 8:24 | 8:17 |
| Central Communications | | | | |
| 911 calls | 230,898 | 255,347 | 398,410 | 425,117 |
| Law enforcement dispatches | 276,451 | 330,239 | 338,189 | 341,355 |
| Fire and EMS dispatches | 32,179 | 34,774 | 34,991 | 35,109 |
| Electronic Technical Support Center | | | | |
| Public safety vehicles in for service | 728 | N/A | N/A | N/A |
| Radio repairs | 1,135 | N/A | N/A | N/A |
| Animal Control | | | | |
| Total animals picked up | 2,978 | 3,819 | 8,106 | 7,032 |
| Total animals returned to owner | 572 | 593 | 592 | 509 |
| Total animals euthanized | 4,974 | 5,513 | 6,095 | 5,500 |
| Transportation and Development: | | | | |
| Transportation/Development | | | | |
| Miles of paved roads | 1,001 | 1,035 | 1,067 | 1,070 |
| Miles of unpaved roads | 2 | 2 | 5 | 5 |
| Traffic signals maintained | 251 | 258 | 267 | 266 |
| Planning and Zoning: | | | | |
| Community Development | | | | |
| Building permits issued | 5,268 | 4,196 | 3,915 | 4,085 |
| Business licenses issued | 7,373 | 5,390 | 6,363 | 6,603 |
| Building inspections preformed | 33,576 | 13,300 | 8,719 | 8,383 |
| Public Transit System: | | | | |
| Transit riders | 1,600,000 | N/A | N/A | N/A |
| Libraries: | | | | |
| Annual circulation | N/A | N/A | N/A | N/A |
| Tutoring sessions held | 4,698 | 3,500 | N/A | N/A |
| Attendance at children's programs | 62,950 | 61,240 | 61,985 | 63,000 |
| Parks and Recreation: | | | | |
| Programs/classes offered | 225 | 248 | 250 | 250 |
| Adult athletic leagues | 44 | 48 | 48 | 48 |
| Other General Government: | | | | |
| County Garage | | | | |
| Vehicles serviced | 1,176 | 1,246 | 1,279 | 1,294 |
| Refuse Control | | | | |
| Miles of county roads cleaned | N/A | N/A | N/A | N/A |
| Number of county roads cleaned | 561 | 369 | 598 | 600 |
| Building and Maintenance | | | | |
| Buildings maintained | 236 | 256 | 256 | 257 |
| Extension University of Georgia | | | | |
| 4-H Enrollment | 3,800 | 3,625 | 3,675 | 3,700 |
| Other General Government | | | | |
| Number of boxes stored | 33,170 | N/A | N/A | N/A |

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------|---------|---------|---------|---------|---------|---------|
| 11,759 | 8,712 | 11,154 | 11,154 | 11,359 | 15,470 | 16,300 |
| 11,522 | 5,841 | 10,159 | 9,711 | 7,863 | 6,849 | 7,988 |
| 24,299 | 15,698 | 19,475 | 21,452 | 20,469 | 24,494 | 24,753 |
| 24,331 | 15,470 | 20,322 | 23,079 | 22,125 | 24,679 | 24,643 |
| 35,719 | 35,631 | 22,585 | 24,189 | 18,270 | 23,800 | 21,300 |
| 242,000 | 283,000 | 337,260 | 293,712 | 19,298 | 288,402 | 265,706 |
| 38,560 | 45,620 | 41,637 | 57,484 | 36,324 | 89,857 | 68,774 |
| 8,020 | 8,150 | 7,908 | 10,892 | 6,902 | 13,055 | 11,928 |
| 2,450 | 2,480 | 987 | 2,316 | 231 | 2,143 | 1,824 |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 956 | 860 | 645 | 908 | 806 | 1150 | 825 |
| 2,579 | 1,522 | 2,635 | N/A | N/A | 5422 | 3623 |
| 6:47 | 7:00 | 6:56 | 7:22 | 6.25 | 6.50 | 7.02 |
| 271 | 320 | N/A | 85 | 248 | 987 | 478 |
| 302 | 322 | 319 | 58 | 168 | 931 | 582 |
| 23,134 | 25,279 | 25,059 | 35,160 | 37,093 | 31,236 | 31,853 |
| 15,750 | 17,037 | 16,790 | 17,627 | 1,771 | 18,638 | 18,691 |
| 6:44 | 6:50 | 7:01 | 7:22 | 7:06 | 7.38 | 0.33 |
| 615,219 | 614,892 | 637,774 | 669,663 | 700,000 | 752,000 | 752,000 |
| 343,452 | 332,353 | 210,763 | N/A | 293,641 | 342,615 | 325,477 |
| 43,793 | 32,609 | 33,641 | N/A | 38,797 | 47,902 | 48,480 |
| 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 |
| 6,036 | 4,148 | 3,814 | 2,978 | 2,899 | 3,439 | 3,352 |
| 558 | 565 | 602 | 521 | 455 | 392 | 359 |
| 3,506 | 2,349 | 1,251 | 941 | 305 | 124 | 92 |
| 1,070 | 1,070 | 859 | 859 | 859 | 859 | 867 |
| 5 | 5 | 3 | 3 | 3 | 2 | 2 |
| 258 | 258 | 258 | 259 | 261 | 262 | 262 |
| 4,430 | 4,700 | 6,000 | 5,200 | 8,621 | 10,679 | 6,428 |
| 5,437 | 5,700 | 7,500 | 6,600 | 5,136 | 5,630 | 4,915 |
| 8,217 | 8,800 | 9,468 | 11,000 | 16,016 | 24,784 | 16,402 |
| 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 | N/A | N/A | N/A | N/A | N/A | N/A |
| 50,722 | 51,000 | 51,326 | 53,000 | 56,000 | 62,837 | 41,164 |
| 278 | 280 | N/A | N/A | N/A | N/A | N/A |
| 40 | 40 | N/A | N/A | N/A | N/A | N/A |
| 1,348 | 1,383 | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 625 | 650 | 724 | 750 | 809 | 1,200 | 1,300 |
| 257 | 257 | 258 | 181 | 238 | 238 | 240 |
| 2,822 | 3,700 | 3,700 | 3,260 | 2445 | 3200 | 4800 |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |

CLAYTON COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION/PROGRAM* LAST TEN FISCAL YEARS

| Function | | | | |
|---------------------------|---------|--------|--------|--------|
| | 2008 | 2009 | 2010 | 2011 |
| Landfill: | | | | |
| Landfill customers | 106,900 | 52,752 | 52,006 | 49,400 |
| Airport (sold in FY2012): | | | | |
| Aircraft based at airport | 218 | 250 | 170 | 165 |

(a) New phone system installed.

(b) .Added new motor units

(c) More accurate information in FY 2012.

* 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.

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------|--------|--------|--------|--------|-------|--------|
| 46,889 | 44,838 | 47,992 | 47,733 | 57,864 | 9,351 | 17,148 |
| - | - | - | - | - | - | - |

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

| | 2009 | 2010 | 2011 |
|------------------------------------|------|------|------|
| Function | | | |
| General Government: | | | |
| Passenger/support vehicles | 103 | 95 | 97 |
| High volume printers | 5 | 6 | 5 |
| AS400 computer systems | 3 | 3 | 3 |
| IBM 94006 computer | 2 | 2 | 2 |
| Information servers | 7 | 7 | 5 |
| VOIP telephone system | 0 | 0 | 4 |
| Printing presses | 3 | 6 | 6 |
| Voting machines | 581 | 581 | 581 |
| Tax Assessment and Collection: | | | |
| Assessment vehicles | 4 | 2 | 0 |
| Courts and Law Enforcement: | | | |
| Courts and Clerk's Offices: | | | |
| Passenger/transport vehicles | 13 | 12 | 13 |
| File systems | 5 | 5 | 5 |
| Recording systems | 4 | 6 | 6 |
| District Attorney: | | | |
| Passenger vehicles | 30 | 27 | 28 |
| File systems | 1 | 1 | 1 |
| Copier | 1 | 1 | 1 |
| Printer | 1 | 1 | 0 |
| Correctional Facility: | | | |
| Passenger/support vehicles | 14 | 15 | 15 |
| Transport buses/vans | 12 | 12 | 17 |
| Sheriff: | | | |
| Patrol vehicles | 68 | 86 | 83 |
| Transport buses/vans | 7 | 6 | 11 |
| Service vehicles | 9 | 9 | 5 |
| SWAT transport vehicle | 1 | 1 | 0 |
| Armored personnel carrier | 0 | 0 | 0 |
| Public Safety: | | | |
| County Police: | | | |
| Stations | 2 | 2 | 2 |
| Animal detention building | 1 | 1 | 1 |
| Patrol/undercover vehicles | 109 | 122 | 84 |
| Animal control vehicles | 6 | 6 | 6 |
| Helicopters | 2 | 2 | 2 |
| Bomb containment vessel | 1 | 1 | 1 |
| Bomb robot | 1 | 1 | 1 |
| Equipment trailers | 3 | 3 | 0 |
| Firearms training system | 1 | 1 | 1 |
| Police dogs | 6 | 8 | 3 |
| Information servers | 1 | 1 | 1 |
| E.M.S. Rescue: | | | |
| Ambulances | 18 | 17 | 17 |
| Service vehicles | 3 | 3 | 2 |
| Central Communications: | | | |
| Mobile communication vehicle | | | |
| with trailer | 0 | 0 | 0 |
| Communication systems | 2 | 2 | 2 |
| AS400 computer systems | 3 | 3 | 3 |
| Emergency vehicles | 2 | 2 | 2 |
| Diesel generators | 2 | 2 | 1 |
| Digital mapping system | 1 | 1 | 1 |
| Fire Department: | | | |
| Stations | 15 | 15 | 15 |
| Fire fighting and rescue apparatus | 28 | 28 | 34 |
| Support vehicles | 36 | 37 | 37 |
| Information servers | 2 | 2 | 2 |

Source Various government departments.

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------|------|------|------|------|------|------|
| 98 | 96 | 96 | 99 | 101 | 115 | 137 |
| 5 | 5 | 5 | 5 | 8 | 8 | 8 |
| 3 | 3 | 3 | 3 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| 5 | 5 | 5 | 5 | 5 | 5 | 7 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 4 | 4 | 581 | 648 | 648 | 670 |
| 0 | 0 | 2 | 2 | 1 | 4 | 13 |
| 13 | 13 | 14 | 14 | 15 | 16 | 16 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 6 | 6 | 6 | 6 | 3 | 6 | 6 |
| 31 | 32 | 35 | 36 | 36 | 39 | 42 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 12 | 11 | 11 | 15 | 14 | 18 |
| 17 | 19 | 19 | 19 | 17 | 19 | 19 |
| 97 | 105 | 105 | 142 | 136 | 138 | 140 |
| 12 | 8 | 8 | 8 | 8 | 5 | 8 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 3 | 3 | 3 | 3 | 3 | 5 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 105 | 131 | 167 | 201 | 116 | 149 | 146 |
| 6 | 6 | 6 | 6 | 5 | 5 | 5 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| 9 | 9 | 9 | 9 | 9 | 9 | 10 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | 17 | 17 | 17 | 18 | 18 | 18 |
| 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| 2 | 2 | 2 | 2 | 0 | 0 | 0 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 34 | 34 | 34 | 36 | 36 | 37 | 37 |
| 33 | 33 | 31 | 31 | 27 | 28 | 33 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 |

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

| | 2009 | 2010 | 2011 |
|--------------------------------------|------|------|------|
| Transportation Department: | | | |
| Heavy duty trucks | 36 | 36 | 37 |
| Heavy duty equipment | 45 | 44 | 55 |
| Support vehicles | 54 | 47 | 42 |
| Information servers | 1 | 1 | 1 |
| Planning and Zoning: | | | |
| Inspection vehicles | 21 | 19 | 19 |
| Public Transit System: | | | |
| Transit and paraliift buses | 0 | 0 | 0 |
| Support vehicles | 0 | 0 | 0 |
| Libraries: | | | |
| Branch libraries | 6 | 6 | 6 |
| Information servers | 2 | 2 | 2 |
| Service vehicles | 2 | 2 | 2 |
| Parks and Recreation: | | | |
| Parks/recreation centers | 11 | 12 | 12 |
| Support vehicles | 30 | 47 | 48 |
| Health and Welfare: | | | |
| Health and welfare support buildings | 7 | 9 | 9 |
| Buses and vans | 7 | 7 | 7 |
| Information servers | 2 | 2 | 1 |

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

Source Various Clayton County government departments.

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------|------|------|------|------|------|------|
| 39 | 37 | 37 | 38 | 34 | 36 | 34 |
| 61 | 61 | 63 | 64 | 45 | 63 | 53 |
| 44 | 44 | 44 | 46 | 41 | 43 | 54 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | 19 | 17 | 16 | 17 | 17 | 17 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 50 | 50 | 54 | 55 | 59 | 57 | 54 |
| 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 8 | 8 | 8 | 7 | 7 | 8 | 9 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 |



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